

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
STATEMENT OF NET POSITION
DECEMBER 31, 2013

EXHIBIT A - 1

	Primary Government			Component Units
	Governmental Activities	Business-Type Activities	Total	
ASSETS				
Cash and cash equivalents (Note 3)	\$ 201,411,313	\$ 117,820,392	\$ 319,231,705	\$ 25,523,322
Investments (Note 3)	180,338,007	121,601,048	301,939,055	--
Receivables - net (Note 13)	51,943,230	16,302,378	68,245,608	15,586,464
Due from other governments (Note 11)	83,097,626	5,285,858	88,383,484	1,552,267
Prepaid items	767,695	209,424	977,119	531,507
Loans receivable	3,530,623	--	3,530,623	1,243,278
Inventory	846,296	51,347	897,643	3,020,853
Net pension asset	--	--	--	1,590,755
Other assets	--	--	--	599,504
Restricted assets:				
Cash and cash equivalents (Note 3)	--	171,497,464	171,497,464	12,012,409
Investments (Note 3)	--	215,767,910	215,767,910	--
Receivables - net (Note 13)	--	328,901	328,901	--
Prepaid items	--	434,949	434,949	--
Investment in joint venture (Note 19)	--	1,973,958	1,973,958	--
Capital assets (Note 6):				
Non-depreciable	193,385,057	254,999,935	448,384,992	--
Depreciable, net	666,566,380	1,405,099,819	2,071,666,199	110,619,580
Total assets	<u>1,381,886,227</u>	<u>2,311,373,383</u>	<u>3,693,259,610</u>	<u>172,279,939</u>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred amount on refunding	6,298,894	3,831,563	10,130,457	--
Deferred outflows on derivative instruments	10,609,916	41,015,560	51,625,476	--
Total deferred outflows of resources	<u>16,908,810</u>	<u>44,847,123</u>	<u>61,755,933</u>	<u>--</u>
LIABILITIES				
Accounts payable and other current liabilities	37,439,384	50,703,777	88,143,161	1,930,897
Due to other governments	7,390,530	--	7,390,530	375,598
Accrued payables	15,541,911	26,034,074	41,575,985	1,345,157
Unearned revenue	1,709,094	1,224,069	2,933,163	--
Deposits and escrow accounts	22,503,554	--	22,503,554	--
Other liabilities	--	--	--	420,865
Non-current liabilities (Note 10):				
Due within one year	33,495,310	18,764,052	52,259,362	3,270,518
Due in more than one year	665,555,682	1,333,967,445	1,999,523,127	117,232,768
Total liabilities	<u>783,635,465</u>	<u>1,430,693,417</u>	<u>2,214,328,882</u>	<u>124,575,803</u>
DEFERRED INFLOWS OF RESOURCES				
Resources received before time requirements	526,276	--	526,276	--
NET POSITION				
Net investment in capital assets	626,659,126	704,171,906	1,330,831,032	14,980,551
Restricted for (Note 14):				
Capital projects	87,023,236	9,649,394	96,672,630	--
Debt service	8,693,142	51,268,170	59,961,312	12,282,495
Passenger facility charges	--	391,611	391,611	--
External legal constraints	102,785,974	10,000,000	112,785,974	8,946,251
Unrestricted	(210,528,182)	150,046,008	(60,482,174)	11,494,839
Total net position	<u>\$ 614,633,296</u>	<u>\$ 925,527,089</u>	<u>\$ 1,540,160,385</u>	<u>\$ 47,704,136</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, 2013**

	<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	\$ 97,833,150	\$ 22,638,870	\$ 294,653	\$ --
Public safety	237,028,010	28,032,000	10,591,272	301,660
Transportation	68,812,076	269,248	610,377	12,571,646
Sanitation	5,791	54,389	--	--
Health and welfare	9,499,922	798,229	604,950	--
Culture and recreation	38,171,468	320,831	966,897	--
Conservation and development	50,034,044	3,555,210	35,143,291	254,986
Interest and fiscal charges on long-term debt	15,625,052	--	--	--
Total governmental activities	<u>517,009,513</u>	<u>55,668,777</u>	<u>48,211,440</u>	<u>13,128,292</u>
Business-type activities:				
Airport	28,608,472	17,581,662	705,204	5,293,273
Sewer	131,780,088	74,404,748	6,847,548	2,862,431
Solid waste collection and disposal	37,196,266	36,332,687	--	--
Convention center	13,305,252	6,459,913	59,498	1,470,739
Parking facilities	1,110,612	1,091,019	--	--
Total business-type activities	<u>212,000,690</u>	<u>135,870,029</u>	<u>7,612,250</u>	<u>9,626,443</u>
Total primary government	<u>\$ 729,010,203</u>	<u>\$ 191,538,806</u>	<u>\$ 55,823,690</u>	<u>\$ 22,754,735</u>
Component units:				
Judicial court services	\$ 56,432,777	\$ 25,651,979	\$ 23,396,868	\$ --
Economic development districts	4,029,211	211,925	2,840,925	--
Mass transit	19,426,686	2,186,502	--	2,830,311
Total component units	<u>\$ 79,888,674</u>	<u>\$ 28,050,406</u>	<u>\$ 26,237,793</u>	<u>\$ 2,830,311</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
\$ (74,899,627)	\$ --	\$ (74,899,627)	\$ --
(198,103,078)	--	(198,103,078)	--
(55,360,805)	--	(55,360,805)	--
48,598	--	48,598	--
(8,096,743)	--	(8,096,743)	--
(36,883,740)	--	(36,883,740)	--
(11,080,557)	--	(11,080,557)	--
(15,625,052)	--	(15,625,052)	--
<u>(400,001,004)</u>	<u>--</u>	<u>(400,001,004)</u>	<u>--</u>
--	(5,028,333)	(5,028,333)	--
--	(47,665,361)	(47,665,361)	--
--	(863,579)	(863,579)	--
--	(5,315,102)	(5,315,102)	--
--	(19,593)	(19,593)	--
<u>--</u>	<u>(58,891,968)</u>	<u>(58,891,968)</u>	<u>--</u>
<u>(400,001,004)</u>	<u>(58,891,968)</u>	<u>(458,892,972)</u>	<u>--</u>
--	--	--	(7,383,930)
--	--	--	(976,361)
<u>--</u>	<u>--</u>	<u>--</u>	<u>(14,409,873)</u>
<u>--</u>	<u>--</u>	<u>--</u>	<u>(22,770,164)</u>
94,352,140	--	94,352,140	14,612,939
23,093,005	--	23,093,005	--
219,609,518	42,996,932	262,606,450	--
2,200,681	--	2,200,681	2,085,006
10,382,634	--	10,382,634	--
3,774,099	--	3,774,099	--
9,438,267	--	9,438,267	--
2,524,919	--	2,524,919	--
11,040	75,000	86,040	274,166
7,675,158	--	7,675,158	5,915,612
659,477	1,348,565	2,008,042	200,832
595,694	(910,915)	(315,221)	12,103
1,330,318	(1,330,318)	--	--
<u>375,646,950</u>	<u>42,179,264</u>	<u>417,826,214</u>	<u>23,100,658</u>
(24,354,054)	(16,712,704)	(41,066,758)	330,494
<u>638,987,350</u>	<u>942,239,793</u>	<u>1,581,227,143</u>	<u>47,373,642</u>
<u>\$ 614,633,296</u>	<u>\$ 925,527,089</u>	<u>\$ 1,540,160,385</u>	<u>\$ 47,704,136</u>

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2013

	General Fund	Library Board of Control	Grants
ASSETS			
Cash and cash equivalents (Note 3)	\$ 52,185,904	\$ 34,081,246	\$ 2,949,710
Investments (Note 3)	54,315,942	35,472,317	3,070,106
Property taxes receivable - net (Note 4)	6,004,073	8,670,001	--
Gross receipts business taxes receivable	4,393,186	--	--
Sales taxes receivable	17,089,481	--	--
Interest and penalties receivable on taxes	78,595	--	--
Accounts receivable - net (Note 13)	1,977,504	20,578	--
Accrued interest receivable	47,675	36,246	3,105
Due from other funds (Note 11)	7,976,168	--	--
Due from other governments (Note 11)	20,133,213	29,501,049	7,535,120
Loans receivable	596,224	--	2,934,399
Inventory	615,439	--	--
	<u>\$ 165,413,404</u>	<u>\$ 107,781,437</u>	<u>\$ 16,492,440</u>
LIABILITIES			
Accounts and contracts payable	\$ 16,075,632	\$ 1,875,231	\$ 3,337,321
Due to other funds (Note 11)	--	35,678,938	--
Due to other governments	7,095,596	--	--
Accrued payables	7,064,989	797,116	650,639
Unearned revenue	13,000	--	707,137
Deposits and escrow accounts	22,364,573	--	138,981
Total liabilities	<u>52,613,790</u>	<u>38,351,285</u>	<u>4,834,078</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - property taxes	793,073	1,074,827	--
Unavailable revenue - revenue sharing	659,910	--	--
Resources received before time requirements	--	--	526,276
Total deferred inflows of resources	<u>1,452,983</u>	<u>1,074,827</u>	<u>526,276</u>
FUND BALANCES (Note 14):			
Nonspendable	615,439	--	--
Restricted	705,538	68,355,325	11,132,086
Committed	64,390,991	--	--
Assigned	29,980,644	--	--
Unassigned	15,654,019	--	--
Total fund balances	<u>111,346,631</u>	<u>68,355,325</u>	<u>11,132,086</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 165,413,404</u>	<u>\$ 107,781,437</u>	<u>\$ 16,492,440</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>
\$ 57,614,513	\$ 38,610,250	\$ 185,441,623
57,738,466	29,741,176	180,338,007
--	6,877,280	21,551,354
--	--	4,393,186
2,665,986	1,502,072	21,257,539
--	--	78,595
365,864	2,096,353	4,460,299
51,473	24,400	162,899
36,255,347	--	44,231,515
2,973,657	22,237,571	82,380,610
--	--	3,530,623
--	--	615,439
<u>\$ 157,665,306</u>	<u>\$ 101,089,102</u>	<u>\$ 548,441,689</u>
\$ 11,702,869	\$ 3,275,049	\$ 36,266,102
--	8,552,577	44,231,515
--	294,934	7,390,530
11,927	1,299,271	9,823,942
988,957	--	1,709,094
--	--	22,503,554
<u>12,703,753</u>	<u>13,421,831</u>	<u>121,924,737</u>
--	897,168	2,765,068
--	78,110	738,020
<u>--</u>	<u>--</u>	<u>526,276</u>
<u>--</u>	<u>975,278</u>	<u>4,029,364</u>
--	--	615,439
124,171,658	78,810,662	283,175,269
20,789,895	7,881,331	93,062,217
--	--	29,980,644
--	--	15,654,019
<u>144,961,553</u>	<u>86,691,993</u>	<u>422,487,588</u>
<u>\$ 157,665,306</u>	<u>\$ 101,089,102</u>	<u>\$ 548,441,689</u>

