

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
STATISTICAL SECTION  
DECEMBER 31, 2010**

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 ASSETS BY COMPONENT**  
**LAST TEN FISCAL YEARS**  
**(accrual basis of accounting)**  
**(amounts expressed in thousands)**

|                                                  | FISCAL YEAR         |                     |                     |                     |
|--------------------------------------------------|---------------------|---------------------|---------------------|---------------------|
|                                                  | 2010                | 2009                | 2008                | 2007                |
| <b>Governmental activities</b>                   |                     |                     |                     |                     |
| Invested in capital assets, net of related debt  | \$ 496,724          | \$ 463,006          | \$ 450,561          | \$ 439,020          |
| Restricted                                       | 216,364             | 225,949             | 232,424             | 211,570             |
| Unrestricted                                     | (24,683)            | 25,292              | 45,834              | 75,909              |
| <b>Total governmental activities net assets</b>  | <u>688,405</u>      | <u>714,247</u>      | <u>728,819</u>      | <u>726,499</u>      |
| <b>Business-type activities</b>                  |                     |                     |                     |                     |
| Invested in capital assets, net of related debt  | 541,065             | 487,352             | 415,957             | 411,324             |
| Restricted                                       | 41,844              | 33,605              | 89,985              | 37,116              |
| Unrestricted                                     | 315,079             | 371,621             | 331,435             | 333,552             |
| <b>Total business-type activities net assets</b> | <u>897,988</u>      | <u>892,578</u>      | <u>837,377</u>      | <u>781,992</u>      |
| <b>Primary government</b>                        |                     |                     |                     |                     |
| Invested in capital assets, net of related debt  | 1,037,789           | 950,358             | 866,518             | 850,344             |
| Restricted                                       | 258,208             | 259,554             | 322,409             | 248,686             |
| Unrestricted                                     | 290,396             | 396,913             | 377,269             | 409,461             |
| <b>Total primary government net assets</b>       | <u>\$ 1,586,393</u> | <u>\$ 1,606,825</u> | <u>\$ 1,566,196</u> | <u>\$ 1,508,491</u> |

Source: Audited Comprehensive Annual Financial Reports

Notes:

- (1) During 2004 the City-Parish and CPERS determined that the CPERS Retirement System should be reported as a multiple-employer cost sharing pension employees' retirement system instead of a multiple-employer agent plan as it had previously been reported. Net assets were restated for the prior year 2003.
- (2) City-Parish adopted GASB Statement No. 46, Net Assets Restricted by Enabling Legislation, during 2004 and restated restricted and unrestricted net assets for 2003.

| FISCAL YEAR         |                     |                     |                     |                   |                   |
|---------------------|---------------------|---------------------|---------------------|-------------------|-------------------|
| 2006                | 2005                | 2004                | 2003                | 2002              | 2001              |
| \$ 402,159          | \$ 388,589          | \$ 365,576          | \$ 334,171          | \$ 261,953        | \$ 241,882        |
| 187,174             | 137,843             | 145,436             | 148,600             | 151,557           | 139,229           |
| 78,292              | 50,683              | 13,838              | 20,138 (1)          | 3,810             | (5,320)           |
| <u>667,625</u>      | <u>577,115</u>      | <u>524,850</u>      | <u>502,909</u>      | <u>417,320</u>    | <u>375,791</u>    |
| 402,395             | 394,066             | 386,187             | 335,010             | 308,261           | 286,324           |
| 39,753              | 33,418              | 31,856              | 31,933 (2)          | 71,664            | 61,869            |
| 272,361             | 229,399             | 168,876             | 143,228 (2)         | 79,897            | 70,362            |
| <u>714,509</u>      | <u>656,883</u>      | <u>586,919</u>      | <u>510,171</u>      | <u>459,822</u>    | <u>418,555</u>    |
| 804,554             | 782,655             | 751,763             | 669,181             | 570,214           | 528,206           |
| 226,927             | 171,261             | 177,292             | 180,533             | 223,221           | 201,098           |
| 350,653             | 280,082             | 182,714             | 163,366             | 83,707            | 65,042            |
| <u>\$ 1,382,134</u> | <u>\$ 1,233,998</u> | <u>\$ 1,111,769</u> | <u>\$ 1,013,080</u> | <u>\$ 877,142</u> | <u>\$ 794,346</u> |

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

|                                                        | FISCAL YEAR    |                |                |                |
|--------------------------------------------------------|----------------|----------------|----------------|----------------|
|                                                        | 2010           | 2009           | 2008           | 2007           |
| <b>Expenses</b>                                        |                |                |                |                |
| <b>Governmental activities:</b>                        |                |                |                |                |
| General government                                     | \$ 94,444      | \$ 98,469      | \$ 100,464     | \$ 87,775      |
| Public safety                                          | 211,382        | 211,132        | 247,587        | 189,131        |
| Transportation                                         | 66,622         | 67,349         | 62,308         | 65,181         |
| Sanitation                                             | 244            | 1,576          | 485            | 559            |
| Health and welfare                                     | 9,436          | 9,495          | 9,261          | 8,091          |
| Culture and recreation                                 | 33,379         | 28,513         | 27,928         | 27,504         |
| Conservation and development                           | 58,013         | 45,638         | 44,041         | 45,495         |
| Intergovernmental                                      | --             | --             | --             | --             |
| Interest and fiscal charges on long-term debt          | 15,515         | 14,785         | 11,429         | 10,517         |
| <b>Total governmental activities expenses</b>          | <b>489,035</b> | <b>476,957</b> | <b>503,503</b> | <b>434,253</b> |
| <b>Business-type activities:</b>                       |                |                |                |                |
| Airport                                                | 23,144         | 19,984         | 23,063         | 20,531         |
| Sewer                                                  | 84,555         | 77,872         | 79,325         | 77,924         |
| Convention center                                      | 10,484         | 10,699         | 15,843         | 15,743         |
| Parking facilities                                     | 677            | 660            | 686            | 698            |
| Solid waste collection and disposal                    | 34,861         | 40,255         | 40,361         | 38,954         |
| <b>Total business-type activities</b>                  | <b>153,721</b> | <b>149,470</b> | <b>159,278</b> | <b>153,850</b> |
| <b>Total primary government expenses</b>               | <b>642,756</b> | <b>626,427</b> | <b>662,781</b> | <b>588,103</b> |
| <b>Program Revenues</b>                                |                |                |                |                |
| <b>Governmental activities</b>                         |                |                |                |                |
| <b>Charges for services:</b>                           |                |                |                |                |
| General government                                     | 22,485         | 21,172         | 20,448         | 24,346         |
| Public safety                                          | 25,010         | 26,390         | 19,554         | 19,607         |
| Transportation                                         | 310            | 287            | 315            | 807            |
| Sanitation                                             | 35             | 35             | 48             | 21             |
| Health and welfare                                     | 892            | 822            | 741            | 682            |
| Culture and recreation                                 | 342            | 380            | 508            | 446            |
| Conservation and development                           | 3,371          | 6,793          | 2,715          | 4,395          |
| Operating grants and contributions                     | 62,410         | 50,313         | 87,917         | 52,129         |
| Capital grants and contributions                       | 24,863         | 16,307         | 9,100          | 38,606         |
| <b>Total governmental activities program revenues</b>  | <b>139,718</b> | <b>122,499</b> | <b>141,346</b> | <b>141,039</b> |
| <b>Business-type activities</b>                        |                |                |                |                |
| <b>Charges for Services:</b>                           |                |                |                |                |
| Airport                                                | 13,580         | 12,541         | 15,381         | 15,804         |
| Sewer                                                  | 69,787         | 68,306         | 64,720         | 64,069         |
| Convention center                                      | 5,879          | 5,853          | 11,023         | 11,998         |
| Parking facilities                                     | 1,137          | 1,089          | 973            | 963            |
| Solid waste collection and disposal                    | 38,019         | 42,396         | 43,461         | 36,688         |
| Operating grants and contributions                     | 4,385          | 615            | 306            | 548            |
| Capital grants and contributions                       | 23,050         | 28,322         | 23,427         | 23,743         |
| <b>Total business-type activities program revenues</b> | <b>155,837</b> | <b>159,122</b> | <b>159,291</b> | <b>153,813</b> |
| <b>Total primary government total revenues</b>         | <b>295,555</b> | <b>281,621</b> | <b>300,637</b> | <b>294,852</b> |

| FISCAL YEAR    |                |                |                |                |                |
|----------------|----------------|----------------|----------------|----------------|----------------|
| 2006           | 2005           | 2004           | 2003           | 2002           | 2001           |
| \$ 72,831      | \$ 56,327      | \$ 56,264      | \$ 50,856      | \$ 64,108      | \$ 54,946      |
| 146,539        | 159,310        | 136,280        | 128,134        | 120,255        | 118,701        |
| 55,272         | 49,689         | 51,039         | 46,892         | 29,078         | 42,965         |
| 180            | 30,171         | 25,370         | 23,641         | 23,155         | 22,797         |
| 7,742          | 8,190          | 7,049          | 7,088          | 8,068          | 6,843          |
| 23,531         | 21,926         | 19,960         | 18,548         | 16,871         | 15,980         |
| 36,807         | 34,604         | 35,735         | 36,623         | 35,485         | 29,489         |
| --             | 14,253         | 13,601         | 13,139         | 12,053         | 11,871         |
| 9,092          | 6,046          | 6,064          | 6,013          | 6,137          | 6,903          |
| <u>351,994</u> | <u>380,516</u> | <u>351,362</u> | <u>330,934</u> | <u>315,210</u> | <u>310,495</u> |
| 19,269         | 16,418         | 13,561         | 13,578         | 12,236         | 10,982         |
| 72,993         | 71,696         | 74,934         | 68,144         | 66,156         | 66,937         |
| 15,767         | 7,422          | 3,483          | 3,486          | 3,330          | 3,412          |
| 627            | 909            | 937            | 804            | 817            | 836            |
| <u>48,683</u>  | <u>2,328</u>   | <u>11,203</u>  | <u>11,456</u>  | <u>12,596</u>  | <u>10,660</u>  |
| <u>157,339</u> | <u>98,773</u>  | <u>104,118</u> | <u>97,468</u>  | <u>95,135</u>  | <u>92,827</u>  |
| <u>509,333</u> | <u>479,289</u> | <u>455,480</u> | <u>428,402</u> | <u>410,345</u> | <u>403,322</u> |
| 26,462         | 19,134         | 16,511         | 14,238         | 13,666         | 12,825         |
| 18,816         | 15,814         | 13,786         | 13,414         | 14,201         | 12,591         |
| 639            | 470            | 543            | 447            | 420            | 386            |
| 36             | 13,288         | 13,087         | 12,995         | 12,884         | 12,749         |
| 627            | 586            | 579            | 522            | 548            | 533            |
| 436            | 464            | 463            | 457            | 440            | 417            |
| 3,528          | 3,881          | 3,715          | 2,983          | 2,954          | 2,322          |
| 45,595         | 62,059         | 42,304         | 40,280         | 38,169         | 33,405         |
| 15,829         | 15,185         | 13,521         | 22,936         | 18,160         | 15,951         |
| <u>111,968</u> | <u>130,881</u> | <u>104,509</u> | <u>108,272</u> | <u>101,442</u> | <u>91,179</u>  |
| 17,942         | 16,690         | 10,773         | 8,848          | 8,644          | 8,200          |
| 61,085         | 55,865         | 52,811         | 51,821         | 48,138         | 40,455         |
| 10,823         | 3,321          | 1,204          | 1,421          | 1,412          | 1,791          |
| 888            | 843            | 675            | 688            | 617            | 622            |
| 30,857         | 8,238          | 8,588          | 9,500          | 9,893          | 9,651          |
| 2,189          | 415            | 79             | 1,134          | 362            | 400            |
| 24,285         | 28,722         | 52,059         | 25,039         | 25,605         | 20,883         |
| <u>148,069</u> | <u>114,094</u> | <u>126,189</u> | <u>98,451</u>  | <u>94,671</u>  | <u>82,002</u>  |
| <u>260,037</u> | <u>244,975</u> | <u>230,698</u> | <u>206,723</u> | <u>196,113</u> | <u>173,181</u> |

