

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
STATEMENT OF NET POSITION
DECEMBER 31, 2014

EXHIBIT A - 1

	Primary Government			Component Units
	Governmental Activities	Business-Type Activities	Total	
ASSETS				
Cash and cash equivalents (Note 3)	\$ 192,939,199	\$ 88,246,830	\$ 281,186,029	\$ 20,082,173
Investments (Note 3)	188,791,227	98,538,697	287,329,924	--
Receivables - net (Note 13)	53,255,487	16,172,998	69,428,485	17,183,849
Due from other governments (Note 11)	84,764,697	5,304,530	90,069,227	2,446,711
Prepaid items	681,554	255,888	937,442	172,487
Loans receivable	3,614,676	--	3,614,676	1,719,373
Inventory	833,178	118,566	951,744	5,335,339
Other assets	--	--	--	456,737
Restricted assets:				
Cash and cash equivalents (Note 3)	--	215,032,849	215,032,849	11,958,469
Investments (Note 3)	--	277,525,563	277,525,563	--
Receivables - net (Note 13)	--	280,765	280,765	--
Prepaid items	--	6,637	6,637	--
Capital assets (Note 6):				
Non-depreciable	208,882,220	264,648,985	473,531,205	350,523
Depreciable, net	669,766,158	1,515,753,639	2,185,519,797	109,555,466
Total assets	<u>1,403,528,396</u>	<u>2,481,885,947</u>	<u>3,885,414,343</u>	<u>169,261,127</u>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred amount on refunding	5,548,137	42,943,956	48,492,093	--
Deferred outflows on derivative instruments	15,294,792	87,643,226	102,938,018	--
Deferred outflow for pension	--	--	--	239,993
Total deferred outflows of resources	<u>20,842,929</u>	<u>130,587,182</u>	<u>151,430,111</u>	<u>239,993</u>
LIABILITIES				
Accounts payable and other current liabilities	43,709,310	54,839,795	98,549,105	2,603,986
Due to other governments	7,697,870	--	7,697,870	189,696
Accrued payables	16,640,784	23,230,251	39,871,035	2,738,092
Unearned revenue	1,063,162	1,321,484	2,384,646	--
Deposits and escrow accounts	18,143,567	--	18,143,567	--
Other liabilities	--	--	--	67,022
Non-current liabilities (Note 10):				
Due within one year	30,338,476	14,982,026	45,320,502	3,321,919
Due in more than one year	698,794,643	1,634,951,737	2,333,746,380	118,067,670
Total liabilities	<u>816,387,812</u>	<u>1,729,325,293</u>	<u>2,545,713,105</u>	<u>126,988,385</u>
DEFERRED INFLOWS OF RESOURCES				
Resources received before time requirements	<u>351,292</u>	<u>--</u>	<u>351,292</u>	<u>--</u>
NET POSITION				
Net investment in capital assets	650,424,770	668,570,688	1,318,995,458	16,536,348
Restricted for (Note 14):				
Capital projects	81,679,016	8,873,538	90,552,554	--
Debt service	8,949,390	73,175,963	82,125,353	12,116,805
Passenger facility charges	--	389,690	389,690	--
External legal constraints	105,284,345	78,050,000	183,334,345	7,294,843
Unrestricted	(238,705,300)	54,087,957	(184,617,343)	6,564,739
Total net position	<u>\$ 607,632,221</u>	<u>\$ 883,147,836</u>	<u>\$ 1,490,780,057</u>	<u>\$ 42,512,735</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, 2014**

	<u>Expenses</u>	<u>Program Revenues</u>		
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
Function/Programs				
Primary government:				
Governmental activities:				
General government	\$ 99,148,612	\$ 22,795,703	\$ 320,097	\$ --
Public safety	233,011,923	27,006,901	10,769,916	321,868
Transportation	66,920,723	216,379	571,666	23,610,909
Sanitation	5,790	51,270	--	--
Health and welfare	9,796,865	800,646	299,188	--
Culture and recreation	43,762,277	298,515	1,106,189	--
Conservation and development	46,084,260	3,520,513	31,193,540	470,640
Interest and fiscal charges on long-term debt	13,413,000	--	--	--
Total governmental activities	<u>512,143,450</u>	<u>54,689,927</u>	<u>44,260,596</u>	<u>24,403,417</u>
Business-type activities:				
Airport	28,541,998	17,237,125	560,556	2,620,425
Sewer	156,351,603	75,419,472	6,819,819	5,748,809
Solid waste collection and disposal	40,892,829	37,589,552	--	--
Convention center	13,381,809	6,491,539	331,905	1,983,034
Parking facilities	2,745,073	852,633	--	--
Total business-type activities	<u>241,913,312</u>	<u>137,590,321</u>	<u>7,712,280</u>	<u>10,352,268</u>
Total primary government	<u>\$ 754,056,762</u>	<u>\$ 192,280,248</u>	<u>\$ 51,972,876</u>	<u>\$ 34,755,685</u>
Component units:				
Judicial court services	\$ 58,983,934	\$ 24,052,298	\$ 24,105,511	\$ --
Economic development districts	3,783,707	468,858	671,397	1,825,000
Mass transit	25,275,010	2,103,473	--	5,460,644
Total component units	<u>\$ 88,042,651</u>	<u>\$ 26,624,629</u>	<u>\$ 24,776,908</u>	<u>\$ 7,285,644</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.

Net (Expense) Revenue and Changes in Net Position			
Primary Government			
Governmental Activities	Business-type Activities	Total	Component Units
\$ (76,032,812)	\$ --	\$ (76,032,812)	\$ --
(194,913,238)	--	(194,913,238)	--
(42,521,769)	--	(42,521,769)	--
45,480	--	45,480	--
(8,697,031)	--	(8,697,031)	--
(42,357,573)	--	(42,357,573)	--
(10,899,567)	--	(10,899,567)	--
(13,413,000)	--	(13,413,000)	--
<u>(388,789,510)</u>	<u>--</u>	<u>(388,789,510)</u>	<u>--</u>
--	(8,123,892)	(8,123,892)	--
--	(68,363,503)	(68,363,503)	--
--	(3,303,277)	(3,303,277)	--
--	(4,575,331)	(4,575,331)	--
--	(1,892,440)	(1,892,440)	--
<u>--</u>	<u>(86,258,443)</u>	<u>(86,258,443)</u>	<u>--</u>
<u>(388,789,510)</u>	<u>(86,258,443)</u>	<u>(475,047,953)</u>	<u>--</u>
--	--	--	(10,826,125)
--	--	--	(818,452)
<u>--</u>	<u>--</u>	<u>--</u>	<u>(17,710,893)</u>
<u>--</u>	<u>--</u>	<u>--</u>	<u>(29,355,470)</u>
98,252,896	--	98,252,896	16,417,996
24,761,520	--	24,761,520	--
223,779,923	43,583,023	267,362,946	--
2,211,310	--	2,211,310	2,246,904
10,664,408	--	10,664,408	--
3,734,350	--	3,734,350	--
9,218,503	--	9,218,503	--
1,483,091	--	1,483,091	--
17,480	--	17,480	557,920
5,551,706	--	5,551,706	6,905,053
413,278	1,035,201	1,448,479	387,379
813,639	147,297	960,936	--
886,331	(886,331)	--	--
<u>381,788,435</u>	<u>43,879,190</u>	<u>425,667,625</u>	<u>26,515,252</u>
(7,001,075)	(42,379,253)	(49,380,328)	(2,840,218)
<u>614,633,296</u>	<u>925,527,089</u>	<u>1,540,160,385</u>	<u>45,352,953</u>
<u>\$ 607,632,221</u>	<u>\$ 883,147,836</u>	<u>\$ 1,490,780,057</u>	<u>\$ 42,512,735</u>

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2014

	<u>General Fund</u>	<u>Library Board of Control</u>	<u>Grants</u>
ASSETS			
Cash and cash equivalents (Note 3)	\$ 49,746,105	\$ 31,703,021	\$ 2,858,777
Investments (Note 3)	56,096,672	35,750,216	3,223,727
Property taxes receivable - net (Note 4)	6,313,250	9,316,072	--
Gross receipts business taxes receivable	4,472,777	--	--
Sales taxes receivable	16,926,471	--	--
Interest and penalties receivable on taxes	86,002	--	--
Accounts receivable - net (Note 13)	1,884,952	5,458	12,954
Accrued interest receivable	34,764	23,692	2,411
Due from other funds (Note 11)	8,229,078	--	--
Due from other governments (Note 11)	20,692,325	30,188,558	7,115,771
Loans receivable	427,500	--	3,187,176
Inventory	556,855	--	--
	<u> </u>	<u> </u>	<u> </u>
Total assets	<u>\$ 165,466,751</u>	<u>\$ 106,987,017</u>	<u>\$ 16,400,816</u>
 LIABILITIES			
Accounts and contracts payable	\$ 18,371,016	\$ 1,315,828	\$ 3,533,271
Due to other funds (Note 11)	--	30,652,157	--
Due to other governments	7,384,834	--	--
Accrued payables	7,975,572	897,065	686,821
Unearned revenue	--	--	664,583
Deposits and escrow accounts	18,011,657	--	131,910
Total liabilities	<u>51,743,079</u>	<u>32,865,050</u>	<u>5,016,585</u>
 DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - property taxes	733,458	900,636	--
Unavailable revenue - revenue sharing	657,671	--	--
Resources received before time requirements	--	--	351,292
Total deferred inflows of resources	<u>1,391,129</u>	<u>900,636</u>	<u>351,292</u>
 FUND BALANCES (Note 14):			
Nonspendable	556,855	--	--
Restricted	1,256,695	73,221,331	11,032,939
Committed	62,492,744	--	--
Assigned	32,590,252	--	--
Unassigned	15,435,997	--	--
Total fund balances	<u>112,332,543</u>	<u>73,221,331</u>	<u>11,032,939</u>
	<u> </u>	<u> </u>	<u> </u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 165,466,751</u>	<u>\$ 106,987,017</u>	<u>\$ 16,400,816</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>
\$ 56,478,568	\$ 35,307,663	\$ 176,094,134
63,774,265	29,946,347	188,791,227
--	7,242,340	22,871,662
--	--	4,472,777
2,655,398	1,649,370	21,231,239
--	--	86,002
191,521	2,248,970	4,343,855
35,738	18,477	115,082
31,211,723	--	39,440,801
3,687,777	22,850,519	84,534,950
--	--	3,614,676
--	--	556,855
<u>\$ 158,034,990</u>	<u>\$ 99,263,686</u>	<u>\$ 546,153,260</u>
\$ 15,798,123	\$ 3,326,142	\$ 42,344,380
--	8,788,644	39,440,801
--	313,036	7,697,870
13,967	1,592,600	11,166,025
398,579	--	1,063,162
--	--	18,143,567
<u>16,210,669</u>	<u>14,020,422</u>	<u>119,855,805</u>
--	834,079	2,468,173
--	77,028	734,699
<u>--</u>	<u>--</u>	<u>351,292</u>
<u>--</u>	<u>911,107</u>	<u>3,554,164</u>
--	--	556,855
119,656,017	76,376,834	281,543,816
22,168,304	7,955,323	92,616,371
--	--	32,590,252
--	--	15,435,997
<u>141,824,321</u>	<u>84,332,157</u>	<u>422,743,291</u>
<u>\$ 158,034,990</u>	<u>\$ 99,263,686</u>	<u>\$ 546,153,260</u>

