

COMPREHENSIVE ANNUAL FINANCIAL REPORT



**For The Year Ended
December 31, 2005**

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

**Prepared by
Finance Department
David M. Medlin, CPA, Director**

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FOR THE YEAR ENDED DECEMBER 31, 2005**

TABLE OF CONTENTS

	<u>Exhibit</u>	<u>Page Number</u>
<u>INTRODUCTORY SECTION</u>		
Letter of Transmittal		v
Certificate of Achievement for Excellence in Financial Reporting		xiii
Principal Officials		xiv
Organizational Charts		xvi
<u>FINANCIAL SECTION</u>		
Independent Auditors' Report		1
Management's Discussion and Analysis		3
Basic Financial Statements:		
Government-wide Financial Statements:		
Statement of Net Assets	A-1	17
Statement of Activities	A-2	18
Fund Financial Statements:		
Governmental Funds:		
Balance Sheet	A-3	20
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Assets ...	A-4	22
Statement of Revenues, Expenditures, and Changes in Fund Balances	A-5	24
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	A-6	26
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - General Fund	A-7	27
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - Library Board of Control Special Revenue Fund	A-8	33
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - Grants Special Revenue Fund	A-9	34
Proprietary Funds:		
Statement of Net Assets	A-10	40
Statement of Revenues, Expenses, and Changes in Fund Net Assets	A-11	42
Statement of Cash Flows	A-12	43
Fiduciary Funds:		
Statement of Fiduciary Net Assets	A-13	45
Statement of Changes in Fiduciary Net Assets	A-14	46
Discretely Presented Component Units:		
Combining Statement of Net Assets	A-15	48
Combining Statement of Activities	A-16	56
Notes to the Financial Statements	A-17	61
Combining and Individual Fund Statements and Schedules:		
Nonmajor Governmental Funds:		
Combining Balance Sheet	B-1	134
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	B-2	140
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - From Inception - Capital Projects Fund	B-3	145

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FOR THE YEAR ENDED DECEMBER 31, 2005**

TABLE OF CONTENTS

FINANCIAL SECTION (CONTINUED)

	<u>Exhibit</u>	<u>Page Number</u>
Combining and Individual Fund Statements and Schedules (Continued):		
Nonmajor Governmental Funds (Continued):		
Schedules of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Continued):		
Juror Compensation Special Revenue Fund	B-4	146
City Constable Court Costs Special Revenue Fund	B-5	147
Mosquito Abatement and Rodent Control Special Revenue Fund	B-6	148
Downtown Development District Special Revenue Fund	B-7	149
Gaming Enforcement Division Special Revenue Fund	B-8	150
City Court Judicial Building Special Revenue Fund	B-9	151
Animal Control Center Special Revenue Fund	B-10	152
Federal Forfeited Property Special Revenue Fund	B-11	153
East Baton Rouge Parish Communications District Special Revenue Fund	B-12	154
Emergency Medical Services Special Revenue Fund	B-13	155
Baton Rouge Fire Department Pay Enhancement Fund	B-14	156
Consolidated Road Lighting District No. 1 Special Revenue Fund	B-15	157
Parish Transportation Special Revenue Fund	B-16	158
Parish Street Maintenance Special Revenue Fund	B-17	159
Consolidated Garbage Service District No. 1 Special Revenue Fund	B-18	160
City Sales Tax Bonds Debt Service Fund	B-19	161
Parish Sales Tax Bonds Debt Service Fund	B-20	162
State and Local Government Securities Debt Service Fund	B-21	163
Taxable Refunding Bonds Debt Service Fund	B-22	164
Excess Revenue and Limited Tax Debt Service Fund	B-23	165
Nonmajor Enterprise Funds:		
Combining Statement of Net Assets	C-1	168
Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets	C-2	170
Combining Statement of Cash Flows	C-3	171
Internal Service Funds:		
Combining Statement of Net Assets	D-1	174
Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets	D-2	175
Combining Statement of Cash Flows	D-3	176
Fiduciary Funds - Pension Trust Funds:		
Combining Statement of Fiduciary Net Assets	E-1	178
Combining Statement of Changes in Fiduciary Net Assets	E-2	179
Capital Assets Used in the Operation of Governmental Funds:		
Comparative Schedules By Source	F-1	182
Schedule By Function and Activity	F-2	183
Schedule of Changes By Function and Activity	F-3	184
Nonmajor Component Units - Fire Protection Districts:		
Balance Sheet	G-1	186
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Assets	G-2	187
Statement of Revenues, Expenditures, and Changes in Fund Balances	G-3	188
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	G-4	189