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
RECONCILIATION OF THE GOVERNMENTAL FUNDS
BALANCE SHEET TO THE STATEMENT OF POSITION
DECEMBER 31, 2013**

EXHIBIT A - 4

Fund balances - total governmental funds \$ 422,487,588

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	1,462,876,580	
Less accumulated depreciation	<u>(609,863,538)</u>	853,013,042

Assets used in governmental activities that are not financial resources, and, therefore, are not reported in the governmental funds.

Prepaid items		767,695
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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	2,765,068	
Louisiana revenue sharing	738,020	
Emergency Medical Services transport charges	33,146	
U.S. Health and Human Services	<u>717,016</u>	4,253,250

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	(5,643,144)	
Bonds payable	(320,714,734)	
Deferred premium and discount	(6,311,221)	
Deferred amount on refunding	6,298,894	
Obligation payable	(6,443,672)	
Compensated absences payable	(24,369,326)	
Claims and judgments payable	(39,527,739)	
Employee benefits payable	(4,635,640)	
Net other post employment benefit obligation	<u>(286,319,245)</u>	(687,665,827)

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>21,777,548</u>
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Net position of governmental activities

<u><u>\$ 614,633,296</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, 2013**

	General Fund	Library Board of Control	Grants
REVENUES			
Taxes:			
Property	\$ 25,321,538	\$ 39,520,285	\$ --
Gross receipts business taxes	23,093,005	--	--
Sales	171,698,697	--	--
Occupancy	1,327,740	--	--
Occupational	10,382,634	--	--
Insurance premiums	3,774,099	--	--
Gaming admissions	9,438,267	--	--
Interest and penalties - delinquent	2,524,919	--	--
Licenses and permits	4,345,465	--	--
Intergovernmental revenues	14,803,948	--	38,496,902
Charges for services	23,527,772	86,243	--
Fines and forfeits	2,146,185	208,483	--
Investment earnings	178,786	151,764	4,115
Miscellaneous revenues	1,807,294	12,231	3,454,945
Total revenues	294,370,349	39,979,006	41,955,962
EXPENDITURES			
Current:			
General government	65,975,844	--	226,408
Public safety	161,113,055	--	2,039,753
Transportation	26,248,601	--	73,048
Health and welfare	4,522,653	--	124,573
Culture and recreation	1,523,176	31,025,367	307,805
Conservation and development	6,012,621	--	39,000,738
Debt service:			
Principal retirement	--	--	--
Interest and fiscal charges	--	--	--
Bond issuance costs	--	--	--
Capital outlay	--	147,785	372,046
Intergovernmental	15,108,363	--	--
Total expenditures	280,504,313	31,173,152	42,144,371
Excess (deficiency) of revenues over (under) expenditures	13,866,036	8,805,854	(188,409)
OTHER FINANCING SOURCES (USES)			
Transfers in (Note 12)	3,780,452	--	368,854
Transfers out (Note 12)	(9,452,425)	(2,741,569)	(229,919)
Issuance of long-term debt	--	--	--
Proceeds of capital asset disposition	294,975	5,687	7,980
Total other financing sources and uses	(5,376,998)	(2,735,882)	146,915
Net change in fund balances	8,489,038	6,069,972	(41,494)
Fund balances, January 1	102,857,593	62,285,353	11,173,580
Fund balances, December 31	\$ 111,346,631	\$ 68,355,325	\$ 11,132,086

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>
\$ --	\$ 29,674,451	\$ 94,516,274
--	--	23,093,005
7,456,517	40,471,211	219,626,425
--	872,941	2,200,681
--	--	10,382,634
--	--	3,774,099
--	--	9,438,267
--	--	2,524,919
--	--	4,345,465
8,031,586	4,988,960	66,321,396
--	21,725,160	45,339,175
--	243,419	2,598,087
191,105	112,063	637,833
1,595,152	299,840	7,169,462
<u>17,274,360</u>	<u>98,388,045</u>	<u>491,967,722</u>
--	1,785,705	67,987,957
--	39,002,254	202,155,062
--	12,123,677	38,445,326
--	3,993,276	8,640,502
--	--	32,856,348
--	1,638,647	46,652,006
--	15,753,786	15,753,786
--	14,589,034	14,589,034
94,133	--	94,133
68,810,019	2,815,837	72,145,687
--	550,000	15,658,363
<u>68,904,152</u>	<u>92,252,216</u>	<u>514,978,204</u>
<u>(51,629,792)</u>	<u>6,135,829</u>	<u>(23,010,482)</u>
4,826,801	6,032,709	15,008,816
(62,905)	(1,191,680)	(13,678,498)
11,000,000	--	11,000,000
50,000	7,346	365,988
<u>15,813,896</u>	<u>4,848,375</u>	<u>12,696,306</u>
(35,815,896)	10,984,204	(10,314,176)
<u>180,777,449</u>	<u>75,707,789</u>	<u>432,801,764</u>
<u>\$ 144,961,553</u>	<u>\$ 86,691,993</u>	<u>\$ 422,487,588</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, 2013**

EXHIBIT A - 6

Net change in fund balances - total governmental funds \$ (10,314,176)

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	72,145,687	
Depreciation expense	<u>(39,986,777)</u>	32,158,910

The net effect of various miscellaneous transactions involving capital assets, such as sales, trade-ins, and donations, is to increase net position. 170,308

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	(164,134)	
Motor vehicle sales tax audit	(16,907)	
Louisiana revenue sharing	(1,673)	
Emergency Medical Services transport charges	(1,566,854)	
U.S. Health and Human Services	<u>690,417</u>	(1,059,151)

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	(11,000,000)	
Amortization of bond insurance costs	(81,821)	
Amortization of premium and discount	728,600	
Amortization of amount on refunding	(920,810)	
Principal payments	15,753,786	
Adjustment for debt recorded in business type activities	<u>(306,250)</u>	4,173,505

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	(42,819,874)	
Accrued interest payable	(775,504)	
Compensated absences payable	1,543,224	
Claims and judgments payable	(9,310,421)	
Employee benefits payable	<u>75,731</u>	(51,286,844)

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. 1,803,394

Change in net position of governmental activities \$ (24,354,054)

**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, 2013**

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	\$ 24,548,660	\$ 24,911,600	\$ 25,321,538	\$ 409,938
Gross receipts business taxes	22,665,300	22,715,300	23,093,005	377,705
General sales and use taxes	167,933,390	169,470,081	171,698,697	2,228,616
Occupancy taxes	1,000,000	1,000,000	1,327,740	327,740
Occupational taxes	10,100,000	10,100,000	10,382,634	282,634
Insurance premiums taxes	3,675,000	3,675,000	3,774,099	99,099
Gaming admissions taxes	7,500,000	7,500,000	9,438,267	1,938,267
Interest and penalties - delinquent taxes	1,534,500	1,534,500	2,524,919	990,419
Total taxes	<u>238,956,850</u>	<u>240,906,481</u>	<u>247,560,899</u>	<u>6,654,418</u>
Licenses and permits:				
Use of streets:				
Public conveyances	17,000	17,000	20,174	3,174
Bicycle registration fees	30,000	30,000	37,220	7,220
Occupational and professional:				
Air conditioning and heating	38,000	38,000	35,725	(2,275)
Electrical contractors	45,000	45,000	46,495	1,495
Plumbers	40,000	40,000	36,196	(3,804)
House moving	500	500	175	(325)
Garbage collectors	40,000	40,000	38,600	(1,400)
Classified employees	130,000	130,000	210,830	80,830
Retail clerks	67,000	67,000	115,820	48,820
Entertainers	5,500	5,500	5,880	380
Liquor and beer	540,000	540,000	580,150	40,150
Restaurant	28,800	28,800	33,645	4,845
Gaming	6,000	6,000	6,235	235
Chauffeurs	2,700	2,700	3,760	1,060
Second hand dealers	2,500	2,500	2,105	(395)
Construction permits:				
Air conditioning and heating	260,000	260,000	253,855	(6,145)
Electrical	300,000	300,000	368,763	68,763
Building	1,350,000	1,350,000	1,550,486	200,486
Plumbing and gas	290,000	290,000	362,875	72,875
House moving	2,000	2,000	865	(1,135)
Fence	1,000	1,000	600	(400)
Special events	30,500	30,500	39,120	8,620
Alarm user	125,000	125,000	51,475	(73,525)
Animal control center licenses	507,000	507,000	504,400	(2,600)
Other permits	37,600	37,600	40,016	2,416
Total licenses and permits	<u>3,896,100</u>	<u>3,896,100</u>	<u>4,345,465</u>	<u>449,365</u>
Intergovernmental revenues:				
State grants:				
Public safety:				
Traffic signal maintenance	644,160	644,160	647,820	3,660
Department of Military Affairs	90,000	90,000	189,679	99,679
Juvenile meal reimbursement	55,000	55,000	54,876	(124)
Transportation:				
Street maintenance	551,160	551,160	536,325	(14,835)

