

COMPREHENSIVE ANNUAL FINANCIAL REPORT



**For The Year Ended
December 31, 2008**

**The Consolidated Government
of the City of Baton Rouge and
Parish of East Baton Rouge,
Louisiana**

**Prepared by
Finance Department
Marsha J. Hanlon, Director**

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FOR THE YEAR ENDED DECEMBER 31, 2008**

TABLE OF CONTENTS

**Exhibit Page
Number**

INTRODUCTORY SECTION

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

FINANCIAL SECTION

Independent Auditors' Report		1
Management's Discussion and Analysis		3
 Basic Financial Statements:		
Government-wide Financial Statements:		
Statement of Net Assets	A-1	19
Statement of Activities	A-2	20
 Fund Financial Statements:		
Governmental Funds:		
Balance Sheet	A-3	22
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Assets ..	A-4	24
Statement of Revenues, Expenditures, and Changes in Fund Balances	A-5	26
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	A-6	28
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - General Fund	A-7	29
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - Library Board of Control Special Revenue Fund	A-8	35
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - Grants Special Revenue Fund	A-9	36
 Proprietary Funds:		
Statement of Net Assets	A-10	42
Statement of Revenues, Expenses, and Changes in Fund Net Assets	A-11	46
Statement of Cash Flows	A-12	48
 Fiduciary Funds:		
Statement of Fiduciary Net Assets	A-13	52
Statement of Changes in Fiduciary Net Assets	A-14	53
 Discretely Presented Component Units:		
Combining Statement of Net Assets	A-15	54
Combining Statement of Activities	A-16	58
Notes to the Financial Statements	A-17	63
 Required Supplementary Information:		
Other Postemployment Benefits - Schedule of Funding Progress	A-18	141
Other Postemployment Benefits - Schedule of Employer Contributions	A-18	141

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FOR THE YEAR ENDED DECEMBER 31, 2008**

TABLE OF CONTENTS

	<u>Exhibit</u>	<u>Page Number</u>
<u>FINANCIAL SECTION (CONTINUED)</u>		
Combining and Individual Fund Statements and Schedules:		
Nonmajor Governmental Funds:		
Combining Balance Sheet	B-1	146
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	B-2	152
Schedules of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual:		
Capital Projects Fund - From Inception	B-3	158
Juror Compensation Special Revenue Fund	B-4	159
City Constable Court Costs Special Revenue Fund	B-5	160
Mosquito Abatement and Rodent Control Special Revenue Fund	B-6	161
Downtown Development District Special Revenue Fund	B-7	162
Gaming Enforcement Division Special Revenue Fund	B-8	163
City Court Judicial Building Special Revenue Fund	B-9	164
Animal Control Center Special Revenue Fund	B-10	165
Federal Forfeited Property Special Revenue Fund	B-11	166
East Baton Rouge Parish Communications District Special Revenue Fund	B-12	167
Emergency Medical Services Special Revenue Fund	B-13	168
Baton Rouge Fire Department Pay Enhancement Fund	B-14	169
Consolidated Road Lighting District No. 1 Special Revenue Fund	B-15	170
Parish Transportation Special Revenue Fund	B-16	171
Parish Beautification Special Revenue Fund	B-17	172
Parish Street Maintenance Special Revenue Fund	B-18	173
Consolidated Garbage Service District No. 1 Special Revenue Fund	B-19	174
Capitol House Economic Development District Special Revenue Fund	B-20	175
City Sales Tax Bonds Debt Service Fund	B-21	176
Parish Sales Tax Bonds Debt Service Fund	B-22	177
Taxable Refunding Bonds Debt Service Fund	B-23	178
Road and Street Improvement Sales Tax Bonds Debt Service Fund	B-24	179
Excess Revenue and Limited Tax Debt Service Fund	B-25	180
Nonmajor Enterprise Funds:		
Combining Statement of Net Assets	C-1	182
Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets	C-2	184
Combining Statement of Cash Flows	C-3	185
Internal Service Funds:		
Combining Statement of Net Assets	D-1	188
Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets	D-2	189
Combining Statement of Cash Flows	D-3	190
Nonmajor Component Units		
Fire Protection Districts:		
Balance Sheet	E-1	192
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Assets ..	E-2	193
Statement of Revenues, Expenditures, and Changes in Fund Balances	E-3	194
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	E-4	195
Schedules of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual:		
District No. 1 Fire Protection District	E-5	196
Brownsfield Fire Protection District	E-6	197
Chaneyville Fire Protection District	E-7	198