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
RECONCILIATION OF THE GOVERNMENTAL FUNDS
BALANCE SHEET TO THE STATEMENT OF POSITION
DECEMBER 31, 2014**

EXHIBIT A - 4

Fund balances - total governmental funds		\$ 422,743,291
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	1,515,857,164	
Less accumulated depreciation	<u>(645,401,127)</u>	870,456,037
Assets used in governmental activities that are not financial resources, and, therefore, are not reported in the governmental funds.		
Prepaid items		681,554
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	2,468,173	
Louisiana revenue sharing	734,699	
Emergency Medical Services transport charges	130,093	
U.S. Health and Human Services	78,682	
Severance tax revenue	<u>151,065</u>	3,562,712
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	(5,398,119)	
Bonds payable	(308,804,698)	
Deferred premium and discount	(5,570,137)	
Deferred amount on refunding	5,548,137	
Obligation payable	(5,913,911)	
Compensated absences payable	(24,132,151)	
Claims and judgments payable	(36,215,072)	
Employee benefits payable	(4,888,440)	
Net other post employment benefit obligation	<u>(328,182,503)</u>	(713,556,894)
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>23,745,521</u>
Net position of governmental activities		<u><u>\$ 607,632,221</u></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, 2014**

	<u>General Fund</u>	<u>Library Board of Control</u>	<u>Grants</u>
REVENUES			
Taxes:			
Property	\$ 26,403,504	\$ 41,322,251	\$ --
Gross receipts business taxes	24,761,520	--	--
Sales	173,595,014	--	--
Occupancy	1,500,142	--	--
Occupational	10,664,408	--	--
Insurance premiums	3,734,350	--	--
Gaming admissions	9,218,503	--	--
Interest and penalties - delinquent	1,483,091	--	--
Licenses and permits	4,680,787	--	--
Intergovernmental revenues	14,344,189	--	35,563,085
Charges for services	22,608,134	78,885	--
Fines and forfeits	2,029,765	201,801	--
Investment earnings	75,276	100,935	6,062
Miscellaneous revenues	2,679,051	12,529	3,465,179
Total revenues	<u>297,777,734</u>	<u>41,716,401</u>	<u>39,034,326</u>
EXPENDITURES			
Current:			
General government	72,047,215	--	255,084
Public safety	162,632,419	--	2,213,124
Transportation	25,515,562	--	36,000
Health and welfare	4,355,698	--	96,773
Culture and recreation	1,715,924	34,608,335	978,506
Conservation and development	5,928,514	--	34,535,367
Debt service:			
Principal retirement	--	--	--
Interest and fiscal charges	--	--	--
Bond issuance costs	--	--	--
Capital outlay	--	858,467	899,807
Intergovernmental	15,513,324	--	--
Total expenditures	<u>287,708,656</u>	<u>35,466,802</u>	<u>39,014,661</u>
Excess (deficiency) of revenues over (under) expenditures	<u>10,069,078</u>	<u>6,249,599</u>	<u>19,665</u>
OTHER FINANCING SOURCES (USES)			
Transfers in (Note 12)	3,417,941	15,437	722,371
Transfers out (Note 12)	(12,783,833)	(1,401,170)	(848,770)
Issuance of long-term debt	--	--	--
Proceeds of capital asset disposition	282,726	2,140	7,587
Total other financing sources and uses	<u>(9,083,166)</u>	<u>(1,383,593)</u>	<u>(118,812)</u>
Net change in fund balances	985,912	4,866,006	(99,147)
Fund balances, January 1	<u>111,346,631</u>	<u>68,355,325</u>	<u>11,132,086</u>
Fund balances, December 31	<u>\$ 112,332,543</u>	<u>\$ 73,221,331</u>	<u>\$ 11,032,939</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>
\$ --	\$ 30,824,036	\$ 98,549,791
--	--	24,761,520
7,833,466	42,351,443	223,779,923
--	711,168	2,211,310
--	--	10,664,408
--	--	3,734,350
--	--	9,218,503
--	--	1,483,091
--	--	4,680,787
9,565,650	3,884,409	63,357,333
--	18,815,804	41,502,823
--	341,045	2,572,611
126,334	87,529	396,136
1,365,975	321,353	7,844,087
<u>18,891,425</u>	<u>97,336,787</u>	<u>494,756,673</u>
--	1,754,229	74,056,528
--	39,235,654	204,081,197
--	11,504,210	37,055,772
--	4,453,346	8,905,817
--	--	37,302,765
--	2,398,124	42,862,005
--	16,831,286	16,831,286
9,688	14,123,496	14,133,184
57,250	--	57,250
45,084,032	2,142,282	48,984,588
--	550,000	16,063,324
<u>45,150,970</u>	<u>92,992,627</u>	<u>500,333,716</u>
<u>(26,259,545)</u>	<u>4,344,160</u>	<u>(5,577,043)</u>
18,543,059	6,010,713	28,709,521
(25,746)	(12,760,702)	(27,820,221)
4,600,000	--	4,600,000
5,000	45,993	343,446
<u>23,122,313</u>	<u>(6,703,996)</u>	<u>5,832,746</u>
(3,137,232)	(2,359,836)	255,703
<u>144,961,553</u>	<u>86,691,993</u>	<u>422,487,588</u>
<u>\$ 141,824,321</u>	<u>\$ 84,332,157</u>	<u>\$ 422,743,291</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, 2014**

EXHIBIT A - 6

Net change in fund balances - total governmental funds \$ 255,703

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	48,984,588	
Depreciation expense	<u>(41,162,996)</u>	7,821,592

The net effect of various miscellaneous transactions involving capital assets, such as sales, trade-ins, and donations, is to increase net position. 9,621,403

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	(296,895)	
Louisiana revenue sharing	(3,321)	
Emergency Medical Services transport charges	96,947	
U.S. Health and Human Services	(638,334)	
Severance tax revenue	<u>151,065</u>	(690,538)

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	(4,600,000)	
Amortization of bond insurance costs	(86,141)	
Amortization of premium and discount	741,084	
Amortization of amount on refunding	(750,757)	
Principal payments	16,831,286	
Adjustment for debt recorded in business type activities	<u>(321,250)</u>	11,814,222

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	(41,863,258)	
Accrued interest payable	774,786	
Compensated absences payable	237,175	
Claims and judgments payable	3,312,667	
Employee benefits payable	<u>(252,800)</u>	(37,791,430)

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.

1,967,973

Change in net position of governmental activities \$ (7,001,075)

**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, 2014**

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>		
REVENUES				
Taxes:				
General property taxes	\$ 25,437,520	\$ 25,437,520	\$ 26,403,504	\$ 965,984
Gross receipts business taxes	22,542,000	23,214,000	24,761,520	1,547,520
General sales and use taxes	171,842,210	174,154,316	173,595,014	(559,302)
Occupancy taxes	1,000,000	1,000,000	1,500,142	500,142
Occupational taxes	10,150,000	10,150,000	10,664,408	514,408
Insurance premiums taxes	3,850,000	3,850,000	3,734,350	(115,650)
Gaming admissions taxes	9,000,000	9,000,000	9,218,503	218,503
Interest and penalties - delinquent taxes	1,513,500	1,513,500	1,483,091	(30,409)
Total taxes	<u>245,335,230</u>	<u>248,319,336</u>	<u>251,360,532</u>	<u>3,041,196</u>
Licenses and permits:				
Use of streets:				
Public conveyances	17,000	17,000	35,031	18,031
Bicycle registration fees	30,000	30,000	31,350	1,350
Occupational and professional:				
Air conditioning and heating	38,000	38,000	36,245	(1,755)
Electrical contractors	45,000	45,000	41,325	(3,675)
Plumbers	40,000	40,000	32,191	(7,809)
House moving	500	500	--	(500)
Garbage collectors	40,000	40,000	47,000	7,000
Classified employees	180,000	180,000	180,440	440
Retail clerks	94,000	94,000	105,800	11,800
Entertainers	6,000	6,000	5,820	(180)
Liquor and beer	580,300	580,300	581,769	1,469
Restaurant	33,800	33,800	33,675	(125)
Gaming	6,000	6,000	7,510	1,510
Chauffeurs	2,700	2,700	3,855	1,155
Second hand dealers	2,000	2,000	1,210	(790)
Construction permits:				
Air conditioning and heating	260,000	260,000	316,546	56,546
Electrical	325,000	325,000	405,607	80,607
Building	1,375,000	1,375,000	1,716,722	341,722
Plumbing and gas	315,000	315,000	395,754	80,754
House moving	2,000	2,000	800	(1,200)
Fence	1,000	1,000	1,180	180
Special events	35,500	35,500	44,880	9,380
Alarm user	65,000	65,000	47,905	(17,095)
Animal control and rescue center licenses	507,000	569,240	569,240	--
Other permits	40,600	40,600	38,932	(1,668)
Total licenses and permits	<u>4,041,400</u>	<u>4,103,640</u>	<u>4,680,787</u>	<u>577,147</u>
Intergovernmental revenues:				
State grants:				
Public safety:				
Traffic signal maintenance	646,600	646,600	652,700	6,100
Department of Military Affairs	90,000	90,000	78,706	(11,294)
Juvenile meal reimbursement	55,000	55,000	56,815	1,815
Transportation:				
Street maintenance	536,320	536,320	536,325	5

