

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
STATISTICAL SECTION  
DECEMBER 31, 2014**

This section which is composed of accounting and non-accounting data is presented in order to provide the reader with additional information as an aid to understanding the financial activities of the governmental unit.

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**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**NET POSITION BY COMPONENT**  
**LAST TEN FISCAL YEARS**  
**(accrual basis of accounting)**  
**(amounts expressed in thousands)**

	FISCAL YEAR			
	2014	2013	2012	2011
<b>Governmental activities</b>				
Net investment in capital assets	\$ 650,424	\$ 626,659	\$ 601,094	\$ 533,154
Restricted	195,913	198,502	217,949	256,925
Unrestricted	<u>(238,705)</u>	<u>(210,528)</u>	<u>(180,056)</u>	<u>(128,550)</u>
Total governmental activities net position	<u>607,632</u>	<u>614,633</u>	<u>638,987</u>	<u>661,529</u>
<b>Business-type activities</b>				
Net investment in capital assets	668,571	704,172	698,119	645,336
Restricted	160,489	71,309	106,355	80,202
Unrestricted	<u>54,088</u>	<u>150,046</u>	<u>137,766</u>	<u>201,564</u>
Total business-type activities net position	<u>883,148</u>	<u>925,527</u>	<u>942,240</u>	<u>927,102</u>
<b>Primary government</b>				
Net investment in capital assets	1,318,995	1,330,831	1,299,213	1,178,490
Restricted	356,402	269,811	324,304	337,127
Unrestricted	<u>(184,617)</u>	<u>(60,482)</u>	<u>(42,290)</u>	<u>73,014</u>
Total primary government net position	<u>\$ 1,490,780</u>	<u>\$ 1,540,160</u>	<u>\$ 1,581,227</u>	<u>\$ 1,588,631</u>

Source: Audited Comprehensive Annual Financial Reports

FISCAL YEAR					
2010	2009	2008	2007	2006	2005
\$ 496,724	\$ 463,006	\$ 450,561	\$ 439,020	\$ 402,159	\$ 388,589
216,364	225,949	232,424	211,570	187,174	137,843
(24,683)	25,292	45,834	75,909	78,292	50,683
<u>688,405</u>	<u>714,247</u>	<u>728,819</u>	<u>726,499</u>	<u>667,625</u>	<u>577,115</u>
541,065	487,352	415,957	411,324	402,395	394,066
41,844	33,605	89,985	37,116	39,753	33,418
315,079	371,621	331,435	333,552	272,361	229,399
<u>897,988</u>	<u>892,578</u>	<u>837,377</u>	<u>781,992</u>	<u>714,509</u>	<u>656,883</u>
1,037,789	950,358	866,518	850,344	804,554	782,655
258,208	259,554	322,409	248,686	226,927	171,261
290,396	396,913	377,269	409,461	350,653	280,082
<u>\$ 1,586,393</u>	<u>\$ 1,606,825</u>	<u>\$ 1,566,196</u>	<u>\$ 1,508,491</u>	<u>\$ 1,382,134</u>	<u>\$ 1,233,998</u>

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**CHANGES IN NET POSITION**  
**LAST TEN FISCAL YEARS**  
**(accrual basis of accounting)**  
**(amounts expressed in thousands)**

	FISCAL YEAR			
	2014	2013	2012	2011
<b>Expenses</b>				
Governmental activities:				
General government	\$ 99,148	\$ 97,833	\$ 88,157	\$ 98,488
Public safety	233,012	237,028	238,291	219,904
Transportation	66,921	68,812	69,225	66,118
Sanitation	6	6	6	6
Health and welfare	9,797	9,500	9,333	9,251
Culture and recreation	43,762	38,171	34,725	34,556
Conservation and development	46,084	50,034	55,607	48,284
Intergovernmental	--	--	--	--
Interest and fiscal charges on long-term debt	13,413	15,625	14,821	15,594
Total governmental activities expenses	<u>512,143</u>	<u>517,009</u>	<u>510,165</u>	<u>492,201</u>
Business-type activities:				
Airport	28,542	28,609	26,609	25,778
Sewer	156,351	131,780	101,595	89,582
Convention center	13,382	13,305	13,352	10,908
Parking facilities	2,745	1,111	782	816
Solid waste collection and disposal	40,893	37,196	36,692	36,368
Total business-type activities	<u>241,913</u>	<u>212,001</u>	<u>179,030</u>	<u>163,452</u>
Total primary government expenses	<u>754,056</u>	<u>729,010</u>	<u>689,195</u>	<u>655,653</u>
<b>Program Revenues</b>				
Governmental activities				
Charges for services:				
General government	22,796	22,639	21,608	22,939
Public safety	27,007	28,032	24,576	23,778
Transportation	216	269	267	269
Sanitation	51	55	61	41
Health and welfare	800	798	788	807
Culture and recreation	299	321	289	335
Conservation and development	3,520	3,555	4,469	3,213
Operating grants and contributions	44,261	48,211	57,785	48,551
Capital grants and contributions	24,403	13,128	15,751	14,931
Total governmental activities program revenues	<u>123,353</u>	<u>117,008</u>	<u>125,594</u>	<u>114,864</u>
Business-type activities				
Charges for Services:				
Airport	17,237	17,581	16,866	14,868
Sewer	75,420	74,405	73,315	72,056
Convention center	6,491	6,460	7,418	5,804
Parking facilities	853	1,091	1,237	1,088
Solid waste collection and disposal	37,590	36,333	38,440	37,982
Operating grants and contributions	7,712	7,612	7,729	7,634
Capital grants and contributions	10,352	9,627	17,766	18,596
Total business-type activities program revenues	<u>155,655</u>	<u>153,109</u>	<u>162,771</u>	<u>158,028</u>
Total primary government total revenues	<u>279,008</u>	<u>270,117</u>	<u>288,365</u>	<u>272,892</u>

		FISCAL YEAR									
		2010	2009	2008	2007	2006	2005				
\$	94,444	\$	98,469	\$	100,464	\$	87,775	\$	72,831	\$	56,327
	211,382		211,132		247,587		189,131		146,539		159,310
	66,622		67,349		62,308		65,181		55,272		49,689
	244		1,576		485		559		180		30,171
	9,436		9,495		9,261		8,091		7,742		8,190
	33,379		28,513		27,928		27,504		23,531		21,926
	58,013		45,638		44,041		45,495		36,807		34,604
	--		--		--		--		--		14,253
	15,515		14,785		11,429		10,517		9,092		6,046
	489,035		476,957		503,503		434,253		351,994		380,516
	23,144		19,984		23,063		20,531		19,269		16,418
	84,555		77,872		79,325		77,924		72,993		71,696
	10,484		10,699		15,843		15,743		15,767		7,422
	677		660		686		698		627		909
	34,861		40,255		40,361		38,954		48,683		2,328
	153,721		149,470		159,278		153,850		157,339		98,773
	642,756		626,427		662,781		588,103		509,333		479,289
	22,485		21,172		20,448		24,346		26,462		19,134
	25,010		26,390		19,554		19,607		18,816		15,814
	310		287		315		807		639		470
	35		35		48		21		36		13,288
	892		822		741		682		627		586
	342		380		508		446		436		464
	3,371		6,793		2,715		4,395		3,528		3,881
	62,410		50,313		87,917		52,129		45,595		62,059
	24,863		16,307		9,100		38,606		15,829		15,185
	139,718		122,499		141,346		141,039		111,968		130,881
	13,580		12,541		15,381		15,804		17,942		16,690
	69,787		68,306		64,720		64,069		61,085		55,865
	5,879		5,853		11,023		11,998		10,823		3,321
	1,137		1,089		973		963		888		843
	38,019		42,396		43,461		36,688		30,857		8,238
	4,385		615		306		548		2,189		415
	23,050		28,322		23,427		23,743		24,285		28,722
	155,837		159,122		159,291		153,813		148,069		114,094
	295,555		281,621		300,637		294,852		260,037		244,975

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**CHANGES IN NET POSITION**  
**LAST TEN FISCAL YEARS**  
**(accrual basis of accounting)**  
**(amounts expressed in thousands)**

	FISCAL YEAR			
	2014	2013	2012	2011
Net (expense)/revenue:				
Governmental activities	\$ (388,790)	\$ (400,001)	\$ (384,571)	\$ (377,337)
Business-type activities	(86,258)	(58,892)	(16,259)	(5,424)
Total primary government net expense	<u>(475,048)</u>	<u>(458,893)</u>	<u>(400,830)</u>	<u>(382,761)</u>
<b>General Revenues and Other Changes</b>				
<b>in Net Position</b>				
Governmental activities				
Taxes:				
Property	98,253	94,352	92,526	89,006
Gross receipts business	24,762	23,093	20,817	23,334
Sales	223,780	219,610	216,521	201,831
Occupancy	2,211	2,201	2,393	2,064
Occupational	10,664	10,383	9,687	9,945
Insurance premium	3,734	3,774	3,589	3,580
Gaming admissions	9,219	9,438	7,575	5,845
Interest and penalties - delinquent taxes	1,483	2,525	1,421	1,344
Miscellaneous	18	11	539	
Unrestricted grants and contributions	5,552	7,675	5,330	9,420
Investment earnings	413	659	901	889
Gain (loss) on sale of capital assets	814	596	--	--
Transfers	886	1,330	2,843	1,062
Total governmental activities general revenues	<u>381,789</u>	<u>375,647</u>	<u>364,142</u>	<u>348,320</u>
Business-type activities				
Taxes:				
Sales	43,583	42,997	42,145	39,431
Miscellaneous	--	75	--	--
Investment earnings	1,035	1,348	2,284	(3,912) *
Gain (loss) on sale of capital assets	147	(911)	18	80
Special item-change in engineering method	--	--	--	--
Transfers	(886)	(1,330)	(2,843)	(1,062)
Total business-type activities general revenues	<u>43,879</u>	<u>42,179</u>	<u>41,604</u>	<u>34,537</u>
Total primary government general revenues	<u>425,668</u>	<u>417,826</u>	<u>405,746</u>	<u>382,857</u>
<b>Change in Net Position</b>				
Governmental activities	(7,001)	(24,354)	(20,429)	(29,017)
Business-type activities	(42,379)	(16,713)	25,345	29,113
Total primary government change in net position	<u>\$ (49,380)</u>	<u>\$ (41,067)</u>	<u>\$ 4,916</u>	<u>\$ 96</u>

\* Due to the implementation of GASB Statement No. 53, Accounting and Financial Reporting for Derivative Instruments, investment losses of \$14,975 and \$6,653 were recognized in 2010 and 2011, respectively.