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FOR THE YEAR ENDED DECEMBER 31, 2008**

TABLE OF CONTENTS

**Exhibit Page
Number**

FINANCIAL SECTION (CONTINUED)

Combining and Individual Fund Statements and Schedules (Continued):		
Nonmajor Component Units (Continued):		
Fire Protection Districts (Continued):		
Schedules of Revenues, Expenditures, and Changes in Fund Balances -		
Budget and Actual (Continued):		
Pride Fire Protection District	E-8	199
Alsen - St. Irma Lee Fire Protection District	E-9	200
Crime Prevention Districts:		
Balance Sheet	E-10	201
Statement of Revenues, Expenditures, and Changes in Fund Balances	E-11	202
Schedules of Revenues, Expenditures, and Changes in Fund Balances -		
Budget and Actual:		
Concord Estates Crime Prevention District	E-12	203
Capital Assets Used in the Operation of Governmental Funds:		
Comparative Schedules By Source	F-1	206
Schedule By Function and Activity	F-2	207
Schedule of Changes By Function and Activity	F-3	208
Schedules (Supplementary Financial Information):		
Combined Schedule of Cash, Cash Equivalents and Investments	G-1	210
Employees' Retirement System:		
Revenue by Source and Expenses by Type	G-2	213
Schedules of Funding Progress and Employer Contributions	G-3	214

STATISTICAL SECTION (UNAUDITED)

Financial Trends Information:		
Net Assets by Component, Last Eight Fiscal Years	H-1	216
Changes in Net Assets, Last Eight Fiscal Years	H-2	218
Governmental Activities Tax Revenues By Source, Last Eight Fiscal Years	H-3	222
Fund Balances of Governmental Funds, Last Ten Fiscal Years	H-4	224
Changes in Fund Balances of Governmental Funds, Last Ten Fiscal Years	H-5	226
Tax Revenues By Source, Governmental Funds, Last Ten Fiscal Years	H-6	228
Revenue Capacity Information:		
Assessed and Estimated Actual Value of Taxable Property, Last Ten Years	H-7	230
Property Tax Rates and Tax Levies - Direct and Overlapping Governments, Last Ten Years	H-8	232
Principal Property Taxpayers, Current Year and Nine Years Ago	H-9	234
Property Tax Levies and Collections, Last Ten Years	H-10	235
Sales Tax Revenues, Last Ten Fiscal Years	H-11	236
Taxable Sales by Category, General Sales and Use Tax, Last Nine Fiscal Years	H-12	238

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FOR THE YEAR ENDED DECEMBER 31, 2008**

TABLE OF CONTENTS

	<u>Exhibit</u>	<u>Page Number</u>
<u>STATISTICAL SECTION (UNAUDITED) (CONTINUED)</u>		
Debt Capacity Information:		
Ratios of Outstanding Debt by Type, Last Ten Fiscal Years	H-13	240
Ratios of General Bonded Debt Outstanding, Last Ten Fiscal Years	H-14	242
Direct and Overlapping Governmental Activities Debt, as of December 31, 2008	H-15	244
Legal Debt Margin Calculation, General Obligation Debt, Last Ten Years	H-16	246
Pledged Revenue Coverage, Last Ten Fiscal Years	H-17	248
Demographic and Economic Information:		
Demographic and Economic Statistics, Last Ten Calendar Years	H-18	250
Principal Employers, Current Year and Nine Years Ago	H-19	251
Operating Information:		
Full-Time Equivalent City-Parish Employees by Fund/Department, Last Ten Fiscal Years	H-20	252
Operating Indicators by Function/Program, Last Ten Fiscal Years	H-21	254
Capital Asset Statistics by Function/Program, Last Ten Fiscal Years	H-22	256

SINGLE AUDIT SECTION

Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards		261
Independent Auditors' Report on Compliance with Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance with OMB Circular A-133		263
Summary Schedule of Expenditures of Federal Awards		267
Schedule of Expenditures of Federal Awards		
Governmental Activities	Schedule A	268
Business Type Activities	Schedule B	275
Notes to Schedule of Expenditures of Federal Awards		276
Schedule of Findings and Questioned Costs		277
Summary Schedule of Prior Year Findings and Questioned Costs		287
Data Collection Form (Standard Form SF-SAC) - Supplementary Information		297
Independent Auditors' Report on Compliance with Requirements Applicable to the Passenger Facility Charge Program and on Internal Control Over Compliance		307
Schedule of Passenger Facility Charges Revenues and Disbursements		310