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, 2013**

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	\$ 576,500	\$ 576,500	\$ 246,742	\$ (329,758)
State shared revenues:				
Beer taxes	435,000	435,000	405,258	(29,742)
Insurance company taxes	826,000	826,000	960,264	134,264
Louisiana revenue sharing	1,121,270	1,121,270	1,112,923	(8,347)
Mineral royalties	92,000	92,000	66,977	(25,023)
Severance taxes	850,000	850,000	1,004,284	154,284
On-behalf payments for salaries and benefits	9,007,460	8,757,370	8,743,978	(13,392)
Retiree drug subsidy	--	--	833,291	833,291
Payments in lieu of taxes - Federal government	1,540	1,540	1,531	(9)
Total intergovernmental revenues	<u>14,250,090</u>	<u>14,000,000</u>	<u>14,803,948</u>	<u>803,948</u>
Charges for services:				
General government:				
City court civil fees	1,350,000	1,350,000	1,306,131	(43,869)
Judiciary court costs	1,000,000	1,000,000	900,536	(99,464)
City court school fees	200,000	200,000	165,033	(34,967)
City court bench warrant fees	1,150,000	1,150,000	1,061,232	(88,768)
City court miscellaneous fees	452,000	452,000	400,700	(51,300)
City court credit card payment fees	100,000	100,000	47,770	(52,230)
City court expungement	25,000	25,000	35,820	10,820
City court home incarceration monitoring	6,000	6,000	5,181	(819)
City court mortgage recordation fees	10,000	10,000	12,310	2,310
City court pre-trial administrative fee	100,000	100,000	63,876	(36,124)
City constable civil fees	850,000	850,000	944,945	94,945
City prosecutor bond posting fee	15,000	15,000	31,533	16,533
Fiscal management fees	7,700,000	7,700,000	8,878,940	1,178,940
Fiscal management fees - inventory	32,800	32,800	70,865	38,065
Fiscal management fees - auction facility	80,030	80,030	39,037	(40,993)
Sales tax collection charges	2,700,000	2,700,000	2,829,290	129,290
Occupancy tax collection charges	24,000	24,000	27,500	3,500
NSF check fees	3,000	3,000	1,401	(1,599)
Credit card processing fees	42,000	42,000	63,431	21,431
Board of adjustment fees	5,000	5,000	5,710	710
Sale of construction codes and plans	30,000	30,000	8,117	(21,883)
Adult DWI pretrial fees	150,000	150,000	105,036	(44,964)
Pre-trial diversion fees	450,000	450,000	404,019	(45,981)
Notice of intent	45,000	45,000	55,505	10,505
Adjudicated property	40,000	40,000	39,725	(275)
Zoning fees	90,000	90,000	108,688	18,688
Planning assistance	71,000	71,000	102,309	31,309
Planning advertising fees	42,000	42,000	33,590	(8,410)
Miscellaneous	85,000	87,100	70,516	(16,584)

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, 2013**

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	\$ 20,000	\$ 20,000	\$ 23,325	\$ 3,325
Flood determination fees	19,000	19,000	18,432	(568)
Commercial and residential plan review	370,000	370,000	393,609	23,609
Sale of reports and photos	250,000	250,000	252,526	2,526
Sobriety test	35,000	35,000	38,618	3,618
False alarm fees	52,000	52,000	255,727	203,727
Reimbursements for overtime	400,000	400,000	598,995	198,995
Traffic safety fees	2,600,000	2,900,000	3,168,862	268,862
Prison medical charges	60,000	60,000	44,829	(15,171)
Coroners fees	212,000	339,900	361,133	21,233
Juvenile services fees	1,100	1,100	160	(940)
Miscellaneous	19,500	19,500	12,446	(7,054)
Transportation:				
Parking meters	275,000	275,000	269,248	(5,752)
Sanitation:				
Weed cutting charges	40,000	40,000	54,389	14,389
Health and welfare:				
Animal control center enforcement income	40,000	40,000	50,437	10,437
Animal control credit card payment fees	4,000	4,000	4,202	202
Culture and recreation:				
Summer programs:				
Jewel J. Newman Community Center	12,000	13,874	13,874	--
Riverfront docking fees	750	750	--	(750)
Conservation and development:				
Rent/utilities/donations:				
Leo S. Butler Community Center	15,000	15,000	50,132	35,132
Jewel J. Newman Community Center	--	7,533	38,806	31,273
Dr. Martin Luther King, Jr. Community Center	8,500	25,000	39,210	14,210
Chaneyville Community Center	--	--	569	569
Delmont Community Center	13,360	13,360	19,497	6,137
Total charges for services	<u>21,295,040</u>	<u>21,750,947</u>	<u>23,527,772</u>	<u>1,776,825</u>
Fines and forfeits:				
City court criminal fines and forfeitures	350,000	350,000	332,501	(17,499)
City court forfeitures	50,000	50,000	111,745	61,745
City court traffic fines	1,750,000	1,750,000	1,634,051	(115,949)
Alcoholic Beverage Control Board fines	45,000	45,000	67,888	22,888
Total fines and forfeits	<u>2,195,000</u>	<u>2,195,000</u>	<u>2,146,185</u>	<u>(48,815)</u>
Investment earnings	<u>115,500</u>	<u>115,500</u>	<u>178,786</u>	<u>63,286</u>
Miscellaneous revenues:				
Rentals:				
Land	19,000	19,000	19,575	575
Buildings	240,500	240,500	264,177	23,677
Oil, gas and mineral royalties	115,000	115,000	279,631	164,631

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, 2013**

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	\$ 413,900	\$ 413,900	\$ 413,900	\$ --
Condemnations	90,000	90,000	82,330	(7,670)
Juvenile detention meals	4,000	4,000	2,745	(1,255)
Confiscated funds - police	120,000	120,000	171,621	51,621
Police - miscellaneous revenues	350,000	350,000	60,850	(289,150)
Juvenile detention reimbursement	150,000	150,000	101,625	(48,375)
Donations and contributions	22,000	25,368	16,868	(8,500)
Animal control center donations and contributions	237,360	237,360	239,190	1,830
Other	29,500	36,851	154,782	117,931
Total miscellaneous revenues	<u>1,791,260</u>	<u>1,801,979</u>	<u>1,807,294</u>	<u>5,315</u>
Total revenues	<u>282,499,840</u>	<u>284,666,007</u>	<u>294,370,349</u>	<u>9,704,342</u>
EXPENDITURES				
Current:				
General government:				
Metropolitan council	1,278,718	1,298,818	1,205,982	92,836
Council administrator	1,942,340	1,860,689	1,752,767	107,922
Council budget office	206,913	206,913	189,207	17,706
Parish attorney	7,361,019	7,355,019	7,194,312	160,707
Public information office	493,127	591,221	398,573	192,648
Planning commission	1,587,076	1,601,876	1,570,520	31,356
City court - administration	9,520,288	9,522,198	9,227,983	294,215
City constable	2,678,380	2,682,380	2,682,275	105
Justice of peace and ward constables	66,510	66,510	61,877	4,633
Sheriff - costs of court	192,500	192,500	148,345	44,155
Registrar of voters	837,623	828,673	797,129	31,544
Mayor - President	1,971,293	1,948,993	1,891,153	57,840
Finance	9,618,552	9,277,939	8,577,603	700,336
Collection of funds	3,002,770	3,266,136	3,265,772	364
Information services	4,678,849	3,996,099	3,936,035	60,064
Computerized systems	1,465,796	2,067,190	240,532	1,826,658
Purchasing	1,014,331	983,416	923,238	60,178
Human resources	2,980,684	2,980,684	2,782,635	198,049
Risk management	4,530,590	3,748,284	368,852	3,379,432
Municipal fire and police civil service board	76,030	76,030	73,767	2,263
Public works - administration, engineering, warehouse, citizen service center, and building maintenance	17,785,467	17,751,083	17,583,738	167,345
Priority building improvements	520,861	1,182,498	749,837	432,661
Miscellaneous public works projects	7,064,835	7,164,835	645,716	6,519,119
Municipal associations	119,910	119,910	117,879	2,031
Total general government	<u>80,994,462</u>	<u>80,769,894</u>	<u>66,385,727</u>	<u>14,384,167</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, 2013**

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	\$ 142,750	\$ 142,805	\$ 142,805	\$ --
Sheriff - correctional institution	9,171,245	10,770,038	10,633,259	136,779
E.B.R. Parish Coroner	1,849,450	2,009,450	2,004,131	5,319
Police	86,921,894	86,735,063	82,726,806	4,008,257
Fire	47,077,055	46,758,386	46,317,094	441,292
Emergency medical services	4,211,210	4,411,210	4,177,256	233,954
Juvenile services	5,411,996	5,235,205	4,606,332	628,873
Emergency preparedness	693,386	815,644	703,685	111,959
Public works - inspection and traffic engineering	11,573,974	10,602,636	10,178,492	424,144
Demolition program	326,796	326,796	262,913	63,883
Capital Region Planning Commission	55,950	57,146	57,146	--
Crimestoppers	14,000	14,000	14,000	--
Total public safety	<u>167,449,706</u>	<u>167,878,379</u>	<u>161,823,919</u>	<u>6,054,460</u>
Transportation:				
Public works - highway division	22,160,814	21,721,254	21,712,145	9,109
Street lighting	4,645,000	4,632,455	4,336,820	295,635
Federal urban system	150,000	150,000	--	150,000
Street maintenance	208,672	193,210	193,210	--
Road lighting district no. 2	--	15,462	12,981	2,481
Total transportation	<u>27,164,486</u>	<u>26,712,381</u>	<u>26,255,156</u>	<u>457,225</u>
Health and welfare:				
Health unit	513,363	513,363	495,950	17,413
Council on Aging projects	876,300	1,077,159	1,077,159	--
Crisis Care Center	252,900	253,097	253,097	--
Baton Rouge Area Alcohol and Drug Center	319,000	315,000	312,952	2,048
Animal control center	2,370,112	2,429,112	2,367,168	61,944
O'Brien House	17,100	17,100	17,100	--
Total health and welfare	<u>4,348,775</u>	<u>4,604,831</u>	<u>4,523,426</u>	<u>81,405</u>
Culture and recreation:				
Community Centers Summer Programs	12,000	21,407	21,407	--
Louisiana Arts and Science Museum	843,000	843,040	843,040	--
Arts Council of Greater Baton Rouge	334,200	334,215	334,215	--
Baton Rouge Symphony Association	95,000	95,000	95,000	--
U.S.S. Kidd	229,500	229,514	229,514	--
United States Bowling Congress	--	100,000	--	100,000
Total culture and recreation	<u>1,513,700</u>	<u>1,623,176</u>	<u>1,523,176</u>	<u>100,000</u>
Conservation and development:				
Economic Development Program	696,936	2,842,813	2,269,647	573,166
Urban Restoration Projects	432,300	432,300	--	432,300
Baton Rouge Film Commission	175,075	149,305	140,757	8,548
Summer Youth Employment Program	--	179,940	163,923	16,017
Community centers	1,324,368	1,415,261	1,310,386	104,875