Source: Audited Comprehensive Annual Financial Reports

FISCAL YEAR					
2010	2009	2008	2007	2006	2005
\$ (349,317)	\$ (354,458)	\$ (362,157)	\$ (293,214)	\$ (240,026)	\$ (249,635)
2,116	9,652	13	(37)	(9,270)	15,321
<u>(347,201)</u>	<u>(344,806)</u>	<u>(362,144)</u>	<u>(293,251)</u>	<u>(249,296)</u>	<u>(234,314)</u>
86,395	85,244	83,990	78,081	72,125	66,922
24,510	22,181	28,057	26,635	27,442	24,254
192,910	199,909	206,744	204,231	205,856	185,636
1,956	1,952	2,442	2,336	1,390	1,026
9,870	10,082	9,750	9,950	8,916	8,687
3,590	3,522	3,458	3,475	3,180	3,358
5,741	7,542	5,740	6,362	7,006	7,654
1,294	2,392	2,291	1,623	1,982	1,613
4,918	4,906	5,313	4,741	4,688	4,404
1,672	4,311	15,829	23,338	18,146	8,252
801	772	1,044	1,116	611	895
(1,456)	(2,926)	(181)	(9,800)	(20,806)	(10,801)
<u>332,201</u>	<u>339,887</u>	<u>364,477</u>	<u>352,088</u>	<u>330,536</u>	<u>301,900</u>
37,441	39,425	42,367	39,922	40,036	35,973
425	--	--	--	2,651	--
(12,934) *	3,877	12,720	17,834	13,666	7,767
101	(680)	104	(36)	78	102
--	--	--	--	(10,341)	--
1,456	2,926	181	9,800	20,806	10,801
<u>26,489</u>	<u>45,548</u>	<u>55,372</u>	<u>67,520</u>	<u>66,896</u>	<u>54,643</u>
<u>358,690</u>	<u>385,435</u>	<u>419,849</u>	<u>419,608</u>	<u>397,432</u>	<u>356,543</u>
(17,116)	(14,571)	2,320	58,874	90,510	52,265
28,605	55,200	55,385	67,483	57,626	69,964
<u>\$ 11,489</u>	<u>\$ 40,629</u>	<u>\$ 57,705</u>	<u>\$ 126,357</u>	<u>\$ 148,136</u>	<u>\$ 122,229</u>

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**GOVERNMENTAL ACTIVITIES TAX REVENUES BY SOURCE**  
**LAST TEN FISCAL YEARS**  
**(accrual basis of accounting)**  
**(amounts expressed in thousands)**

EXHIBIT F - 3

	General Property Taxes	Gross Receipts Business Taxes	General Sales and Use Taxes	Occupancy Taxes	Occu- pational Taxes	Insurance Premiums Taxes	Gaming Admissions Taxes	Interest and Penalties- Delinquent Taxes	Total
2014	\$98,253	\$24,762	\$223,780	\$2,211	\$10,664	\$3,734	\$9,219	\$1,483	\$374,106
2013	94,352	23,093	219,609	2,201	10,383	3,774	9,438	2,525	365,375
2012	92,526	20,817	216,521	2,393	9,687	3,589	7,575	1,421	354,529
2011	89,006	23,334	201,831	2,064	9,945	3,580	5,845	1,344	336,949
2010	86,395	24,510	192,910	1,956	9,870	3,590	5,741	1,294	326,266
2009	85,243	22,181	199,909	1,952	10,082	3,522	7,542	2,392	332,823
2008	83,990	28,057	206,744	2,442	9,750	3,458	5,740	2,291	342,472
2007	78,081	26,635	204,231	2,336	9,950	3,475	6,362	1,623	332,693
2006	72,125	27,442	205,856	1,390	8,916	3,180	7,006	1,982	327,897
2005	66,921	24,254	185,636	1,026	8,687	3,358	7,654	1,613	299,149

Source: Audited Comprehensive Annual Financial Reports





**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**FUND BALANCES OF GOVERNMENTAL FUNDS**  
**LAST TEN FISCAL YEARS**  
**(modified accrual basis of accounting)**  
**(amounts expressed in thousands)**

	FISCAL YEAR			
	2014	2013	2012	2011
General Fund (per GASB 54)*				
Nonspendable	\$ 557	\$ 615	\$ 640	\$ 584
Restricted	1,257	706	271	55
Committed	62,493	64,391	58,677	53,161
Assigned	32,590	29,981	27,786	32,409
Unassigned	15,436	15,654	15,483	16,559
General Fund (prior GASB 54)**				
Reserved	--	--	--	--
Unreserved	--	--	--	--
Total General Fund	<u>\$ 112,333</u>	<u>\$ 111,347</u>	<u>\$ 102,857</u>	<u>\$ 102,768</u>
All other governmental funds (per GASB 54)*				
Nonspendable	\$ --	\$ --	\$ --	\$ --
Restricted	280,287	282,470	305,133	322,519
Committed	30,123	28,671	24,812	32,135
All other governmental funds (prior GASB 54)**				
Reserved	--	--	--	--
Unreserved, reported in:				
Special revenue funds	--	--	--	--
Capital projects fund	--	--	--	--
Total all other governmental funds	<u>\$ 310,410</u>	<u>\$ 311,141</u>	<u>\$ 329,945</u>	<u>\$ 354,654</u>

\* With the implementation of GASB 54 in FY 2011, fund balances are reclassified as Nonspendable, Restricted, Committed, Assigned, and Unassigned.

\*\* Prior to FY 2011 and GASB 54, fund balances were classified as Reserved or Unreserved according to GASB 34.

Source: Audited Comprehensive Annual Financial Reports

FISCAL YEAR					
2010	2009	2008	2007	2006	2005
\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--	--
--	--	--	--	--	--
--	--	--	--	--	--
--	--	--	--	--	--
30,018	38,098	42,757	37,103	21,731	15,372
66,684	65,349	74,994	89,328	96,492	74,494
<u>\$ 96,702</u>	<u>\$ 103,447</u>	<u>\$ 117,751</u>	<u>\$ 126,431</u>	<u>\$ 118,223</u>	<u>\$ 89,866</u>
\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--	--
--	--	--	--	--	--
314,160	373,860	318,745	319,967	310,956	155,492
85,333	89,389	69,794	81,132	64,132	49,317
1,299	1,524	1,208	2,223	1,076	--
<u>\$ 400,792</u>	<u>\$ 464,773</u>	<u>\$ 389,747</u>	<u>\$ 403,322</u>	<u>\$ 376,164</u>	<u>\$ 204,809</u>

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS**  
**LAST TEN FISCAL YEARS**  
**(modified accrual basis of accounting)**  
**(in thousands)**

	FISCAL YEAR			
	2014	2013	2012	2011
<b>REVENUES</b>				
Taxes	\$ 374,403	\$ 365,556	\$ 353,706	\$ 338,742
Licenses and permits	4,681	4,346	3,912	4,163
Intergovernmental	63,357	66,321	76,536	69,058
Charges for services	41,503	45,339	37,235	39,842
Fines and forfeits	2,573	2,598	3,360	3,518
Investment earnings	396	638	876	869
Miscellaneous revenues	7,844	7,170	8,066	10,041
Total revenues	<u>494,757</u>	<u>491,968</u>	<u>483,691</u>	<u>466,233</u>
<b>EXPENDITURES</b>				
Current:				
General government	74,057	67,988	66,547	66,356
Public safety	204,081	202,155	203,370	185,844
Transportation	37,056	38,445	39,464	41,551
Sanitation	--	--	--	--
Health and welfare	8,906	8,641	8,502	8,597
Culture and recreation	37,303	32,856	29,635	29,547
Conservation and development	42,862	46,652	51,670	44,527
Debt service:				
Principal retirement	16,831	15,754	21,921	18,245
Interest and fiscal charges	14,133	14,589	14,877	16,143
Other charges	57	94	1,195	972
Capital outlay	48,985	72,146	94,254	79,726
Intergovernmental	16,063	15,658	18,416	19,323
Total expenditures	<u>500,334</u>	<u>514,978</u>	<u>549,851</u>	<u>510,831</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(5,577)</u>	<u>(23,010)</u>	<u>(66,160)</u>	<u>(44,598)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	28,710	15,009	18,846	35,760
Transfers out	(27,820)	(13,679)	(16,002)	(34,698)
Long-term debt proceeds	4,600	11,000	33,850	1,500
Refunding bonds issued	--	--	58,075	--
Premium on debt issuance	--	--	4,385	--
Sale of capital assets	343	366	231	599
Payments to refunded bond escrow agent	--	--	(57,845)	--
Total other financing sources and uses	<u>5,833</u>	<u>12,696</u>	<u>41,540</u>	<u>3,161</u>
Net change in fund balances	<u>\$ 256</u>	<u>\$ (10,314)</u>	<u>\$ (24,620)</u>	<u>\$ (41,437)</u>
Debt service as a percentage of noncapital expenditures	6.9%	6.9%	8.1%	8.0%