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, 2014**

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>		
REVENUES (continued)				
Intergovernmental revenues (continued):				
State grants (continued):				
Culture and recreation:				
Hotel/motel sales tax	\$ 584,440	\$ 584,440	\$ 72,682	\$ (511,758)
State shared revenues:				
Beer taxes	410,000	410,000	381,900	(28,100)
Insurance company taxes	960,260	960,260	912,114	(48,146)
Louisiana revenue sharing	1,111,240	1,111,240	1,110,419	(821)
Mineral royalties	92,000	92,000	50,652	(41,348)
Severance taxes	850,000	850,000	850,404	404
On-behalf payments for salaries and benefits	9,251,340	8,980,340	8,922,816	(57,524)
Retiree drug subsidy	--	--	717,016	717,016
Payments in lieu of taxes - Federal government	1,530	1,530	1,640	110
Total intergovernmental revenues	<u>14,588,730</u>	<u>14,317,730</u>	<u>14,344,189</u>	<u>26,459</u>
Charges for services:				
General government:				
City court civil fees	1,350,000	1,350,000	1,373,004	23,004
Judiciary court costs	925,000	925,000	814,057	(110,943)
City court school fees	200,000	200,000	187,575	(12,425)
City court bench warrant fees	1,125,000	1,125,000	970,395	(154,605)
City court miscellaneous fees	434,000	434,000	446,062	12,062
City court credit card payment fees	80,000	80,000	33,299	(46,701)
City court expungement	34,000	34,000	29,700	(4,300)
City court home incarceration monitoring	5,000	5,000	5,300	300
City court mortgage recordation fees	10,000	10,000	13,610	3,610
City court pre-trial administrative fee	75,000	75,000	45,541	(29,459)
City constable civil fees	900,000	900,000	949,777	49,777
City prosecutor bond posting fee	29,000	29,000	28,888	(112)
Misdemeanor detention fund - warrant recall	--	--	202,639	202,639
Fiscal management fees	7,800,000	7,800,000	8,436,017	636,017
Fiscal management fees - inventory	32,800	32,800	(23,502)	(56,302)
Fiscal management fees - auction facility	40,000	40,000	55,979	15,979
Sales tax collection charges	2,740,000	2,740,000	2,614,312	(125,688)
Occupancy tax collection charges	30,000	30,000	30,000	--
NSF check fees	2,000	2,000	2,056	56
Credit card processing fees	52,000	52,000	66,446	14,446
Online permitting technology fees	50,000	50,000	50,339	339
Bench advertising	20,000	20,000	21,920	1,920
Board of adjustment fees	5,000	5,000	6,220	1,220
Sale of construction codes and plans	9,000	9,000	5,002	(3,998)
Adult DWI pretrial fees	125,000	125,000	77,739	(47,261)
Pre-trial diversion fees	450,000	450,000	457,969	7,969
Notice of intent	45,000	45,000	65,106	20,106
Adjudicated property	30,000	30,000	66,235	36,235
Zoning fees	110,000	110,000	57,775	(52,225)
Planning assistance	86,000	86,000	101,925	15,925
Planning advertising fees	30,000	30,000	27,700	(2,300)
Miscellaneous	13,000	13,000	12,741	(259)

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, 2014**

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>		
REVENUES (continued)				
Charges for services (continued):				
Public safety:				
Subdivision inspection, testing and plan review	\$ 27,000	\$ 27,000	\$ 30,100	\$ 3,100
Flood determination fees	21,770	21,770	22,599	829
Commercial and residential plan review	400,000	400,000	437,667	37,667
Sale of reports and photos	250,000	250,000	236,724	(13,276)
Sobriety test	35,000	35,000	37,200	2,200
False alarm fees	250,000	250,000	241,837	(8,163)
Reimbursements for overtime	400,000	400,000	573,004	173,004
Traffic safety fees	2,800,000	2,800,000	2,807,782	7,782
Prison medical charges	55,000	55,000	33,858	(21,142)
Coroners fees	355,410	486,820	483,883	(2,937)
Juvenile services fees	600	600	260	(340)
Miscellaneous	9,000	9,000	25,399	16,399
Transportation:				
Parking meters	275,000	275,000	216,379	(58,621)
Sanitation:				
Weed cutting charges	50,000	50,000	51,270	1,270
Health and welfare:				
Animal control center enforcement income	40,000	40,000	46,986	6,986
Animal control credit card payment fees	4,000	4,000	5,701	1,701
Culture and recreation:				
Summer programs:				
Jewel J. Newman Community Center	12,000	5,300	5,300	--
Riverfront docking fees	750	750	--	(750)
Conservation and development:				
Rent/utilities/donations:				
Leo S. Butler Community Center	15,000	15,000	19,061	4,061
Jewel J. Newman Community Center	--	11,331	46,186	34,855
Dr. Martin Luther King, Jr. Community Center	8,500	8,500	36,970	28,470
Chaneyville Community Center	--	--	962	962
Charles R. Kelly Community Center	13,400	14,250	17,180	2,930
Total charges for services	<u>21,859,230</u>	<u>21,996,121</u>	<u>22,608,134</u>	<u>612,013</u>
Fines and forfeits:				
City court criminal fines and forfeitures	350,000	350,000	290,562	(59,438)
City court forfeitures	50,000	50,000	197,063	147,063
City court traffic fines	1,750,000	1,750,000	1,511,025	(238,975)
Alcoholic Beverage Control Board fines	58,000	58,000	31,115	(26,885)
Total fines and forfeits	<u>2,208,000</u>	<u>2,208,000</u>	<u>2,029,765</u>	<u>(178,235)</u>
Investment earnings	<u>110,500</u>	<u>110,500</u>	<u>75,276</u>	<u>(35,224)</u>
Miscellaneous revenues:				
Rentals:				
Land	19,580	19,580	1,018,787	999,207
Buildings	263,000	263,000	266,034	3,034
Oil, gas and mineral royalties	115,000	115,000	132,684	17,684

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, 2014**

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>		
REVENUES (continued)				
Miscellaneous revenues (continued):				
Airport note	\$ 419,710	\$ 419,710	\$ 419,712	\$ 2
Subrogation recovery and restitution	--	29,404	43,092	13,688
Condemnations	90,000	90,000	58,285	(31,715)
Juvenile detention meals	4,000	4,000	1,576	(2,424)
Confiscated funds - police	115,000	115,000	306,776	191,776
Police - miscellaneous revenues	20,000	20,000	21,801	1,801
Juvenile detention reimbursement	100,000	100,000	106,762	6,762
Donations and contributions	48,000	48,000	28,316	(19,684)
Animal control and rescue center contributions	237,360	237,360	178,719	(58,641)
Other	27,500	29,000	96,507	67,507
Total miscellaneous revenues	<u>1,459,150</u>	<u>1,490,054</u>	<u>2,679,051</u>	<u>1,188,997</u>
Total revenues	<u>289,602,240</u>	<u>292,545,381</u>	<u>297,777,734</u>	<u>5,232,353</u>
EXPENDITURES				
Current:				
General government:				
Metropolitan council	1,273,913	1,273,913	1,173,135	100,778
Council administrator	2,093,742	2,107,275	1,930,683	176,592
Council budget office	220,838	220,838	186,407	34,431
Parish attorney	7,478,108	7,647,384	7,198,480	448,904
Public information office	588,522	585,310	418,369	166,941
Planning commission	1,631,703	1,625,504	1,389,512	235,992
City court - administration	9,655,200	9,639,152	8,907,231	731,921
City constable	2,768,710	2,757,210	2,716,452	40,758
Justice of peace and ward constables	66,510	66,940	66,932	8
Sheriff - costs of court	181,000	181,000	97,012	83,988
Registrar of voters	860,923	860,923	849,818	11,105
Mayor - President	2,051,538	2,063,510	1,971,589	91,921
Finance	9,901,268	9,241,370	8,582,880	658,490
Collection of funds	3,179,000	3,258,570	3,166,667	91,903
Information services	5,006,487	4,204,177	3,993,811	210,366
Computerized systems	1,879,818	1,851,096	273,783	1,577,313
Purchasing	999,476	999,476	849,209	150,267
Human resources	3,076,329	3,076,329	2,910,830	165,499
Risk management	4,921,700	6,621,966	6,594,643	27,323
Municipal fire and police civil service board	72,680	72,680	67,978	4,702
Public works - administration, engineering, warehouse, citizen service center, and building maintenance	17,849,534	18,433,162	18,004,922	428,240
Priority building improvements	1,330,723	1,515,723	419,401	1,096,322
Miscellaneous public works projects	7,354,018	7,073,680	677,913	6,395,767
Municipal associations	120,160	120,160	118,499	1,661
Total general government	<u>84,561,900</u>	<u>85,497,348</u>	<u>72,566,156</u>	<u>12,931,192</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, 2014**