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, 2013**

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	\$ 775,454	\$ 758,941	\$ 724,471	\$ 34,470
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	--	433,303	433,303	--
Cooperative Extension Service	60,693	60,693	55,757	4,936
Veterans Service Office	75,900	75,900	71,050	4,850
Big Buddy Program	256,050	256,050	256,050	--
Greater Baton Rouge Food Bank	23,000	23,000	23,000	--
CAFC/Children's Coalition	25,000	25,000	25,000	--
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>4,530,476</u>	<u>7,338,206</u>	<u>6,159,033</u>	<u>1,179,173</u>
Capital outlay	<u>1,687,400</u>	<u>1,617,317</u>	<u>--</u>	<u>1,617,317</u>
Intergovernmental expenditures:				
Equivalent three mills on industrial area assessment	139,820	158,182	158,182	--
District Attorney of the Nineteenth Judicial District	5,345,238	5,388,437	5,290,158	98,279
Nineteenth Judicial District Court	6,984,270	6,984,270	6,822,953	161,317
E.B.R. Parish Family Court	978,340	978,340	978,340	--
E.B.R. Parish Juvenile Court	1,215,430	1,219,441	1,219,441	--
E.B.R. Parish Clerk of Court	548,890	671,583	666,847	4,736
Total intergovernmental expenditures	<u>15,211,988</u>	<u>15,400,253</u>	<u>15,135,921</u>	<u>264,332</u>
Total expenditures	<u>302,900,993</u>	<u>305,944,437</u>	<u>281,806,358</u>	<u>24,138,079</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(20,401,153)</u>	<u>(21,278,430)</u>	<u>12,563,991</u>	<u>33,842,421</u>
OTHER FINANCING SOURCES (USES)				
Transfers in:				
Library Board of Control Fund	--	241,569	241,569	--
Grants Fund	--	229,919	229,919	--
City Constable Court Costs Fund	--	3,421	3,421	--
Mosquito Abatement and Rodent Control Fund	--	30,483	30,483	--
Downtown Development District	--	5,464	5,464	--
Gaming Enforcement Division Fund	--	1,359	1,359	--
East Baton Rouge Parish Communications District	--	49,079	49,079	--
Emergency Medical Services Fund	90,000	287,856	287,856	--
Brownsfield Fire Protection District	--	5,862	5,862	--
Alsen-St. Irma Lee Fire Protection District	--	903	903	--
Parish Street Maintenance Fund	--	903	903	--
Greater Baton Rouge Airport District	--	78,290	78,290	--

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, 2013**

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 in (continued):				
Comprehensive Sewerage System Fund	\$ --	\$ 262,127	\$ 262,127	\$ --
Solid Waste Collection and Disposal Fund	2,554,690	2,575,549	2,575,549	--
Greater Baton Rouge Parking Authority	--	7,668	7,668	--
Total transfers in	<u>2,644,690</u>	<u>3,780,452</u>	<u>3,780,452</u>	<u>--</u>
Transfers out:				
Grants Fund	(182,650)	(363,609)	(356,904)	6,705
Capital Projects Fund	(50,800)	(2,326,801)	(2,326,801)	--
Downtown Development District	(142,500)	(142,500)	(142,500)	--
Emergency Medical Services Fund	--	(33,349)	(33,349)	--
Brownsfield Fire Protection District	(16,250)	(136,250)	(136,250)	--
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	(4,785,260)	(4,785,260)	(4,784,256)	1,004
Excess Revenue and Limited Tax Fund	(102,770)	(65,490)	(62,584)	2,906
Solid Waste Collection and Disposal Fund	(76,290)	(76,290)	(64,444)	11,846
Baton Rouge River Center	(1,525,000)	(1,525,000)	(1,465,967)	59,033
Total transfers out	<u>(6,960,890)</u>	<u>(9,533,919)</u>	<u>(9,452,425)</u>	<u>81,494</u>
Proceeds of capital asset disposition	<u>365,000</u>	<u>375,694</u>	<u>294,975</u>	<u>(80,719)</u>
Total other financing sources and uses	<u>(3,951,200)</u>	<u>(5,377,773)</u>	<u>(5,376,998)</u>	<u>775</u>
Net change in fund balances	(24,352,353)	(26,656,203)	7,186,993	33,843,196
Fund balances, January 1	<u>102,857,593</u>	<u>102,857,593</u>	<u>102,857,593</u>	<u>--</u>
Fund balances, December 31	<u>\$ 78,505,240</u>	<u>\$ 76,201,390</u>	<u>\$ 110,044,586</u>	<u>\$ 33,843,196</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, 2013**

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	\$ 37,902,340	\$ 37,902,340	\$ 39,520,285	\$ 1,617,945
Charges for services:				
Library - copy machine	41,000	41,000	86,243	45,243
Fines and forfeits:				
Fines	250,000	250,000	208,483	(41,517)
Investment earnings	87,000	87,000	151,764	64,764
Miscellaneous revenues:				
Donations	5,000	5,000	2,377	(2,623)
Other income	10,000	10,000	9,854	(146)
Total miscellaneous revenues	15,000	15,000	12,231	(2,769)
Total revenues	38,295,340	38,295,340	39,979,006	1,683,666
EXPENDITURES				
Current:				
Culture and recreation:				
Operations	40,394,223	40,556,654	32,016,190	8,540,464
Capital outlay	1,738,046	1,334,046	919,997	414,049
Total expenditures	42,132,269	41,890,700	32,936,187	8,954,513
Excess (deficiency) of revenues over (under) expenditures	(3,836,929)	(3,595,360)	7,042,819	10,638,179
OTHER FINANCING SOURCES (USES)				
Transfers out:				
General Fund	--	(241,569)	(241,569)	--
Capital Projects Fund	(2,500,000)	(2,500,000)	(2,500,000)	--
Total transfers out	(2,500,000)	(2,741,569)	(2,741,569)	--
Proceeds of capital asset disposition	--	--	5,687	5,687
Total other financing sources and uses	(2,500,000)	(2,741,569)	(2,735,882)	5,687
Net change in fund balances	(6,336,929)	(6,336,929)	4,306,937	10,643,866
Fund balances, January 1	62,285,353	62,285,353	62,285,353	--
Fund balances, December 31	\$ 55,948,424	\$ 55,948,424	\$ 66,592,290	\$ 10,643,866

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, 2013**

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	\$ 61,845	\$ 61,845	\$ 53,869	\$ (7,976)
Federal Emergency Management Agency	86,496	85,814	85,814	--
Department of Justice	2,820,862	2,820,862	387,884	(2,432,978)
Department of Health and Human Services	13,597,552	15,531,440	14,561,392	(970,048)
Department of Housing and Urban Development	30,445,949	29,609,379	12,191,453	(17,417,926)
Environmental Protection Agency	158,920	158,920	141,447	(17,473)
Small Business Administration	144,114	144,114	124,369	(19,745)
State grants:				
American Recovery and Reinvestment Act:				
Highway Safety Commission	36,000	34,920	34,920	--
Department of Transportation and Development	201,062	69,803	69,803	--
Department of Social Services	864	864	(5)	(869)
Department of Health and Hospitals	21,366	21,366	--	(21,366)
Highway Safety Commission	1,591,893	1,586,499	827,897	(758,602)
Commission on Law Enforcement	213,443	198,433	187,170	(11,263)
Governor's Office of Homeland Security and Emergency Preparedness	6,162,745	4,951,728	526,627	(4,425,101)
Department of Public Safety and Corrections	15,826	217,648	183,457	(34,191)
Louisiana State Supreme Court	95,477	95,477	64,217	(31,260)
Department of Transportation and Development	426,604	426,604	(275,691)	(702,295)
Louisiana State Capital Outlay	1,390,000	1,390,000	296,300	(1,093,700)
Louisiana Housing Finance Agency	1,295,662	1,272,097	300,387	(971,710)
Louisiana Recovery Authority	26,759,614	26,759,614	1,981,430	(24,778,184)
Louisiana Department of Culture, Recreation & Tourism	11,505	11,505	11,505	--
Louisiana Department of Treasury	59,568	59,568	16,861	(42,707)
Department of Social Services	108,403	108,403	5,277	(103,126)
Louisiana Workforce Commission	9,253,662	8,520,732	4,585,407	(3,935,325)
Department of Agriculture	3,414	3,414	3,414	--
Department of Education	1,543,198	1,769,055	1,040,259	(728,796)
Department of Economic Development	12,101	17,713	17,713	--
Louisiana Division of Administration Office of Community Development Disaster Recovery Unit	505,751	505,751	263,061	(242,690)
Other grants:				
Capital Region Planning Commission	150,000	141,980	75,979	(66,001)
Entergy	88,155	88,155	79,686	(8,469)
Louisiana Association of Community Action Partnership	672,742	589,762	589,762	--
Cities of Service	51,472	51,472	16,927	(34,545)
St. John the Baptist Parish	--	--	(1,948)	(1,948)
Capital Area United Way	29,580	27,798	27,798	--