Source: Audited Comprehensive Annual Financial Reports

FISCAL YEAR						
2010	2009	2008	2007	2006	2005	
\$ 328,816	\$ 332,052	\$ 341,413	\$ 331,355	\$ 327,673	\$ 298,664	
4,212	3,265	4,255	5,210	4,908	3,838	
98,203	77,611	86,180	72,604	65,869	68,473	
42,963	36,732	31,640	35,639	36,477	41,627	
3,288	2,955	3,069	3,520	3,211	2,300	
1,656	4,268	15,648	22,921	17,727	7,995	
13,753	18,253	13,158	13,878	12,850	14,771	
<u>492,891</u>	<u>475,136</u>	<u>495,363</u>	<u>485,127</u>	<u>468,715</u>	<u>437,668</u>	
72,665	73,995	71,952	60,618	59,280	54,824	
178,572	180,712	211,713	160,421	141,697	150,016	
43,990	41,728	42,400	42,959	35,694	38,438	
--	531	696	812	598	26,600	
8,864	8,870	8,533	7,420	7,484	7,887	
29,100	24,590	23,492	23,099	21,507	19,988	
54,749	42,593	40,444	42,038	36,138	33,917	
17,847	14,128	15,542	15,672	12,195	12,827	
16,949	16,442	12,378	13,007	9,992	9,235	
327	2,590	531	427	1,787	--	
122,128	101,567	75,054	54,369	33,388	36,178	
17,808	16,751	16,244	19,854	14,838	14,253	
<u>562,999</u>	<u>524,497</u>	<u>518,979</u>	<u>440,696</u>	<u>374,598</u>	<u>404,163</u>	
<u>(70,108)</u>	<u>(49,361)</u>	<u>(23,616)</u>	<u>44,431</u>	<u>94,117</u>	<u>33,505</u>	
26,830	41,950	40,629	64,245	23,216	30,804	
(28,253)	(44,869)	(40,805)	(74,044)	(44,021)	(41,605)	
19,045	110,000	94,190	30,395	125,000	--	
--	--	--	--	--	--	
716	2,591	--	1,478	912	--	
606	411	762	684	488	679	
<u>(19,562)</u>	<u>--</u>	<u>(93,415)</u>	<u>(31,823)</u>	<u>--</u>	<u>--</u>	
<u>(618)</u>	<u>110,083</u>	<u>1,361</u>	<u>(9,065)</u>	<u>105,595</u>	<u>(10,122)</u>	
\$ <u>(70,726)</u>	\$ <u>60,722</u>	\$ <u>(22,255)</u>	\$ <u>35,366</u>	\$ <u>199,712</u>	\$ <u>23,383</u>	
7.9%	7.2%	6.3%	7.4%	6.5%	6.0%	

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**TAX REVENUES BY SOURCE, GOVERNMENTAL FUNDS**  
**LAST TEN FISCAL YEARS**  
**(modified accrual basis of accounting)**  
**(in thousands)**

EXHIBIT F - 6

	Property Taxes	Gross Receipts Business Taxes	General Sales and Use Taxes	Occupancy Taxes	Occu- pational Taxes	Insurance Premiums Taxes	Gaming Admissions Taxes	Interest and Penalties- Delinquent Taxes	Total
2014	\$98,550	\$24,762	\$223,780	\$2,211	\$10,664	\$3,734	\$9,219	\$1,483	\$374,403
2013	94,516	23,093	219,626	2,201	10,383	3,774	9,438	2,525	365,556
2012	91,535	20,817	216,689	2,393	9,687	3,589	7,575	1,421	353,706
2011	90,578	23,334	202,051	2,064	9,945	3,580	5,845	1,345	338,742
2010	88,831	24,510	193,025	1,956	9,869	3,590	5,741	1,294	328,816
2009	84,305	22,181	200,077	1,952	10,082	3,521	7,542	2,392	332,052
2008	82,763	28,057	206,911	2,443	9,750	3,458	5,740	2,291	341,413
2007	77,598	26,635	203,376	2,336	9,950	3,475	6,362	1,623	331,355
2006	71,901	27,442	205,856	1,390	8,916	3,180	7,006	1,982	327,673
2005	66,436	24,254	185,636	1,026	8,687	3,358	7,654	1,613	298,664

Source: Audited Comprehensive Annual Financial Reports



**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
 ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY  
 LAST TEN YEARS**

Exhibit F-7

(amounts expressed in thousands)

<u>Year</u>	<u>Assessed Value</u>	<u>Less: Tax Exempt Property</u>	<u>Total Taxable Assessed Value</u>	<u>Total Direct Tax Rate</u>	<u>Estimated Actual Value</u>	<u>Assessed Value as a Percentage of Actual Value*</u>
<u>City of Baton Rouge</u>						
2014	\$ 1,861,690	-	\$ 1,861,690	7.12	\$ 16,924,455	11.00 %
2013	1,795,308	-	1,795,308	7.12	16,320,982	11.00
2012	1,768,041	-	1,768,041	7.12	16,073,100	11.00
2011	1,675,472	-	1,675,472	7.42	15,231,564	11.00
2010	1,674,904	-	1,674,904	7.42	15,226,400	11.00
2009	1,649,392	-	1,649,392	7.42	14,994,473	11.00
2008	1,607,759	-	1,607,759	7.42	14,615,991	11.00
2007	1,501,386	-	1,501,386	7.84	13,648,964	11.00
2006	1,409,803	-	1,409,803	7.84	12,816,391	11.00
2005	1,324,385	-	1,324,385	7.84	12,039,864	11.00
<u>Parish of East Baton Rouge</u>						
2014	\$ 4,503,354	\$ 588,697	\$ 3,914,657	3.44	\$ 40,939,582	11.00
2013	4,380,432	599,929	3,780,503	3.44	39,822,109	11.00
2012	4,256,056	612,898	3,643,158	3.44	38,691,418	11.00
2011	4,067,423	626,501	3,440,922	3.54	36,976,573	11.00
2010	4,005,089	588,830	3,416,259	3.54	36,409,900	11.00
2009	3,964,820	548,201	3,416,619	3.54	36,043,818	11.00
2008	3,810,976	527,907	3,283,069	3.54	34,645,236	11.00
2007	3,466,561	522,534	2,944,027	3.78	31,514,191	11.00
2006	3,233,132	548,660	2,684,472	3.78	29,392,109	11.00
2005	3,012,032	584,685	2,427,347	3.78	27,382,109	11.00

\*Actual Valuation (Market Value) as compared to Assessed Valuation

Residential Properties are assessed at 10% of fair market value' other property and electric cooperative properties, excluding land, are to be assessed at 15%; and public service properties, excluding land, are to be assessed at 25% of fair market value  
 The overall assessed value is estimated to be 11% of actual market value.

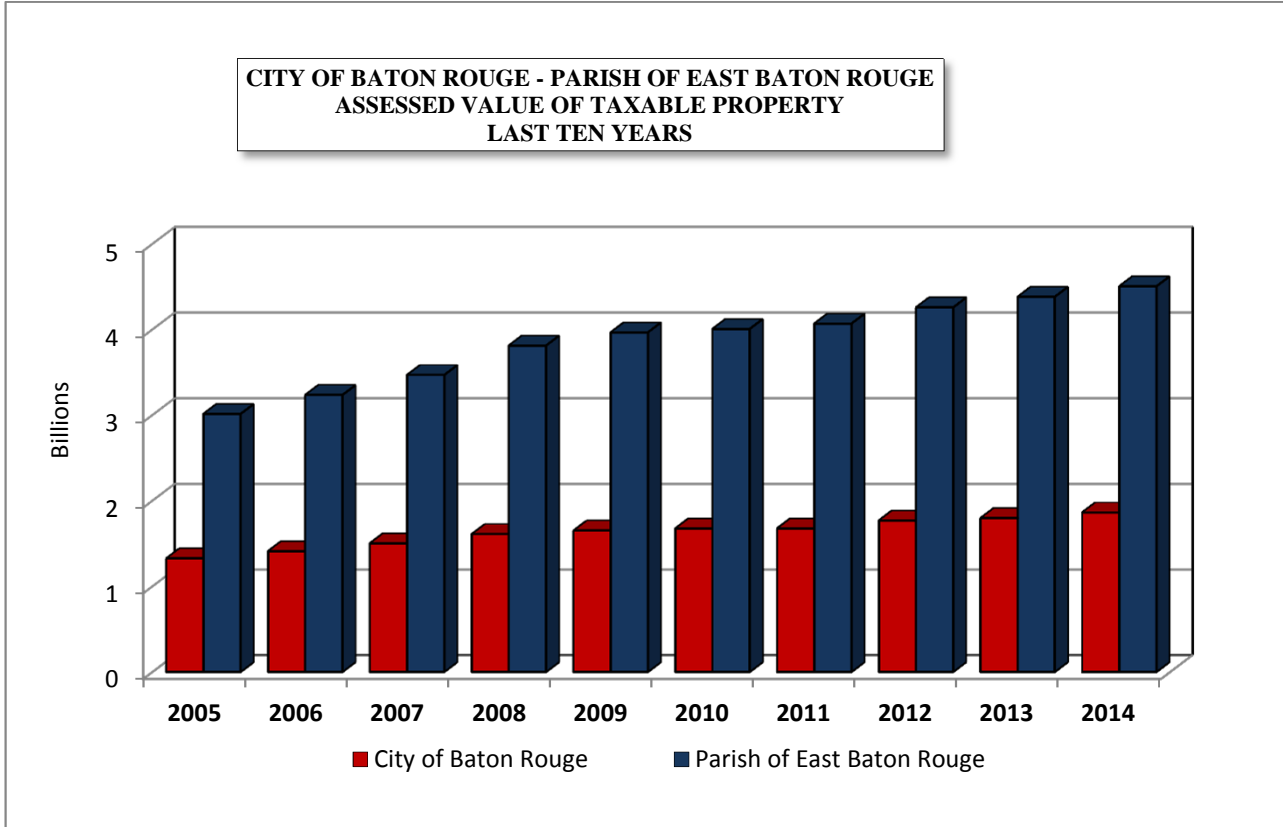
Source: East Baton Rouge Parish Assessor's Grand Recapulation of the Assessment Roll for the Parish of East Baton Rouge.