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>		
EXPENDITURES (continued)				
Current (continued):				
Public safety:				
Fire protection districts	\$ 142,850	\$ 142,850	\$ 142,823	\$ 27
Sheriff - correctional institution	9,368,458	11,096,358	10,780,752	315,606
E.B.R. Parish Coroner	2,000,178	2,131,588	2,111,742	19,846
Police	87,879,700	88,308,590	83,777,465	4,531,125
Fire	47,592,162	47,665,882	46,676,608	989,274
Emergency medical services	4,587,460	4,887,460	4,821,318	66,142
Juvenile services	5,651,689	5,525,479	4,732,909	792,570
Emergency preparedness	839,498	795,137	711,394	83,743
Public works - inspection and traffic engineering	11,405,275	9,900,604	9,179,870	720,734
Demolition program	312,133	382,133	287,653	94,480
Capital Region Planning Commission	57,150	57,150	56,730	420
Crimestoppers	14,000	14,000	14,000	--
Total public safety	<u>169,850,553</u>	<u>170,907,231</u>	<u>163,293,264</u>	<u>7,613,967</u>
Transportation:				
Public works - highway division	21,649,535	20,994,535	20,777,161	217,374
Street lighting	4,626,000	4,623,314	4,588,859	34,455
Federal urban system	150,000	150,000	--	150,000
Street maintenance	222,671	207,190	207,190	--
Road Lighting District No. 2	--	16,482	16,482	--
Total transportation	<u>26,648,206</u>	<u>25,991,521</u>	<u>25,589,692</u>	<u>401,829</u>
Health and welfare:				
Health unit	526,407	526,407	510,135	16,272
Council on Aging projects	877,290	877,290	877,220	70
Crisis Care Center	253,180	253,180	253,133	47
Baton Rouge Area Alcohol and Drug Center	319,000	320,200	320,171	29
Animal control and rescue center	2,376,683	2,438,924	2,386,826	52,098
O'Brien House	17,100	17,100	17,100	--
Total health and welfare	<u>4,369,660</u>	<u>4,433,101</u>	<u>4,364,585</u>	<u>68,516</u>
Culture and recreation:				
Community Centers Summer Programs	12,000	14,130	14,130	--
Louisiana Arts and Science Museum	843,070	843,070	843,052	18
Arts Council of Greater Baton Rouge	334,240	334,240	334,221	19
Baton Rouge Symphony League	95,000	95,000	95,000	--
U.S.S. Kidd	229,540	229,540	229,521	19
United States Bowling Congress	200,000	200,000	200,000	--
Total culture and recreation	<u>1,713,850</u>	<u>1,715,980</u>	<u>1,715,924</u>	<u>56</u>
Conservation and development:				
Economic development program	2,606,510	2,949,170	2,438,542	510,628
Urban restoration projects	432,300	412,276	--	412,276
Baton Rouge Film Commission	175,075	149,415	143,831	5,584
Summer youth employment program	216,017	216,545	216,528	17
Community centers	1,333,081	1,425,641	1,340,670	84,971

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, 2014**

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>		
EXPENDITURES (continued)				
Current (continued):				
Conservation and development (continued):				
Human Development and Services	\$ 760,060	\$ 757,872	\$ 675,443	\$ 82,429
Baton Rouge Area Chamber	450,000	450,000	450,000	--
Score Chapter 141 - Baton Rouge	19,000	19,000	19,000	--
Earth Day	21,850	21,850	21,850	--
East Baton Rouge Redevelopment Authority	184,500	189,500	189,500	--
Cooperative Extension Service	63,843	63,843	60,082	3,761
Veterans Service Office	71,050	71,050	56,284	14,766
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	131,850	131,850	131,839	11
Total conservation and development	<u>6,857,686</u>	<u>7,250,562</u>	<u>6,136,119</u>	<u>1,114,443</u>
Capital outlay	<u>1,507,977</u>	<u>2,634,020</u>	<u>--</u>	<u>2,634,020</u>
Intergovernmental expenditures:				
Equivalent three mills on industrial area assessment	154,730	168,916	168,916	--
District Attorney of the Nineteenth Judicial District	5,448,380	5,573,380	5,499,348	74,032
Nineteenth Judicial District Court	6,974,898	6,974,898	6,893,198	81,700
E.B.R. Parish Family Court	1,080,130	1,080,130	1,080,130	--
E.B.R. Parish Juvenile Court	1,211,980	1,216,820	1,216,820	--
E.B.R. Parish Clerk of Court	613,890	663,890	655,852	8,038
Total intergovernmental expenditures	<u>15,484,008</u>	<u>15,678,034</u>	<u>15,514,264</u>	<u>163,770</u>
Total expenditures	<u>310,993,840</u>	<u>314,107,797</u>	<u>289,180,004</u>	<u>24,927,793</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(21,391,600)</u>	<u>(21,562,416)</u>	<u>8,597,730</u>	<u>30,160,146</u>
OTHER FINANCING SOURCES (USES)				
Transfers in:				
Emergency Medical Services Fund	90,000	90,000	90,000	--
Grants Fund	--	768,781	768,781	--
Solid Waste Collection and Disposal Fund	2,559,160	2,559,160	2,559,160	--
Total transfers in	<u>2,649,160</u>	<u>3,417,941</u>	<u>3,417,941</u>	<u>--</u>
Transfers out:				
Grants Fund	(204,640)	(344,688)	(299,651)	45,037
Capital Projects Fund	(1,000,000)	(5,543,059)	(5,543,059)	--
Downtown Development District	(142,500)	(142,500)	(142,500)	--
Brownfield 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	(4,781,910)	(4,781,910)	(4,781,905)	5

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, 2014**

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>		
OTHER FINANCING SOURCES (USES) (continued)				
Transfers out (continued):				
Excess Revenue and Limited Tax Fund	\$ (96,340)	\$ (96,340)	\$ (52,936)	\$ 43,404
Solid Waste Collection and Disposal Fund	(75,000)	(75,000)	(50,578)	24,422
Baton Rouge River Center	<u>(1,625,000)</u>	<u>(1,900,000)</u>	<u>(1,817,584)</u>	<u>82,416</u>
Total transfers out	<u>(8,021,010)</u>	<u>(12,979,117)</u>	<u>(12,783,833)</u>	<u>195,284</u>
Proceeds of capital asset disposition	<u>315,000</u>	<u>336,103</u>	<u>282,726</u>	<u>(53,377)</u>
Total other financing sources and uses	<u>(5,056,850)</u>	<u>(9,225,073)</u>	<u>(9,083,166)</u>	<u>141,907</u>
Net change in fund balances	(26,448,450)	(30,787,489)	(485,436)	30,302,053
Fund balances, January 1	<u>111,346,631</u>	<u>111,346,631</u>	<u>111,346,631</u>	<u>--</u>
Fund balances, December 31	<u>\$ 84,898,181</u>	<u>\$ 80,559,142</u>	<u>\$ 110,861,195</u>	<u>\$ 30,302,053</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, 2014**

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>		
REVENUES				
Taxes:				
General property taxes	\$ 39,616,240	\$ 39,616,240	\$ 41,322,251	\$ 1,706,011
Charges for services:				
Library - copy machine	41,000	41,000	78,885	37,885
Fines and forfeits:				
Fines	210,000	210,000	201,801	(8,199)
Investment earnings	39,630	39,630	100,935	61,305
Miscellaneous revenues:				
Donations	5,000	5,000	3,041	(1,959)
Other income	10,000	10,000	9,488	(512)
Total miscellaneous revenues	15,000	15,000	12,529	(2,471)
Total revenues	39,921,870	39,921,870	41,716,401	1,794,531
EXPENDITURES				
Current:				
Culture and recreation:				
Operations	44,763,232	44,195,833	35,954,103	8,241,730
Capital outlay	1,411,012	1,978,412	1,007,710	970,702
Total expenditures	46,174,244	46,174,245	36,961,813	9,212,432
Excess (deficiency) of revenues over (under) expenditures	(6,252,374)	(6,252,375)	4,754,588	11,006,963
OTHER FINANCING SOURCES (USES)				
Transfers in:				
Grants Fund	--	15,437	15,437	--
Transfers out:				
Grants Fund	--	(1,170)	(1,170)	--
Capital Projects Fund	(1,400,000)	(1,400,000)	(1,400,000)	--
Total transfers out	(1,400,000)	(1,401,170)	(1,401,170)	--
Proceeds of capital asset disposition	--	--	2,140	2,140
Total other financing sources and uses	(1,400,000)	(1,385,733)	(1,383,593)	2,140
Net change in fund balances	(7,652,374)	(7,638,108)	3,370,995	11,009,103
Fund balances, January 1	68,355,325	68,355,325	68,355,325	--
Fund balances, December 31	\$ 60,702,951	\$ 60,717,217	\$ 71,726,320	\$ 11,009,103

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, 2014**

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>		
REVENUES				
Intergovernmental revenues:				
Federal grants:				
American Recovery and Reinvestment Act:				
Department of Energy	\$ 7,976	\$ --	\$ --	\$ --
Department of Justice	2,561,665	4,017,676	616,594	(3,401,082)
Department of Health and Human Services	12,391,479	16,296,333	14,231,217	(2,065,116)
Department of Housing and Urban Development	27,710,081	27,548,658	9,326,839	(18,221,819)
Environmental Protection Agency	17,473	12,317	12,317	--
Small Business Administration	19,745	17,150	17,150	--
State grants:				
American Recovery and Reinvestment Act:				
Department of Social Services	869	(87)	(87)	--
Department of Health and Hospitals	21,366	--	--	--
Highway Safety Commission	1,657,823	1,578,585	808,446	(770,139)
Commission on Law Enforcement	224,155	224,117	146,090	(78,027)
Governor's Office of Homeland Security and Emergency Preparedness	4,614,163	4,690,790	615,533	(4,075,257)
Department of Public Safety and Corrections	34,191	142,565	142,565	--
Louisiana State Supreme Court	99,112	99,112	62,246	(36,866)
Department of Transportation and Development	702,294	--	--	--
Louisiana State Capital Outlay	1,093,700	1,093,700	956,632	(137,068)
Louisiana Housing Corporation	1,704,667	1,870,033	1,185,869	(684,164)
Louisiana Recovery Authority	24,778,185	24,778,185	2,220,318	(22,557,867)
Louisiana Department of Culture, Recreation and Tourism	21,875	21,875	21,875	--
Louisiana Department of Treasury	42,706	--	--	--
Department of Social Services	103,126	(35)	(35)	--
Louisiana Workforce Commission	7,662,286	8,406,991	3,654,736	(4,752,255)
Department of Education	2,073,246	2,295,390	1,232,236	(1,063,154)
Louisiana Division of Administration Office of Community Development Disaster Recovery Unit	304,690	304,584	158,020	(146,564)
Other grants:				
Capital Region Planning Commission	102,000	100,559	82,559	(18,000)
Entergy	43,468	63,469	16,609	(46,860)
East Baton Rouge Parish Sheriff	17,600	17,600	17,600	--
Pennington Foundation	46,800	46,800	--	(46,800)
Cities of Service	34,545	34,545	24,354	(10,191)
St. John the Baptist Parish	1,948	--	--	--
Keep America Beautiful, Inc.	2,500	2,500	2,066	(434)
Louisiana Workforce Investment Board Local 21	377,640	377,640	13,113	(364,527)
Capital Area United Way	31,000	29,692	29,692	--
Section 8 Portability Reimbursements	20,968	20,968	20,968	--
Cops Outside Agencies Local Match	--	--	(52,437)	(52,437)
Total intergovernmental revenues	<u>88,525,342</u>	<u>94,091,712</u>	<u>35,563,085</u>	<u>(58,528,627)</u>
Investment earnings	<u>64,625</u>	<u>62,503</u>	<u>6,062</u>	<u>(56,441)</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, 2014**