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, 2013**

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)				
Intergovernmental revenues (continued):				
Other grants (continued):				
American Association of Health, PE, Recreation & Dance	\$ 6	\$ 6	\$ 6	\$ --
Section 8 Portability Reimbursements	22,455	22,455	22,455	--
Total intergovernmental revenues	<u>98,038,306</u>	<u>97,355,196</u>	<u>38,496,902</u>	<u>(58,858,294)</u>
Investment earnings	71,102	69,807	4,115	(65,692)
Miscellaneous revenues:				
Sobriety Court fees	20,349	58,889	47,949	(10,940)
Program income (Housing and Urban Development)	1,588,488	1,550,235	842,022	(708,213)
Insurance reimbursement - Hurricane Gustav	773,914	773,914	--	(773,914)
Headstart - in kind contributions	2,561,163	2,556,530	2,556,530	--
Other	(368,213)	(363,759)	8,444	372,203
Total miscellaneous revenues	<u>4,575,701</u>	<u>4,575,809</u>	<u>3,454,945</u>	<u>(1,120,864)</u>
Total revenues	<u>102,685,109</u>	<u>102,000,812</u>	<u>41,955,962</u>	<u>(60,044,850)</u>
EXPENDITURES				
Current:				
General government:				
City Constable - Drug Abuse Resistance Education	246,432	253,296	209,481	43,815
Cities of Service - Leadership Grant	51,472	51,472	42,949	8,523
Total general government	<u>297,904</u>	<u>304,768</u>	<u>252,430</u>	<u>52,338</u>
Public safety:				
American Recovery and Reinvestment Act:				
Police Department Year-Round Overtime Flex Funding Grant	36,000	34,920	34,920	--
FEMA - Hurricane Gustav	9,282,406	9,282,406	91,396	9,191,010
FEMA - Hurricane Isaac	1,511,039	1,511,039	10,750	1,500,289
Edward Byrne Memorial Justice Assistance Grant	254,061	254,061	136,241	117,820
Project Safe Neighborhoods - Anti Gang Act	74,043	74,043	55,819	18,224
Baton Rouge Area Violence Elimination	1,499,993	1,499,617	1,307,779	191,838
Byrne Criminal Justice Innovation	999,998	999,998	--	999,998
State and Local Domestic Preparedness Equipment Program	208,671	(920)	(126,963)	126,043
National Institute of Justice - Solving Cold Cases with DNA	103,691	103,691	71,343	32,348
State Homeland Security Program Regional Funds	(2,880)	(2,880)	(2,880)	--
Title IV-E Reimbursements	13,776	214,500	139,843	74,657
Citizen Corps Council	6,652	--	--	--
Urban Areas Security Initiative Grant	416,316	69,259	69,259	--
Metropolitan Medical Response System Grant	276,571	--	--	--
Hazard Mitigation Planning Grant	36,024	38,955	36,024	2,931
Families in Need of Services	187,859	175,443	113,157	62,286
Families in Need of Services - Technical Assistance	2,521	2,521	2,246	275

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, 2013**

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>		
EXPENDITURES (continued)				
Current (continued):				
Public safety (continued):				
Local Government Assistance Program:				
Chaneyville Fire Protection District	\$ 27,200	\$ 27,200	\$ 18,988	\$ 8,212
Brownsfield Fire Protection District	5,000	7,610	7,610	--
Alsen-St. Irma Lee Fire Protection District	28,000	28,000	14,170	13,830
Central Volunteer Fire Department	20,000	20,000	--	20,000
Comprehensive Resiliency Pilot Program	281,491	279,921	88,943	190,978
Drug Abuse Resistance Education	12,717	12,447	12,447	--
Juvenile Accountability Incentive Block Grant	150,105	147,601	115,447	32,154
Targeted Violent Offender Program	55,010	50,934	50,896	38
Juvenile Detention Alternatives Initiative	10,000	9,990	9,990	--
Juvenile Detention Alternative Initiatives - Disproportionate				
Minority Contact Reform Research Program	15,000	--	--	--
Reduce Underage Drinking	337,827	337,827	110,002	227,825
Police Department Year-Round Overtime Grant	766,859	763,175	514,920	248,255
Baton Rouge City Court DWI Court	242,348	279,177	248,984	30,193
Police Department Year-Round Overtime				
Flex Funding Grant	36,000	36,000	13,318	22,682
Police Department Year-Round Overtime				
Open Container/DWI Grant	300,000	300,000	70,619	229,381
Transportation Planning Study	120,000	109,974	49,974	60,000
Non-grant funds:				
Multi-Jurisdictional Investigative Narcotics				
Task Force Program Income	11,048	2,732	212	2,520
Metropolitan Medical Response System	267,595	267,595	--	267,595
Total public safety	<u>17,592,941</u>	<u>16,936,836</u>	<u>3,265,454</u>	<u>13,671,382</u>
Transportation:				
Flood Property Acquisition	182,150	187,815	37,048	150,767
Land Use and Socio-Economic Study	54,000	54,000	36,000	18,000
Mass transit local assistance	180,000	180,000	--	180,000
Total transportation	<u>416,150</u>	<u>421,815</u>	<u>73,048</u>	<u>348,767</u>
Health and welfare:				
Low Income Housing Energy Assistance Program				
Energy Special Needs Program	888,134	310,037	69,657	240,380
Federal Emergency Management Agency	7,500	--	--	--
Emergency Shelter				
Emergency Shelter	14,580	12,798	12,798	--
Low Income Housing Energy Assistance Program				
Client Education Grant	25,000	25,000	25,000	--
Non-grant funds:				
Weatherization Assistance Program				
Weatherization Assistance Program	640	640	--	640
Low Income Housing Energy Assistance Program	320,066	211,529	17,118	194,411
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>1,364,818</u>	<u>668,902</u>	<u>124,573</u>	<u>544,329</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, 2013**

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>		
EXPENDITURES (continued)				
Current (continued):				
Culture and recreation:				
State Aid to Public Libraries	\$ 11,505	\$ 11,505	\$ 11,505	\$ --
Baseball Stadium Improvements	1,390,000	1,390,000	1,252,592	137,408
Total culture and recreation	<u>1,401,505</u>	<u>1,401,505</u>	<u>1,264,097</u>	<u>137,408</u>
Conservation and development:				
American Recovery and Reinvestment Act:				
Energy Efficiency and Conservation Block Grant	242,671	242,671	55,459	187,212
Louisiana - Homelessness Prevention and Rapid Re-housing Program	864	864	(5)	869
Environmental Protection Agency Brownsfield				
Pilot Program	158,920	158,920	155,082	3,838
Sharlo Terrace II	103,486	102,566	102,566	--
Section 8 Operating Reserve	348,494	347,975	41,077	306,898
Section 8 Voucher Program	1,470,180	1,741,777	1,550,895	190,882
Neighborhood Stabilization Program Grant	356,708	355,196	355,196	--
Headstart	9,816,688	9,671,424	9,648,596	22,828
Ryan White HIV/AIDS Treatment Grant	2,399,285	4,701,659	4,512,362	189,297
Ryan White Minority AIDS Initiative	350,021	581,009	511,777	69,232
Early Headstart	1,031,559	940,653	925,089	15,564
Small Business Investment Initiative Grant	144,114	142,615	122,870	19,745
Headstart Food Program	1,543,198	1,761,948	1,002,687	759,261
Community Services Block Grant	1,866,034	1,757,655	1,273,566	484,089
Community Development Emergency Shelter Grants	71,697	71,691	15,188	56,503
Community Wide Programs	59,568	59,568	59,564	4
Workforce Investment Act:				
Adult Program	2,217,328	2,207,353	938,856	1,268,497
Youth Program	2,372,358	2,361,438	1,698,644	662,794
Dislocated Workers Program	1,934,249	2,124,369	685,776	1,438,593
Disability Employment Initiative Program	30,000	30,000	1,481	28,519
Louisiana Employment Assistance Program	839,766	--	--	--
Weatherization Assistance Program	619,441	600,410	73,444	526,966
Emergency Solutions Grant	428,329	428,269	249,594	178,675
Small and Emerging Business Development Program	12,100	--	--	--
Emergency Preparedness Entergy Grant	88,155	86,863	78,394	8,469
Capital Area United Way - VITA Grant	15,000	15,000	15,000	--
Keep Louisiana Beautiful, Inc.	2,480	2,480	--	2,480
Non-grant funds:				
Headstart programs	10,522	15,471	2,889	12,582
Rental rehabilitation local funds	455,703	455,703	(184,928)	640,631
Headstart - in kind services	2,561,163	2,556,530	2,556,530	--
Small and Emerging Business Development Program	51,711	69,424	--	69,424
Louisiana Job Employment Training	35,661	35,661	--	35,661
Community Development Block Grant:				
Public improvements, facilities	196,318	383,989	101,989	282,000
Demolition and clearance	140,000	140,000	34,755	105,245
Public services	3,838,479	3,910,658	2,601,547	1,309,111