Continued

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

|                                                 | FISCAL YEAR      |                  |                  |                   |
|-------------------------------------------------|------------------|------------------|------------------|-------------------|
|                                                 | 2010             | 2009             | 2008             | 2007              |
| Net (expense)/revenue:                          |                  |                  |                  |                   |
| Governmental activities                         | \$ (349,317)     | \$ (354,458)     | \$ (362,157)     | \$ (293,214)      |
| Business-type activities                        | 2,116            | 9,652            | 13               | (37)              |
| Total primary government net expense            | <u>(347,201)</u> | <u>(344,806)</u> | <u>(362,144)</u> | <u>(293,251)</u>  |
| <b>General Revenues and Other Changes</b>       |                  |                  |                  |                   |
| <b>in Net Assets</b>                            |                  |                  |                  |                   |
| Governmental activities                         |                  |                  |                  |                   |
| Taxes:                                          |                  |                  |                  |                   |
| Property                                        | 86,395           | 85,244           | 83,990           | 78,081            |
| Gross receipts business                         | 24,510           | 22,181           | 28,057           | 26,635            |
| Sales                                           | 192,910          | 199,909          | 206,744          | 204,231           |
| Occupancy                                       | 1,956            | 1,952            | 2,442            | 2,336             |
| Occupational                                    | 9,870            | 10,082           | 9,750            | 9,950             |
| Insurance premium                               | 3,590            | 3,522            | 3,458            | 3,475             |
| Gaming admissions                               | 5,741            | 7,542            | 5,740            | 6,362             |
| Interest and penalties - delinquent taxes       | 1,294            | 2,392            | 2,291            | 1,623             |
| Unrestricted grants and contributions           | 4,918            | 4,906            | 5,313            | 4,741             |
| Investment earnings                             | 1,672            | 4,311            | 15,829           | 23,338            |
| Gain (loss) on sale of capital assets           | 801              | 772              | 1,044            | 1,116             |
| Transfers                                       | (1,456)          | (2,926)          | (181)            | (9,800)           |
| Total governmental activities general revenues  | <u>332,201</u>   | <u>339,887</u>   | <u>364,477</u>   | <u>352,088</u>    |
| Business-type activities                        |                  |                  |                  |                   |
| Taxes:                                          |                  |                  |                  |                   |
| Sales                                           | 37,441           | 39,425           | 42,367           | 39,922            |
| Miscellaneous                                   | 425              | --               | --               | --                |
| Investment earnings                             | (12,934) *       | 3,877            | 12,720           | 17,834            |
| Gain (loss) on sale of capital assets           | 101              | (680)            | 104              | (36)              |
| Special item-change in engineering method       | --               | --               | --               | --                |
| Transfers                                       | 1,456            | 2,926            | 181              | 9,800             |
| Total business-type activities general revenues | <u>26,489</u>    | <u>45,548</u>    | <u>55,372</u>    | <u>67,520</u>     |
| Total primary government general revenues       | <u>358,690</u>   | <u>385,435</u>   | <u>419,849</u>   | <u>419,608</u>    |
| <b>Change in Net Assets</b>                     |                  |                  |                  |                   |
| Governmental activities                         | (17,116)         | (14,571)         | 2,320            | 58,874            |
| Business-type activities                        | 28,605           | 55,200           | 55,385           | 67,483            |
| Total primary government net expense            | <u>\$ 11,489</u> | <u>\$ 40,629</u> | <u>\$ 57,705</u> | <u>\$ 126,357</u> |

\* Due to the implementation of GASB Statement No. 53, Accounting and Financial Reporting for Derivative Instruments, an investment loss of \$14,975 was recognized in 2010.

Source: Audited Comprehensive Annual Financial Reports

| FISCAL YEAR       |                   |                  |                  |                  |                  |
|-------------------|-------------------|------------------|------------------|------------------|------------------|
| 2006              | 2005              | 2004             | 2003             | 2002             | 2001             |
| \$ (240,026)      | \$ (249,635)      | \$ (246,853)     | \$ (222,662)     | \$ (213,768)     | \$ (219,316)     |
| <u>(9,270)</u>    | <u>15,321</u>     | <u>22,071</u>    | <u>983</u>       | <u>(464)</u>     | <u>(10,825)</u>  |
| <u>(249,296)</u>  | <u>(234,314)</u>  | <u>(224,782)</u> | <u>(221,679)</u> | <u>(214,232)</u> | <u>(230,141)</u> |
| 72,125            | 66,922            | 62,895           | 60,671           | 57,875           | 54,778           |
| 27,442            | 24,254            | 22,203           | 21,848           | 20,508           | 22,836           |
| 205,856           | 185,636           | 164,821          | 160,620          | 154,905          | 150,688          |
| 1,390             | 1,026             | 764              | 730              | 772              | --               |
| 8,916             | 8,687             | 8,124            | 7,983            | 7,344            | 7,093            |
| 3,180             | 3,358             | 3,194            | 3,054            | 3,072            | 2,947            |
| 7,006             | 7,654             | 6,504            | 6,820            | 7,131            | 7,054            |
| 1,982             | 1,613             | 1,614            | 1,343            | 1,329            | 1,307            |
| 4,688             | 4,404             | 4,219            | 4,545            | 4,125            | 4,816            |
| 18,146            | 8,252             | 4,022            | 3,793            | 5,222            | 10,242           |
| 611               | 895               | 1,061            | 1,738            | 486              | 700              |
| <u>(20,806)</u>   | <u>(10,801)</u>   | <u>(15,770)</u>  | <u>(13,042)</u>  | <u>(7,473)</u>   | <u>(5,566)</u>   |
| <u>330,536</u>    | <u>301,900</u>    | <u>263,651</u>   | <u>260,103</u>   | <u>255,296</u>   | <u>256,895</u>   |
| 40,036            | 35,973            | 31,161           | 30,760           | 29,954           | 29,844           |
| 2,651             | --                | --               | --               | --               | --               |
| 13,666            | 7,767             | 3,630            | 3,030            | 4,173            | 6,493            |
| 78                | 102               | 129              | 130              | 132              | (359)            |
| (10,341)          | --                | --               | --               | --               | --               |
| <u>20,806</u>     | <u>10,801</u>     | <u>15,770</u>    | <u>13,041</u>    | <u>7,473</u>     | <u>5,566</u>     |
| <u>66,896</u>     | <u>54,643</u>     | <u>50,690</u>    | <u>46,961</u>    | <u>41,732</u>    | <u>41,544</u>    |
| <u>397,432</u>    | <u>356,543</u>    | <u>314,341</u>   | <u>307,064</u>   | <u>297,028</u>   | <u>298,439</u>   |
| 90,510            | 52,265            | 16,798           | 37,441           | 41,528           | 37,579           |
| 57,626            | 69,964            | 72,761           | 47,944           | 41,268           | 30,719           |
| \$ <u>148,136</u> | \$ <u>122,229</u> | \$ <u>89,559</u> | \$ <u>85,385</u> | \$ <u>82,796</u> | \$ <u>68,298</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 H - 3

|      | General<br>Property<br>Taxes | Gross<br>Receipts<br>Business<br>Taxes | General<br>Sales<br>and Use<br>Taxes | Occupancy<br>Taxes | Occu-<br>pational<br>Taxes | Insurance<br>Premiums<br>Taxes | Gaming<br>Admissions<br>Taxes | Interest and<br>Penalties-<br>Delinquent<br>Taxes | Total     |
|------|------------------------------|----------------------------------------|--------------------------------------|--------------------|----------------------------|--------------------------------|-------------------------------|---------------------------------------------------|-----------|
| 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   |
| 2004 | 62,895                       | 22,203                                 | 164,821                              | 764                | 8,124                      | 3,194                          | 6,504                         | 1,614                                             | 270,119   |
| 2003 | 60,671                       | 21,848                                 | 160,620                              | 730                | 7,983                      | 3,054                          | 6,820                         | 1,343                                             | 263,069   |
| 2002 | 57,875                       | 20,508                                 | 154,905                              | 772                | 7,344                      | 3,072                          | 7,131                         | 1,329                                             | 252,936   |
| 2001 | 54,778                       | 22,836                                 | 150,687                              | --                 | 7,093                      | 2,947                          | 7,054                         | 1,307                                             | 246,702   |

Prior to year 2002, occupancy taxes were deposited in a proprietary fund.

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)**

EXHIBIT H - 4

|      | GENERAL FUND |            |           | ALL OTHER GOVERNMENTAL FUNDS |                                              |                                               |                                    |
|------|--------------|------------|-----------|------------------------------|----------------------------------------------|-----------------------------------------------|------------------------------------|
|      | Reserved     | Unreserved | Total     | Reserved*                    | Unreserved Reported in Special Revenue Funds | Unreserved Reported in Capital Projects Funds | Total all other Governmental Funds |
| 2010 | \$ 30,018    | \$ 66,684  | \$ 96,702 | \$ 314,160                   | \$ 85,333                                    | \$ 1,299                                      | \$ 400,792                         |
| 2009 | 38,098       | 65,349     | 103,447   | 373,860                      | 89,389                                       | 1,524                                         | 464,773                            |
| 2008 | 42,757       | 74,994     | 117,751   | 318,745                      | 69,794                                       | 1,208                                         | 389,747                            |
| 2007 | 37,103       | 89,328     | 126,431   | 319,967                      | 81,132                                       | 2,223                                         | 403,322                            |
| 2006 | 21,731       | 96,492     | 118,223   | 310,956                      | 64,132                                       | 1,076                                         | 376,164                            |
| 2005 | 15,372       | 74,494     | 89,866    | 155,492                      | 49,317                                       | --                                            | 204,809                            |
| 2004 | 10,786       | 56,741     | 67,527    | 156,643                      | 47,122                                       | --                                            | 203,765                            |
| 2003 | 12,834       | 58,760     | 71,594    | 151,111                      | 57,734                                       | --                                            | 208,845                            |
| 2002 | 18,790       | 50,112     | 68,902    | 152,375                      | 62,629                                       | --                                            | 215,004                            |
| 2001 | 17,579       | 55,904     | 73,483    | 135,120                      | 57,300                                       | 2,905                                         | 195,325                            |