Continued



**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY  
LAST TEN YEARS**

Exhibit F-7  
(Continued)



**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
PROPERTY TAX RATES AND TAX LEVIES - DIRECT AND OVERLAPPING GOVERNMENTS (1)  
LAST TEN YEARS**

Year	City		Parish			
	Operating	Municipal Fire Salaries and Benefits	Operating	Debt Service (2)	Mosquito and Rodent Tax	Emergency Medical Services
<u>TAX RATES (mills per dollar)</u>						
2014	7.12	6.00	3.44	--	1.41	3.13
2013	7.12	6.00	3.44	--	1.41	3.13
2012	7.12	6.00	3.44	--	1.41	3.13
2011	7.42	6.00	3.54	--	1.45	3.13
2010	7.42	6.00	3.54	--	1.45	3.13
2009	7.42	6.00	3.54	--	1.45	3.13
2008	7.42	6.00	3.54	--	2.09	3.13
2007	7.84	6.00	3.78	--	2.23	3.13
2006	7.84	6.00	3.78	--	1.23	3.13
2005	7.84	6.00	3.78	--	1.23	3.13

<u>TAX LEVIES</u>							
2014	\$13,255,235	\$10,972,597	\$15,491,537	\$	--	\$6,349,729	\$14,095,497
2013	12,782,590	10,769,906	15,068,687		--	6,176,409	13,710,753
2012	12,588,453	10,608,247	14,640,832		--	6,001,039	13,321,455
2011	12,432,005	10,052,834	14,398,676		--	5,897,763	12,731,033
2010	12,427,786	10,049,472	14,178,016		--	5,806,700	12,535,916
2009	12,238,488	9,896,402	14,035,463		--	5,748,304	12,409,879
2008	11,929,569	9,646,603	13,490,853		--	7,964,581	11,928,356
2007	11,770,864	9,008,314	13,103,600		--	7,730,431	10,850,336
2006	11,052,854	8,458,817	12,221,238		--	3,976,752	10,119,702
2005	10,383,178	7,946,310	11,385,480		--	3,704,799	9,427,659

The tax levies represent the original levy of the Assessor and include the homestead exemption amount.

All taxes are billed when assessment rolls are filed during the month of November of the current tax year. Taxes become delinquent on January 1 of the following year. Penalty for delinquent taxes is 15% per annum. No discounts are allowed for taxes, and there is no provision for partial payments.

Taxpayers who have not paid their taxes by January 2 of each year are notified by the Sheriff through registered mail that all taxes must be paid within 20 days from the date of notice. After expiration of the 20th day, the Sheriff shall sell the least quantity of property of any debtor which any bidder will buy for the amount of taxes, interest and costs due.

By agreement, the East Baton Rouge Parish Sheriff is the tax collector for City property taxes and receives a commission of 4.5% of total taxes collected for the City. The Sheriff, as provided by State Law, is the official tax collector of general property taxes levied by the Parish and Parish Special Districts.

Library Board of Control	School District	Recreation and Park	Law Enforcement District	Assessor's Salary and Expense Fund	Total
<u>TAX RATES (mills per dollar)</u>					
10.78	43.45	14.04	14.99	1.34	105.70
10.78	43.45	14.04	14.99	1.34	105.70
10.78	43.45	14.04	14.99	1.34	105.70
11.10	43.45	14.46	14.99	1.38	106.92
11.10	43.45	14.46	14.99	1.38	106.92
11.10	43.45	14.46	14.99	1.38	106.92
11.10	43.45	14.46	14.99	1.38	107.56
11.10	43.45	14.46	14.99	1.38	108.36
11.10	43.45	14.46	14.99	1.38	107.36
9.97	43.45	14.46	14.99	1.38	106.23

<u>TAX LEVIES</u>					
\$48,546,154	\$172,553,638	\$63,218,080	\$67,505,273	\$6,034,494	\$418,022,234
47,221,059	168,092,732	61,492,507	65,662,678	5,869,779	406,847,100
45,880,282	163,119,091	59,746,512	63,798,277	5,703,115	395,407,303
45,148,390	156,255,861	58,827,132	60,970,664	5,613,043	382,327,401
44,456,394	154,151,395	57,924,991	60,036,218	5,527,001	377,093,889
44,009,402	152,687,297	57,342,564	59,432,583	5,471,431	373,271,813
42,301,728	147,001,498	55,117,514	57,126,469	5,259,125	361,766,296
38,478,826	134,360,824	50,136,871	51,963,748	4,783,854	332,187,668
35,887,762	131,404,174	46,760,784	48,464,645	4,461,722	312,808,450
30,029,957	122,414,442	43,563,016	45,150,356	4,156,604	288,161,801

- (1) Not included are the following: Consolidated Road Lighting District No. 1, St. George Fire Protection District, Chaneyville Fire Protection District, Alsen Fire Protection District, Brownsfield Fire Protection District No. 3, Central Fire Protection District No. 4, Eastside Fire Protection District No. 5, East Baton Rouge Parish Fire Protection District No. 6, Pride Fire District No. 8, Zachary Fire District No. 1, Downtown Development District, Pontchartrain Levee District, Comite Diversion Canal, City of Baker, City of Central, City of Zachary and BR Capital Area Transit System. These represent isolated areas that affect less than a majority of City-Parish residents.
- (2) Parishwide debt.

Source: East Baton Rouge Parish Assessor's Grand Recapitulation of the Assessment Roll for the Parish of East Baton Rouge

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
PRINCIPAL PROPERTY TAXPAYERS  
CURRENT YEAR AND NINE YEARS AGO**

EXHIBIT F - 9

<u>Taxpayer</u>	<u>Type of Business</u>	<u>2014</u>			<u>2005</u>		
		<u>Assessed Valuation (1)</u>	<u>Rank</u>	<u>Percentage of Total Assessed Valuation</u>	<u>Assessed Valuation (1)</u>	<u>Rank</u>	<u>Percentage of Total Assessed Valuation</u>
ExxonMobil Corporation	Petroleum Products	\$352,871,490	1	7.84 %	\$214,445,420	1	7.12 %
Entergy, Inc.	Electric and Gas Utility	100,889,100	2	2.24	61,938,930	2	2.06
Georgia-Pacific Corporation	Pulp and Paper Products	84,606,140	3	1.88	47,095,160	4	1.56
J P Morgan/Chase	Bank	46,690,600	4	1.04	32,622,500	5	1.08
Bellsouth Communications	Telephone Utility	37,721,200	5	0.84	48,770,300	3	1.62
Wal-Mart	Retail Store	24,024,900	6	0.54	19,047,800	7	0.63
State Farm Insurance	Insurance	22,125,150	7	0.49	-		-
Capital One/Hibernia	Bank	20,674,550	8	0.46	29,182,450	6	0.97
Higman Barge Lines, Inc.	Public Utility (Watercraft)	18,934,020	9	0.42	-		-
Formosa Plastics	Plastics Manufacturer	18,809,050	10	0.42	13,887,400	10	0.46
Union Planters Bank	Bank	-		-	18,232,200	8	0.61
Baton Rouge Water Company	Water Utility	-		-	15,438,160	9	0.51
		<u>\$727,346,200</u>		<u>16.17 %</u>	<u>\$500,660,320</u>		<u>16.62 %</u>

(1) Source: East Baton Rouge Parish Assessor's Office

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
PROPERTY TAX LEVIES AND COLLECTIONS  
LAST TEN YEARS**

EXHIBIT F - 10

Year	Total Tax Levy	Collections	Percent of Levy Collected	Prior Year Tax Collections	Total Tax Collections	Ratio of Total Collections to Tax Levy
<u>City of Baton Rouge Sub Fund</u>						
2014	\$13,255,235					
2013	12,782,590	\$12,624,364	98.76 %	\$142,536	\$12,766,900	99.88 %
2012	12,588,453	12,354,225	98.14	89,328	12,443,553	98.85
2011	12,432,005	12,372,584	99.52	88,846	12,461,430	100.24
2010	12,427,786	12,253,689	98.60	68,041	12,321,730	99.15
2009	12,238,488	12,045,618	98.42	114,192	12,159,810	99.36
2008	11,929,569	11,654,039	97.69	75,959	11,729,998	98.33
2007	11,770,864	11,626,807	98.78	22,693	11,649,500	98.97
2006	11,052,854	10,925,292	98.85	59,938	10,985,230	99.39
2005	10,383,178	10,191,515	98.15	76,080	10,267,595	98.89
<u>Parish of East Baton Rouge Sub Fund</u>						
2014	\$13,156,222					
2013	12,741,045	\$12,594,487	98.85 %	\$67,889	12,662,376	99.38 %
2012	12,310,364	12,107,642	98.35	50,208	12,157,850	98.76
2011	12,033,121	11,872,313	98.66	24,454	11,896,767	98.87
2010	11,819,400	11,628,549	98.39	36,387	11,664,936	98.69
2009	11,703,631	11,435,255	97.71	41,457	11,476,712	98.06
2008	11,165,622	10,903,757	97.65	30,995	10,934,752	97.93
2007	10,710,031	10,499,432	98.03	11,334	10,510,766	98.14
2006	9,874,532	9,648,655	97.71	19,531	9,668,186	97.91
2005	9,071,271	8,823,462	97.27	54,887	8,878,349	97.87

"Total Tax Levy" represents the taxpayer portion of the original levy of the Assessor and is the amount to be paid by the taxpayer. The amounts to be paid by the taxpayer are ultimately collected in full except for adjustments due to assessment errors or delayed homestead exemptions.

Source: East Baton Rouge Parish Assessor's Grand Recapitulation of the Assessment Roll for the Parish of East Baton Rouge.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**SALES TAX REVENUES**  
**LAST TEN FISCAL YEARS**  
**(modified accrual basis of accounting)**  
**(amounts expressed in thousands, except percentages)**

EXHIBIT F-11

	2% City-Parish General	2% City-Parish Dedicated to Economic Development	2% City-Parish General	1/2 % Roads Improvement and Maintenance	1/2 % Sewerage Improvement and Maintenance	Total
2014	\$ 179,144	\$ 1,053	\$ 43,582	\$ 43,582	\$ 267,361	
2013	176,475	154	42,997	42,997	262,623	
2012	174,430	114	42,145	42,145	258,834	
2011	162,488	132	39,431	39,431	241,482	
2010	155,467	118	37,439	37,439	230,463	
2009	160,524	129	39,424	39,424	239,501	
2008	164,418	121	42,372	42,367	249,278	
2007	163,368	89	39,920	39,922	243,299	
2006	165,765	60	40,030	40,035	245,890	
2005	149,667	-	35,968	35,972	221,607	

The following is a summary by area of sales and use taxes being levied within the Parish of East Baton Rouge as of December 31, 2014.