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, 2013**

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>		
EXPENDITURES (continued)				
Current (continued):				
Conservation and development (continued):				
Community Development Block Grant (continued):				
Relocation assistance	\$ 5,000	\$ 5,000	\$ --	\$ 5,000
Housing rehabilitation	5,921,021	5,665,141	2,133,671	3,531,470
Economic development	720	--	--	--
Program administration	2,139,499	1,999,017	966,267	1,032,750
Community Development Home Program:				
Construction of housing	56,488	56,488	56,488	--
Direct home ownership assistance	4,760,638	4,954,482	3,390,883	1,563,599
Housing rehabilitation	540,271	540,271	505,998	34,273
Program administration	1,433,846	1,512,945	925,756	587,189
Community Housing Development Organization	3,142,270	1,994,619	372,444	1,622,175
Continuum of Care - Supportive Housing Program:				
Public services	1,685,296	1,523,328	1,371,572	151,756
Program administration	35,184	35,184	10,265	24,919
Housing Opportunities for Persons with AIDS Program:				
Public services	4,409,227	4,409,227	2,450,288	1,958,939
Program administration	1,796,944	1,795,445	626,443	1,169,002
Louisiana Recovery Act	13,112,715	26,746,886	8,823,379	17,923,507
Total conservation and development	<u>74,851,369</u>	<u>89,299,842</u>	<u>50,819,394</u>	<u>38,480,448</u>
Capital outlay	<u>14,640,428</u>	<u>619,339</u>	<u>389,716</u>	<u>229,623</u>
Total expenditures	<u>110,565,115</u>	<u>109,653,007</u>	<u>56,188,712</u>	<u>53,464,295</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(7,880,006)</u>	<u>(7,652,195)</u>	<u>(14,232,750)</u>	<u>(6,580,555)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in:				
General Fund	373,891	356,904	356,904	--
City Constable Court Costs Fund	11,950	11,950	11,950	--
Total transfers in	<u>385,841</u>	<u>368,854</u>	<u>368,854</u>	<u>--</u>
Transfers out:				
General Fund	--	(229,919)	(229,919)	--
Proceeds of capital asset disposition	--	7,980	7,980	--
Total other financing sources and uses	<u>385,841</u>	<u>146,915</u>	<u>146,915</u>	<u>--</u>
Net change in fund balances	(7,494,165)	(7,505,280)	(14,085,835)	(6,580,555)
Fund balances, January 1	<u>11,173,580</u>	<u>11,173,580</u>	<u>11,173,580</u>	<u>--</u>
Fund balances, December 31	<u>\$ 3,679,415</u>	<u>\$ 3,668,300</u>	<u>\$ (2,912,255)</u>	<u>\$ (6,580,555)</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, 2013

	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	\$ 5,308,933	\$ 97,627,303	\$ 11,667,610
Investments	5,525,624	101,612,090	12,143,838
Sales taxes receivable	--	4,107,060	--
Accounts receivable - net	201,359	7,146,124	3,872,190
Accrued interest receivable	5,060	227,013	9,980
Due from other governments (Note 11)	1,732,858	2,890,401	16,995
Prepaid items	--	--	--
Inventory	--	--	--
Total current assets	<u>12,773,834</u>	<u>213,609,991</u>	<u>27,710,613</u>
Noncurrent assets:			
Restricted assets:			
Cash and cash equivalents	2,057,434	165,353,225	--
Investments	2,141,410	209,380,913	--
Accounts receivable - net	161,518	--	--
Accrued interest receivable	133	163,382	--
Prepaid items	7,427	427,522	--
Total restricted assets	<u>4,367,922</u>	<u>375,325,042</u>	<u>--</u>
Investment in joint venture (Note 19)	<u>--</u>	<u>--</u>	<u>--</u>
Capital assets (Note 6):			
Land	34,159,432	34,966,152	9,041,482
Buildings	133,042,903	--	141,449
Noise mitigation costs	58,104,718	--	--
Improvements (other than buildings)	166,344,813	1,678,761,283	28,347,174
Equipment	3,867,714	5,486,402	42,000
Construction work in progress	6,454,289	109,482,965	--
Total capital assets	<u>401,973,869</u>	<u>1,828,696,802</u>	<u>37,572,105</u>
Accumulated depreciation	(116,876,808)	(525,145,581)	(21,349,546)
Net capital assets	<u>285,097,061</u>	<u>1,303,551,221</u>	<u>16,222,559</u>
Total noncurrent assets	<u>289,464,983</u>	<u>1,678,876,263</u>	<u>16,222,559</u>
Total assets	<u>302,238,817</u>	<u>1,892,486,254</u>	<u>43,933,172</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred amount on refunding	--	3,831,563	--
Deferred outflows on derivative instruments	--	41,015,560	--
Total deferred outflows of resources	<u>--</u>	<u>44,847,123</u>	<u>--</u>

The accompanying notes are an integral part of this statement.

Business-type Activities - Enterprise Funds		Governmental
Other		Activities
Enterprise		Internal
Total	Total	Service
		Funds
\$ 3,216,546	\$ 117,820,392	\$ 15,969,690
2,319,496	121,601,048	--
--	4,107,060	--
731,651	11,951,324	--
1,941	243,994	6,212
645,604	5,285,858	--
209,424	209,424	--
51,347	51,347	230,857
<u>7,176,009</u>	<u>261,270,447</u>	<u>16,206,759</u>
4,086,805	171,497,464	--
4,245,587	215,767,910	--
--	161,518	--
3,868	167,383	--
--	434,949	--
<u>8,336,260</u>	<u>388,029,224</u>	<u>--</u>
<u>1,973,958</u>	<u>1,973,958</u>	<u>--</u>
2,654,217	80,821,283	47,568
101,639,307	234,823,659	2,213,798
--	58,104,718	--
13,976,626	1,887,429,896	7,190
1,180,201	10,576,317	34,650,167
136,680	116,073,934	--
<u>119,587,031</u>	<u>2,387,829,807</u>	<u>36,918,723</u>
<u>(64,358,118)</u>	<u>(727,730,053)</u>	<u>(29,980,328)</u>
<u>55,228,913</u>	<u>1,660,099,754</u>	<u>6,938,395</u>
<u>65,539,131</u>	<u>2,050,102,936</u>	<u>6,938,395</u>
<u>72,715,140</u>	<u>2,311,373,383</u>	<u>23,145,154</u>
--	3,831,563	--
--	41,015,560	--
--	44,847,123	--

Continued

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2013

	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	\$ 2,711,866	\$ 44,108,190	\$ 3,302,751
Accrued salaries payable	220,384	654,317	54,302
Accrued interest payable	1,151,696	23,786,776	--
Unearned revenue	--	--	--
Obligations payable (Note 10)	321,250	--	--
Bonds payable (Note 10)	1,445,000	13,610,000	--
Compensated absences payable	397,049	1,434,731	81,544
Total current liabilities	<u>6,247,245</u>	<u>83,594,014</u>	<u>3,438,597</u>
Noncurrent liabilities:			
Obligations payable (Note 10)	2,507,500	48,358,556	--
Loans payable	596,224	--	--
Bonds payable (net of premiums and discounts) (Note 10)	58,938,968	1,137,932,691	--
Derivative instrument liability (Note 10)	--	41,015,560	--
Compensated absences payable	--	--	--
Landfill closure and postclosure care liability (Note 17)	--	--	11,441,624
Net other postemployment benefit obligation	5,559,094	19,930,744	1,928,735
Total noncurrent liabilities	<u>67,601,786</u>	<u>1,247,237,551</u>	<u>13,370,359</u>
Total liabilities	<u>73,849,031</u>	<u>1,330,831,565</u>	<u>16,808,956</u>
NET POSITION			
Net investment in capital assets	222,610,496	415,703,098	16,222,559
Restricted for capital projects	810,065	--	--
Restricted for debt service	1,329,495	49,938,675	--
Restricted Passenger Facility Charges	391,611	--	--
Restricted for external legal constraints	--	10,000,000	--
Unrestricted	3,248,119	130,860,039	10,901,657
Total net position	<u>\$ 228,389,786</u>	<u>\$ 606,501,812</u>	<u>\$ 27,124,216</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>
\$ 580,970	\$ 50,703,777	\$ 1,173,282
166,599	1,095,602	74,825
--	24,938,472	--
1,224,069	1,224,069	--
--	321,250	--
1,377,000	16,432,000	--
97,478	2,010,802	119,499
<u>3,446,116</u>	<u>96,725,972</u>	<u>1,367,606</u>
--	50,866,056	--
--	596,224	--
5,243,160	1,202,114,819	--
--	41,015,560	--
25,466	25,466	--
--	11,441,624	--
489,123	27,907,696	--
<u>5,757,749</u>	<u>1,333,967,445</u>	<u>--</u>
9,203,865	1,430,693,417	1,367,606
49,635,753	704,171,906	6,938,395
8,839,329	9,649,394	--
--	51,268,170	--
--	391,611	--
--	10,000,000	--
5,036,193	150,046,008	14,839,153
<u>\$ 63,511,275</u>	<u>\$ 925,527,089</u>	<u>\$ 21,777,548</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, 2013**

