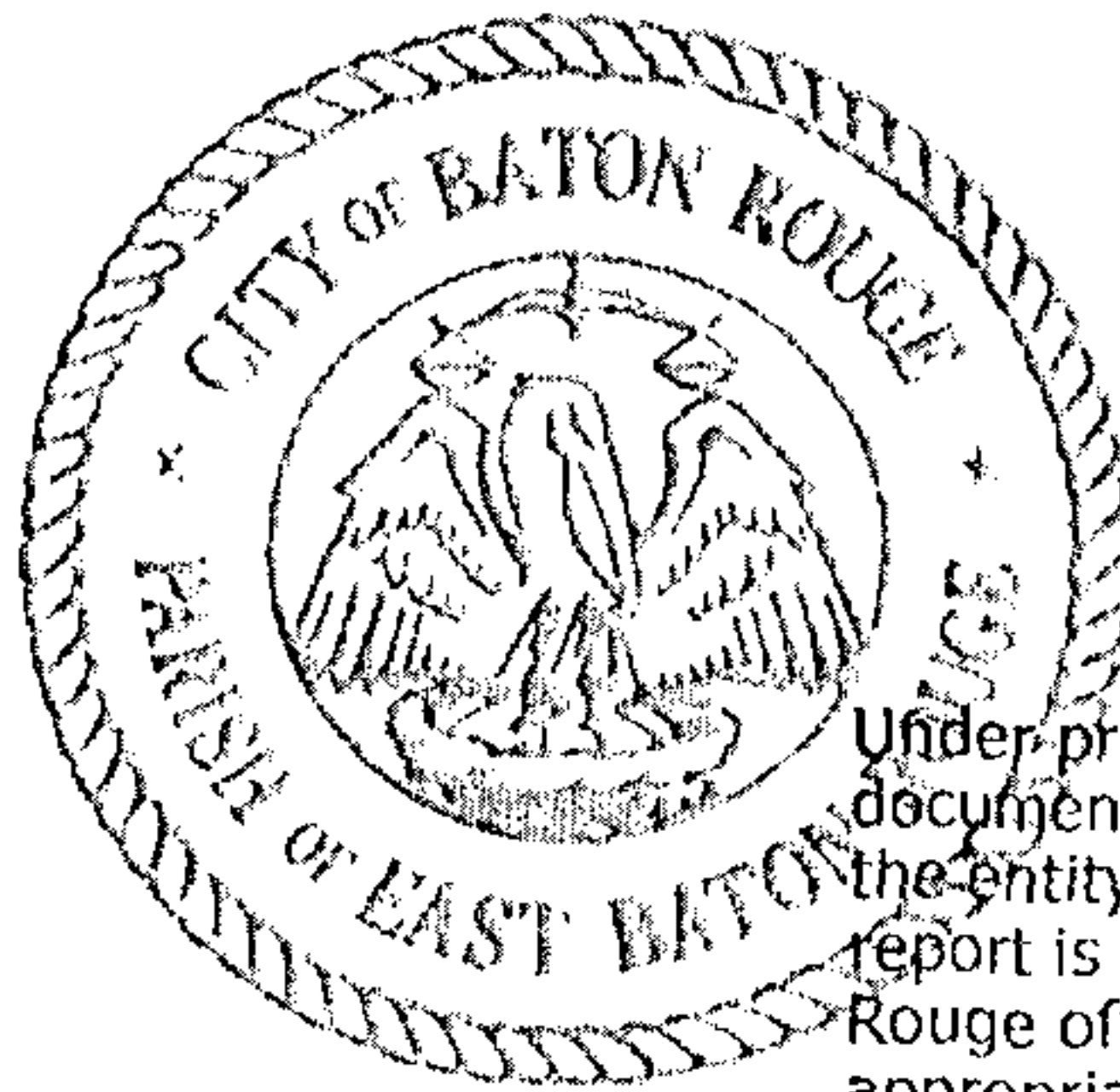


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GENERAL PURPOSE FINANCIAL STATEMENTS AND SINGLE AUDIT



Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 9-26-01

**For The Year Ended
December 31, 2000**

**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
GENERAL PURPOSE FINANCIAL STATEMENTS AND SINGLE AUDIT
FOR THE YEAR ENDED DECEMBER 31, 2000**

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**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
GENERAL PURPOSE FINANCIAL STATEMENTS AND SINGLE AUDIT
FOR THE YEAR ENDED DECEMBER 31, 2000**