Entity/Area	Parish	School Board Operating	School Board Capital Improvement	Municipal	State	Total
East Baton Rouge	3.00%	1.00%	1.00%	-	4.00%	9.00%
Baton Rouge	1.00%	1.00%	1.00%	2.00%	4.00%	9.00%
Baker	1.00%	2.00%	-	2.50%	4.00%	9.50%
Zachary	1.00%	1.00%	1.00%	2.00%	4.00%	9.00%
Central	1.00%	1.00%	1.50%	2.00%	4.00%	9.50%



**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**TAXABLE SALES BY CATEGORY - GENERAL SALES AND USE TAX**  
**LAST TEN FISCAL YEARS**  
**(modified accrual basis of accounting)**  
**(in thousands)**

North American Industry Classification	FISCAL YEAR			
	2014	2013	2012	2011
Agriculture, Forestry, and Fishing	\$ 1,800	\$ 1,750	\$ 1,729	\$ 1,627
Mining	--	875	--	814
Construction	148,517	156,627	154,729	155,418
Manufacturing	830,797	866,260	934,427	805,568
Transportation and Public Utilities	36,004	38,500	42,356	52,077
Wholesale Trade	416,749	389,379	366,510	351,521
Other Retail Trade	4,105,379	4,003,171	3,969,371	3,876,491
Vehicle	542,763	500,506	482,341	444,283
Food Stores	760,589	725,383	644,850	580,985
Finance, Insurance, and Real Estate	298,835	252,003	267,967	225,396
Services	1,859,617	1,815,646	1,779,820	1,642,870
Public Administration	--	--	--	--
Total	\$ <u>9,001,050</u>	\$ <u>8,750,100</u>	\$ <u>8,644,100</u>	\$ <u>8,137,050</u>

Source: City-Parish Finance Revenue Division  
Collector of EBR Parish-wide Sales & Use Taxes  
Based on 2% general sales and use tax with no exemptions for food and drugs.



FISCAL YEAR					
2010	2009	2008	2007	2006	2005
\$ 1,565	\$ 2,182	\$ 2,466	\$ 5,473	\$ 8,786	\$ 8,307
3,129	818	822	653	912	1,946
133,783	133,890	151,265	136,984	142,226	138,667
724,461	941,631	876,348	807,773	727,543	601,441
43,030	51,560	64,945	78,988	112,803	114,346
332,501	348,700	411,867	196,940	408,776	387,041
3,599,615	3,865,624	4,102,229	4,608,939	4,750,824	4,187,261
836,337	533,427	374,051	877,204	748,015	698,725
483,495	514,500	420,088	397,556	382,171	443,616
218,277	254,056	282,799	30,713	30,335	37,941
1,447,357	1,450,666	1,534,020	1,026,769	975,610	863,884
--	--	--	408	249	225
<u>\$ 7,823,550</u>	<u>\$ 8,097,054</u>	<u>\$ 8,220,900</u>	<u>\$ 8,168,400</u>	<u>\$ 8,288,250</u>	<u>\$ 7,483,400</u>

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**RATIOS OF OUTSTANDING DEBT BY TYPE**  
**LAST TEN FISCAL YEARS**  
**(full accrual basis of accounting)**  
**(in thousands, except per capita amount)**

<b>Year</b>	<b>Governmental Activities</b>			<b>Business - Type Activities</b>	
	<b>Excess Revenue Contracts Loans and Notes</b>	<b>Revenue Bonds</b>	<b>Capital Leases</b>	<b>Excess Revenue Contracts Loans and Notes</b>	<b>Revenue Bonds</b>
2014	\$ 84,712	\$ 229,662	\$ --	\$ 433,404	\$ 1,029,618
2013	89,263	237,762	--	225,976	995,995
2012	93,712	238,490	--	12,083	1,007,089
2011	59,929	249,604	--	2,291	1,018,218
2010	60,514	261,990	--	2,679	837,562
2009	62,371	271,490	--	3,551	471,359
2008	64,463	165,091	--	3,677	323,569
2007	65,815	174,384	--	26,221	277,749
2006	67,826	183,213	1	24,685	289,756
2005	69,760	63,047	28	18,170	270,291

Source:

- (1) Long-term debt note disclosures, Audited Comprehensive Annual Financial Reports. See Note 10.
- (2) See the Schedule of Demographic and Economic Statistics for personal income and population data.

(1) Total Primary Government	(2) Percentage of Personal Income	(2) <i>(in dollars)</i> Debt Per Capita
\$ 1,777,396	8.85%	\$ 3,985
1,548,996	7.94%	3,479
1,351,374	7.09%	3,042
1,330,042	7.39%	3,012
1,162,745	6.58%	2,637
808,771	4.65%	1,848
556,800	3.19%	1,284
544,169	3.31%	1,256
565,481	3.66%	1,305
421,296	2.95%	1,018

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**RATIOS OF GENERAL BONDED DEBT OUTSTANDING**  
**LAST TEN FISCAL YEARS**  
**(full accrual basis of accounting)**  
**(in thousands, except per capita amount)**

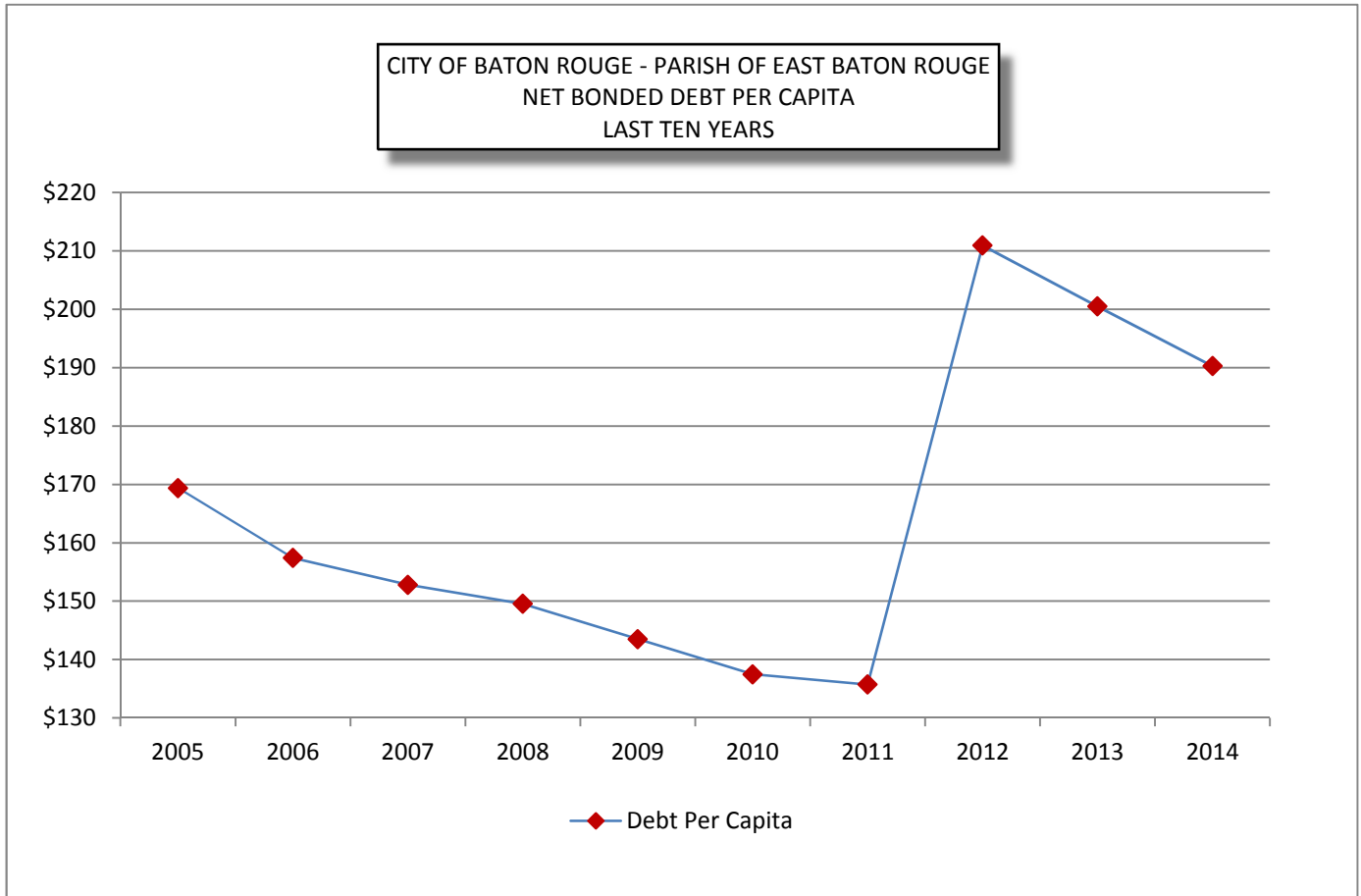
EXHIBIT F - 14

Year	Excess Revenue Contracts Loans and Notes (1)	Less: Amount Available In Debt Service Fund (4)	Total	Percentage of Estimated Actual Value of Property (2)	<i>(in dollars)</i> Debt Per Capita (3)
2014	\$84,712	\$ --	\$84,712	0.50%	\$190
2013	89,263	--	89,263	0.55%	200
2012	93,712	--	93,712	0.58%	211
2011	59,929	--	59,929	0.39%	136
2010	60,514	--	60,514	0.40%	137
2009	62,371	--	62,371	0.42%	144
2008	64,463	--	64,463	0.44%	150
2007	65,815	--	65,815	0.48%	153
2006	67,826	--	67,826	0.53%	157
2005	69,760	--	69,760	0.58%	169

- (1) Long-term debt note disclosures, Audited Comprehensive Annual Financial Reports.  
See Note 10 - Long-term debt.
- (2) See the Schedule of Assessed and Estimated Actual Value of Taxable Property.
- (3) Population data can be found in the Schedule of Demographic and Economic Statistics.
- (4) There is no general reserve fund requirement for excess revenue bonds in the State of Louisiana.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**RATIOS OF GENERAL BONDED DEBT OUTSTANDING**  
**LAST TEN FISCAL YEARS**  
**(full accrual basis of accounting)**  
**(in thousands, except per capita amount)**

EXHIBIT F - 14  
(Continued)



**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT  
DECEMBER 31, 2014**

EXHIBIT F - 15

	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable (1)</u>	<u>Amount Applicable to Primary Government</u>
<u>Overlapping Debt:</u>			
Central Community School System	\$ 38,175,838	4.00%	\$ 1,527,034
City of Baker	1,895,000	1.00%	18,950
City of Zachary	25,700,069	3.00%	771,002
East Baton Rouge Parish School System	33,660,204	88.00%	29,620,980
Eastside Fire Protection District	432,500	3.00%	12,975
Hospital Service District No. 1 (Lane Memorial Hospital)	21,620,000	100.00%	21,620,000
Nineteenth Judicial District Court	--	100.00%	91,800,000
Zachary Community School Board	94,363,868	6.00%	5,661,832
Total overlapping debt			151,032,773
City of Baton Rouge/Parish of EBR direct debt			314,374,835
Total direct and overlapping debt			\$ 465,407,608

Sources: Assessed value data used to estimate applicable percentages provided by the East Baton Rouge Parish Assessor.  
Debt outstanding provided by staff of the separate governmental organizations and their audited financial statements.