	Business-type Activities - Enterprise Funds		
	Greater Baton Rouge Airport District	Comprehensive Sewerage System	Solid Waste Collection and Disposal
OPERATING REVENUES			
Charges for services	\$ 13,803,747	\$ 74,340,700	\$ 36,249,855
Miscellaneous revenues	314,225	64,048	82,832
Total operating revenues	<u>14,117,972</u>	<u>74,404,748</u>	<u>36,332,687</u>
OPERATING EXPENSES			
Personal services	3,352,087	11,069,091	973,791
Employee benefits	2,503,927	7,945,830	700,448
Supplies	573,766	2,749,538	520,480
Contractual services	7,872,734	19,817,703	33,286,474
Landfill closure and postclosure care expense	--	--	492,716
Cost of materials	--	--	--
Depreciation	11,094,916	47,861,835	1,222,357
Management fee	--	--	--
Total operating expenses	<u>25,397,430</u>	<u>89,443,997</u>	<u>37,196,266</u>
Operating income (loss)	<u>(11,279,458)</u>	<u>(15,039,249)</u>	<u>(863,579)</u>
NONOPERATING REVENUES (EXPENSES)			
Taxes pledged as securities for revenue bonds	--	42,996,932	--
Operating grants	705,204	35,694	--
Net income (loss) from joint venture	--	--	--
Passenger facility charges (Note 16)	1,657,182	--	--
Customer facility charges	1,806,508	--	--
Claims settlement	75,000	--	--
Federal subsidy on debt	--	6,811,854	--
Investment earnings	26,720	1,262,016	35,478
Interest expense	(2,941,663)	(39,123,724)	--
Bond issuance costs	39,086	(3,212,367)	--
Gain (loss) on disposition of capital assets	(308,465)	(911,591)	676
Total nonoperating revenues (expenses)	<u>1,059,572</u>	<u>7,858,814</u>	<u>36,154</u>
Income (loss) before contributions and transfers	(10,219,886)	(7,180,435)	(827,425)
Capital contributions	5,293,273	2,862,431	--
Transfers in	--	--	64,444
Transfers out	<u>(78,290)</u>	<u>(262,127)</u>	<u>(2,575,549)</u>
Change in net position	(5,004,903)	(4,580,131)	(3,338,530)
Total net position - January 1, restated (Note 1)	<u>233,394,689</u>	<u>611,081,943</u>	<u>30,462,746</u>
Total net position - December 31	<u>\$ 228,389,786</u>	<u>\$ 606,501,812</u>	<u>\$ 27,124,216</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	
\$ 6,550,050	\$ 130,944,352	\$ 21,270,655
809,506	1,270,611	--
<u>7,359,556</u>	<u>132,214,963</u>	<u>21,270,655</u>
2,851,067	18,246,036	1,272,855
573,525	11,723,730	980,911
1,294,795	5,138,579	149,016
4,563,832	65,540,743	3,725,533
--	492,716	--
--	--	10,953,634
4,679,001	64,858,109	2,679,486
372,480	372,480	--
<u>14,334,700</u>	<u>166,372,393</u>	<u>19,761,435</u>
<u>(6,975,144)</u>	<u>(34,157,430)</u>	<u>1,509,220</u>
--	42,996,932	--
59,498	800,396	--
191,376	191,376	--
--	1,657,182	--
--	1,806,508	--
--	75,000	--
--	6,811,854	--
24,351	1,348,565	21,644
(81,164)	(42,146,551)	--
--	(3,173,281)	--
--	(1,219,380)	272,530
<u>194,061</u>	<u>9,148,601</u>	<u>294,174</u>
(6,781,083)	(25,008,829)	1,803,394
1,470,739	9,626,443	--
1,528,872	1,593,316	--
<u>(7,668)</u>	<u>(2,923,634)</u>	<u>--</u>
(3,789,140)	(16,712,704)	1,803,394
<u>67,300,415</u>	<u>942,239,793</u>	<u>19,974,154</u>
<u>\$ 63,511,275</u>	<u>\$ 925,527,089</u>	<u>\$ 21,777,548</u>

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2013

	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	\$ 14,009,091	\$ 72,958,134	\$ 35,815,058
Payments to suppliers for goods and services	(8,425,047)	(22,269,284)	(33,456,075)
Payments to employees for services and benefits	(5,002,439)	(16,228,337)	(1,410,012)
Other operating receipts	--	32,640	--
Net cash provided by (used for) operating activities	<u>581,605</u>	<u>34,493,153</u>	<u>948,971</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:			
Receipts from general property taxes	--	13	--
Receipts from general sales and use taxes	--	42,870,524	--
Operating grants received	705,204	35,694	--
Transfers in from other funds	--	--	64,444
Transfers out to other funds	(78,290)	(262,127)	(2,575,549)
Net cash provided by (used for) noncapital financing activities	<u>626,914</u>	<u>42,644,104</u>	<u>(2,511,105)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:			
Proceeds from sale of debt	--	251,232,620	--
Proceeds from capital grants	4,726,266	277,330	--
Proceeds from sale of capital assets	108,576	120,439	133,552
Passenger facility charges	1,677,040	--	--
Customer facility charges	1,815,022	--	--
Acquisition and construction of capital assets	(6,987,994)	(272,826,600)	--
Principal paid on bonds, obligations and capital leases	(5,844,742)	(14,245,000)	--
Interest paid on bonds, obligations and capital leases	(2,967,642)	(51,421,422)	--
Payments made for bond issuance costs	--	(2,701,825)	--
Payment made to refunding bonds escrow agent	--	(29,068,625)	--
Federal subsidy on debt	--	7,032,421	--
Repayment of loans from other funds	(369,900)	--	--
Litigation settlements	75,000	--	--
Capital contributed from impact fees	--	2,321,806	--
Net cash provided by (used for) capital and related financing activities	<u>(7,768,374)</u>	<u>(109,278,856)</u>	<u>133,552</u>
CASH FLOWS FROM INVESTING ACTIVITIES:			
Purchase of investments	(7,667,034)	(310,993,003)	(12,143,838)
Proceeds from sales and maturities of investments	7,103,989	200,965,565	8,318,750
Cash received from joint venture activity	--	--	--
Cash paid for expenses of joint venture	--	--	--
Interest received on investments	24,001	1,174,239	31,696
Net cash provided by (used for) investing activities	<u>(539,044)</u>	<u>(108,853,199)</u>	<u>(3,793,392)</u>
Net increase (decrease) in cash and cash equivalents	(7,098,899)	(140,994,798)	(5,221,974)
Cash and cash equivalents, January 1	<u>14,465,266</u>	<u>403,975,326</u>	<u>16,889,584</u>
Cash and cash equivalents, December 31	<u>\$ 7,366,367</u>	<u>\$ 262,980,528</u>	<u>\$ 11,667,610</u>

The accompanying notes are an integral part of this statement.

Business-type Activities - Enterprise Funds		Governmental
Other		Activities
Enterprise		Internal
Total	Total	Service
		Funds
\$ 7,498,979	\$ 130,281,262	\$ 21,270,655
(6,302,779)	(70,453,185)	(14,099,995)
(3,351,960)	(25,992,748)	(2,307,019)
--	32,640	--
<u>(2,155,760)</u>	<u>33,867,969</u>	<u>4,863,641</u>
--	13	--
--	42,870,524	--
59,498	800,396	--
1,465,967	1,530,411	--
<u>(7,668)</u>	<u>(2,923,634)</u>	<u>--</u>
<u>1,517,797</u>	<u>42,277,710</u>	<u>--</u>
--	251,232,620	--
--	5,003,596	--
(1,767,793)	(1,405,226)	283,419
--	1,677,040	--
--	1,815,022	--
(1,309,000)	(281,123,594)	(2,190,693)
(81,164)	(20,170,906)	--
1,517,835	(52,871,229)	--
--	(2,701,825)	--
--	(29,068,625)	--
--	7,032,421	--
--	(369,900)	--
--	75,000	--
--	2,321,806	--
<u>(1,640,122)</u>	<u>(118,553,800)</u>	<u>(1,907,274)</u>
(6,565,083)	(337,368,958)	--
5,247,593	221,635,897	--
299,912	299,912	--
(77,349)	(77,349)	--
22,156	1,252,092	18,779
<u>(1,072,771)</u>	<u>(114,258,406)</u>	<u>18,779</u>
(3,350,856)	(156,666,527)	2,975,146
<u>10,654,207</u>	<u>445,984,383</u>	<u>12,994,544</u>
<u>\$ 7,303,351</u>	<u>\$ 289,317,856</u>	<u>\$ 15,969,690</u>

Continued

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2013

	Business-type Activities - Enterprise Funds		
	Greater Baton Rouge Airport District	Comprehensive Sewerage System	Solid Waste Collection and Disposal
Classified as:			
Current assets	\$ 5,308,933	\$ 97,627,303	\$ 11,667,610
Restricted assets	2,057,434	165,353,225	--
Totals	<u>\$ 7,366,367</u>	<u>\$ 262,980,528</u>	<u>\$ 11,667,610</u>
 Reconciliation of operating income to net cash provided by (used for) operating activities:			
Operating income (loss)	<u>\$ (11,279,458)</u>	<u>\$ (15,039,249)</u>	<u>\$ (863,579)</u>
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:			
Depreciation	11,094,916	47,861,835	1,222,357
Landfill closure and postclosure care expense	--	--	492,716
Increase (decrease) in compensated absences payable	(46,378)	(34,513)	(8,316)
Increase (decrease) in net other post employment benefit obligation	781,880	2,800,795	271,303
Change in assets and liabilities:			
Decrease (increase) in accounts receivable	(27,041)	(922,137)	(517,629)
Decrease (increase) in prepaid items	--	--	--
Decrease (increase) in inventory	--	--	--
Increase (decrease) in accounts and contracts payable	21,453	(193,880)	350,879
Increase (decrease) in accrued salaries payable	36,233	20,302	1,240
Increase (decrease) in unearned revenue	--	--	--
Total adjustments	<u>11,861,063</u>	<u>49,532,402</u>	<u>1,812,550</u>
Net cash provided by (used for) operating activities	<u>\$ 581,605</u>	<u>\$ 34,493,153</u>	<u>\$ 948,971</u>
 Non cash investing, capital, and financing activities:			
Gain in fair value of investments	\$ 5,193	\$ 390,395	\$ 9,980
Loss on disposal of capital assets	(417,041)	(1,032,030)	(132,876)
Contributions/accruals of capital assets	567,007	263,295	--
Amortization of joint venture	--	--	--
Interest expense on swap obligations	--	1,708,021	--

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>
\$ 3,216,546	\$ 117,820,392	\$ 15,969,690
4,086,805	171,497,464	--
<u>\$ 7,303,351</u>	<u>\$ 289,317,856</u>	<u>\$ 15,969,690</u>
<u>\$ (6,975,144)</u>	<u>\$ (34,157,430)</u>	<u>\$ 1,509,220</u>
4,679,001	64,858,109	2,679,486
--	492,716	--
6,635	(82,572)	(55,463)
71,496	3,925,474	--
(141,557)	(1,608,364)	--
(68,532)	(68,532)	--
74,208	74,208	87,874
(77,348)	101,104	640,314
(5,499)	52,276	2,210
280,980	280,980	--
<u>4,819,384</u>	<u>68,025,399</u>	<u>3,354,421</u>
<u>\$ (2,155,760)</u>	<u>\$ 33,867,969</u>	<u>\$ 4,863,641</u>
\$ 5,809	\$ 411,377	\$ 6,212
--	(1,581,947)	(10,889)
--	830,302	--
(62,500)	(62,500)	--
--	1,708,021	--