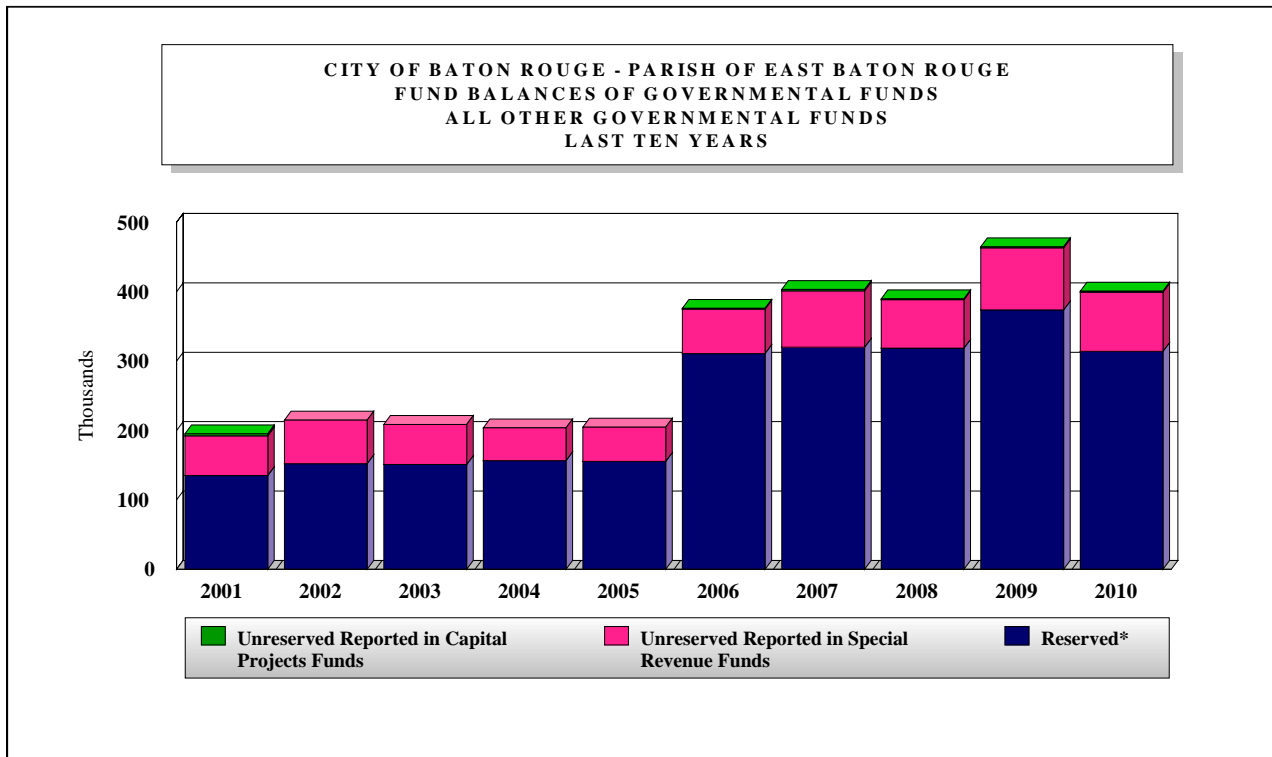
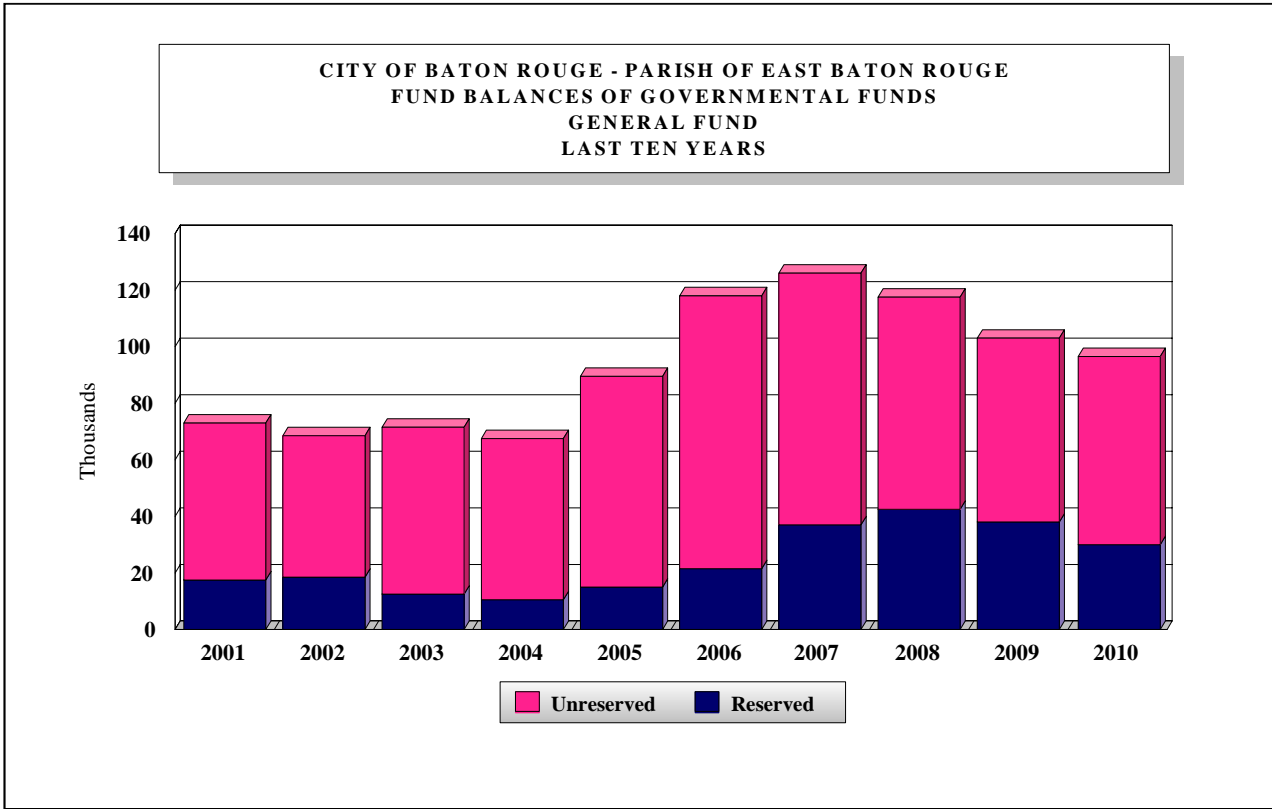
\* Includes Special Revenue, Capital Projects and Debt Service Funds.  
All fund balances in Debt Service Funds are reserved to pay future debt service.

Source: Audited Comprehensive Annual Financial Reports

Continued

**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)**

EXHIBIT H - 4  
 (Continued)



**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        |                  |                    |                  |
|--------------------------------------------------------------|--------------------|------------------|--------------------|------------------|
|                                                              | 2010               | 2009             | 2008               | 2007             |
| <b>REVENUES</b>                                              |                    |                  |                    |                  |
| Taxes                                                        | \$ 328,816         | \$ 332,052       | \$ 341,413         | \$ 331,355       |
| Licenses and permits                                         | 4,212              | 3,265            | 4,255              | 5,210            |
| Intergovernmental                                            | 98,203             | 77,611           | 86,180             | 72,604           |
| Charges for services                                         | 42,963             | 36,732           | 31,640             | 35,639           |
| Fines and forfeits                                           | 3,288              | 2,955            | 3,069              | 3,520            |
| Investment earnings                                          | 1,656              | 4,268            | 15,648             | 22,921           |
| Miscellaneous revenues                                       | 13,753             | 18,253           | 13,158             | 13,878           |
| Total revenues                                               | <u>492,891</u>     | <u>475,136</u>   | <u>495,363</u>     | <u>485,127</u>   |
| <b>EXPENDITURES</b>                                          |                    |                  |                    |                  |
| Current:                                                     |                    |                  |                    |                  |
| General government                                           | 72,665             | 73,995           | 71,952             | 60,618           |
| Public safety                                                | 178,572            | 180,712          | 211,713            | 160,421          |
| Transportation                                               | 43,990             | 41,728           | 42,400             | 42,959           |
| Sanitation                                                   | --                 | 531              | 696                | 812              |
| Health and welfare                                           | 8,864              | 8,870            | 8,533              | 7,420            |
| Culture and recreation                                       | 29,100             | 24,590           | 23,492             | 23,099           |
| Conservation and development                                 | 54,749             | 42,593           | 40,444             | 42,038           |
| Debt service:                                                |                    |                  |                    |                  |
| Principal retirement                                         | 17,847             | 14,128           | 15,542             | 15,672           |
| Interest and fiscal charges                                  | 16,949             | 16,442           | 12,378             | 13,007           |
| Other charges                                                | 327                | 2,590            | 531                | 427              |
| Capital outlay                                               | 122,128            | 101,567          | 75,054             | 54,369           |
| Intergovernmental                                            | 17,808             | 16,751           | 16,244             | 19,854           |
| Total expenditures                                           | <u>562,999</u>     | <u>524,497</u>   | <u>518,979</u>     | <u>440,696</u>   |
| Excess (deficiency) of revenues<br>over (under) expenditures | <u>(70,108)</u>    | <u>(49,361)</u>  | <u>(23,616)</u>    | <u>44,431</u>    |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                    |                  |                    |                  |
| Transfers in                                                 | 26,830             | 41,950           | 40,629             | 64,245           |
| Transfers out                                                | (28,253)           | (44,869)         | (40,805)           | (74,044)         |
| Refunding bonds issued                                       | --                 | --               | --                 | --               |
| Long-term debt proceeds                                      | 19,045             | 110,000          | 94,190             | 30,395           |
| Premium on debt issuance                                     | 716                | 2,591            | --                 | 1,478            |
| Capital leases                                               | --                 | --               | --                 | --               |
| Sale of capital assets                                       | 606                | 411              | 762                | 684              |
| Payments to refunded bond<br>escrow agent                    | (19,562)           | --               | (93,415)           | (31,823)         |
| Total other financing<br>sources and uses                    | <u>(618)</u>       | <u>110,083</u>   | <u>1,361</u>       | <u>(9,065)</u>   |
| Net change in fund balances                                  | <u>\$ (70,726)</u> | <u>\$ 60,722</u> | <u>\$ (22,255)</u> | <u>\$ 35,366</u> |
| Debt service as a percentage<br>of noncapital expenditures   | 7.9%               | 7.2%             | 6.3%               | 7.4%             |

Source: Audited Comprehensive Annual Financial Reports

| FISCAL YEAR       |                  |                   |                   |                  |                  |  |
|-------------------|------------------|-------------------|-------------------|------------------|------------------|--|
| 2006              | 2005             | 2004              | 2003              | 2002             | 2001             |  |
| \$ 327,673        | \$ 298,664       | \$ 270,185        | \$ 263,344        | \$ 252,816       | \$ 246,633       |  |
| 4,908             | 3,838            | 3,597             | 3,540             | 3,260            | 3,106            |  |
| 65,869            | 68,473           | 55,982            | 61,484            | 54,545           | 46,953           |  |
| 36,477            | 41,627           | 37,696            | 34,618            | 34,759           | 32,500           |  |
| 3,211             | 2,300            | 2,006             | 2,263             | 1,895            | 1,886            |  |
| 17,727            | 7,995            | 3,921             | 3,699             | 5,060            | 9,899            |  |
| 12,850            | 14,771           | 14,944            | 14,260            | 14,716           | 14,144           |  |
| <u>468,715</u>    | <u>437,668</u>   | <u>388,331</u>    | <u>383,208</u>    | <u>367,051</u>   | <u>355,121</u>   |  |
| 59,280            | 54,824           | 52,944            | 49,508            | 57,641           | 51,846           |  |
| 141,697           | 150,016          | 127,225           | 117,426           | 108,261          | 106,812          |  |
| 35,694            | 38,438           | 37,261            | 35,131            | 30,456           | 32,773           |  |
| 598               | 26,600           | 24,721            | 23,911            | 22,542           | 22,495           |  |
| 7,484             | 7,887            | 6,738             | 6,765             | 7,760            | 6,469            |  |
| 21,507            | 19,988           | 18,135            | 16,729            | 15,360           | 14,562           |  |
| 36,138            | 33,917           | 34,959            | 35,754            | 34,616           | 28,719           |  |
| 12,195            | 12,827           | 12,258            | 14,130            | 10,956           | 11,230           |  |
| 9,992             | 9,235            | 9,720             | 9,105             | 11,029           | 11,179           |  |
| 1,787             | --               | --                | 355               | 1,927            | --               |  |
| 33,388            | 36,178           | 44,992            | 53,162            | 34,333           | 40,313           |  |
| 14,838            | 14,253           | 13,601            | 13,138            | 12,052           | 11,871           |  |
| <u>374,598</u>    | <u>404,163</u>   | <u>382,554</u>    | <u>375,114</u>    | <u>346,933</u>   | <u>338,269</u>   |  |
| 94,117            | 33,505           | 5,777             | 8,094             | 20,118           | 16,852           |  |
| 23,216            | 30,804           | 31,467            | 32,044            | 46,144           | 40,873           |  |
| (44,021)          | (41,605)         | (47,237)          | (45,085)          | (53,617)         | (46,439)         |  |
| --                | --               | --                | --                | 73,450           | --               |  |
| 125,000           | --               | --                | --                | --               | 23,625           |  |
| 912               | --               | --                | --                | --               | --               |  |
| --                | --               | 27                | 132               | --               | --               |  |
| 488               | 679              | 820               | 1,349             | 485              | 830              |  |
| --                | --               | --                | --                | (71,483)         | --               |  |
| <u>105,595</u>    | <u>(10,122)</u>  | <u>(14,923)</u>   | <u>(11,560)</u>   | <u>(5,021)</u>   | <u>18,889</u>    |  |
| \$ <u>199,712</u> | \$ <u>23,383</u> | \$ <u>(9,146)</u> | \$ <u>(3,466)</u> | \$ <u>15,097</u> | \$ <u>35,741</u> |  |
| 6.5%              | 6.0%             | 6.5%              | 7.2%              | 7.0%             | 7.5%             |  |

**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 H - 6

|      | Property<br>Taxes | Gross<br>Receipts<br>Business<br>Taxes | General<br>Sales<br>and Use<br>Taxes | Occupancy<br>Taxes | Occu-<br>pational<br>Taxes | Insurance<br>Premiums<br>Taxes | Gaming<br>Admissions<br>Taxes | Interest and<br>Penalties-<br>Delinquent<br>Taxes | Total     |
|------|-------------------|----------------------------------------|--------------------------------------|--------------------|----------------------------|--------------------------------|-------------------------------|---------------------------------------------------|-----------|
| 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   |
| 2004 | 62,961            | 22,203                                 | 164,821                              | 764                | 8,124                      | 3,194                          | 6,504                         | 1,614                                             | 270,185   |
| 2003 | 60,946            | 21,848                                 | 160,620                              | 730                | 7,983                      | 3,054                          | 6,820                         | 1,343                                             | 263,344   |
| 2002 | 57,755            | 20,508                                 | 154,905                              | 772                | 7,344                      | 3,072                          | 7,131                         | 1,329                                             | 252,816   |
| 2001 | 54,710            | 22,836                                 | 150,687                              | --                 | 7,092                      | 2,947                          | 7,054                         | 1,307                                             | 246,633   |

Prior to year 2002, occupancy taxes were deposited in a proprietary fund.