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Parish of East Baton Rouge

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June 8, 2001

The Honorable Mayor-President
and Members of the Metropolitan Council
City of Baton Rouge
Parish of East Baton Rouge
Baton Rouge, Louisiana 70802

Dear Mayor-President and Council Members:

I am pleased to submit the General Purpose Financial Statements (GPFS) and Single Audit Report for the consolidated government of the City of Baton Rouge and Parish of East Baton Rouge (City-Parish) for the fiscal year ended December 31, 2000. The Accounting Division of the City-Parish Finance Department prepared this report in accordance with Generally Accepted Accounting Principles (GAAP). We believe the data, as presented, is accurate in all material respects; that it is presented in a manner designed to set forth fairly the financial position and results of operations of the City-Parish as measured by the financial activity of its various funds and account groups; and that disclosures necessary to enable readers to gain an understanding of City-Parish financial affairs have been included. Responsibility for the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the local government.

The GPFS and Single Audit Report is presented in three sections: introductory, financial, and single audit. The introductory section includes a table of contents and this letter of transmittal. The financial section includes the independent auditors' report on the general purpose financial statements. The government's Comprehensive Annual Financial Report (CAFR) is issued under separate cover and is available upon request to the Finance Department.

The City-Parish is required to undergo an annual single audit in conformance with the provisions of the Single Audit Act of 1996 and the U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Information related to this single audit—including the Schedule of Expenditures of Federal Awards, Standard Form SF-SAC, findings and recommendations, and the auditors' reports on the internal control structure and compliance with applicable laws and regulations—is included in the third section of this book..

A determination of the financial reporting entity to be included in this GPFS and Single Audit is made through the application of criteria established by the Governmental Accounting Standards Board (GASB), Statement 14. A complete explanation of the financial reporting entity is included in the Summary of Significant Accounting Policies in the Notes to Financial Statements.

The City-Parish financial reporting entity consists of the following:

- The Primary Government - This is the City-Parish (all funds under the auspices of the Mayor-President and the Metropolitan Council).
- Blended Component Unit - This is one organization that, although very closely related to the City-Parish, is legally separate, and whose financial statements are reported in this GPFS as if it were a part of the primary government.

- **Discrete Component Units** - These are several organizations that are less closely related than the blended component unit, but still have sufficient relationships that the City-Parish must report their financial statements separately in this GPFS.
- **Related Organizations** - These are organizations that have a sufficiently distant relationship to the City-Parish that their financial statements are not required to be presented in any manner with those of the City-Parish. However, footnote disclosure regarding these agencies is required in this GPFS.

The financial statements included in the GPFS are as follows:

<u>Name of Organization</u>	<u>Type of Unit</u>
▶ The City-Parish	Primary Government
▶ City of Baton Rouge and Parish of East Baton Rouge Employees' Retirement System	Blended Component Unit
▶ District Attorney of the Nineteenth Judicial District	Discrete Component Unit
▶ Nineteenth Judicial District Court	Discrete Component Unit
▶ East Baton Rouge Parish Family Court	Discrete Component Unit
▶ East Baton Rouge Parish Juvenile Court	Discrete Component Unit
▶ Nineteenth Judicial District Indigent Defender Board	Discrete Component Unit
▶ East Baton Rouge Parish Clerk of Court	Discrete Component Unit
▶ Capital Region Planning Commission	Discrete Component Unit
▶ East Baton Rouge Parish Coroner	Discrete Component Unit
▶ Parish Fire Protection Districts	Discrete Component Unit
▶ Capital Transportation Corporation	Discrete Component Unit

The City-Parish provides a full range of services to the general public including police and fire protection, emergency medical services, public works, public health and social services, public transportation, planning and zoning, economic development, an airport, construction and maintenance of streets and infrastructure, libraries, general administrative services, sewage treatment, and solid waste disposal.

ECONOMIC CONDITION AND OUTLOOK

The City of Baton Rouge is the state capital and the second largest city in Louisiana. It is located on the Mississippi River in the southeast region of the state and is a major center for commerce, industry, tourism, and many diverse cultural activities. The City is the principal home of two major state universities: Louisiana State University and Southern University. The North American Free Trade Agreement (NAFTA), approved by Congress in 1993, enables Baton Rouge, because of its location, to take economic advantage of one of the world's largest free trade zones.

A number of Fortune 500 companies engaged in oil refining, petrochemical processing, and wood products are found in the industrial corridor along the Mississippi River near Baton Rouge. These industries are major employers of Baton Rouge's labor force. Other important industries include government, construction, banking and financial services, insurance, real estate, and wholesale and retail trade.