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
DECEMBER 31, 2013

EXHIBIT A - 13

	Pension Trust Fund
ASSETS	
Cash and cash equivalents	\$ 16,360,337
Receivables:	
Employee contributions	883,314
Employer contributions	3,195,123
Interest and dividends	17,835
Pending trades	2,480,006
Other contributions	211,953
Total receivables	6,788,231
Investments, at fair value	
Fixed income - domestic	252,335,431
Fixed income - international	12,351,607
Equity securities - domestic	383,997,257
Equity securities - international	310,056,472
Real estate investments	53,921,564
Alternative investments	47,340,499
Total investments	1,060,002,830
Capital assets:	
Land	550,628
Buildings	706,345
Equipment	46,231
Accumulated depreciation	(725,193)
Total capital assets	578,011
Total assets	1,083,729,409
LIABILITIES	
Accrued expenses and benefits payable	1,354,907
Pending trades payable	512,444
Total liabilities	1,867,351
NET POSITION	
Held in trust for pension benefits	\$ 1,081,862,058

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, 2013

EXHIBIT A - 14

	Pension Trust Fund
ADDITIONS	
Contributions:	
Employee	\$ 13,233,128
Employer	39,089,413
Severance contributions from employee	1,741,065
Total contributions	54,063,606
Investment income:	
<i>From investment activities</i>	
Net appreciation in fair value of investments	147,163,414
Interest	1,732,323
Dividends	206,276
Total investment income	149,102,013
Less: investment expense	6,381,784
Net income from investing activities	142,720,229
Total additions	196,783,835
DEDUCTIONS	
Benefit payments	92,765,348
Refunds and withdrawals	2,940,900
Administrative expenses	1,544,716
Total deductions	97,250,964
Change in net position	99,532,871
Net position - beginning of year	982,329,187
Net position - end of year	\$ 1,081,862,058

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, 2013

	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	\$ 2,576,727	\$ 2,734,656	\$ 4,133,183	\$ 158,012
Property taxes receivable	--	--	--	--
Sales taxes receivable	--	--	--	--
Accounts receivable	233,705	64,457	--	--
Accrued interest receivable	--	--	22,408	--
Loans receivable	--	--	--	--
Due from other governments	--	326,484	375,598	--
Prepaid items	--	--	270,833	--
Inventory	--	--	--	--
Net pension asset	--	--	--	--
Other assets	--	31,271	55,006	--
Restricted assets:				
Cash and cash equivalents	--	--	11,889,504	--
Capital assets: (Note 6)				
Buildings	--	--	107,628,256	--
Equipment	1,975,698	359,174	4,995,146	130,217
Accumulated depreciation	(1,363,201)	(297,088)	(12,204,636)	(75,632)
Total assets	\$ 3,422,929	\$ 3,218,954	\$ 117,165,298	\$ 212,597
LIABILITIES				
Accounts payable and other current liabilities	\$ 72,099	\$ 272,126	\$ 2,507	\$ 14,656
Due to other governments	--	--	--	--
Accrued payables	215,139	--	417,530	--
Other liabilities	415,625	--	--	5,240
Non-current liabilities: (Note 10)				
Due within one year	--	65,184	1,622,595	10,000
Due in more than one year:				
Bonds and notes payable	--	--	91,800,000	--
Deferred premium on bonds	--	--	2,223,185	--
Compensated absences payable	--	651,125	--	119,387
Net other postemployment benefit obligation	5,918,938	6,422,003	--	908,088
Obligation under capital leases	--	--	--	--
Claims and judgments payable	--	--	--	--
Total liabilities	6,621,801	7,410,438	96,065,817	1,057,371
NET POSITION				
Net investment in capital assets	612,497	62,086	7,078,766	54,585
Restricted for:				
Debt service	--	--	12,282,495	--
External legal constraints	--	782,273	1,119,558	--
Unrestricted	(3,811,369)	(5,035,843)	618,662	(899,359)
Total net position	\$ (3,198,872)	\$ (4,191,484)	\$ 21,099,481	\$ (844,774)

(1) As of June 30, 2013

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
\$ 434,107	\$ 7,908,671	\$ 4,205,497	\$ 12,294	\$ 51,350	\$ 3,308,825	\$ 25,523,322
--	--	--	--	--	14,988,751	14,988,751
--	--	--	9,777	44,004	--	53,781
110	155,744	--	--	--	67,508	521,524
--	--	--	--	--	--	22,408
--	--	1,243,278	--	--	--	1,243,278
67,083	--	39,178	--	--	743,924	1,552,267
3,000	--	7,017	--	--	250,657	531,507
--	--	2,393,158	--	--	627,695	3,020,853
--	--	--	--	--	1,590,755	1,590,755
--	--	513,227	--	--	--	599,504
--	--	--	--	--	122,905	12,012,409
--	--	--	--	--	--	107,628,256
387,390	8,934,968	192,024	--	--	23,953,561	40,928,178
(371,832)	(8,184,547)	(110,912)	--	--	(15,329,006)	(37,936,854)
<u>\$ 519,858</u>	<u>\$ 8,814,836</u>	<u>\$ 8,482,467</u>	<u>\$ 22,071</u>	<u>\$ 95,354</u>	<u>\$ 30,325,575</u>	<u>\$ 172,279,939</u>
\$ 4,387	\$ 282,907	\$ 50,167	\$ 22,071	\$ 95,354	\$ 1,114,623	\$ 1,930,897
--	375,598	--	--	--	--	375,598
8,866	703,622	--	--	--	--	1,345,157
--	--	--	--	--	--	420,865
--	--	--	--	--	1,572,739	3,270,518
--	--	--	--	--	300,000	92,100,000
--	--	--	--	--	--	2,223,185
178,295	698,973	--	--	--	380,715	2,028,495
1,743,752	3,123,319	--	--	--	--	18,116,100
--	--	--	--	--	1,569,641	1,569,641
--	--	--	--	--	1,195,347	1,195,347
<u>1,935,300</u>	<u>5,184,419</u>	<u>50,167</u>	<u>22,071</u>	<u>95,354</u>	<u>6,133,065</u>	<u>124,575,803</u>
15,558	750,421	81,112	--	--	6,325,526	14,980,551
--	--	--	--	--	--	12,282,495
74,113	--	6,847,402	--	--	122,905	8,946,251
(1,505,113)	2,879,996	1,503,786	--	--	17,744,079	11,494,839
<u>\$ (1,415,442)</u>	<u>\$ 3,630,417</u>	<u>\$ 8,432,300</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 24,192,510</u>	<u>\$ 47,704,136</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, 2013**

	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	\$ 13,829,366	\$ 14,158,555	\$ 9,844,882	\$ 2,054,224	\$ 1,973,829
PROGRAM REVENUES:					
Charges for services	2,911,865	2,592,580	6,566,702	134,955	46,351
Operating grants and contributions	9,293,506	10,931,830	--	1,740,206	445,424
Capital grants and contributions	--	--	--	--	--
Net program (expenses) revenue	<u>(1,623,995)</u>	<u>(634,145)</u>	<u>(3,278,180)</u>	<u>(179,063)</u>	<u>(1,482,054)</u>
GENERAL REVENUES:					
Taxes:					
Property	--	--	--	--	--
Occupancy	--	--	--	--	--
Grants and contributions not restricted to specific programs	--	--	--	--	1,226,791
Investment earnings	7,737	6,283	27,841	764	1,481
Miscellaneous	92,527	484	12,791	--	1,834
Gain (loss) on sale of capital assets	--	--	--	--	--
Total general revenues	<u>100,264</u>	<u>6,767</u>	<u>40,632</u>	<u>764</u>	<u>1,230,106</u>
Change in net position	(1,523,731)	(627,378)	(3,237,548)	(178,299)	(251,948)
Net position, beginning of year, restated (Note 1)	<u>(1,675,141)</u>	<u>(3,564,106)</u>	<u>24,337,029</u>	<u>(666,475)</u>	<u>(1,163,494)</u>
Net position, ending	<u>\$ (3,198,872)</u>	<u>\$ (4,191,484)</u>	<u>\$ 21,099,481</u>	<u>\$ (844,774)</u>	<u>\$ (1,415,442)</u>

(1) As of June 30, 2013

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
\$ 14,571,921	\$ 56,432,777	\$ 3,280,374	\$ 134,490	\$ 614,347	\$ 4,029,211	\$ 19,426,686	\$ 79,888,674
13,399,526	25,651,979	211,925	--	--	211,925	2,186,502	28,050,406
985,902	23,396,868	2,840,925	--	--	2,840,925	--	26,237,793
--	--	--	--	--	--	2,830,311	2,830,311
(186,493)	(7,383,930)	(227,524)	(134,490)	(614,347)	(976,361)	(14,409,873)	(22,770,164)
--	--	--	--	--	--	14,612,939	14,612,939
--	--	--	134,490	614,347	748,837	1,336,169	2,085,006
--	1,226,791	--	--	--	--	4,688,821	5,915,612
91,265	135,371	61,227	--	--	61,227	4,234	200,832
--	107,636	105,353	--	--	105,353	61,177	274,166
--	--	--	--	--	--	12,103	12,103
91,265	1,469,798	166,580	134,490	614,347	915,417	20,715,443	23,100,658
(95,228)	(5,914,132)	(60,944)	--	--	(60,944)	6,305,570	330,494
3,725,645	20,993,458	8,493,244	--	--	8,493,244	17,886,940	47,373,642
<u>\$ 3,630,417</u>	<u>\$ 15,079,326</u>	<u>\$ 8,432,300</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 8,432,300</u>	<u>\$ 24,192,510</u>	<u>\$ 47,704,136</u>