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 H - 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>        |                       |                                  |                                     |                              |                               |                                                        |
| 2010                              | \$1,674,904           | --                               | \$1,674,904                         | 7.42                         | \$15,226,400                  | 11.00 %                                                |
| 2009                              | 1,649,392             | --                               | 1,649,392                           | 7.42                         | 14,994,471                    | 11.00                                                  |
| 2008                              | 1,607,759             | --                               | 1,607,759                           | 7.42                         | 14,615,988                    | 11.00                                                  |
| 2007                              | 1,501,386             | --                               | 1,501,386                           | 7.84                         | 13,648,961                    | 11.00                                                  |
| 2006                              | 1,409,803             | --                               | 1,409,803                           | 7.84                         | 12,816,389                    | 11.00                                                  |
| 2005                              | 1,324,385             | --                               | 1,324,385                           | 7.84                         | 12,039,863                    | 11.00                                                  |
| 2004                              | 1,284,098             | --                               | 1,284,098                           | 7.84                         | 11,673,617                    | 11.00                                                  |
| 2003                              | 1,204,843             | --                               | 1,204,843                           | 8.34                         | 10,953,119                    | 11.00                                                  |
| 2002                              | 1,153,810             | --                               | 1,153,810                           | 8.34                         | 10,489,178                    | 11.00                                                  |
| 2001                              | 1,128,641             | --                               | 1,128,641                           | 8.34                         | 10,260,373                    | 11.00                                                  |
| <u>Parish of East Baton Rouge</u> |                       |                                  |                                     |                              |                               |                                                        |
| 2010                              | \$4,005,089           | \$588,830                        | \$3,416,259                         | 3.54                         | \$36,409,900                  | 11.00 %                                                |
| 2009                              | 3,964,820             | 527,907                          | 3,436,913                           | 3.54                         | 36,043,818                    | 11.00                                                  |
| 2008                              | 3,810,976             | 548,201                          | 3,262,775                           | 3.54                         | 34,645,232                    | 11.00                                                  |
| 2007                              | 3,466,561             | 522,534                          | 2,944,027                           | 3.78                         | 31,514,190                    | 11.00                                                  |
| 2006                              | 3,233,132             | 548,660                          | 2,684,472                           | 3.78                         | 29,392,107                    | 11.00                                                  |
| 2005                              | 3,012,032             | 584,685                          | 2,427,346                           | 3.78                         | 27,382,107                    | 11.00                                                  |
| 2004                              | 2,885,036             | 616,185                          | 2,268,851                           | 3.78                         | 26,227,597                    | 11.00                                                  |
| 2003                              | 2,669,274             | 553,816                          | 2,115,458                           | 4.06                         | 24,266,127                    | 11.00                                                  |
| 2002                              | 2,533,605             | 579,816                          | 1,953,790                           | 4.06                         | 23,032,776                    | 11.00                                                  |
| 2001                              | 2,437,458             | 613,737                          | 1,823,721                           | 4.06                         | 22,158,711                    | 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.

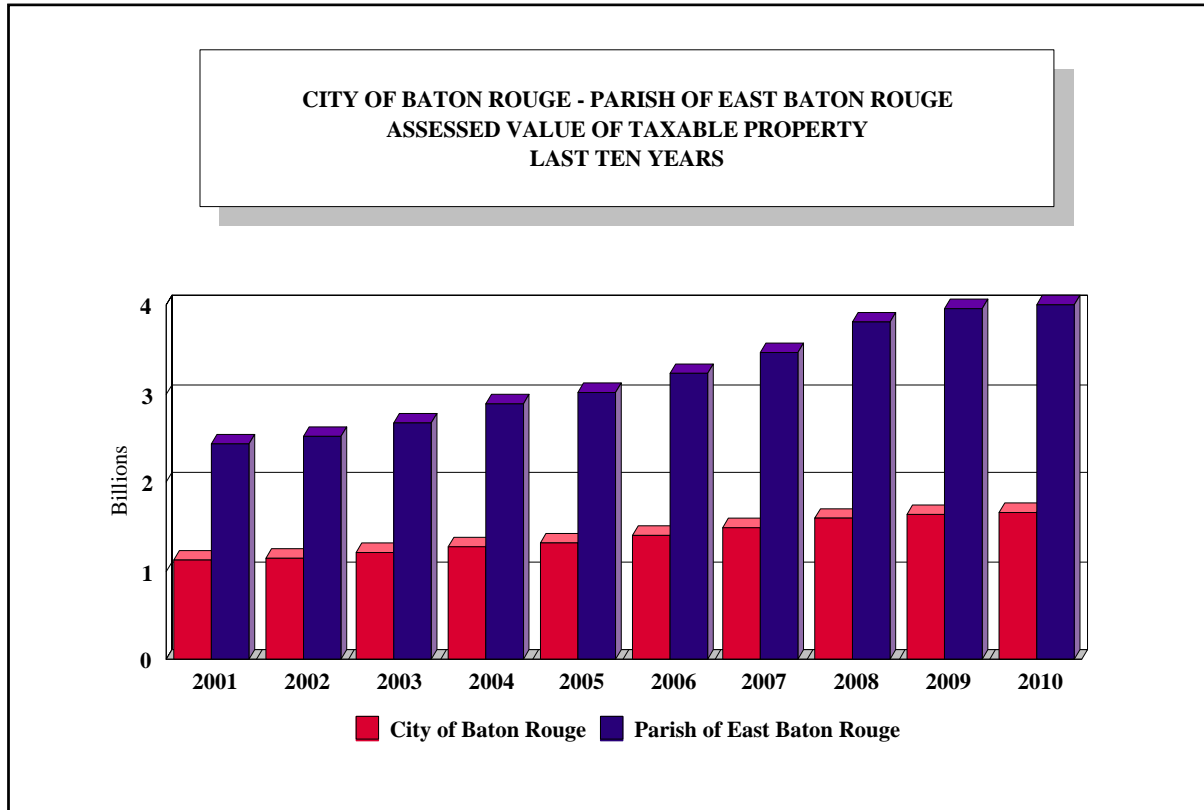
Source: East Baton Rouge Parish Assessor's Grand Recapitulation of the Assessment Roll for the Parish of East Baton Rouge.

Continued



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

EXHIBIT H - 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      |                                      | Operating | Debt Service (2) | Parish                  |                            |
|-------------------------------------|-----------|--------------------------------------|-----------|------------------|-------------------------|----------------------------|
|                                     | Operating | Municipal Fire Salaries and Benefits |           |                  | Mosquito and Rodent Tax | Emergency Medical Services |
| <u>TAX RATES (mills per dollar)</u> |           |                                      |           |                  |                         |                            |
| 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                       |
| 2004                                | 7.84      | 6.00                                 | 3.78      | --               | 1.23                    | 2.70                       |
| 2003                                | 8.34      | 6.00                                 | 4.06      | --               | 1.14                    | 2.90                       |
| 2002                                | 8.34      | 6.00                                 | 4.06      | --               | 1.14                    | 2.90                       |
| 2001                                | 8.34      | 6.00                                 | 4.06      | --               | 1.14                    | 2.90                       |

| <u>TAX LEVIES</u> |              |              |              |    |    |             |              |
|-------------------|--------------|--------------|--------------|----|----|-------------|--------------|
| 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    |
| 2004              | 10,067,328   | 7,704,587    | 10,905,435   |    | -- | 3,548,594   | 7,789,596    |
| 2003              | 10,048,391   | 7,229,058    | 10,837,252   |    | -- | 3,042,972   | 7,740,895    |
| 2002              | 9,622,772    | 6,922,857    | 10,286,438   |    | -- | 2,888,310   | 7,347,456    |
| 2001              | 9,412,866    | 6,771,846    | 9,896,080    |    | -- | 2,778,702   | 7,068,629    |

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> |                 |                     |                          |                                    |        |
| 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 |
| 9.97                                | 43.45           | 10.95               | 14.99                    | 1.38                               | 102.29 |
| 10.72                               | 43.45           | 10.95               | 14.99                    | 1.48                               | 104.03 |
| 10.72                               | 43.45           | 10.95               | 14.99                    | 1.48                               | 104.03 |
| 10.72                               | 43.45           | 10.95               | 14.99                    | 1.48                               | 104.03 |

TAX LEVIES

|              |               |              |              |             |               |
|--------------|---------------|--------------|--------------|-------------|---------------|
| \$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   |
| 28,763,806   | 117,833,099   | 31,591,140   | 43,246,685   | 3,981,349   | 265,431,619   |
| 28,614,617   | 109,279,071   | 29,228,550   | 40,012,417   | 3,950,525   | 249,983,748   |
| 27,160,250   | 110,085,155   | 27,742,979   | 37,978,745   | 3,749,736   | 243,784,698   |
| 26,129,552   | 105,907,560   | 26,690,168   | 36,537,499   | 3,607,438   | 234,800,340   |

(1) Not included are the following: Consolidated Road Lighting District No. 1, St. George Fire Protection District, District No. 1 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 and City of Zachary. 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 H - 9

| Taxpayer                    | Type of Business            | 2010                   |      |                                        | 2001                   |      |                                        |
|-----------------------------|-----------------------------|------------------------|------|----------------------------------------|------------------------|------|----------------------------------------|
|                             |                             | Assessed Valuation (1) | Rank | Percentage of Total Assessed Valuation | Assessed Valuation (1) | Rank | Percentage of Total Assessed Valuation |
| ExxonMobil Corporation      | Petroleum Products          | \$295,936,640          | 1    | 7.39 %                                 | \$169,035,750          | 1    | 6.93 %                                 |
| Entergy, Inc.               | Electric and Gas Utility    | 74,575,620             | 2    | 1.86                                   | 55,575,650             | 2    | 2.28                                   |
| Georgia-Pacific Corporation | Pulp and Paper Products     | 59,432,790             | 3    | 1.48                                   | 40,806,960             | 4    | 1.67                                   |
| J P Morgan/Chase            | Bank                        | 50,074,450             | 4    | 1.25                                   | 24,894,050             | 5    | 1.02                                   |
| Bellsouth Communications    | Telephone Utility           | 42,326,750             | 5    | 1.06                                   | 52,554,840             | 3    | 2.16                                   |
| Maryland Marine             | Public Utility (Watercraft) | 22,211,450             | 6    | 0.56                                   | --                     | --   | --                                     |
| Wal-Mart                    | Retail Store                | 20,109,700             | 7    | 0.50                                   | 10,918,550             | 9    | 0.45                                   |
| State Farm Insurance        | Insurance                   | 20,090,300             | 8    | 0.50                                   | --                     | --   | --                                     |
| Baton Rouge Water Company   | Water Utility               | 17,649,720             | 9    | 0.44                                   | 15,666,390             | 7    | 0.64                                   |
| Capital One                 | Bank                        | 17,319,400             | 10   | 0.43                                   | 23,206,600             | 6    | 0.95                                   |
| Union Planters Bank         | Bank                        | --                     | --   | --                                     | 11,030,700             | 8    | 0.45                                   |
| Hancock Bank                | Bank                        | --                     | --   | --                                     | 10,266,300             | 10   | 0.42                                   |
|                             |                             | <u>\$619,726,820</u>   |      | <u>15.47 %</u>                         | <u>\$413,955,790</u>   |      | <u>16.97 %</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 H - 10