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>		
REVENUES (continued)				
Miscellaneous revenues:				
Sobriety Court fees	\$ 10,940	\$ 101,429	\$ 65,025	\$ (36,404)
Program income (Housing and Urban Development)	1,608,214	656,232	673,658	17,426
Insurance reimbursement - Hurricane Gustav	773,914	(365,915)	--	365,915
Headstart - in kind contributions	2,990,406	2,725,996	2,725,996	--
Other	(368,213)	(367,713)	500	368,213
Total miscellaneous revenues	<u>5,015,261</u>	<u>2,750,029</u>	<u>3,465,179</u>	<u>715,150</u>
Total revenues	<u>93,605,228</u>	<u>96,904,244</u>	<u>39,034,326</u>	<u>(57,869,918)</u>
EXPENDITURES				
Current:				
General government:				
City Constable - Drug Abuse Resistance Education	361,715	364,175	230,730	133,445
Cities of Service - Leadership Grant	34,545	34,545	24,354	10,191
Total general government	<u>396,260</u>	<u>398,720</u>	<u>255,084</u>	<u>143,636</u>
Public safety:				
FEMA - Hurricane Gustav	9,191,010	8,511,142	--	8,511,142
FEMA - Hurricane Isaac	1,511,039	--	--	--
Edward Byrne Memorial Justice Assistance Grant	258,169	261,801	97,432	164,369
Project Safe Neighborhoods - Anti Gang Act	21,636	17,483	17,483	--
Baton Rouge Area Violence Elimination	1,279,666	2,737,897	985,600	1,752,297
Byrne Criminal Justice Innovation	999,998	999,998	400,702	599,296
State and Local Domestic Preparedness Equipment Program	315,105	288,704	99,642	189,062
National Institute of Justice - Solving Cold Cases with DNA	32,348	29,255	29,255	--
Title IV-E Reimbursements	74,657	189,715	142,419	47,296
Hazard Mitigation Planning Grant	35,981	35,981	33,050	2,931
Families in Need of Services	179,898	167,942	112,467	55,475
Families in Need of Services - Technical Assistance	5,880	5,880	1,532	4,348
Local Government Assistance Program:				
Chaneyville Fire Protection District	20,212	15,262	3,262	12,000
Pride Fire Protection District	2,633	2,100	2,100	--
Alsen-St. Irma Lee Fire Protection District	25,016	25,016	15,000	10,016
Central Volunteer Fire Department	32,000	31,895	30,567	1,328
Comprehensive Resiliency Pilot Program	190,978	190,978	87,841	103,137
Juvenile Accountability Incentive Block Grant	101,563	101,563	65,687	35,876
Targeted Violent Offender Program	40,698	40,660	35,562	5,098
Domestic Violence Intervention Program	46,800	46,800	46,800	--
Reduce Underage Drinking	351,185	235,359	114,075	121,284
Police Department Year-Round Overtime Grant:				
Occupant Protection and Speeding	342,694	341,126	173,622	167,504
DWI and Juvenile Underage Drinking Enforcement	632,522	631,523	180,501	451,022
Flex Funding	22,682	22,645	22,645	--
Open Container and DWI	229,381	226,821	226,821	--
Baton Rouge City Court DWI Court	221,023	273,267	176,806	96,461
Transportation Planning Study	60,000	58,559	58,199	360

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, 2014**

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>
EXPENDITURES (continued)				
Current (continued):				
Public safety (continued):				
Joint Warrant - Violent Crime Task Force	\$ 17,600	\$ 17,600	\$ 17,600	\$ --
Pennington Domestic Violence Program	46,800	46,800	--	46,800
Non-grant funds:				
Multi-Jurisdictional Investigative Narcotics Task Force Program Income	2,582	2,582	2,582	--
Metropolitan Medical Response System	267,595	267,595	--	267,595
Total public safety	<u>16,559,351</u>	<u>15,823,949</u>	<u>3,179,252</u>	<u>12,644,697</u>
Transportation:				
Flood Property Acquisition	150,767	121,764	--	121,764
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>384,767</u>	<u>355,764</u>	<u>36,000</u>	<u>319,764</u>
Health and welfare:				
Low Income Housing Energy Assistance Program	240,380	285,496	67,786	217,710
Federal Emergency Management Agency				
Emergency Shelter	15,000	13,692	13,692	--
Non-grant funds:				
Weatherization Assistance Program	640	640	591	49
Low Income Housing Energy Assistance Program	(5,589)	217,239	14,704	202,535
Summer Food Program	1,066	1,066	--	1,066
Temporary Assistance to Needy Families	107,832	107,832	--	107,832
Total health and welfare	<u>359,329</u>	<u>625,965</u>	<u>96,773</u>	<u>529,192</u>
Culture and recreation:				
State Aid to Public Libraries	21,875	21,875	21,875	--
Baseball Stadium Improvements	1,093,700	1,093,700	977,274	116,426
Total culture and recreation	<u>1,115,575</u>	<u>1,115,575</u>	<u>999,149</u>	<u>116,426</u>
Conservation and development:				
American Recovery and Reinvestment Act:				
Energy Efficiency and Conservation Block Grant	188,811	--	--	--
Louisiana - Homelessness Prevention and Rapid Re-housing Program	869	(87)	(87)	--
Environmental Protection Agency Brownsfield				
Pilot Program	17,473	12,317	12,317	--
Sharlo Terrace II	2,151	2,151	2,151	--
Section 8 Operating Reserve	306,897	306,897	27,183	279,714
Section 8 Voucher Program	1,699,078	1,533,085	1,525,869	7,216
Choice Neighborhoods Planning Grant	520,024	520,024	8,340	511,684
Headstart	10,479,609	10,691,872	10,693,682	(1,810)
Ryan White HIV/AIDS Treatment Grant	1,832,033	4,743,111	4,630,247	112,864
Ryan White Minority AIDS Initiative	273,746	590,564	576,959	13,605
Early Headstart	31,206	13,674	13,674	--
Small Business Investment Initiative Grant	19,745	17,150	17,150	--

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, 2014**

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>
EXPENDITURES (continued)				
Current (continued):				
Conservation and development (continued):				
Headstart Food Program	\$ 2,121,111	\$ 2,343,255	\$ 1,206,391	\$ 1,136,864
Community Services Block Grant	1,911,426	2,942,999	1,226,713	1,716,286
Community Development Emergency Shelter Grants	56,503	(35)	(35)	--
Community Wide Programs	42,707	--	--	--
Workforce Investment Act:				
Adult Program	1,993,915	2,103,598	1,143,859	959,739
Youth Program	1,550,954	1,550,954	614,174	936,780
Dislocated Workers Program	2,177,473	1,780,922	707,001	1,073,921
Disability Employment Initiative Program	28,519	28,519	2,564	25,955
Job Driven National Emergency Grant	377,640	377,640	13,113	364,527
Weatherization Assistance Program	1,259,924	1,126,567	576,922	549,645
Emergency Solutions Grant	204,363	457,970	455,397	2,573
Emergency Preparedness Entergy Grant	43,469	63,469	16,608	46,861
Capital Area United Way - VITA Grant	16,000	16,000	16,000	--
Keep Louisiana Beautiful, Inc.	2,480	2,480	--	2,480
Graffiti Hurts Grant	2,500	2,500	2,066	434
Non-grant funds:				
Headstart programs	12,582	13,582	4,277	9,305
Rental rehabilitation local funds	672,934	672,934	222,650	450,284
Headstart - in kind services	2,990,406	2,725,996	2,725,996	--
Small and Emerging Business Development Program	69,424	69,424	--	69,424
Louisiana Job Employment Training	35,661	35,661	298	35,363
Community Development Block Grant:				
Public improvements, facilities	757,412	1,365,412	950,000	415,412
Demolition and clearance	205,245	305,245	84,240	221,005
Public services	3,036,670	3,293,530	1,719,412	1,574,118
Relocation assistance	5,000	5,000	--	5,000
Housing rehabilitation	4,732,467	3,394,404	1,855,383	1,539,021
Program administration	2,056,088	1,320,492	767,176	553,316
Community Development Home Program:				
Direct home ownership assistance	4,352,528	4,352,528	2,596,318	1,756,210
Housing rehabilitation	510,759	510,759	85,780	424,979
Program administration	1,211,177	898,233	611,189	287,044
Community Housing Development Organization	2,037,199	2,037,199	47,490	1,989,709
Continuum of Care - Supportive Housing Program:				
Public services	1,771,359	1,771,359	928,443	842,916
Program administration	58,668	58,668	42,501	16,167
Housing Opportunities for Persons with AIDS Program:				
Public services	4,332,379	4,332,379	1,920,545	2,411,834
Program administration	1,753,887	1,753,887	600,623	1,153,264
Louisiana Recovery Act	24,766,576	24,766,576	9,206,667	15,559,909
Total conservation and development	<u>82,529,047</u>	<u>84,910,864</u>	<u>47,857,246</u>	<u>37,053,618</u>
Capital outlay	<u>272,644</u>	<u>1,099,975</u>	<u>1,142,155</u>	<u>(42,180)</u>
Total expenditures	<u>101,616,973</u>	<u>104,330,812</u>	<u>53,565,659</u>	<u>50,765,153</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, 2014**

