

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FOR THE YEAR ENDED DECEMBER 31, 2017**

TABLE OF CONTENTS

**Exhibit Page
Number**

INTRODUCTORY SECTION

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

FINANCIAL SECTION

Independent Auditors' Report		1
Management's Discussion and Analysis		5
 Basic Financial Statements:		
Government-wide Financial Statements:		
Statement of Net Position	A-1	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 Position	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	36
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - Grants Special Revenue Fund	A-9	37
 Proprietary Funds:		
Statement of Net Position	A-10	42
Statement of Revenues, Expenses, and Changes in Fund Net Position	A-11	46
Statement of Cash Flows	A-12	48
 Fiduciary Funds:		
Statement of Fiduciary Net Position	A-13	52
Statement of Changes in Fiduciary Net Position	A-14	53
 Discretely Presented Component Units:		
Combining Statement of Net Position	A-15	54
Combining Statement of Activities	A-16	56
Notes to the Financial Statements	A-17	59
 Required Supplementary Information:		
Other Postemployment Benefits - Schedule of Funding Progress	A-18	149
Other Postemployment Benefits - Schedule of Employer Contributions	A-18	149
Schedule of Cost Sharing Proportionate Share of the Net Pension Liability	A-19	150
Schedule of Cost Sharing Plan Contributions	A-20	151
Schedule of Changes in Net Pension Liability and Related Ratios - Police Guarantee Trust ..	A-21	152
Schedule of Single Employer Plan Contributions - Police Guarantee Trust	A-22	153

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FOR THE YEAR ENDED DECEMBER 31, 2017**

TABLE OF CONTENTS

Exhibit Page
Number

FINANCIAL SECTION (CONTINUED)

Combining and Individual Fund Statements and Schedules:

Nonmajor Governmental Funds:

Combining Balance Sheet	B-1	158
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	B-2	166
Schedules of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual:		
Civil Juror Compensation Special Revenue Fund	B-3	174
Criminal Juror Compensation Special Revenue Fund	B-4	175
City Constable Court Costs Special Revenue Fund	B-5	176
Mosquito Abatement and Rodent Control Special Revenue Fund	B-6	177
Downtown Development District Special Revenue Fund	B-7	178
Gaming Enforcement Division Special Revenue Fund	B-8	179
East Baton Rouge Parish Council on Aging Special Revenue Fund	B-9	180
City Court Judicial Building Special Revenue Fund	B-10	181
Federal Forfeited Property Special Revenue Fund	B-11	182
East Baton Rouge Parish Communications District Special Revenue Fund	B-12	183
Emergency Medical Services Special Revenue Fund	B-13	184
Baton Rouge Fire Department Pay Enhancement Fund	B-14	185
District No. 1 Fire Protection District	B-15	186
Brownsfield Fire Protection District	B-16	187
Chaneyville Fire Protection District	B-17	188
Pride Fire Protection District	B-18	189
Alsen - St. Irma Lee Fire Protection District	B-19	190
Sobriety Court Special Revenue Fund	B-20	191
City Court Technology Fund	B-21	192
19 th Judicial District Court Off Duty Police Witness Special Revenue Fund	B-22	193
Consolidated Road Lighting District No. 1 Special Revenue Fund	B-23	194
Parish Transportation Special Revenue Fund	B-24	195
Parish Beautification Special Revenue Fund	B-25	196
Parish Street Maintenance Special Revenue Fund	B-26	197
Capitol House Economic Development District Special Revenue Fund	B-27	198
Lafayette-Main Economic Development District Special Revenue Fund	B-28	199
Dawnadele Economic Development District Special Revenue Fund	B-29	200
City Sales Tax Bonds Debt Service Fund	B-30	201
Parish Sales Tax Bonds Debt Service Fund	B-31	202
Taxable Refunding Bonds Debt Service Fund	B-32	203
Road and Street Improvement Debt Service Fund	B-33	204
LCDA Road and Street Improvement Project Debt Service Fund	B-34	205
Excess Revenue and Limited Tax Debt Service Fund	B-35	206

Nonmajor Enterprise Funds:

Combining Statement of Net Position	C-1	208
Combining Statement of Revenues, Expenses, and Changes in Fund Net Position	C-2	210
Combining Statement of Cash Flows	C-3	211

Internal Service Funds:

Combining Statement of Net Position	D-1	214
Combining Statement of Revenues, Expenses, and Changes in Fund Net Position	D-2	215
Combining Statement of Cash Flows	D-3	216

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FOR THE YEAR ENDED DECEMBER 31, 2017**

TABLE OF CONTENTS

**Exhibit Page
Number**

FINANCIAL SECTION (CONTINUED)

Fiduciary Funds:

Combining Statement of Fiduciary Net Position - Pension Trust Funds	E-1	218
Combining Statement of Changes in Fiduciary Net Position - Pension Trust Funds	E-2	219
Combining Statement of Fiduciary Assets and Liabilities - Agency Funds	E-3	220
Combining Statement of Changes in Assets and Liabilities - Agency Funds	E-4	221

Schedules (Supplementary Financial Information):

Combined Schedule of Cash, Cash Equivalents and Investments	F-1	224
Schedule of Compensation, Benefits and Other Payments to Mayor-President	F-2	227

STATISTICAL SECTION (UNAUDITED)

Financial Trends Information:

Net Position by Component, Last Ten Fiscal Years	G-1	230
Changes in Net Position, Last Ten Fiscal Years	G-2	232
Governmental Activities Tax Revenues By Source, Last Ten Fiscal Years	G-3	236
Fund Balances of Governmental Funds, Last Ten Fiscal Years	G-4	238
Changes in Fund Balances of Governmental Funds, Last Ten Fiscal Years	G-5	240
Tax Revenues By Source, Governmental Funds, Last Ten Fiscal Years	G-6	242

Revenue Capacity Information:

Assessed and Estimated Actual Value of Taxable Property, Last Ten Years	G-7	244
Property Tax Rates and Tax Levies - Direct and Overlapping Governments, Last Ten Years	G-8	246
Principal Property Taxpayers, Current Year and Nine Years Ago	G-9	248
Property Tax Levies and Collections, Last Ten Years	G-10	249
Sales Tax Revenues, Last Ten Fiscal Years	G-11	250
Taxable Sales by Category, General Sales and Use Tax, Last Ten Fiscal Years	G-12	252

Debt Capacity Information:

Ratios of Outstanding Debt by Type, Last Ten Fiscal Years	G-13	254
Ratios of General Bonded Debt Outstanding, Last Ten Fiscal Years	G-14	256
Direct and Overlapping Governmental Activities Debt, as of December 31, 2017	G-15	258
Legal Debt Margin Calculation, General Obligation Debt, Last Ten Years	G-16	259
Pledged Revenue Coverage, Last Ten Fiscal Years	G-17	260

Demographic and Economic Information:

Demographic and Economic Statistics, Last Ten Calendar Years	G-18	262
Principal Employers, Current Year and Nine Years Ago	G-19	263

Operating Information:

Full-Time Equivalent City-Parish Employees by Fund/Department, Last Ten Fiscal Years	G-20	264
Operating Indicators by Function/Program, Last Ten Fiscal Years	G-21	266
Capital Asset Statistics by Function/Program, Last Ten Fiscal Years	G-22	268

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FOR THE YEAR ENDED DECEMBER 31, 2017**

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		273
Independent Auditors' Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by OMB Circular A-133 and 2 CFR Part 200 of the Uniform Administrative Requirements		275
Summary Schedule of Expenditures of Federal Awards		279
Schedule of Expenditures of Federal Awards		
Governmental Activities	Schedule A	280
Business Type Activities	Schedule B	285
Notes to Schedule of Expenditures of Federal Awards		286
Schedule of Findings and Questioned Costs		288
Corrective Action Plan		306
Summary Schedule of Prior Year Findings and Questioned Costs		311
Independent Auditors' Report on Compliance with Requirements Applicable to the Passenger Facility Charge Program and on Internal Control Over Compliance		321
Schedule of Passenger Facility Charges Revenues and Disbursements		324