| <u>Year</u>                                | <u>Total Tax Levy</u> | <u>Collections</u> | <u>Percent of Levy Collected</u> | <u>Prior Year Tax Collections</u> | <u>Total Tax Collections</u> | <u>Ratio of Total Collections to Tax Levy</u> |
|--------------------------------------------|-----------------------|--------------------|----------------------------------|-----------------------------------|------------------------------|-----------------------------------------------|
| <u>City of Baton Rouge Sub Fund</u>        |                       |                    |                                  |                                   |                              |                                               |
| 2010                                       | \$12,427,786          |                    |                                  |                                   |                              |                                               |
| 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                                         |
| 2004                                       | 10,067,328            | 9,882,582          | 98.16                            | 60,411                            | 9,942,993                    | 98.76                                         |
| 2003                                       | 10,048,391            | 9,826,910          | 97.80                            | 98,434                            | 9,925,344                    | 98.78                                         |
| 2002                                       | 9,622,772             | 9,402,985          | 97.72                            | 97,600                            | 9,500,585                    | 98.73                                         |
| 2001                                       | 9,412,866             | 9,171,828          | 97.44                            | 107,678                           | 9,279,506                    | 98.58                                         |
| <u>Parish of East Baton Rouge Sub Fund</u> |                       |                    |                                  |                                   |                              |                                               |
| 2010                                       | \$11,819,400          |                    |                                  |                                   |                              |                                               |
| 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                                         |
| 2004                                       | 8,626,282             | 8,423,541          | 97.65                            | 47,887                            | 8,471,428                    | 98.20                                         |
| 2003                                       | 8,478,022             | 8,258,061          | 97.41                            | 62,026                            | 8,320,087                    | 98.14                                         |
| 2002                                       | 7,946,684             | 7,680,424          | 96.65                            | 40,301                            | 7,720,725                    | 97.16                                         |
| 2001                                       | 7,593,434             | 7,355,336          | 96.86                            | 57,340                            | 7,412,676                    | 97.62                                         |

"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 H - 11

|      | 2%<br>City-Parish<br>General | 1/2 %<br>Roads<br>Improvement<br>and<br>Maintenance | 1/2 %<br>Sewerage<br>Improvement<br>and<br>Maintenance | Total     |
|------|------------------------------|-----------------------------------------------------|--------------------------------------------------------|-----------|
| 2010 | \$155,467                    | \$37,439                                            | \$37,439                                               | \$230,345 |
| 2009 | 160,712                      | 39,424                                              | 39,425                                                 | 239,561   |
| 2008 | 164,418                      | 42,372                                              | 42,367                                                 | 249,157   |
| 2007 | 163,368                      | 39,920                                              | 39,922                                                 | 243,210   |
| 2006 | 165,765                      | 40,030                                              | 40,035                                                 | 245,830   |
| 2005 | 149,668                      | 35,968                                              | 35,972                                                 | 221,608   |
| 2004 | 133,662                      | 31,158                                              | 31,160                                                 | 195,980   |
| 2003 | 129,864                      | 30,756                                              | 30,759                                                 | 191,379   |
| 2002 | 124,955                      | 29,950                                              | 29,953                                                 | 184,858   |
| 2001 | 121,569                      | 29,118                                              | 29,124                                                 | 179,811   |

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, 2010.

| Entity/Area      | Parish | School<br>Board<br>Operating | School<br>Board<br>Capital<br>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         |                     |                     |                     |
|----------------------------------------|---------------------|---------------------|---------------------|---------------------|
|                                        | 2010                | 2009                | 2008                | 2007                |
| Agriculture, Forestry, and Fishing     | \$ 1,565            | \$ 2,182            | \$ 2,466            | \$ 5,473            |
| Mining                                 | 3,129               | 818                 | 822                 | 653                 |
| Construction                           | 133,783             | 133,890             | 151,265             | 136,984             |
| Manufacturing                          | 724,461             | 941,631             | 876,348             | 807,773             |
| Transportation and Public Utilities    | 43,030              | 51,560              | 64,945              | 78,988              |
| Wholesale Trade                        | 332,501             | 348,700             | 411,867             | 196,940             |
| Other Retail Trade                     | 3,599,615           | 3,865,624           | 4,102,229           | 4,608,939           |
| Vehicle                                | 836,337             | 533,427             | 374,051             | 877,204             |
| Food Stores                            | 483,495             | 514,500             | 420,088             | 397,556             |
| Finance, Insurance, and Real Estate    | 218,277             | 254,056             | 282,799             | 30,713              |
| Services                               | 1,447,357           | 1,450,666           | 1,534,020           | 1,026,769           |
| Public Administration                  | --                  | --                  | --                  | 408                 |
| Total                                  | \$ <u>7,823,550</u> | \$ <u>8,097,054</u> | \$ <u>8,220,900</u> | \$ <u>8,168,400</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         |                     |                     |                     |                     |                     |
|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| 2006                | 2005                | 2004                | 2003                | 2002                | 2001                |
| \$ 8,786            | \$ 8,307            | \$ 7,418            | \$ 7,078            | \$ 7,810            | \$ 7,416            |
| 912                 | 1,946               | 1,738               | 1,753               | 1,125               | 1,459               |
| 142,226             | 138,667             | 123,838             | 124,994             | 113,209             | 115,977             |
| 727,543             | 601,441             | 537,121             | 661,657             | 607,531             | 573,806             |
| 112,803             | 114,346             | 102,118             | 76,165              | 78,472              | 91,420              |
| 408,776             | 387,041             | 345,650             | 313,167             | 321,259             | 336,625             |
| 4,750,824           | 4,187,261           | 3,739,462           | 3,479,707           | 3,304,559           | 3,152,830           |
| 748,015             | 698,725             | 624,001             | 645,294             | 631,897             | 624,196             |
| 382,171             | 443,616             | 396,174             | 403,942             | 399,294             | 413,760             |
| 30,335              | 37,941              | 33,883              | 42,530              | 41,048              | 43,096              |
| 975,610             | 863,884             | 771,497             | 736,718             | 741,296             | 717,561             |
| 249                 | 225                 | 200                 | 195                 | 250                 | 304                 |
| <u>\$ 8,288,250</u> | <u>\$ 7,483,400</u> | <u>\$ 6,683,100</u> | <u>\$ 6,493,200</u> | <u>\$ 6,247,750</u> | <u>\$ 6,078,450</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)**

| Year | <u>Governmental Activities</u>                                  |                          |                           | <u>Business - Type Activities</u>                               |                          |
|------|-----------------------------------------------------------------|--------------------------|---------------------------|-----------------------------------------------------------------|--------------------------|
|      | <u>Excess<br/>Revenue<br/>Contracts<br/>Loans<br/>and Notes</u> | <u>Revenue<br/>Bonds</u> | <u>Capital<br/>Leases</u> | <u>Excess<br/>Revenue<br/>Contracts<br/>Loans<br/>and Notes</u> | <u>Revenue<br/>Bonds</u> |
| 2010 | \$60,514                                                        | \$260,804                | \$ --                     | \$ 2,679                                                        | \$840,499                |
| 2009 | 62,371                                                          | 269,847                  | --                        | 3,551                                                           | 475,533                  |
| 2008 | 64,463                                                          | 165,931                  | --                        | 3,677                                                           | 325,689                  |
| 2007 | 65,815                                                          | 172,699                  | --                        | 26,221                                                          | 280,876                  |
| 2006 | 67,826                                                          | 181,585                  | 1                         | 24,685                                                          | 291,470                  |
| 2005 | 69,760                                                          | 62,200                   | 28                        | 18,170                                                          | 271,771                  |
| 2004 | 72,520                                                          | 67,114                   | 82                        | 11,737                                                          | 277,113                  |
| 2003 | 74,386                                                          | 71,488                   | 108                       | 6,795                                                           | 291,339                  |
| 2002 | 78,791                                                          | 75,646                   | 141                       | 4,896                                                           | 300,426                  |
| 2001 | 76,897                                                          | 79,547                   | 1,267                     | 1,185                                                           | 312,985                  |

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)<br>Total<br>Primary<br><u>Government</u> | (2)<br>Percentage<br>of Personal<br><u>Income</u> | (2)<br><i>(in dollars)</i><br>Debt<br>Per<br><u>Capita</u> |
|----------------------------------------------|---------------------------------------------------|------------------------------------------------------------|
| \$1,164,496                                  | 6.05%                                             | \$2,646                                                    |
| 811,302                                      | 4.47%                                             | 1,867                                                      |
| 559,760                                      | 3.12%                                             | 1,299                                                      |
| 545,611                                      | 3.31%                                             | 1,267                                                      |
| 565,567                                      | 3.65%                                             | 1,313                                                      |
| 421,929                                      | 2.94%                                             | 1,024                                                      |
| 428,566                                      | 3.28%                                             | 1,038                                                      |
| 444,116                                      | 3.60%                                             | 1,079                                                      |
| 459,900                                      | 3.83%                                             | 1,121                                                      |
| 471,881                                      | 4.06%                                             | 1,143                                                      |

**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 H - 14

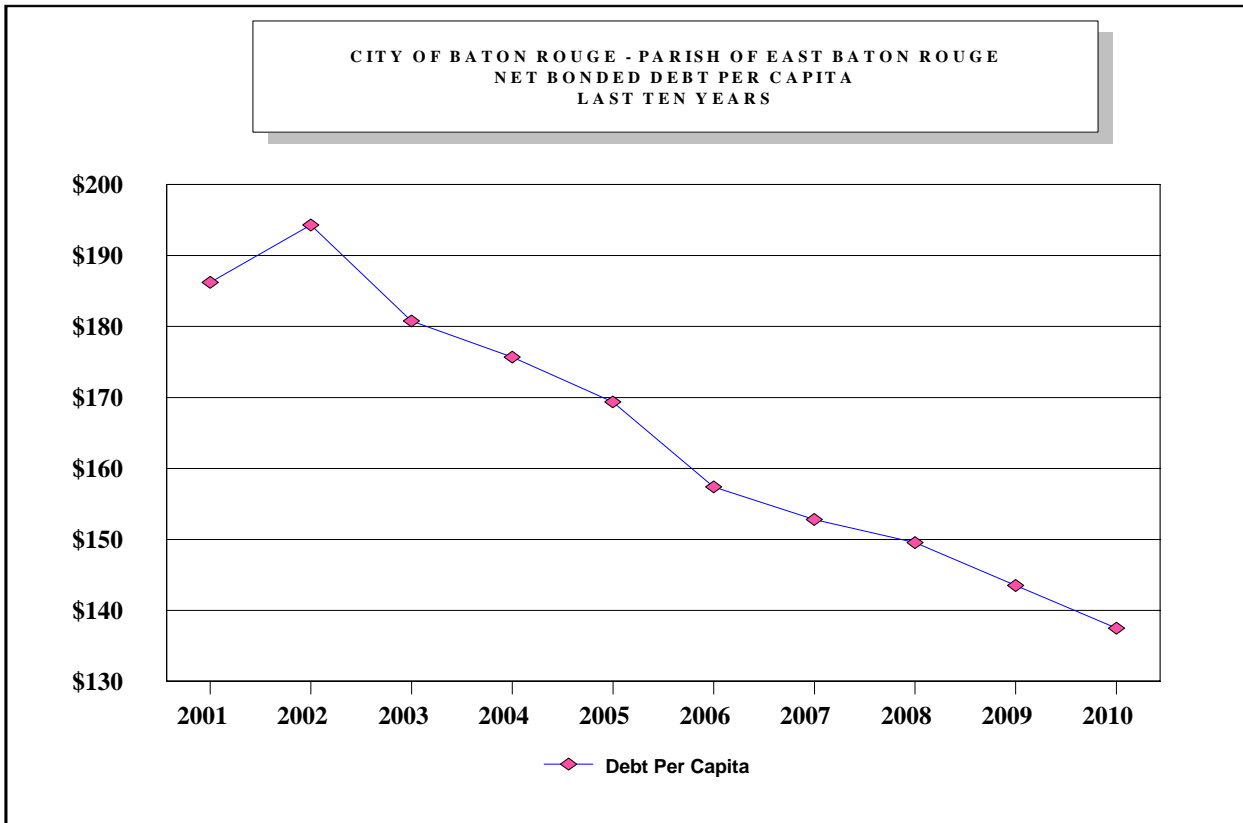
| Year | Excess<br>Revenue<br>Contracts<br>Loans and<br>Notes (1) | Less: Amount<br>Available<br>In Debt<br>Service<br>Fund (4) | Total    | Percentage of<br>Estimated<br>Actual<br>Value of<br>Property (2) | <i>(in dollars)</i><br>Debt<br>Per<br>Capita (3) |
|------|----------------------------------------------------------|-------------------------------------------------------------|----------|------------------------------------------------------------------|--------------------------------------------------|
| 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                                              |
| 2004 | 72,520                                                   | --                                                          | 72,520   | 0.62%                                                            | 176                                              |
| 2003 | 74,386                                                   | --                                                          | 74,386   | 0.68%                                                            | 181                                              |
| 2002 | 78,791                                                   | 954 (5)                                                     | 79,745   | 0.76%                                                            | 194                                              |
| 2001 | 76,897                                                   | --                                                          | 76,897   | 0.75%                                                            | 186                                              |

- (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.
- (5) Reserve established for variable rate taxable bonds that were converted to a fixed rate in year 2003.