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>		
Excess (deficiency) of revenues over (under) expenditures	\$ (8,011,745)	\$ (7,426,568)	\$ (14,531,333)	\$ (7,104,765)
OTHER FINANCING SOURCES (USES)				
Transfers in:				
General Fund	386,429	323,464	299,651	(23,813)
Library Board of Control Fund	--	1,170	1,170	--
City Constable Court Costs Fund	15,000	15,306	15,306	--
Mosquito Abatement and Rodent Control Fund	--	124,599	124,599	--
Downtown Development District	--	211	211	--
East Baton Rouge Parish Communications District	--	38,226	38,226	--
Emergency Medical Services Fund	--	19,160	19,160	--
Greater Baton Rouge Airport District	--	52,946	52,946	--
Comprehensive Sewerage System Fund	--	30,143	30,143	--
Solid Waste Collection and Disposal Fund	--	137,990	137,990	--
Central Garage Fund	--	2,969	2,969	--
Total transfers in	<u>401,429</u>	<u>746,184</u>	<u>722,371</u>	<u>(23,813)</u>
Transfers out:				
General Fund	--	(768,781)	(768,781)	--
Library Board of Control Fund	--	(15,437)	(15,437)	--
Emergency Medical Services Fund	--	(55,261)	(55,261)	--
Pride Fire Protection District	--	(9,291)	(9,291)	--
Total transfers out	<u>--</u>	<u>(848,770)</u>	<u>(848,770)</u>	<u>--</u>
Proceeds of capital asset disposition	<u>2,287</u>	<u>7,587</u>	<u>7,587</u>	<u>--</u>
Total other financing sources and uses	<u>403,716</u>	<u>(94,999)</u>	<u>(118,812)</u>	<u>(23,813)</u>
Net change in fund balances	(7,608,029)	(7,521,567)	(14,650,145)	(7,128,578)
Fund balances, January 1	<u>11,132,086</u>	<u>11,132,086</u>	<u>11,132,086</u>	<u>--</u>
Fund balances, December 31	<u>\$ 3,524,057</u>	<u>\$ 3,610,519</u>	<u>\$ (3,518,059)</u>	<u>\$ (7,128,578)</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, 2014

	Business-type Activities - Enterprise Funds		
	Greater Baton Rouge Airport District	Comprehensive Sewerage System	Solid Waste Collection and Disposal
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 4,895,754	\$ 69,699,413	\$ 10,962,221
Investments	5,520,743	78,597,210	12,361,653
Sales taxes receivable	--	4,109,190	--
Accounts receivable - net	566,263	6,574,024	3,585,467
Accrued interest receivable	3,221	178,618	6,727
Due from other governments (Note 11)	1,221,888	3,389,613	15,005
Prepaid items	--	--	--
Inventory	--	--	--
Total current assets	<u>12,207,869</u>	<u>162,548,068</u>	<u>26,931,073</u>
Noncurrent assets:			
Restricted assets:			
Cash and cash equivalents	1,197,035	209,943,186	--
Investments	1,841,932	271,294,072	--
Accounts receivable - net	147,093	--	--
Accrued interest receivable	--	131,133	--
Prepaid items	6,637	--	--
Total restricted assets	<u>3,192,697</u>	<u>481,368,391</u>	<u>--</u>
Capital assets (Note 6):			
Land	33,783,843	46,012,690	9,041,482
Buildings	133,042,903	--	141,449
Noise mitigation costs	58,392,539	--	--
Improvements (other than buildings)	166,298,714	1,867,855,625	28,347,174
Equipment	3,849,312	4,827,011	42,000
Construction work in progress	10,239,890	104,251,470	--
Total capital assets	405,607,201	2,022,946,796	37,572,105
Accumulated depreciation	(128,526,460)	(585,615,071)	(22,571,904)
Net capital assets	<u>277,080,741</u>	<u>1,437,331,725</u>	<u>15,000,201</u>
Total noncurrent assets	<u>280,273,438</u>	<u>1,918,700,116</u>	<u>15,000,201</u>
Total assets	<u>292,481,307</u>	<u>2,081,248,184</u>	<u>41,931,274</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred amount on refunding	--	42,943,956	--
Deferred outflows on derivative instruments	--	87,643,226	--
Total deferred outflows of resources	<u>--</u>	<u>130,587,182</u>	<u>--</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>
\$ 2,689,442	\$ 88,246,830	\$ 16,845,065
2,059,091	98,538,697	--
--	4,109,190	--
1,148,109	11,873,863	--
1,379	189,945	4,777
678,024	5,304,530	--
255,888	255,888	--
118,566	118,566	276,323
<u>6,950,499</u>	<u>208,637,509</u>	<u>17,126,165</u>
3,892,628	215,032,849	--
4,389,559	277,525,563	--
--	147,093	--
2,539	133,672	--
--	6,637	--
<u>8,284,726</u>	<u>492,845,814</u>	<u>--</u>
2,654,217	91,492,232	47,568
101,489,745	234,674,097	2,213,798
--	58,392,539	--
14,399,025	2,076,900,538	7,190
1,171,555	9,889,878	35,953,925
272,854	114,764,214	--
<u>119,987,396</u>	<u>2,586,113,498</u>	<u>38,222,481</u>
<u>(68,997,439)</u>	<u>(805,710,874)</u>	<u>(30,030,140)</u>
<u>50,989,957</u>	<u>1,780,402,624</u>	<u>8,192,341</u>
<u>59,274,683</u>	<u>2,273,248,438</u>	<u>8,192,341</u>
<u>66,225,182</u>	<u>2,481,885,947</u>	<u>25,318,506</u>
--	42,943,956	--
--	87,643,226	--
<u>--</u>	<u>130,587,182</u>	<u>--</u>

Continued

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2014

	Business-type Activities - Enterprise Funds		
	Greater Baton Rouge Airport District	Comprehensive Sewerage System	Solid Waste Collection and Disposal
LIABILITIES			
Current liabilities:			
Accounts and contracts payable	\$ 2,296,380	\$ 48,204,051	\$ 3,500,879
Accrued salaries payable	234,955	688,362	59,454
Accrued interest payable	1,124,857	21,084,581	--
Unearned revenue	--	--	--
Obligations payable (Note 10)	334,167	--	--
Bonds payable (Note 10)	1,510,000	10,008,000	--
Compensated absences payable	422,646	1,323,618	60,872
Total current liabilities	<u>5,923,005</u>	<u>81,308,612</u>	<u>3,621,205</u>
Noncurrent liabilities:			
Obligations payable (Note 10)	2,173,333	45,988,756	--
Loans payable	427,500	--	--
Contingent liabilities	--	4,750,000	--
Bonds payable (net of premiums and discounts) (Note 10)	57,401,327	1,386,735,739	--
Derivative instrument liability (Note 10)	--	87,643,226	--
Compensated absences payable	--	--	--
Landfill closure and postclosure care liability (Note 17)	--	--	14,926,406
Net other postemployment benefit obligation	6,327,666	22,591,341	2,185,524
Total noncurrent liabilities	<u>66,329,826</u>	<u>1,547,709,062</u>	<u>17,111,930</u>
Total liabilities	<u>72,252,831</u>	<u>1,629,017,674</u>	<u>20,733,135</u>
NET POSITION			
Net investment in capital assets	216,132,629	390,879,561	15,000,201
Restricted for capital projects	--	--	--
Restricted for debt service	700,716	72,475,247	--
Restricted Passenger Facility Charges	389,690	--	--
Restricted for external legal constraints	--	78,050,000	--
Unrestricted	3,005,441	41,412,884	6,197,938
Total net position	<u>\$ 220,228,476</u>	<u>\$ 582,817,692</u>	<u>\$ 21,198,139</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>
\$ 838,485	\$ 54,839,795	\$ 1,364,930
38,042	1,020,813	76,640
--	22,209,438	--
1,321,484	1,321,484	--
--	334,167	--
1,220,000	12,738,000	--
102,723	1,909,859	131,415
<u>3,520,734</u>	<u>94,373,556</u>	<u>1,572,985</u>
--	48,162,089	--
--	427,500	--
--	4,750,000	--
3,211,660	1,447,348,726	--
--	87,643,226	--
29,419	29,419	--
--	14,926,406	--
559,840	31,664,371	--
<u>3,800,919</u>	<u>1,634,951,737</u>	<u>--</u>
<u>7,321,653</u>	<u>1,729,325,293</u>	<u>1,572,985</u>
46,558,297	668,570,688	8,192,341
8,873,538	8,873,538	--
--	73,175,963	--
--	389,690	--
--	78,050,000	--
3,471,694	54,087,957	15,553,180
<u>\$ 58,903,529</u>	<u>\$ 883,147,836</u>	<u>\$ 23,745,521</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, 2014**

	Business-type Activities - Enterprise Funds		
	Greater Baton Rouge Airport District	Comprehensive Sewerage System	Solid Waste Collection and Disposal
OPERATING REVENUES			
Charges for services	\$ 13,571,069	\$ 75,408,256	\$ 37,500,024
Miscellaneous revenues	374,524	11,216	89,528
Total operating revenues	<u>13,945,593</u>	<u>75,419,472</u>	<u>37,589,552</u>
OPERATING EXPENSES			
Personal services	3,537,886	10,717,019	978,008
Employee benefits	2,675,078	7,808,285	683,920
Supplies	660,395	2,560,158	384,963
Contractual services	6,901,872	25,215,385	34,138,798
Landfill closure and postclosure care expense	--	--	3,484,782
Cost of materials	--	--	--
Depreciation	11,756,851	61,180,861	1,222,358
Management fee	--	--	--
Total operating expenses	<u>25,532,082</u>	<u>107,481,708</u>	<u>40,892,829</u>
Operating income (loss)	<u>(11,586,489)</u>	<u>(32,062,236)</u>	<u>(3,303,277)</u>
NONOPERATING REVENUES (EXPENSES)			
Taxes pledged as securities for revenue bonds	--	43,583,023	--
Operating grants	560,556	--	--
Net income (loss) from joint venture	--	--	--
Passenger facility charges (Note 16)	1,596,932	--	--
Customer facility charges	1,694,600	--	--
Federal subsidy on debt	--	6,819,819	--
Investment earnings	15,528	979,616	23,772
Interest expense	(2,838,069)	(42,773,492)	--
Bond issuance costs	26,851	(6,096,403)	--
Gain (loss) on disposition of capital assets	(198,698)	146,887	--
Total nonoperating revenues (expenses)	<u>857,700</u>	<u>2,659,450</u>	<u>23,772</u>
Income (loss) before contributions and transfers	(10,728,789)	(29,402,786)	(3,279,505)
Capital contributions	2,620,425	5,748,809	--
Transfers in	--	--	50,578
Transfers out	(52,946)	(30,143)	(2,697,150)
Change in net position	(8,161,310)	(23,684,120)	(5,926,077)
Total net position - January 1	<u>228,389,786</u>	<u>606,501,812</u>	<u>27,124,216</u>
Total net position - December 31	<u>\$ 220,228,476</u>	<u>\$ 582,817,692</u>	<u>\$ 21,198,139</u>

The accompanying notes are an integral part of this statement.