Net Overlapping Debt is computed to demonstrate the total property tax burden on the taxpayers within the reporting governments' geographic jurisdiction and the total debt that their property taxes will be expected to repay.

(1) The percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of the Municipalities taxable assessed value that is within the Parish's boundaries and dividing it by the Parish's total taxable assessed value.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
LEGAL DEBT MARGIN CALCULATION  
GENERAL OBLIGATION DEBT  
LAST TEN YEARS**

EXHIBIT F - 16

**CITY OF BATON ROUGE**

<u>Year</u>	<u>Any One Purpose</u>	<u>Sewerage Purposes</u>	<u>Aggregate All Purposes</u>	<u>Debt Outstanding</u>	<u>Legal Debt Margin</u>
2014	\$186,169,031	\$279,253,547	\$651,591,609	\$ --	\$651,591,609
2013	179,530,760	269,296,141	628,357,661	--	628,357,661
2012	176,804,116	265,206,174	618,814,406	--	618,814,406
2011	167,547,232	251,320,848	586,415,312	--	586,415,312
2010	167,490,381	251,235,572	586,216,334	--	586,216,334
2009	164,939,185	247,408,777	577,287,147	--	577,287,147
2008	160,775,869	241,163,803	562,715,541	--	562,715,541
2007	150,138,571	225,207,857	525,484,999	--	525,484,999
2006	140,980,285	211,470,428	493,430,999	--	493,430,999
2005	132,438,497	198,657,746	463,534,740	--	463,534,740

**PARISH OF EAST BATON ROUGE**

<u>Year</u>	<u>Any One Purpose</u>	<u>Sewerage Purposes</u>	<u>Aggregate All Purposes</u>	<u>Debt Outstanding</u>	<u>Legal Debt Margin</u>
2014	\$450,335,379	\$675,503,069	no limit	\$ --	\$675,503,069
2013	438,043,217	657,064,825	no limit	--	657,064,825
2012	425,605,585	638,408,377	no limit	--	638,408,377
2011	406,742,254	610,113,381	no limit	--	610,113,381
2010	400,508,930	600,763,395	no limit	--	600,763,395
2009	396,481,999	594,722,999	no limit	--	594,722,999
2008	381,097,556	571,646,334	no limit	--	571,646,334
2007	346,656,093	519,984,140	no limit	--	519,984,140
2006	323,313,174	484,969,761	no limit	--	484,969,761
2005	301,203,178	451,804,767	no limit	--	451,804,767

The Louisiana Constitution gives East Baton Rouge Parish, any municipal corporation in the parish and any sewerage district in the parish the power to incur debt and issue bonds for sewerage purposes up to a maximum of 15% of the assessed valuation of the taxable property in such subdivision. Louisiana Revised Statutes limit the Parish's bonded debt for other purposes to 10% of the assessed valuation of the taxable property for a single purpose. The City's limit includes a 35% maximum for all purposes.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
SUMMARY OF REVENUE BOND COVERAGE  
LAST TEN YEARS**

EXHIBIT F - 17

**SCHEDULE A- PUBLIC IMPROVEMENT SALES TAX - SEWER (1/2%)**

Year	Gross Revenue (2)	Expenses (3)	Available for Debt Service	Debt Service Requirements			Coverage
				Principal	Interest (1)	Total	
2014	\$ 382,420	\$ 382,420	\$ --	\$ --	\$ --	\$ --	--
2013	2,717,605	419,555	2,298,050	1,600,000	698,050	2,298,050	1.00
2012	3,358,372	377,229	2,981,143	1,555,000	1,426,143	2,981,143	1.00
2011	7,300,269	416,751	6,883,518	4,775,000	2,108,518	6,883,518	1.00
2010	7,286,377	394,134	6,892,243	4,565,000	2,327,243	6,892,243	1.00
2009	7,250,405	413,500	6,836,905	4,295,000	2,541,905	6,836,905	1.00
2008	7,199,247	371,848	6,827,399	4,080,000	2,747,399	6,827,399	1.00
2007	7,101,974	295,556	6,806,418	3,870,000	2,936,418	6,806,418	1.00
2006	21,322,093 (6)	332,401	20,989,692	10,565,000	10,424,692	20,989,692	1.00
2005	37,031,493	358,351	36,673,142	9,380,000	10,821,825	20,201,825	1.82

**SCHEDULE B - CITY SALES TAX (2%)**

Year	Gross Revenue (4)	Expenses (5)	Available for Debt Service	Debt Service Requirements			Coverage
				Principal	Interest (1)	Total	
2014	\$ 97,843,371	\$ --	\$ 97,843,371	\$ 5,275,000	\$ 3,727,284	\$ 9,002,284	10.87
2013	93,493,918	--	93,493,918	5,060,000	3,922,851	8,982,851	10.41
2012	90,799,213	--	90,799,213	11,530,000	4,463,711	15,993,711	5.68
2011	87,494,793	--	87,494,793	10,270,000	4,861,233	15,131,233	5.78
2010	85,137,892	--	85,137,892	10,260,000	5,605,661	15,865,661	5.37
2009	87,038,718	--	87,038,718	9,740,000	5,951,439	15,691,439	5.55
2008	97,069,860	--	97,069,860	10,185,000	5,153,870	15,338,870	6.33
2007	99,525,928	--	99,525,928	10,536,325	3,633,384	14,169,709	7.02
2006	98,807,202	--	98,807,202	9,715,000	4,944,657	14,659,657	6.74
2005	88,998,396	--	88,998,396	10,395,000	5,405,585	15,800,585	5.63

**SCHEDULE C - PARISH SALES TAX (2%)**

Year	Gross Revenue (4)	Expenses (5)	Available for Debt Service	Debt Service Requirements			Coverage
				Principal	Interest (1)	Total	
2014	\$ 81,322,908	\$ --	\$ 81,322,908	\$ 525,000	\$ 266,855	\$ 791,855	102.70
2013	82,987,383	--	82,987,383	--	--	--	--
2012	83,663,827	--	83,663,827	--	--	--	-- (12)
2011	75,032,120	--	75,032,120	--	--	--	-- (12)
2010	70,524,675	--	70,524,675	--	--	--	-- (12)
2009	73,640,958	--	73,640,958	--	--	--	--
2008	67,839,512	--	67,839,512	620,000	26,040	646,040	105.01
2007	64,728,994	--	64,728,994	595,000	50,435	645,435	100.29
2006	67,819,184	--	67,819,184	575,000	73,723	648,723	104.54
2005	61,485,795	--	61,485,795	545,000	95,522	640,522	95.99

Continued



**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
SUMMARY OF REVENUE BOND COVERAGE  
LAST TEN YEARS**

EXHIBIT F - 17  
(Continued)

**SCHEDULE D - ROAD AND STREET IMPROVEMENT SALES TAX (1/2%)**

Year	Gross Revenue (7)	Expenses (3)	Available for Debt Service	Total		Total	
				Senior Lien Debt Service (8)	Senior Lien Coverage	Sub Lien Debt Service	Sub-lien Coverage (14)
2014	\$ 28,320,339	\$ 255,767	\$ 28,064,572	\$ 17,807,013	1.58	\$ 2,626,506	1.37
2013	28,149,513	274,249	27,875,264	18,018,977	1.55	2,629,156	1.35
2012	27,680,742	245,166	27,435,576	17,991,217	1.52	2,189,898	1.36
2011	25,902,059	274,698	25,627,361	18,070,793	1.42	--	--
2010	24,662,586	231,255	24,431,331	17,792,521	1.37	--	--
2009	27,045,372	--	27,045,372	13,947,352	1.94	--	--
2008	32,575,454	--	32,575,454	10,846,689	3.00	--	--
2007	29,589,550	--	29,589,550	8,355,458	3.54	--	--
2006	29,072,421	--	29,072,421	1,363,451	21.32	--	--

**SCHEDULE E - EAST BATON ROUGE SEWERAGE COMMISSION**

Year	Gross Revenue (9)	Expenses (10)	Available for Debt Service	Total		Total	
				Senior Lien Debt Service (13)	Senior Lien Coverage	Sub Lien Debt Service	Sub-lien Coverage
2014	\$ 119,056,182	\$ 43,257,830	\$ 75,798,352	\$ 54,988,340	1.38	\$ 5,147,212	1.26
2013	115,113,327	38,233,744	76,879,583	54,483,549	1.41	575,720	1.40
2012	112,655,153	36,840,298	75,814,855	53,731,684	1.41	--	--
2011	104,462,337	38,414,107	66,048,230	40,157,122	1.64	--	--
2010	100,325,918	35,992,997	64,332,921	23,542,882	2.73	--	--
2009	100,957,375	36,691,655	64,265,720	14,398,273	4.46	--	--
2008	102,154,884	38,223,916	63,930,968	12,605,190	5.07	--	--
2007	103,142,595	36,855,981	66,286,614	10,278,040	6.45	--	--
2006	84,485,242	34,431,919	50,053,323	--	--	--	-- (11)