Continued

**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 H - 14  
(Continued)



**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT  
DECEMBER 31, 2010**

|                                                             | <u>Gross Debt<br/>Outstanding</u> | <u>Amounts in<br/>Debt Service<br/>Fund<br/>For Principal</u> | <u>Net Debt<br/>Outstanding</u> |
|-------------------------------------------------------------|-----------------------------------|---------------------------------------------------------------|---------------------------------|
| <u>City of Baton Rouge:</u>                                 |                                   |                                                               |                                 |
| 2002A Fixed Rate Taxable Refunding                          | \$ 20,725,000                     | \$ --                                                         | \$ 20,725,000                   |
| 2002B Fixed Rate Taxable Refunding                          | 39,090,000                        | --                                                            | 39,090,000                      |
| LA Community Development Authority                          | 699,000                           | --                                                            | 699,000                         |
| <br><u>Parish of East Baton Rouge:</u>                      |                                   |                                                               |                                 |
| LA Community Development Authority                          | <u>2,679,259</u>                  | <u>--</u>                                                     | <u>2,679,259</u>                |
| Total direct debt                                           | <u>63,193,259</u>                 | <u>--</u>                                                     | <u>63,193,259</u>               |
| <br><u>Overlapping Debt:</u>                                |                                   |                                                               |                                 |
| City of Baker                                               | 2,142,460                         | --                                                            | 2,142,460                       |
| Central Community School System                             | 32,000,000                        | 743,281                                                       | 31,256,719                      |
| Zachary Community School Board                              | 60,760,000                        | 4,907,898                                                     | 55,852,102                      |
| Nineteenth Judicial District Court                          | 98,795,000                        | --                                                            | 98,795,000                      |
| Hospital Service District No. 1 (Lane Memorial<br>Hospital) | 17,551,227                        | 1,615,694                                                     | 15,935,533                      |
| St. George Fire Protection District                         | 3,638,234                         | --                                                            | 3,638,234                       |
| Eastside Fire Protection District                           | 1,297,500                         | --                                                            | 1,297,500                       |
| East Baton Rouge Parish School System                       | 44,008,001                        | 1,359,562                                                     | 42,648,439                      |
| Amite River Basin Drainage                                  | <u>530,450</u>                    | <u>--</u>                                                     | <u>530,450</u>                  |
| Total overlapping debt                                      | <u>260,722,872</u>                | <u>8,626,435</u>                                              | <u>252,096,437</u>              |
| Total direct and overlapping debt                           | <u>\$ 323,916,131</u>             | <u>\$ 8,626,435</u>                                           | <u>\$ 315,289,696</u>           |
| <br>2010 Population                                         |                                   |                                                               |                                 |
| Per Capita                                                  |                                   |                                                               |                                 |

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.

| <u>Parish</u>      |                       | <u>City</u>        |                       |
|--------------------|-----------------------|--------------------|-----------------------|
| <u>Percent (1)</u> | <u>Share of Debt</u>  | <u>Percent (1)</u> | <u>Share of Debt</u>  |
| 100 %              | \$ 20,725,000         | 100 %              | \$ 20,725,000         |
| 100                | 39,090,000            | 100                | 39,090,000            |
| 100                | 699,000               | 100                | 699,000               |
| 100                | <u>2,679,259</u>      | 42                 | <u>1,125,289</u>      |
|                    | <u>63,193,259</u>     |                    | <u>61,639,289</u>     |
| 100                | 2,142,460             | --                 | --                    |
| 100                | 31,256,719            | --                 | --                    |
| 100                | 55,852,102            | --                 | --                    |
| 100                | 98,795,000            | --                 | --                    |
| 100                | 15,935,533            | --                 | --                    |
| 100                | 3,638,234             | --                 | --                    |
| 100                | 1,297,500             | 42                 | 544,950               |
| 100                | 42,648,439            | 100                | 42,648,439            |
| 64                 | <u>339,488</u>        | --                 | <u>--</u>             |
|                    | <u>251,905,475</u>    |                    | <u>43,193,389</u>     |
|                    | <u>\$ 315,098,734</u> |                    | <u>\$ 104,832,678</u> |
|                    | <u>440,171</u>        |                    | <u>225,493</u>        |
|                    | <u>\$716</u>          |                    | <u>\$465</u>          |

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 H - 16

| CITY OF BATON ROUGE |                       |                      |                              |                     |                         |
|---------------------|-----------------------|----------------------|------------------------------|---------------------|-------------------------|
| Year                | Any<br>One<br>Purpose | Sewerage<br>Purposes | Aggregate<br>All<br>Purposes | Debt<br>Outstanding | Legal<br>Debt<br>Margin |
| 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             |
| 2004                | 128,409,791           | 192,614,686          | 449,434,268                  | --                  | 449,434,268             |
| 2003                | 120,484,308           | 180,726,461          | 421,695,077                  | --                  | 421,695,077             |
| 2002                | 115,380,955           | 173,071,433          | 403,833,343                  | --                  | 403,833,343             |
| 2001                | 112,864,103           | 169,296,154          | 395,024,360                  | --                  | 395,024,360             |

| PARISH OF EAST BATON ROUGE |                       |                      |                              |                     |                         |
|----------------------------|-----------------------|----------------------|------------------------------|---------------------|-------------------------|
| Year                       | Any<br>One<br>Purpose | Sewerage<br>Purposes | Aggregate<br>All<br>Purposes | Debt<br>Outstanding | Legal<br>Debt<br>Margin |
| 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             |
| 2004                       | 288,503,566           | 432,755,349          | no limit                     | --                  | 432,755,349             |
| 2003                       | 266,927,400           | 400,391,099          | no limit                     | --                  | 400,391,099             |
| 2002                       | 253,360,540           | 380,040,810          | no limit                     | --                  | 380,040,810             |
| 2001                       | 243,745,822           | 365,618,733          | no limit                     | --                  | 365,618,733             |

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 H - 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        |          |
| 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     |
| 2004    | 32,095,064        | 324,153      | 31,770,911                 | 8,740,000                 | 10,902,942   | 19,642,942   | 1.62     |
| 2003    | 31,739,091        | 284,602      | 31,454,489                 | 7,785,000                 | 12,185,787   | 19,970,787   | 1.58     |
| 2002    | 30,745,621        | 284,997      | 30,460,624                 | 7,210,000                 | 13,868,884   | 21,078,884   | 1.45     |
| 2001    | 30,417,224        | 265,929      | 30,151,295                 | 6,630,000                 | 13,408,005   | 20,038,005   | 1.50     |

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

| Year    | Gross Revenue (4) | Expenses (5) | Available for Debt Service | Debt Service Requirements |              |               | Coverage |
|---------|-------------------|--------------|----------------------------|---------------------------|--------------|---------------|----------|
|         |                   |              |                            | Principal                 | Interest (1) | Total         |          |
| 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     |
| 2004    | 77,644,392        | --           | 77,644,392                 | 9,850,000                 | 5,813,785    | 15,663,785    | 4.96     |
| 2003    | 78,348,495        | --           | 78,348,495                 | 9,210,000                 | 6,274,835    | 15,484,835    | 5.06     |
| 2002    | 77,319,666        | --           | 77,319,666                 | 8,565,000                 | 6,560,011    | 15,125,011    | 5.11     |
| 2001    | 78,508,665        | --           | 78,508,665                 | 7,035,000                 | 5,903,227    | 12,938,227    | 6.07     |

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

| Year    | Gross Revenue (4) | Expenses (5) | Available for Debt Service | Debt Service Requirements |              |         | Coverage |
|---------|-------------------|--------------|----------------------------|---------------------------|--------------|---------|----------|
|         |                   |              |                            | Principal                 | Interest (1) | Total   |          |
| 2010 \$ | 70,524,675        | \$ --        | \$ 70,524,675              | \$ --                     | \$ --        | \$ --   | -- (12)  |
| 2009    | 73,640,958        | --           | 73,640,958                 | --                        | --           | --      | -- (12)  |
| 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    |
| 2004    | 56,756,746        | --           | 56,756,746                 | 525,000                   | 116,522      | 641,522 | 88.47    |
| 2003    | 52,238,042        | --           | 52,238,042                 | 505,000                   | 144,747      | 649,747 | 80.40    |
| 2002    | 48,233,190        | --           | 48,233,190                 | 470,000                   | 156,952      | 626,952 | 76.93    |
| 2001    | 45,601,245        | --           | 45,601,245                 | 440,000                   | 176,072      | 616,072 | 74.02    |

Continued

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

EXHIBIT H - 17  
(Continued)

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

| <u>Year</u> | <u>Gross Revenue (7)</u> | <u>Expenses</u> | <u>Available for Debt Service</u> | <u>Principal</u> | <u>Interest (8)</u> | <u>Total</u>  | <u>Coverage</u> |
|-------------|--------------------------|-----------------|-----------------------------------|------------------|---------------------|---------------|-----------------|
| 2010        | \$ 24,473,013            | \$ --           | \$ 24,473,013                     | \$ 6,835,000     | \$ 10,957,521       | \$ 17,792,521 | 1.38            |
| 2009        | 26,517,992               | --              | 26,517,992                        | 3,355,000        | 10,592,352          | 13,947,352    | 1.90            |
| 2008        | 30,074,547               | --              | 30,074,547                        | 3,195,000        | 7,651,689           | 10,846,689    | 2.77            |
| 2007        | 25,991,775               | --              | 25,991,775                        | 3,070,000        | 5,285,458           | 8,355,458     | 3.11            |
| 2006        | 26,240,847               | --              | 26,240,847                        | --               | 1,363,451           | 1,363,451     | 19.25           |

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

| <u>Year</u> | <u>Gross Revenue (9)</u> | <u>Expenses (10)</u> | <u>Available for Debt Service</u> | <u>Principal</u> | <u>Interest (13)</u> | <u>Total</u>  | <u>Coverage</u> |
|-------------|--------------------------|----------------------|-----------------------------------|------------------|----------------------|---------------|-----------------|
| 2010        | \$ 100,325,918           | \$ 35,992,997        | \$ 64,332,921                     | \$ 3,970,000     | \$ 19,572,882        | \$ 23,542,882 | 2.73            |
| 2009        | 100,957,375              | 36,691,655           | 64,265,720                        | 3,815,000        | 10,583,273           | 14,398,273    | 4.46            |
| 2008        | 102,154,884              | 38,223,916           | 63,930,968                        | 3,670,000        | 8,935,190            | 12,605,190    | 5.07            |
| 2007        | 103,142,595              | 36,855,981           | 66,286,614                        | 1,640,000        | 8,638,040            | 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 and SWAP related revenue
- (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 are currently no outstanding Parish 2% Sales Tax Bonds.
- (13) Includes a reduction for Build America Bond direct subsidy payments received

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

EXHIBIT H - 18

| Year | Popu-<br>lation (1) | Personal<br>Income (3) | Per<br>Capita<br>Personal<br>Income (3) | Median<br>Age (1) | Public<br>School<br>Enrollment (4) | EBR<br>Parish<br>Unemploy-<br>ment<br>Rate (5) | Labor<br>Market<br>Area<br>Unemploy-<br>ment<br>Rate (6) |
|------|---------------------|------------------------|-----------------------------------------|-------------------|------------------------------------|------------------------------------------------|----------------------------------------------------------|
| 2010 | 440,171 (2)         | \$19,243,395,778 (7)   | \$43,718 (7)                            | 32.6 (2)          | 53,790                             | 7.2                                            | 7.5                                                      |
| 2009 | 434,633             | 18,148,669,000         | 41,756                                  | 32.8              | 52,671                             | 6.2                                            | 6.4                                                      |
| 2008 | 431,024             | 17,944,840,000         | 39,794                                  | 32.8              | 53,849                             | 4.3                                            | 4.3                                                      |
| 2007 | 430,700             | 16,494,479,000         | 37,967                                  | 33.2              | 52,033                             | 3.6                                            | 3.7                                                      |
| 2006 | 430,886             | 15,491,551,000         | 35,951                                  | 33.5              | 55,033                             | 3.9                                            | 3.9                                                      |
| 2005 | 411,859             | 14,332,698,000         | 34,799                                  | 31.9              | 52,952                             | 6.5                                            | 6.5                                                      |
| 2004 | 412,772             | 13,057,133,000         | 31,632                                  | 31.5              | 46,675                             | 5.3                                            | 5.8                                                      |
| 2003 | 411,473             | 12,334,840,000         | 29,976                                  | 30.4              | 52,309                             | 5.7                                            | 6.2                                                      |
| 2002 | 410,438             | 11,993,766,000         | 29,220                                  | 31.5              | 52,570                             | 5.2                                            | 5.7                                                      |
| 2001 | 412,919             | 11,636,094,000         | 28,282                                  | 31.5              | 51,258                             | 4.9                                            | 5.2                                                      |

Source: All information is parish-wide.