Business-type Activities - Enterprise Funds		Governmental Activities Internal Service Funds
Other Enterprise Total	Total	
\$ 6,443,238	\$ 132,922,587	\$ 21,204,029
900,934	1,376,202	--
<u>7,344,172</u>	<u>134,298,789</u>	<u>21,204,029</u>
2,697,863	17,930,776	1,229,948
539,160	11,706,443	857,678
1,418,450	5,023,966	194,468
4,275,185	70,531,240	4,451,104
--	3,484,782	--
--	--	10,349,143
4,808,459	78,968,529	2,795,518
326,499	326,499	--
<u>14,065,616</u>	<u>187,972,235</u>	<u>19,877,859</u>
<u>(6,721,444)</u>	<u>(53,673,446)</u>	<u>1,326,170</u>
--	43,583,023	--
331,905	892,461	--
(1,799,354)	(1,799,354)	--
--	1,596,932	--
--	1,694,600	--
--	6,819,819	--
16,285	1,035,201	17,142
(62,625)	(45,674,186)	--
--	(6,069,552)	--
(198,877)	(250,688)	627,630
<u>(1,712,666)</u>	<u>1,828,256</u>	<u>644,772</u>
(8,434,110)	(51,845,190)	1,970,942
1,983,034	10,352,268	--
1,843,330	1,893,908	--
--	(2,780,239)	(2,969)
<u>(4,607,746)</u>	<u>(42,379,253)</u>	<u>1,967,973</u>
<u>63,511,275</u>	<u>925,527,089</u>	<u>21,777,548</u>
<u>\$ 58,903,529</u>	<u>\$ 883,147,836</u>	<u>\$ 23,745,521</u>

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

	Business-type Activities - Enterprise Funds		
	Greater Baton Rouge Airport District	Comprehensive Sewerage System	Solid Waste Collection and Disposal
CASH FLOWS FROM OPERATING ACTIVITIES:			
Receipts from customers	\$ 13,420,121	\$ 75,386,914	\$ 37,878,265
Payments to suppliers for goods and services	(7,231,230)	(21,201,068)	(34,325,633)
Payments to employees for services and benefits	(5,258,204)	(15,942,090)	(1,420,659)
Other operating receipts	--	42,624	--
Net cash provided by (used for) operating activities	<u>930,687</u>	<u>38,286,380</u>	<u>2,131,973</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:			
Receipts from general property taxes	--	850	--
Receipts from general sales and use taxes	--	43,580,043	--
Operating grants received	1,097,529	--	--
Transfers in from other funds	--	--	50,578
Transfers out to other funds	(52,946)	(30,143)	(2,697,150)
Net cash provided by (used for) noncapital financing activities	<u>1,044,583</u>	<u>43,550,750</u>	<u>(2,646,572)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:			
Proceeds from sale of debt	--	589,494,707	--
Proceeds from capital grants	2,594,423	439,849	--
Proceeds from sale of capital assets	158,570	146,887	--
Passenger facility charges	1,611,357	--	--
Customer facility charges	1,709,148	--	--
Acquisition and construction of capital assets	(4,844,510)	(176,251,156)	--
Principal paid on bonds, obligations and capital leases	(1,766,250)	(13,610,000)	--
Interest paid on bonds, obligations and capital leases	(2,864,908)	(62,291,869)	--
Payments made for bond issuance costs	--	(5,211,913)	--
Payment made to refunding bonds escrow agent	--	(369,648,551)	--
Federal subsidy on debt	--	6,822,882	--
Repayment of loans from other funds	(168,724)	--	--
Capital contributed by other governments	--	--	--
Capital contributed from impact fees	--	2,772,124	--
Net cash provided by (used for) capital and related financing activities	<u>(3,570,894)</u>	<u>(27,337,040)</u>	<u>--</u>
CASH FLOWS FROM INVESTING ACTIVITIES:			
Purchase of investments	(7,362,675)	(349,891,282)	(12,361,653)
Proceeds from sales and maturities of investments	7,667,034	310,993,003	12,143,838
Cash received from joint venture activity	--	--	--
Cash paid for expenses of joint venture	--	--	--
Interest received on investments	17,687	1,060,260	27,025
Net cash provided by (used for) investing activities	<u>322,046</u>	<u>(37,838,019)</u>	<u>(190,790)</u>
Net increase (decrease) in cash and cash equivalents	(1,273,578)	16,662,071	(705,389)
Cash and cash equivalents, January 1	<u>7,366,367</u>	<u>262,980,528</u>	<u>11,667,610</u>
Cash and cash equivalents, December 31	<u>\$ 6,092,789</u>	<u>\$ 279,642,599</u>	<u>\$ 10,962,221</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>
\$ 7,026,118	\$ 133,711,418	\$ 21,204,029
(5,858,273)	(68,616,204)	(15,112,478)
(3,285,665)	(25,906,618)	(2,073,895)
--	42,624	--
<u>(2,117,820)</u>	<u>39,231,220</u>	<u>4,017,656</u>
--	850	--
--	43,580,043	--
331,905	1,429,434	--
1,817,584	1,868,162	--
--	(2,780,239)	(2,969)
<u>2,149,489</u>	<u>44,098,250</u>	<u>(2,969)</u>
--	589,494,707	--
--	3,034,272	--
410	305,867	662,515
--	1,611,357	--
--	1,709,148	--
(761,045)	(181,856,711)	(3,820,404)
(2,188,500)	(17,564,750)	--
(62,625)	(65,219,402)	--
--	(5,211,913)	--
--	(369,648,551)	--
--	6,822,882	--
--	(168,724)	--
1,950,614	1,950,614	--
--	2,772,124	--
<u>(1,061,146)</u>	<u>(31,969,080)</u>	<u>(3,157,889)</u>
(6,448,650)	(376,064,260)	--
6,565,083	337,368,958	--
224,699	224,699	--
(51,084)	(51,084)	--
18,148	1,123,120	18,577
<u>308,196</u>	<u>(37,398,567)</u>	<u>18,577</u>
(721,281)	13,961,823	875,375
<u>7,303,351</u>	<u>289,317,856</u>	<u>15,969,690</u>
<u>\$ 6,582,070</u>	<u>\$ 303,279,679</u>	<u>\$ 16,845,065</u>

Continued

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

	Business-type Activities - Enterprise Funds		
	Greater Baton Rouge Airport District	Comprehensive Sewerage System	Solid Waste Collection and Disposal
Classified as:			
Current assets	\$ 4,895,754	\$ 69,699,413	\$ 10,962,221
Restricted assets	1,197,035	209,943,186	--
Totals	<u>\$ 6,092,789</u>	<u>\$ 279,642,599</u>	<u>\$ 10,962,221</u>
Reconciliation of operating income to net cash provided by (used for) operating activities:			
Operating income (loss)	<u>\$ (11,586,489)</u>	<u>\$ (32,062,236)</u>	<u>\$ (3,303,277)</u>
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:			
Depreciation	11,756,851	61,180,861	1,222,358
Landfill closure and postclosure care expense	--	--	3,484,782
Increase (decrease) in compensated absences payable	25,597	(111,113)	(20,672)
Increase (decrease) in net other post employment benefit obligation	768,572	2,660,597	256,789
Change in assets and liabilities:			
Decrease (increase) in accounts receivable	(379,452)	603,508	288,713
Decrease (increase) in prepaid items	--	--	--
Decrease (increase) in inventory	--	--	--
Increase (decrease) in accounts and contracts payable	331,037	1,231,033	198,128
Increase (decrease) in accrued salaries payable	14,571	33,730	5,152
Increase (decrease) in contingent liabilities	--	4,750,000	--
Increase (decrease) in unearned revenue	--	--	--
Total adjustments	<u>12,517,176</u>	<u>70,348,616</u>	<u>5,435,250</u>
Net cash provided by (used for) operating activities	<u>\$ 930,687</u>	<u>\$ 38,286,380</u>	<u>\$ 2,131,973</u>
Non cash investing, capital, and financing activities:			
Gain in fair value of investments	\$ 3,221	\$ 309,751	\$ 6,727
Loss on disposal of capital assets	(357,268)	--	--
Contributions/accruals of capital assets	26,002	2,536,836	--
Interest expense on swap obligations	--	2,369,800	--
Loss on joint venture	--	--	--

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>	
\$ 2,689,442	\$ 88,246,830	\$ 16,845,065
3,892,628	215,032,849	--
<u>\$ 6,582,070</u>	<u>\$ 303,279,679</u>	<u>\$ 16,845,065</u>
<u>\$ (6,721,444)</u>	<u>\$ (53,673,446)</u>	<u>\$ 1,326,170</u>
4,808,459	78,968,529	2,795,518
--	3,484,782	--
9,198	(96,990)	11,916
70,717	3,756,675	--
(419,069)	93,700	--
(46,464)	(46,464)	--
(67,219)	(67,219)	(45,466)
275,544	2,035,742	(72,297)
(128,557)	(75,104)	1,815
--	4,750,000	--
101,015	101,015	--
<u>4,603,624</u>	<u>92,904,666</u>	<u>2,691,486</u>
<u>\$ (2,117,820)</u>	<u>\$ 39,231,220</u>	<u>\$ 4,017,656</u>
\$ 3,918	\$ 323,617	\$ 4,777
(199,287)	(556,555)	(34,885)
32,420	2,595,258	--
--	2,369,800	--
(1,973,958)	(1,973,958)	--