- (1) Fiscal charges included
- (2) Total sales tax revenues plus interest earnings on sales tax revenues
- (3) Total sales tax collection costs
- (4) Total general sales and use taxes in the general and debt service funds plus interest earnings on sales tax revenues in the City and Parish Sales Tax Bonds Debt Service Funds and operating transfers in
- (5) Refunding bond issuance costs
- (6) In 2006, the Parish pledged Sewer Sales Tax Revenues (after payment of Debt Service and expenses on the Outstanding Sewer Sales Tax Revenue Bonds) as security for and for the payment of debt service on the revenue bonds of the East Baton Rouge Sewerage Commission. The Parish is no longer authorized to issue additional 1/2% Sewer Sales Tax parity bonds.
- (7) Total general sales and use taxes in the Road and Street Improvement capital projects and debt service funds interest earnings and SWAP related revenue. (Road and Street Pledged Revenues)
- (8) Includes liquidity fees, remarketing fees and transactions associated with the SWAP on the variable rate bonds
- (9) Total operating revenues plus interest earnings on these revenues, Sewer Sales Tax Revenues pledged from the Parish
- (10) Total operating expenses less depreciation, sales tax collection costs, and change in net OPEB obligation
- (11) No debt service requirement in 2006, debt service payments begin in 2007
- (12) There were no outstanding Parish 2% Sales Tax Bonds.
- (13) Debt service calculations are done on a cash basis rather than the accrual basis used in preparation of the financial statements and include a reduction for Build America Bond direct subsidy payments received.
- (14) These bonds are secured on a junior and subordinate lien basis by the Road and Street pledged revenues. If these pledged revenues are insufficient, payments will be made from lawfully available funds of the City-Parish, as defined in the bond documents.

The City-Parish is in compliance with all legal debt covenants at December 31, 2014.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
DEMOGRAPHIC AND ECONOMIC STATISTICS  
LAST TEN CALENDAR YEARS**

EXHIBIT F - 18

Year	Popu- lation (1)	Personal Income (2)	Per Capita Personal Income (2)	Median Age (1)	Public School Enrollment (3)	EBR Parish Unemploy- ment Rate (4)	Labor Market Area Unemploy- ment Rate (5)
2014	446,042	20,075,012,294 (6)	45,007 (6)	32.7 (6)	54,055	5.8	5.8
2013	445,227	19,518,293,000	43,839	32.7	53,881	5.8	5.9
2012	444,275	19,047,316,000	42,873	32.7	54,439	6.3	6.4
2011	441,523	18,004,796,000	40,779	32.5	53,981	7.2	7.4
2010	440,856	17,660,971,000	40,061	32.6	53,790	7.1	7.4
2009	437,623	17,396,917,000	39,753	32.8	52,671	6.0	6.2
2008	433,723	17,456,948,000	40,249	32.8	53,849	4.2	4.3
2007	433,344	16,448,292,000	37,957	33.2	52,033	3.6	3.7
2006	433,474	15,433,129,000	35,603	33.5	55,033	3.9	3.9
2005	413,812	14,282,014,000	34,513	31.9	52,952	6.5	6.5

Source: All information is parish-wide.

- (1) Estimate - U.S. Census
- (2) Estimates - Bureau of Economic Analysis, Regional Economic Accounts
- (3) Louisiana Department of Education
- (4) U.S. Department of Labor, Bureau of Labor Statistics (Estimated figures 2014) average annual unemployment rate, not seasonally adjusted. Figures for East Baton Rouge Parish only.
- (5) U.S. Department of Labor, Bureau of Labor Statistics (Estimated figures 2014) average annual unemployment rate, not seasonally adjusted. Figures for Baton Rouge Metropolitan Statistical Area (MSA).  
Year 2004 and prior the MSA included East Baton Rouge, Livingston, Ascension, and West Baton Rouge Parishes.
- (6) Finance Department Estimate

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
PRINCIPAL EMPLOYERS  
CURRENT YEAR AND NINE YEARS AGO**

EXHIBIT F - 19

2014 (2)				2005 (1)		
<u>Employer</u>	<u>Employees</u>	<u>Rank</u>	Percentage of Total Parish <u>Employment</u>	<u>Employer</u>	<u>Rank</u>	
Louisiana State Government	21,860	1	8.82 %	Exxon Mobil Refining & Supply	1	
Turner Industries	9,671	2	3.90	Louisiana State Government	2	
Louisiana State University	6,150	3	2.48	Louisiana State University - Baton Rouge	3	
ExxonMobil Corporation	5,938	4	2.39	Southern University - Baton Rouge	4	
East Baton Rouge Parish School System	5,768	5	2.33	East Baton Rouge Parish School Board	5	
Performance Contractors	5,500	6	2.22	City-Parish Government	6	
City-Parish Government	4,433	7	1.79	Baton Rouge General Medical Center	7	
CB&I Inc	4,243	8	1.71	Our Lady of the Lake Regional Medical Ce	8	
Our Lady of the Lake Regional Medical Cen	4,099	9	1.65	Performance Contractors	9	
Baton Rouge General Medical Center	3,000	10	1.21	Casino Rouge	10	
	<u>70,662</u>		<u>28.50 %</u>			

(1) Number of employees not available for 2005. Information was previously provided by Louisiana Department of Labor.

(2) Source 2014: Baton Rouge Area Chamber estimates  
Louisiana Department of State Civil Service  
East Baton Rouge Parish School System  
Estimates - U.S. Bureau of Census (mid-year estimate)  
Estimates - U.S. Bureau of Labor Statistics (Annual average data)

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**FULL-TIME EQUIVALENT CITY-PARISH EMPLOYEES**  
**BY FUND/DEPARTMENT**  
**LAST TEN FISCAL YEARS**

	<b>Full-time Equivalent Employees Allotted in Annual Budget</b>			
	<b>2014</b>	<b>2013</b>	<b>2012</b>	<b>2011</b>
<b><u>GENERAL FUND:</u></b>				
City Constable	40.00	40.00	40.00	40.00
City Court and City Court Judicial	156.63	156.63	156.63	157.63
Community Centers	20.55	20.55	20.55	20.55
Discontinued Departments (1)	--	--	--	--
Metropolitan Council and Administration	41.00	41.00	41.00	41.00
Emergency Preparedness	7.00	6.00	6.00	5.00
EMS - Prison Medical Services	36.00	36.00	36.00	36.00
Finance	121.00	121.00	125.00	125.00
Fire - (City Fire Department Only)	610.00	610.00	610.00	610.00
Human Development & Services	8.62	8.62	8.62	8.75
Human Resources	38.00	38.00	38.00	38.00
Information Services	47.00	45.00	45.00	45.00
Juvenile Services	84.00	84.00	84.00	84.00
Mayor-President	16.00	15.00	15.00	15.00
Municipal Fire & Police Civil Service	1.00	1.00	1.00	1.00
Parish Attorney	96.50	96.50	95.50	95.50
Planning Commission	27.00	27.00	27.00	27.00
Police (City Police Only)	886.00	886.00	886.00	886.00
Public Information Office	3.00	3.00	3.00	3.00
Public Works	681.00	691.00	691.00	692.00
Purchasing	13.00	13.00	13.00	13.00
<b>TOTAL GENERAL FUND</b>	<b><u>2,933.30</u></b>	<b><u>2,939.30</u></b>	<b><u>2,942.30</u></b>	<b><u>2,943.43</u></b>
<b><u>SPECIAL FUNDS:</u></b>				
Major Funds:				
Library Board of Control Fund	400.75	388.00	379.75	335.00
Grants Fund	377.57	377.57	382.82	401.77
Comprehensive Sewerage System Fund	327.40	326.40	326.40	326.40
G. B. R. Airport District Fund	81.00	80.00	82.00	84.00
Solid Waste Collection Fund	6.00	6.00	6.00	6.00
Solid Waste Disposal Facility	22.60	22.60	22.60	22.60
Non-Major Funds:				
Animal Control and Rescue Center	22.00	22.00	22.00	22.00
Central Garage	45.00	45.00	45.00	45.00
City Constable Court Costs Fund	5.00	5.00	5.00	5.00
Downtown Development District	5.00	4.00	4.00	4.00
Emergency Medical Services	170.00	170.00	166.00	166.00
Employees' Retirement System	13.00	12.00	12.00	12.00
E.B.R. Parish Communications District	52.00	51.00	47.00	47.00
Gaming Enforcement Division	2.50	2.50	2.50	2.50
G. B. R. Parking Authority	9.00	9.00	9.00	9.00
Mosquito Abatement and Rodent Control	33.00	33.00	33.00	33.00
Parish Street Maintenance	3.00	3.00	3.00	3.00
<b>TOTAL SPECIAL FUNDS</b>	<b><u>1,574.82</u></b>	<b><u>1,557.07</u></b>	<b><u>1,548.07</u></b>	<b><u>1,524.27</u></b>
<b>TOTAL ALL FUNDS</b>	<b><u><u>4,508.12</u></u></b>	<b><u><u>4,496.37</u></u></b>	<b><u><u>4,490.37</u></u></b>	<b><u><u>4,467.70</u></u></b>

(1) EMS Telecommunications allotments were moved to a special revenue fund in 2006, and the Anti-Drug Task Force was eliminated in 2006.