- (1) Estimates - Louisiana Tech University for the U.S. Bureau of Census (mid-year estimate)
- (2) Official U.S. Census
- (3) Estimates - Bureau of Economic Analysis, Regional Economic Accounts
- (4) East Baton Rouge Parish School Board, Baker School Board, Zachary School Board and Central School Board
- (5) U.S. Department of Labor, Bureau of Labor Statistics (Estimated figures 2005-2010) average annual unemployment rate, not seasonally adjusted. Figures for East Baton Rouge Parish only.
- (6) U.S. Department of Labor, Bureau of Labor Statistics (Estimated figures 2005-2010) 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.  
In 2005 the MSA was expanded to include East Feliciana, Iberville, Pointe Coupee, St. Helena, and West Feliciana Parishes.  
Baton Rouge serves as the focus of employment for many of the parishes that border it.
- (7) Finance Department Estimate

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

EXHIBIT H - 19

| <u>2010 (2)</u>                       |                  |             |                                                          | <u>2001 (1)</u>                       |             |
|---------------------------------------|------------------|-------------|----------------------------------------------------------|---------------------------------------|-------------|
| <u>Employer</u>                       | <u>Employees</u> | <u>Rank</u> | <u>Percentage<br/>of Total<br/>Parish<br/>Employment</u> | <u>Employer</u>                       | <u>Rank</u> |
| Louisiana State Government            | 29,382           | 1           | 11.47 %                                                  | East Baton Rouge Parish School System | 1           |
| Turner Industries                     | 9,671            | 2           | 3.78                                                     | Louisiana State University            | 2           |
| East Baton Rouge Parish School System | 6,252            | 3           | 2.44                                                     | City-Parish Government                | 3           |
| Louisiana State University            | 5,600            | 4           | 2.19                                                     | Exxon Mobil Chemical Co.              | 4           |
| City-Parish Government                | 4,391            | 5           | 1.71                                                     | Walmart Stores, Inc.                  | 5           |
| Exxon Mobil Chemical Co.              | 4,275            | 6           | 1.67                                                     | Our Lady of the Lake Medical Center   | 6           |
| The Shaw Group                        | 4,243            | 7           | 1.66                                                     | General Health, Inc                   | 7           |
| Our Lady of the Lake Medical Center   | 4,009            | 8           | 1.57                                                     | J E Merit Construction, Inc.          | 8           |
| Performance Contractors               | 3,500            | 9           | 1.37                                                     | Shaw International, Inc               | 9           |
| Baton Rouge General Medical Center    | 3,000            | 10          | 1.17                                                     | West TeleService                      | 10          |
|                                       | <u>74,323</u>    |             | <u>29.03 %</u>                                           |                                       |             |

(1) Number of employees not available for 2001. Information was previously provided by Louisiana Department of Labor.

(2) Source 2010: Baton Rouge Area Chamber estimates  
Louisiana Department of State Civil Service  
East Baton Rouge Parish School System

**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> |                 |                 |                 |
|-----------------------------------------|-----------------------------------------------------------------|-----------------|-----------------|-----------------|
|                                         | <u>2010</u>                                                     | <u>2009</u>     | <u>2008</u>     | <u>2007</u>     |
| <b><u>GENERAL FUND:</u></b>             |                                                                 |                 |                 |                 |
| City Constable                          | 40.00                                                           | 40.00           | 40.00           | 40.00           |
| City Court and City Court Judicial      | 157.63                                                          | 157.63          | 152.63          | 145.50          |
| 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                  | 5.00                                                            | 5.00            | 5.00            | 5.00            |
| EMS - Prison Medical Services           | 36.00                                                           | 35.00           | 35.00           | 33.00           |
| Finance                                 | 125.00                                                          | 125.00          | 119.00          | 112.00          |
| Fire - (City Fire Department Only)      | 610.00                                                          | 610.00          | 610.00          | 588.00          |
| Human Development & Services            | 8.75                                                            | 8.75            | 8.75            | 8.75            |
| Human Resources                         | 38.00                                                           | 39.00           | 39.00           | 39.00           |
| Information Services                    | 45.00                                                           | 44.00           | 44.00           | 42.00           |
| Juvenile Services                       | 84.00                                                           | 84.00           | 84.00           | 83.00           |
| Mayor-President                         | 15.00                                                           | 16.00           | 16.00           | 15.00           |
| Municipal Fire & Police Civil Service   | 1.00                                                            | 1.00            | 1.00            | 1.00            |
| Parish Attorney                         | 95.00                                                           | 94.50           | 100.00          | 99.00           |
| Planning Commission                     | 27.00                                                           | 27.00           | 27.00           | 26.00           |
| Police (City Police Only)               | 886.00                                                          | 886.00          | 885.00          | 840.00          |
| Public Information Office               | 3.00                                                            | 3.00            | 3.00            | 3.00            |
| Public Works                            | 692.00                                                          | 697.40          | 699.10          | 679.10          |
| Purchasing                              | 13.00                                                           | 13.00           | 13.00           | 13.00           |
| <b>TOTAL GENERAL FUND</b>               | <u>2,942.93</u>                                                 | <u>2,947.83</u> | <u>2,943.03</u> | <u>2,833.90</u> |
| <b><u>SPECIAL FUNDS:</u></b>            |                                                                 |                 |                 |                 |
| <b>Major Funds:</b>                     |                                                                 |                 |                 |                 |
| Library Board of Control Fund           | 335.00                                                          | 319.25          | 318.25          | 313.25          |
| Grants Fund                             | 407.23                                                          | 375.48          | 428.94          | 417.98          |
| Comprehensive Sewerage System Fund      | 326.40                                                          | 328.20          | 329.40          | 331.90          |
| G. B. R. Airport District Fund          | 84.00                                                           | 93.00           | 91.00           | 91.00           |
| Solid Waste Collection Fund             | 6.00                                                            | 6.00            | 21.10           | 21.00           |
| Solid Waste Disposal Facility           | 22.60                                                           | 15.40           | 13.40           | 10.00           |
| <b>Non-Major Funds:</b>                 |                                                                 |                 |                 |                 |
| Animal Control and Rescue Center        | 32.00                                                           | 31.00           | 31.00           | 21.00           |
| Central Garage                          | 45.00                                                           | 45.00           | 45.00           | 45.00           |
| City Constable Court Costs Fund         | 5.00                                                            | 5.00            | 5.00            | 4.00            |
| Downtown Development District           | 4.00                                                            | 4.00            | 4.00            | 4.00            |
| Emergency Medical Services              | 166.00                                                          | 165.00          | 164.00          | 162.00          |
| Employees' Retirement System            | 12.00                                                           | 12.00           | 12.00           | 12.00           |
| E.B.R. Parish Communications District   | 47.00                                                           | 47.00           | 47.00           | 47.00           |
| Gaming Enforcement Division             | 2.00                                                            | 2.00            | 1.00            | 1.00            |
| G. B. R. Parking Authority              | 9.00                                                            | 9.00            | 9.00            | 9.00            |
| Mosquito Abatement and Rodent Control   | 33.00                                                           | 31.00           | 31.00           | 31.00           |
| Parish Street Maintenance               | 3.00                                                            | 3.00            | 3.00            | 3.00            |
| <b>TOTAL SPECIAL FUNDS</b>              | <u>1,539.23</u>                                                 | <u>1,491.33</u> | <u>1,554.09</u> | <u>1,524.13</u> |
| <b>TOTAL ALL FUNDS</b>                  | <u>4,482.16</u>                                                 | <u>4,439.16</u> | <u>4,497.12</u> | <u>4,358.03</u> |

(1) The Coroner became a separate agency in 2001, 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

| 2006            | 2005            | 2004            | 2003            | 2002            | 2001            |
|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| 40.00           | 40.00           | 40.00           | 40.00           | 40.00           | 40.00           |
| 144.50          | 144.50          | 144.50          | 144.50          | 146.00          | 146.00          |
| 20.55           | 20.55           | 20.55           | 20.55           | 20.55           | 20.55           |
| --              | 12.50           | 13.50           | 13.50           | 13.50           | 19.50           |
| 41.00           | 41.00           | 41.00           | 41.00           | 41.00           | 44.00           |
| 5.00            | 5.00            | 5.00            | 6.00            | 6.00            | 6.00            |
| 33.00           | 33.00           | 33.00           | 33.00           | 33.00           | 33.00           |
| 111.00          | 111.00          | 111.00          | 111.00          | 111.00          | 120.00          |
| 582.00          | 581.00          | 581.00          | 582.00          | 583.00          | 585.00          |
| 9.50            | 8.92            | 8.50            | 8.50            | 9.50            | 10.50           |
| 36.00           | 37.75           | 41.75           | 42.00           | 41.00           | 47.00           |
| 36.00           | 34.00           | 34.00           | 33.00           | 33.00           | 33.00           |
| 82.00           | 82.00           | 85.00           | 85.00           | 85.00           | 85.00           |
| 15.00           | 11.00           | 10.00           | 9.00            | 9.00            | 10.00           |
| 1.00            | 1.00            | 1.00            | 1.00            | 1.00            | 1.00            |
| 92.50           | 99.00           | 95.00           | 95.00           | 97.50           | 100.50          |
| 22.00           | 22.00           | 22.00           | 22.00           | 22.00           | 22.00           |
| 837.00          | 836.00          | 836.00          | 837.00          | 837.00          | 840.00          |
| 3.00            | 3.00            | 3.00            | 3.00            | 4.00            | 3.00            |
| 647.00          | 667.00          | 667.00          | 670.00          | 678.00          | 704.00          |
| 13.00           | 13.00           | 13.00           | 13.00           | 14.00           | 20.00           |
| <u>2,771.05</u> | <u>2,803.22</u> | <u>2,805.80</u> | <u>2,810.05</u> | <u>2,825.05</u> | <u>2,890.05</u> |
| 306.75          | 303.75          | 268.00          | 268.00          | 261.50          | 261.50          |
| 416.19          | 332.43          | 322.09          | 324.31          | 329.11          | 306.79          |
| 336.00          | 341.00          | 342.00          | 342.00          | 342.00          | 351.00          |
| 89.00           | 88.73           | 88.73           | 87.73           | 85.00           | 79.73           |
| 21.00           | --              | --              | --              | --              | --              |
| 10.00           | 10.00           | 9.00            | 9.00            | 9.00            | 10.00           |
| 20.00           | 19.00           | 19.00           | 19.00           | 18.00           | 18.00           |
| 45.00           | 45.00           | 45.00           | 45.00           | 45.00           | 46.00           |
| 4.00            | 4.00            | 9.00            | 9.00            | 9.00            | 9.00            |
| 4.00            | 4.00            | 4.00            | 4.00            | 4.00            | 4.00            |
| 150.00          | 137.00          | 137.00          | 136.00          | 135.00          | 135.00          |
| 12.00           | 12.00           | 13.00           | 12.00           | 12.00           | 13.00           |
| 47.00           | 37.50           | 37.50           | 37.50           | 33.50           | 33.50           |
| 1.00            | 1.00            | 1.00            | 1.00            | 2.00            | 2.00            |
| 9.00            | 9.00            | 9.00            | 9.00            | 9.00            | 9.00            |
| 31.00           | 31.00           | 31.00           | 30.00           | 28.00           | 27.00           |
| 3.00            | 3.00            | 3.00            | 1.00            | 1.00            | 1.00            |
| <u>1,504.94</u> | <u>1,378.41</u> | <u>1,338.32</u> | <u>1,334.54</u> | <u>1,323.11</u> | <u>1,306.52</u> |
| <u>4,275.99</u> | <u>4,181.63</u> | <u>4,144.12</u> | <u>4,144.59</u> | <u>4,148.16</u> | <u>4,196.57</u> |