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FOR THE YEAR ENDED DECEMBER 31, 2005**

TABLE OF CONTENTS

	<u>Exhibit</u>	<u>Page Number</u>
<u>FINANCIAL SECTION (CONTINUED)</u>		
Combining and Individual Fund Statements and Schedules (Continued):		
Nonmajor Component Units - Fire Protection Districts (Continued):		
Schedules of Revenues, Expenditures, and Changes in Fund Balances -		
Budget and Actual:		
Brownsfield Fire Protection District	G-5	190
Chaneyville Fire Protection District	G-6	191
Pride Fire Protection District	G-7	192
Alsen - St. Irma Lee Fire Protection District	G-8	193
Schedules (Supplementary Financial Information):		
Combined Schedule of Cash, Cash Equivalents and Investments	H-1	196
Employees' Retirement System:		
Revenue by Source and Expenses by Type	H-2	199
Schedules of Funding Progress and Employer Contributions	H-3	200
<u>STATISTICAL SECTION (UNAUDITED)</u>		
Financial Trends Information:		
Net Assets by Component, Last Five Fiscal Years	I-1	203
Changes in Net Assets, Last Five Fiscal Years	I-2	204
Governmental Activities Tax Revenues By Source, Last Five Fiscal Years	I-3	206
Fund Balances of Governmental Funds, Last Ten Fiscal Years	I-4	208
Changes in Fund Balances of Governmental Funds, Last Ten Fiscal Years	I-5	210
Tax Revenues By Source, Governmental Funds, Last Ten Fiscal Years	I-6	212
Revenue Capacity Information:		
Assessed and Estimated Actual Value of Taxable Property, Last Ten Years	I-7	214
Property Tax Rates and Tax Levies - Direct and Overlapping Governments, Last Ten Years	I-8	216
Principal Property Taxpayers, Current Year and Nine Years Ago	I-9	218
Property Tax Levies and Collections, Last Ten Years	I-10	219
Sales Tax Revenues, Last Ten Fiscal Years	I-11	220
Taxable Sales by Category, General Sales and Use Tax, Last Six Fiscal Years	I-12	221
Debt Capacity Information:		
Ratios of Outstanding Debt by Type, Last Eight Fiscal Years	I-13	222
Ratios of General Bonded Debt Outstanding, Last Eight Fiscal Years	I-14	224
Direct and Overlapping Governmental Activities Debt, as of December 31, 2005	I-15	226
Legal Debt Margin Calculation, General Obligation Debt, Last Ten Years	I-16	228
Pledged Revenue Coverage, Last Ten Fiscal Years	I-17	229
Demographic and Economic Information:		
Demographic and Economic Statistics, Last Ten Calendar Years	I-18	230
Principal Employers, Current Year and Nine Years Ago	I-19	231
Operating Information:		
Full-Time Equivalent City-Parish Employees by Fund/Department,		
Last Ten Fiscal Years	I-20	232
Operating Indicators by Function/Program, Last Ten Fiscal Years	I-21	234
Capital Asset Statistics by Function/Program, Last Ten Fiscal Years	I-22	236

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FOR THE YEAR ENDED DECEMBER 31, 2005**

TABLE OF CONTENTS

**Exhibit Page
Number**

SINGLE AUDIT SECTION

Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards		241
Independent Auditors' Report on Compliance with Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance with OMB Circular A-133		243
Summary Schedule of Expenditures of Federal Awards		245
Schedule of Expenditures of Federal Awards		
Governmental Activities	Schedule A	246
Business Type Activities	Schedule B	254
Notes to Schedule of Expenditures of Federal Awards		256
Schedule of Findings and Questioned Costs		257
Summary Schedule of Prior Year Findings and Questioned Costs		265
Data Collection Form (Standard Form SF-SAC) - Supplementary Information		271
Independent Auditors' Report on Compliance with Requirements Applicable to the Passenger Facility Charge Program and on Internal Control Over Compliance		279
Schedule of Passenger Facility Charges Revenues and Disbursements		282