## Full-time Equivalent Employees Allotted in Annual Budget

<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
40.00	40.00	40.00	40.00	40.00	40.00
157.63	157.63	152.63	145.50	144.50	144.50
20.55	20.55	20.55	20.55	20.55	20.55
--	--	--	--	--	12.50
41.00	41.00	41.00	41.00	41.00	41.00
5.00	5.00	5.00	5.00	5.00	5.00
36.00	35.00	35.00	33.00	33.00	33.00
125.00	125.00	119.00	112.00	111.00	111.00
610.00	610.00	610.00	588.00	582.00	581.00
8.75	8.75	8.75	8.75	9.50	8.92
38.00	39.00	39.00	39.00	36.00	37.75
45.00	44.00	44.00	42.00	36.00	34.00
84.00	84.00	84.00	83.00	82.00	82.00
15.00	16.00	16.00	15.00	15.00	11.00
1.00	1.00	1.00	1.00	1.00	1.00
95.00	94.50	100.00	99.00	92.50	99.00
27.00	27.00	27.00	26.00	22.00	22.00
886.00	886.00	885.00	840.00	837.00	836.00
3.00	3.00	3.00	3.00	3.00	3.00
692.00	697.40	699.10	679.10	647.00	667.00
13.00	13.00	13.00	13.00	13.00	13.00
<u>2,942.93</u>	<u>2,947.83</u>	<u>2,943.03</u>	<u>2,833.90</u>	<u>2,771.05</u>	<u>2,803.22</u>
335.00	319.25	318.25	313.25	306.75	303.75
407.23	375.48	428.94	417.98	416.19	332.43
326.40	328.20	329.40	331.90	336.00	341.00
84.00	93.00	91.00	91.00	89.00	88.73
6.00	6.00	21.10	21.00	21.00	0.00
22.60	15.40	13.40	10.00	10.00	10.00
32.00	31.00	31.00	21.00	20.00	19.00
45.00	45.00	45.00	45.00	45.00	45.00
5.00	5.00	5.00	4.00	4.00	4.00
4.00	4.00	4.00	4.00	4.00	4.00
166.00	165.00	164.00	162.00	150.00	137.00
12.00	12.00	12.00	12.00	12.00	12.00
47.00	47.00	47.00	47.00	47.00	37.50
2.00	2.00	1.00	1.00	1.00	1.00
9.00	9.00	9.00	9.00	9.00	9.00
33.00	31.00	31.00	31.00	31.00	31.00
3.00	3.00	3.00	3.00	3.00	3.00
<u>1,539.23</u>	<u>1,491.33</u>	<u>1,554.09</u>	<u>1,524.13</u>	<u>1,504.94</u>	<u>1,378.41</u>
<u>4,482.16</u>	<u>4,439.16</u>	<u>4,497.12</u>	<u>4,358.03</u>	<u>4,275.99</u>	<u>4,181.63</u>

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
OPERATING INDICATORS BY FUNCTION/PROGRAM  
LAST TEN FISCAL YEARS**

Function:	FISCAL YEAR			
	2014	2013	2012	2011
Public Safety:				
Police				
Physical arrests	15,620	16,458	20,913	25,829
Parking violations	3,176	7,662	14,442	20,424
Traffic violations (3)	66,453	72,562	65,200	87,643
Fire				
Number of responses	31,384	29,434	30,097	29,869
Inspections	20,216	20,558	16,254	18,885
Emergency Medical Services				
Number of emergency responses	55,946	51,875	52,689	51,467
Number of patient transports	33,865	31,095	31,170	30,720
Communications district				
Number of 911 calls (in thousands)	457,870	416,231	387,583	385,970
Transportation:				
Parish street maintenance program				
Number of miles of new	6	1	1	3
Rehab streets and roads	17	22	25	19
Number of potholes repaired	1,173 (9)	1,337	1,457	1,666
Airport				
Number of enplanements	394,772	407,235	413,873	404,735
Sanitation:				
Wastewater				
Average daily sewerage treatment (millions of gallons)	24,978	25,158	23,696	22,819
Solid Waste Disposal				
Average daily tonnage accepted at Landfill (5)	1,337	1,243	1,457	1,491
Administration Office and Boards				
Construction Permits				
Total Number of Permits issued	22,985	22,569	21,698	21,759
Total Valuation	794,214,720	679,202,454	603,507,068	729,876,485
Culture-Recreation				
Libraries				
Total registered borrowers	346,363	325,303	304,431	425,540
Total items circulated	2,563,226	2,434,723	2,338,802	2,340,208
Total reference questions answered	898,255	885,764	868,222	971,205
New branch libraries opened	0 (8)	1	0	0

Notes:

- (1) Including arrest or summons, 2,734 Juveniles, 24,048 adults.
- (2) Through November 2005
- (3) Moving violations only
- (4) Increase in calls due to Hurricanes Katrina and Rita in 2005.
- (5) Tonnage without recycling. No adjustment for unscheduled closings of the landfill.
- (6) Road rehab reflects a reduction to 27% of the road sales tax money.
- (7) Projected from data thru Nov 2010. 25,614 adults, 2,500 juveniles
- (8) New Main Library at Goodwood is not included
- (9) In 2014, total 2,980 potholes were filled.  
South Lot - 150 work orders Sept - Dec, unable to retrieve number for Jan - Aug

FISCAL YEAR					
2010	2009	2008	2007	2006	2005
28,114 (7)	27,158	26,158	26,782 (1)	15,034	12,182 (2)
19,554	19,759	22,649	25,036	24,365	19,481 (2)
75,677	87,509	84,882	89,131	107,089	65,071 (2)
29,939	28,723	28,280	26,564	26,886	26,498
15,174	15,689	19,199	16,818	13,932	12,810
49,184	48,490	50,453	48,419	48,264	49,583
29,712	28,081	26,431	26,432	24,393	26,306
340,000	353,169	365,850	347,536	368,486	353,000 (4)
0	2	4	11	4	10
25	17	24	29 (6)	24 (6)	40
1,731	2,707	2,791	3,448	1,247	165
390,847	356,140	433,135	491,836	534,709	523,417
23,211	23,603	21,610	22,559	21,534	22,251
1,526	1,562	1,562	1,490	1,438	1,379
22,565	21,649	24,835	27,312	26,910	26,845
710,536,043	375,597,425	666,743,993	1,068,749,146	911,708,204	592,858,669
410,109	393,812	386,181	366,065	341,179	316,977
2,392,827	2,284,918	2,231,974	2,307,630	2,396,323	2,440,000
879,514	811,166	731,213	695,867	645,320	615,534
0	0	0	1	0	3

## Sources:

## City only:

Baton Rouge Police Department - Crime Stat &amp; Traffic Records

Baton Rouge Fire Department

## Parish-wide:

EBR Parish Emergency Medical Services

EBR Parish Communications District

City-Parish Department of Public Works

GBR Airport District

EBR Parish Library

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM**  
**LAST TEN FISCAL YEARS**

Major Programs	FISCAL YEAR			
	2014	2013	2012	2011
General Government				
Number of general government buildings	10	10	10	10
Public Safety				
Number of police stations	5	5	5	5
Police patrol units	536	536	509	513
Number of fire stations	19	19	19	19
Fire trucks	41	41	41	41
Number of EMS stations	12	12	13	13
Ambulances	23	23	21	21
Correction facilities	2	2	2	2
Transportation				
Miles of streets-	1,783	1,779	1,775	1,774
Number of streetlights	35,200	35,155	35,136	35,134
Number of traffic signals	499	495	489	489
Sanitation				
Miles of sanitary sewers	1,784	1,783	1,783	1,781
Miles of storm sewers	104	103	103	102
Culture and Recreation				
Number of library branches	14	14	14	13
Number of community centers	6	6	6	6
Conservation and Development				
Number of Headstart centers	7	7	7	7
Health and Welfare				
Number of Health and Welfare buildings	7	7	7	7

Sources:

City only:

    Baton Rouge Fire Department

Parish-wide:

    EBR Parish Emergency Medical Services

    EBR Parish Communications District

    City-Parish Department of Public Works

    EBR Parish Library

City Parish Fixed Asset Records



FISCAL YEAR					
2010	2009	2008	2007	2006	2005
10	10	10	10	10	10
5	5	5	5	5	5
511	467	467	455	398	789
19	19	19	19	19	19
41	41	41	40	39	38
13	12	12	12	12	11
21	21	21	21	21	20
2	2	2	2	2	2
1,772	1,771	1,771	1,766	1,757	1,753
35,006	34,725	34,725	34,725	34,725	34,725
482	472	472	465	468	463
1,780	1,778	1,778	1,773	1,764	1,759
100	98	98	93	82	78
13	13	13	13	13	13
6	6	6	6	6	6
7	7	7	7	7	7
7	7	7	7	7	7

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
EMPLOYEES' RETIREMENT SYSTEM  
REGULAR EMPLOYEES' TRUST**

EXHIBIT F - 23

**SCHEDULE OF FUNDING PROGRESS**

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) --Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/14	\$ 1,106,575,866	\$ 1,559,275,063	\$ 452,699,197	71.0 %	\$ 135,556,888	334.0 %
12/31/13	1,074,038,336	1,471,977,274	397,938,938	73.0	137,789,518	288.8
12/31/12	1,041,229,857	1,446,809,462	405,579,605	72.0	137,426,654	295.1
12/31/11	1,027,953,907	1,423,218,176	395,264,269	72.2	136,781,288	289.0
12/31/10	1,023,450,890	1,385,722,119	362,271,229	73.9	136,123,660	266.1
12/31/09	1,002,378,598	1,350,074,067	347,695,469	74.2	136,119,407	255.4
12/31/08	997,853,412	1,270,104,552	272,251,140	78.6	131,041,421	207.8
12/31/07	1,020,575,797	1,206,648,213	186,072,416	84.6	123,524,590	150.6
12/31/06	979,597,562	1,163,175,147	183,577,585	84.2	120,067,013	152.9
12/31/05	924,904,837	1,111,081,729	186,176,892	83.2	115,559,703	161.1

**CPERS TRUST**

**SIGNIFICANT ACTUARIAL ASSUMPTIONS**

Valuation date	December 31, 2014
Valuation method	Individual Entry Age Normal Actuarial Cost Method with unfunded Actuarial Accrued Liability (4)
Amortization method	Level percentage of payroll, 30 year open amortization method using payroll growth of 2.5% per annum.
Remaining amortization period	30 years
Asset valuation method	Market value as of January 1, 1996. Beginning January 1, 1997, adjusted Market Value with 20% unrealized gains (losses) recognized each year. Beginning January 1, 2002, Expected Value Method, with 20% of investment gains or (losses) recognized each year.
Actuarial assumptions:	
Investment rate of return	7.50%* (1)
Projected salary increases	3.50%* plus longevity/merit (2)
Aggregate payroll growth	2.50%* (3)

\* compounded annually and including inflation of 3.50%

- (1) revised from 2008 assumption of 7.75%
- (2) revised from 2008 assumption of 3.75%
- (3) revised from 2003 assumption of 5.0%
- (4) revised from the Aggregate Entry Age Method