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

|                                                           | FISCAL YEAR |             |             |               |
|-----------------------------------------------------------|-------------|-------------|-------------|---------------|
|                                                           | 2010        | 2009        | 2008        | 2007          |
| <b>Function:</b>                                          |             |             |             |               |
| <b>Public Safety:</b>                                     |             |             |             |               |
| Police                                                    |             |             |             |               |
| Physical arrests                                          | 28,114      | 27,158      | 26,158      | 26,782 (2)    |
| Parking violations                                        | 19,554      | 19,759      | 22,649      | 25,036        |
| Traffic violations (4)                                    | 75,677      | 87,509      | 84,882      | 89,131        |
| Fire                                                      |             |             |             |               |
| Number of responses                                       | 29,939      | 28,723      | 28,280      | 26,564        |
| Inspections                                               | 15,174      | 15,689      | 19,199      | 16,818        |
| Emergency Medical Services                                |             |             |             |               |
| Number of emergency responses                             | 49,184      | 48,490      | 50,453      | 48,419        |
| Number of patient transports                              | 29,712      | 28,081      | 26,431      | 26,432        |
| Communications district                                   |             |             |             |               |
| Number of 911 calls (in thousands)                        | 340,000     | 353,169     | 365,850     | 347,536       |
| <b>Transportation</b>                                     |             |             |             |               |
| Parish street maintenance program                         |             |             |             |               |
| Number of miles of new                                    | --          | 2           | 4           | 11            |
| Rehab streets and roads                                   | 25          | 17          | 24          | 29            |
| Number of potholes repaired                               | 1,731       | 2,707       | 2,791       | 3,448         |
| Airport                                                   |             |             |             |               |
| Number of enplanements                                    | 390,847     | 356,140     | 433,135     | 491,836       |
| <b>Sanitation:</b>                                        |             |             |             |               |
| Wastewater                                                |             |             |             |               |
| Average daily sewerage treatment<br>(millions of gallons) | 23,211      | 23,603      | 21,610      | 22,559        |
| Solid Waste Disposal                                      |             |             |             |               |
| Average daily tonnage accepted at<br>Landfill (6)         | 1,526       | 1,562       | 1,562       | 1,490         |
| <b>Administration Office and Boards</b>                   |             |             |             |               |
| Construction Permits                                      |             |             |             |               |
| Total Number of Permits issued                            | 22,565      | 21,649      | 24,835      | 27,312        |
| Total Valuation                                           | 710,536,043 | 375,597,425 | 666,743,993 | 1,068,749,146 |
| <b>Culture-Recreation</b>                                 |             |             |             |               |
| Libraries                                                 |             |             |             |               |
| Total registered borrowers                                | 410,109     | 393,812     | 386,181     | 366,065       |
| Total items circulated                                    | 2,392,827   | 2,284,918   | 2,231,974   | 2,307,630     |
| Total reference questions answered                        | 879,514     | 811,166     | 731,213     | 695,867       |
| New branch libraries opened                               | --          | --          | --          | 1             |

**Notes:**

- (1) Library card registration drive at public and private schools, malls, fairs, festivals, universities, etc.
- (2) Including arrest or summons, 2,734 Juveniles, 24,048 adults.
- (3) Through November 2005
- (4) Moving violations only
- (5) Increase in calls due to Hurricanes Katrina and Rita in 2005.
- (6) Tonnage without recycling. No adjustment for unscheduled closings of the landfill.
- (7) Road rehab reflects a reduction to 27% of the road sales tax money.



| FISCAL YEAR |             |             |             |             |             |
|-------------|-------------|-------------|-------------|-------------|-------------|
| 2006        | 2005        | 2004        | 2003        | 2002        | 2001        |
| 15,034      | 12,182 (3)  | 11,035      | 7,768       | 8,406       | 9,040       |
| 24,365      | 19,481 (3)  | 14,613      | 13,406      | 9,852       | 16,458      |
| 107,089     | 65,071 (3)  | 38,543      | 41,077      | 41,857      | 43,926      |
| 26,886      | 26,498      | 22,955      | 21,152      | 21,051      | 20,993      |
| 13,932      | 12,810      | 20,736      | 15,965      | 16,315      | 17,626      |
| 48,264      | 49,583      | 43,592      | 40,902      | 40,248      | 39,051      |
| 24,393      | 26,306      | 23,935      | 23,825      | 24,071      | 22,980      |
| 368,486     | 353,000 (5) | 311,000     | 310,000     | 343,000     | 348,000     |
| 4           | 10          | 2           | 6           | 5           | 6           |
| 24 (7)      | 40          | 45          | 46          | 49          | 51          |
| 1,247       | 165         | 242         | 202         | 177         | 218         |
| 534,709     | 523,417     | 375,412     | 362,766     | 380,503     | 379,843     |
| 21,534      | 22,251      | 26,169      | 22,046      | 23,513      | 22,432      |
| 1,438       | 1,379       | 1,434       | 1,551       | 1,621       | 1,600       |
| 26,910      | 26,845      | 3,552       | 3,579       | 3,059       | 3,180       |
| 911,708,204 | 592,858,669 | 520,072,323 | 473,740,644 | 436,218,938 | 403,576,108 |
| 341,179     | 316,977     | 289,681     | 288,616 (1) | 128,769     | 130,419     |
| 2,396,323   | 2,440,000   | 2,573,393   | 2,486,503   | 2,357,979   | 2,293,539   |
| 645,320     | 615,534     | 574,936     | 599,013     | 629,419     | 616,437     |
| --          | 3           | 1           | --          | 1           | 2           |

## Sources:

## City only:

Baton Rouge Police Department

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**

| <b>Major Programs</b>                  | FISCAL YEAR |        |        |        |
|----------------------------------------|-------------|--------|--------|--------|
|                                        | 2010        | 2009   | 2008   | 2007   |
| <b>General Government</b>              |             |        |        |        |
| Number of general government buildings | 10          | 10     | 10     | 10     |
| <b>Public Safety</b>                   |             |        |        |        |
| Number of police stations              | 5           | 5      | 5      | 5      |
| Police patrol units                    | 511         | 467    | 467    | 455    |
| Number of fire stations                | 19          | 19     | 19     | 19     |
| Fire trucks                            | 41          | 41     | 41     | 40     |
| Number of EMS stations                 | 13          | 12     | 12     | 12     |
| Ambulances                             | 21          | 21     | 21     | 21     |
| Correction facilities                  | 2           | 2      | 2      | 2      |
| <b>Transportation</b>                  |             |        |        |        |
| Miles of streets                       | 1,772       | 1,771  | 1,771  | 1,766  |
| Number of streetlights                 | 35,066      | 34,725 | 34,725 | 34,725 |
| Number of traffic signals              | 482         | 472    | 472    | 465    |
| <b>Sanitation</b>                      |             |        |        |        |
| Miles of sanitary sewers               | 1,780       | 1,778  | 1,778  | 1,773  |
| Miles of storm sewers                  | 100         | 98     | 98     | 93     |
| <b>Culture and Recreation</b>          |             |        |        |        |
| Number of library branches             | 13          | 13     | 13     | 13     |
| Number of community centers            | 6           | 6      | 6      | 6      |
| <b>Conservation and Development</b>    |             |        |        |        |
| Number of Headstart centers            | 7           | 7      | 7      | 7      |
| <b>Health and Welfare</b>              |             |        |        |        |
| 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 |        |        |        |        |        |
|-------------|--------|--------|--------|--------|--------|
| 2006        | 2005   | 2004   | 2003   | 2002   | 2001   |
| 10          | 10     | 10     | 10     | 10     | 10     |
| 5           | 5      | 5      | 5      | 5      | 5      |
| 398         | 789    | 774    | 632    | 503    | N/A    |
| 19          | 19     | 19     | 19     | 19     | 19     |
| 39          | 38     | 38     | 38     | 38     | 38     |
| 12          | 11     | 11     | 11     | 11     | 11     |
| 21          | 20     | 20     | 20     | 20     | 20     |
| 2           | 2      | 2      | 2      | 2      | 2      |
| 1,757       | 1,753  | 1,743  | 1,741  | 1,735  | 1,730  |
| 34,725      | 34,725 | 34,725 | 34,725 | 34,508 | 34,508 |
| 468         | 463    | 458    | 453    | 448    | 443    |
| 1,764       | 1,759  | 1,748  | 1,744  | 1,738  | 1,731  |
| 82          | 78     | 64     | 61     | 54     | 48     |
| 13          | 13     | 13     | 13     | 13     | 13     |
| 6           | 6      | 6      | 6      | 6      | 6      |
| 7           | 7      | 7      | 5      | 5      | 5      |
| 7           | 7      | 7      | 7      | 7      | 7      |

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

EXHIBIT H - 23

**SCHEDULE OF FUNDING PROGRESS**

| <u>Actuarial<br/>Valuation<br/>Date</u> | <u>Actuarial<br/>Value of<br/>Assets<br/>(a)</u> | <u>Actuarial<br/>Accrued<br/>Liability (AAL)<br/>--Entry Age<br/>(b)</u> | <u>Unfunded<br/>AAL<br/>(UAAL)<br/>(b-a)</u> | <u>Funded<br/>Ratio<br/>(a/b)</u> | <u>Covered<br/>Payroll<br/>(c)</u> | <u>UAAL as a<br/>Percentage of<br/>Covered<br/>Payroll<br/>(b-a)/c</u> |
|-----------------------------------------|--------------------------------------------------|--------------------------------------------------------------------------|----------------------------------------------|-----------------------------------|------------------------------------|------------------------------------------------------------------------|
| 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                                                                  |
| 12/31/04                                | 883,663,240                                      | 1,057,269,629                                                            | 173,606,389                                  | 83.6                              | 109,887,349                        | 158.0                                                                  |
| 12/31/03                                | 847,227,425                                      | 985,671,695                                                              | 138,444,270                                  | 86.0                              | 106,240,559                        | 130.3                                                                  |
| 12/31/02                                | 818,150,788                                      | 947,726,617                                                              | 129,575,829                                  | 86.3                              | 101,339,785                        | 127.9                                                                  |
| 12/31/01                                | 813,977,773                                      | 902,821,264                                                              | 88,843,491                                   | 90.2                              | 102,793,456                        | 86.4                                                                   |

**CPERS TRUST  
SIGNIFICANT ACTUARIAL ASSUMPTIONS**

|                               |                                                                                                                                                                                                                                                                               |
|-------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Valuation date                | December 31, 2010                                                                                                                                                                                                                                                             |
| Valuation Method              | Individual Entry Age Normal Actuarial Cost<br>Method with unfunded Actuarial Accrued Liability (4)                                                                                                                                                                            |
| Amortization method           | Level percentage of payroll, 30 year open<br>amortization method using payroll growth of 2.5%<br>per annum.                                                                                                                                                                   |
| Remaining amortization period | 30 years                                                                                                                                                                                                                                                                      |
| Asset valuation method        | Market value as of January 1, 1996. Beginning<br>January 1, 1997. adjusted Market Value with 20%<br>unrealized gains (losses) recognized each year.<br>Beginning January 1, 2002, Expected Value<br>Method, with 20% of investment gains or (losses)<br>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