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
DECEMBER 31, 2014

EXHIBIT A - 13

	Pension Trust Fund
ASSETS	
Cash and cash equivalents	\$ 18,908,907
Receivables:	
Employee contributions	951,118
Employer contributions	6,072,829
Interest and dividends	14,708
Pending trades	2,881,200
Other contributions	131,914
Total receivables	10,051,769
Investments, at fair value	
Fixed income - domestic	296,467,525
Fixed income - international	22,209,075
Equity securities - domestic	336,848,968
Equity securities - international	289,862,337
Real estate investments	57,892,372
Alternative investments	64,226,072
Total investments	1,067,506,349
Capital assets:	
Land	550,628
Buildings	706,345
Equipment	46,231
Accumulated depreciation	(731,480)
Total capital assets	571,724
Total assets	1,097,038,749
LIABILITIES	
Accrued expenses and benefits payable	1,160,984
Pending trades payable	1,913,886
Total liabilities	3,074,870
NET POSITION	
Held in trust for pension benefits	\$ 1,093,963,879

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, 2014

EXHIBIT A - 14

	<u>Pension Trust Fund</u>
ADDITIONS	
Contributions:	
Employee	\$ 13,463,174
Employer	40,127,044
Severance contributions from employee	1,534,821
Total contributions	<u>55,125,039</u>
Investment income:	
<i>From investment activities</i>	
Net appreciation in fair value of investments	58,132,942
Interest	233,058
Dividends	--
Total investment income	<u>58,366,000</u>
Less: investment expense	7,038,477
Net income from investing activities	<u>51,327,523</u>
Total additions	<u>106,452,562</u>
DEDUCTIONS	
Benefit payments	89,805,233
Refunds and withdrawals	2,823,522
Administrative expenses	1,721,986
Total deductions	<u>94,350,741</u>
Change in net position	12,101,821
Net position - beginning of year	<u>1,081,862,058</u>
Net position - end of year	<u><u>\$ 1,093,963,879</u></u>

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, 2014

	District Attorney of the Nineteenth Judicial District	Nineteenth Judicial District Court (1)	Nineteenth Judicial District Court Building Commission (1)	E.B.R. Parish Family Court
ASSETS				
Cash and cash equivalents	\$ 1,352,237	\$ 2,624,507	\$ 3,928,764	\$ 119,916
Property taxes receivable	--	--	--	--
Sales taxes receivable	--	--	--	--
Accounts receivable	361,437	56,885	--	6,940
Accrued interest receivable	--	--	22,549	--
Loans receivable	--	--	--	--
Due from other governments	--	231,675	370,221	--
Prepaid items	--	--	--	--
Inventory	--	--	--	--
Other assets	--	45,970	62,246	--
Restricted assets:				
Cash and cash equivalents	--	--	11,729,050	--
Capital assets: (Note 6)				
Buildings	--	--	107,628,256	--
Equipment	1,988,051	362,025	5,015,550	263,992
Construction work in progress	--	--	--	--
Accumulated depreciation	(1,427,703)	(309,407)	(16,826,651)	(111,456)
Total assets	<u>2,274,022</u>	<u>3,011,655</u>	<u>111,929,985</u>	<u>279,392</u>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred outflow for pension	--	--	--	--
LIABILITIES				
Accounts payable and other current liabilities	74,474	340,644	16,930	--
Due to other governments	--	--	--	--
Accrued payables	215,715	--	411,113	--
Other liabilities	59,084	--	--	7,938
Non-current liabilities: (Note 10)				
Due within one year	--	64,557	1,697,595	10,000
Due in more than one year:				
Bonds and notes payable	--	--	90,185,000	--
Deferred premium on bonds	--	--	2,140,590	--
Compensated absences payable	--	632,598	--	121,638
Net other postemployment benefit obligation	6,897,123	7,394,823	--	1,063,259
Net pension liability	--	--	--	--
Obligation under capital leases	--	--	--	--
Claims and judgments payable	--	--	--	--
Total liabilities	<u>7,246,396</u>	<u>8,432,622</u>	<u>94,451,228</u>	<u>1,202,835</u>
NET POSITION				
Net investment in capital assets	560,348	52,618	4,017,155	152,536
Restricted for:				
Debt service	--	--	12,116,805	--
External legal constraints	208,552	782,273	1,120,673	--
Unrestricted	(5,741,274)	(6,255,858)	224,124	(1,075,979)
Total net position	<u>\$ (4,972,374)</u>	<u>\$ (5,420,967)</u>	<u>\$ 17,478,757</u>	<u>\$ (923,443)</u>

(1) As of June 30, 2014

The accompanying notes are an integral part of this statement.

E.B.R. Parish Juvenile Court	E.B.R. Parish Clerk of Court (1)	East Baton Rouge Redevelop- ment Authority	Cyntreniks Group King Hotel Special Taxing District	Bluebonnet Convention Hotel Taxing District	Capital Area Transit System	Totals
\$ 396,714	\$ 6,542,409	\$ 1,909,638	\$ 11,029	\$ 55,316	\$ 3,141,643	\$ 20,082,173
--	--	--	--	--	15,627,443	15,627,443
--	--	--	9,477	53,496	--	62,973
3,981	887,041	--	--	--	154,600	1,470,884
--	--	--	--	--	--	22,549
--	--	1,719,373	--	--	--	1,719,373
46,558	--	275,575	--	--	1,522,682	2,446,711
3,000	--	7,297	--	--	162,190	172,487
--	--	4,703,319	--	--	632,020	5,335,339
--	--	348,521	--	--	--	456,737
--	--	--	--	--	229,419	11,958,469
--	--	--	--	--	--	107,628,256
387,390	9,063,067	192,024	--	--	30,212,454	47,484,553
--	--	--	--	--	350,523	350,523
(375,911)	(8,476,206)	(143,503)	--	--	(17,886,506)	(45,557,343)
<u>461,732</u>	<u>8,016,311</u>	<u>9,012,244</u>	<u>20,506</u>	<u>108,812</u>	<u>34,146,468</u>	<u>169,261,127</u>
--	--	--	--	--	239,993	239,993
551	341,038	117,877	20,506	108,812	1,583,154	2,603,986
9,906	179,790	--	--	--	--	189,696
12,350	2,098,914	--	--	--	--	2,738,092
--	--	--	--	--	--	67,022
--	--	--	--	--	1,549,767	3,321,919
--	--	--	--	--	200,000	90,385,000
--	--	--	--	--	--	2,140,590
175,389	779,270	--	--	--	374,210	2,083,105
1,964,573	3,475,196	--	--	--	--	20,794,974
--	--	--	--	--	562,707	562,707
--	--	--	--	--	803,902	803,902
--	--	--	--	--	1,297,392	1,297,392
<u>2,162,769</u>	<u>6,874,208</u>	<u>117,877</u>	<u>20,506</u>	<u>108,812</u>	<u>6,371,132</u>	<u>126,988,385</u>
11,479	586,861	48,521	--	--	11,106,830	16,536,348
--	--	--	--	--	--	12,116,805
71,870	--	4,882,056	--	--	229,419	7,294,843
(1,784,386)	555,242	3,963,790	--	--	16,679,080	6,564,739
<u>\$ (1,701,037)</u>	<u>\$ 1,142,103</u>	<u>\$ 8,894,367</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 28,015,329</u>	<u>\$ 42,512,735</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, 2014

	Judicial Court Services				
	District Attorney of the Nineteenth Judicial District	Nineteenth Judicial District Court (1)	Nineteenth Judicial District Court Building Commission (1)	E.B.R. Parish Family Court	E.B.R. Parish Juvenile Court
EXPENSES	\$ 14,375,841	\$ 14,821,134	\$ 9,749,086	\$ 2,092,549	\$ 1,998,205
PROGRAM REVENUES:					
Charges for services	2,979,279	2,414,254	6,207,656	144,306	27,829
Operating grants and contributions	9,521,699	11,163,664	--	1,867,818	478,882
Capital grants and contributions	--	--	--	--	--
Net program (expenses) revenue	<u>(1,874,863)</u>	<u>(1,243,216)</u>	<u>(3,541,430)</u>	<u>(80,425)</u>	<u>(1,491,494)</u>
GENERAL REVENUES:					
Taxes:					
Property	--	--	--	--	--
Occupancy	--	--	--	--	--
Grants and contributions not restricted to specific programs	--	--	--	--	1,202,669
Investment earnings	13,206	4,860	181,024	1,756	1,412
Miscellaneous	88,155	8,873	10,515	--	1,818
Total general revenues	<u>101,361</u>	<u>13,733</u>	<u>191,539</u>	<u>1,756</u>	<u>1,205,899</u>
Change in net position	(1,773,502)	(1,229,483)	(3,349,891)	(78,669)	(285,595)
Net position, beginning of year, restated (Note 1)	<u>(3,198,872)</u>	<u>(4,191,484)</u>	<u>20,828,648</u>	<u>(844,774)</u>	<u>(1,415,442)</u>
Net position, ending	<u>\$ (4,972,374)</u>	<u>\$ (5,420,967)</u>	<u>\$ 17,478,757</u>	<u>\$ (923,443)</u>	<u>\$ (1,701,037)</u>

(1) As of June 30, 2014

The accompanying notes are an integral part of this statement.

E.B.R. Parish Clerk of Court (1)	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		Capital Area Transit System	Total All Component Units
\$ 15,947,119	\$ 58,983,934	\$ 2,946,305	\$ 153,404	\$ 683,998	\$ 3,783,707	\$ 25,275,010	\$ 88,042,651
12,278,974	24,052,298	468,858	--	--	468,858	2,103,473	26,624,629
1,073,448	24,105,511	671,397	--	--	671,397	--	24,776,908
--	--	1,825,000	--	--	1,825,000	5,460,644	7,285,644
(2,594,697)	(10,826,125)	18,950	(153,404)	(683,998)	(818,452)	(17,710,893)	(29,355,470)
--	--	--	--	--	--	16,417,996	16,417,996
--	--	--	153,404	683,998	837,402	1,409,502	2,246,904
--	1,202,669	--	--	--	--	5,702,384	6,905,053
106,383	308,641	70,712	--	--	70,712	8,026	387,379
--	109,361	241,505	--	--	241,505	207,054	557,920
106,383	1,620,671	312,217	153,404	683,998	1,149,619	23,744,962	26,515,252
(2,488,314)	(9,205,454)	331,167	--	--	331,167	6,034,069	(2,840,218)
3,630,417	14,808,493	8,563,200	--	--	8,563,200	21,981,260	45,352,953
\$ 1,142,103	\$ 5,603,039	\$ 8,894,367	\$ --	\$ --	\$ 8,894,367	\$ 28,015,329	\$ 42,512,735