

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FOR THE YEAR ENDED DECEMBER 31, 2013**

TABLE OF CONTENTS

Exhibit Page
Number

INTRODUCTORY SECTION

Letter of Transmittal		v
Certificate of Achievement for Excellence in Financial Reporting.....		xiii
Principal Officials		xiv
Organizational Charts.....		xvi

FINANCIAL SECTION

Independent Auditors' Report		1
Management's Discussion and Analysis		5
 Basic Financial Statements:		
Government-wide Financial Statements:		
Statement of Net Position	A-1	21
Statement of Activities	A-2	22
 Fund Financial Statements:		
Governmental Funds:		
Balance Sheet	A-3	24
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position..	A-4	26
Statement of Revenues, Expenditures, and Changes in Fund Balances	A-5	28
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	A-6	30
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - General Fund.....	A-7	31
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - Library Board of Control Special Revenue Fund.....	A-8	38
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - Grants Special Revenue Fund	A-9	39
 Proprietary Funds:		
Statement of Net Position.....	A-10	44
Statement of Revenues, Expenses, and Changes in Fund Net Position.....	A-11	48
Statement of Cash Flows.....	A-12	50
 Fiduciary Funds:		
Statement of Fiduciary Net Position.....	A-13	54
Statement of Changes in Fiduciary Net Position.....	A-14	55
 Discretely Presented Component Units:		
Combining Statement of Net Position.....	A-15	56
Combining Statement of Activities	A-16	58
 Notes to the Financial Statements.....	A-17	61
 Required Supplementary Information:		
Other Postemployment Benefits - Schedule of Funding Progress.....	A-18	141
Other Postemployment Benefits - Schedule of Employer Contributions	A-18	141

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FOR THE YEAR ENDED DECEMBER 31, 2013**

TABLE OF CONTENTS

Exhibit Page
Number

FINANCIAL SECTION (CONTINUED)

Combining and Individual Fund Statements and Schedules:

Nonmajor Governmental Funds:

Combining Balance Sheet	B-1	146
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	B-2	152
Schedules of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual:		
Capital Projects Fund - From Inception	B-3	158
Civil Juror Compensation Special Revenue Fund	B-4	159
Criminal Juror Compensation Special Revenue Fund	B-5	160
City Constable Court Costs Special Revenue Fund	B-6	161
Mosquito Abatement and Rodent Control Special Revenue Fund	B-7	162
Downtown Development District Special Revenue Fund	B-8	163
Gaming Enforcement Division Special Revenue Fund	B-9	164
City Court Judicial Building Special Revenue Fund	B-10	165
Federal Forfeited Property Special Revenue Fund	B-11	166
East Baton Rouge Parish Communications District Special Revenue Fund	B-12	167
Emergency Medical Services Special Revenue Fund	B-13	168
Baton Rouge Fire Department Pay Enhancement Fund	B-14	169
District No. 1 Fire Protection District	B-15	170
Brownsfield Fire Protection District	B-16	171
Chaneyville Fire Protection District	B-17	172
Pride Fire Protection District	B-18	173
Alsen - St. Irma Lee Fire Protection District	B-19	174
Consolidated Road Lighting District No. 1 Special Revenue Fund	B-20	175
Parish Transportation Special Revenue Fund	B-21	176
Parish Beautification Special Revenue Fund	B-22	177
Parish Street Maintenance Special Revenue Fund	B-23	178
Capitol House Economic Development District Special Revenue Fund	B-24	179
Lafayette-Main Economic Development District Special Revenue Fund	B-25	180
City Sales Tax Bonds Debt Service Fund	B-26	181
Parish Sales Tax Bonds Debt Service Fund	B-27	182
Taxable Refunding Bonds Debt Service Fund	B-28	183
Road and Street Improvement Debt Service Fund	B-29	184
LCDA Road and Street Improvement Project Debt Service Fund	B-30	185
Excess Revenue and Limited Tax Debt Service Fund	B-31	186

Nonmajor Enterprise Funds:

Combining Statement of Net Position	C-1	188
Combining Statement of Revenues, Expenses, and Changes in Fund Net Position	C-2	190
Combining Statement of Cash Flows	C-3	191

Internal Service Funds:

Combining Statement of Net Position	D-1	194
Combining Statement of Revenues, Expenses, and Changes in Fund Net Position	D-2	195
Combining Statement of Cash Flows	D-3	196

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FOR THE YEAR ENDED DECEMBER 31, 2013**

TABLE OF CONTENTS

Exhibit Page
Number

FINANCIAL SECTION (CONTINUED)

Capital Assets Used in the Operation of Governmental Funds:		
Comparative Schedules By Source	E-1	198
Schedule By Function and Activity	E-2	199
Schedule of Changes By Function and Activity	E-3	200

Schedules (Supplementary Financial Information):		
Combined Schedule of Cash, Cash Equivalents and Investments	F-1	202
Employees' Retirement System:		
Revenue by Source, Expenses by Type and Employer Contributions	F-2	205

STATISTICAL SECTION (UNAUDITED)

Financial Trends Information:		
Net Position by Component, Last Ten Fiscal Years	G-1	208
Changes in Net Position, Last Ten Fiscal Years	G-2	210
Governmental Activities Tax Revenues By Source, Last Ten Fiscal Years	G-3	214
Fund Balances of Governmental Funds, Last Ten Fiscal Years	G-4	216
Changes in Fund Balances of Governmental Funds, Last Ten Fiscal Years	G-5	218
Tax Revenues By Source, Governmental Funds, Last Ten Fiscal Years	G-6	220

Revenue Capacity Information:		
Assessed and Estimated Actual Value of Taxable Property, Last Ten Years	G-7	222
Property Tax Rates and Tax Levies - Direct and Overlapping Governments, Last Ten Years	G-8	224
Principal Property Taxpayers, Current Year and Nine Years Ago	G-9	226
Property Tax Levies and Collections, Last Ten Years	G-10	227
Sales Tax Revenues, Last Ten Fiscal Years	G-11	228
Taxable Sales by Category, General Sales and Use Tax, Last Ten Fiscal Years	G-12	230

Debt Capacity Information:		
Ratios of Outstanding Debt by Type, Last Ten Fiscal Years	G-13	232
Ratios of General Bonded Debt Outstanding, Last Ten Fiscal Years	G-14	234
Direct and Overlapping Governmental Activities Debt, as of December 31, 2013	G-15	236
Legal Debt Margin Calculation, General Obligation Debt, Last Ten Years	G-16	237
Pledged Revenue Coverage, Last Ten Fiscal Years	G-17	238

Demographic and Economic Information:		
Demographic and Economic Statistics, Last Ten Calendar Years	G-18	240
Principal Employers, Current Year and Nine Years Ago	G-19	241

Operating Information:		
Full-Time Equivalent City-Parish Employees by Fund/Department, Last Ten Fiscal Years	G-20	242
Operating Indicators by Function/Program, Last Ten Fiscal Years	G-21	244
Capital Asset Statistics by Function/Program, Last Ten Fiscal Years	G-22	246

Other Information:		
Schedule of Funding Progress - Employee's Retirement System	G-23	248

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FOR THE YEAR ENDED DECEMBER 31, 2013**

TABLE OF CONTENTS

Exhibit Page
Number

SINGLE AUDIT SECTION

Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards		251
Independent Auditors' Report on Compliance with Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance with OMB Circular A-133.....		253
Summary Schedule of Expenditures of Federal Awards.....		257
Schedule of Expenditures of Federal Awards		
Governmental Activities.....	Schedule A	258
Business Type Activities	Schedule B	265
Notes to Schedule of Expenditures of Federal Awards.....		266
Schedule of Findings and Questioned Costs		269
Summary Schedule of Prior Year Findings and Questioned Costs		281
Independent Auditors' Report on Compliance with Requirements Applicable to the Passenger Facility Charge Program and on Internal Control Over Compliance		291
Schedule of Passenger Facility Charges Revenues and Disbursements.....		294