According to the Louisiana Department of Labor, the annual average rate of local unemployment rose in 2000, as reflected in the following chart:

	<u>East Baton Rouge Parish</u>	<u>Baton Rouge MSA ⁽¹⁾</u>
1996	5.3	5.8
1997	5.1	5.3
1998	4.3	4.6
1999	3.7	4.0
2000 ⁽²⁾	4.2	4.8

⁽¹⁾ Metropolitan Statistical Area

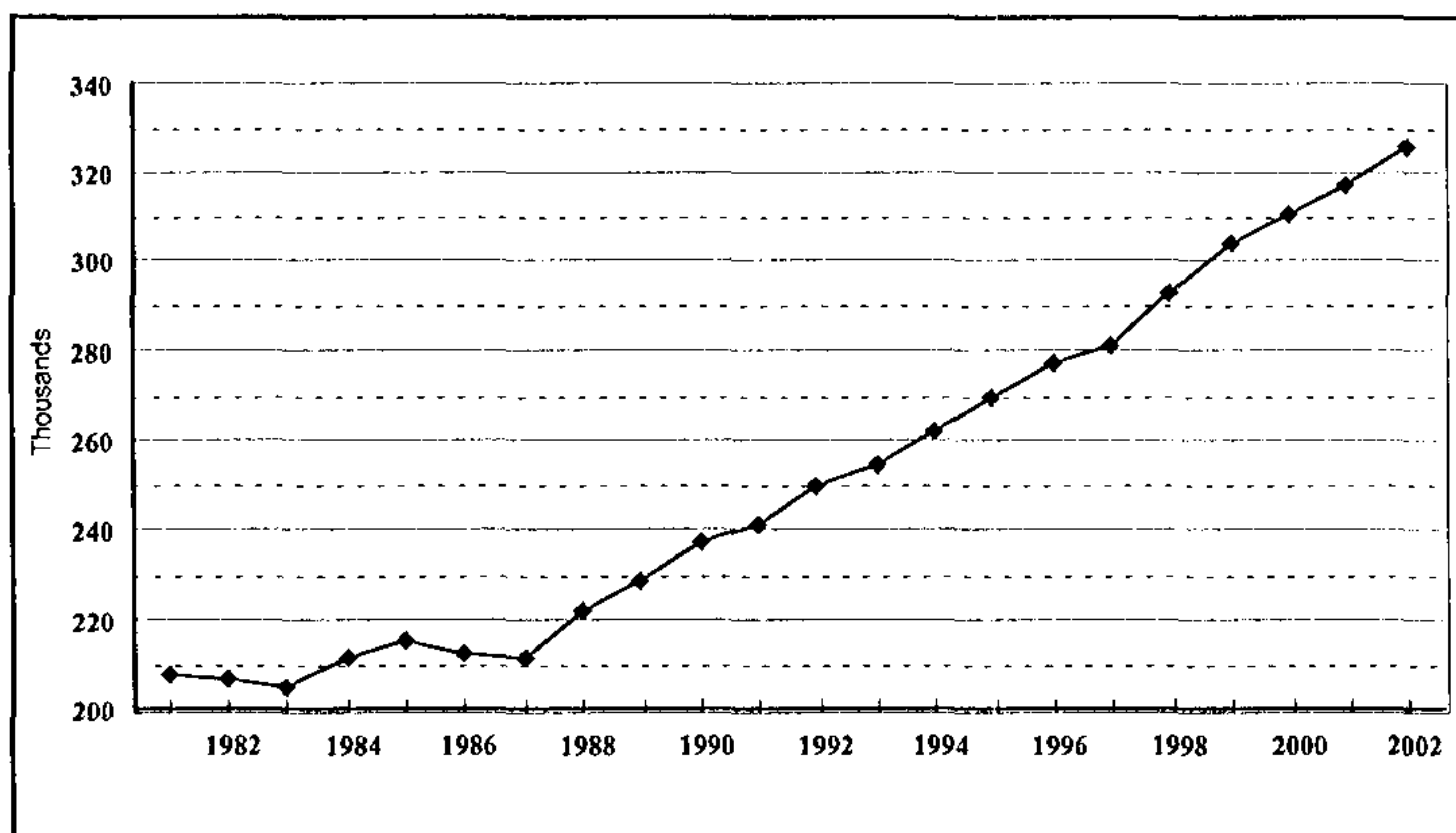
⁽²⁾ Preliminary Figures

The Louisiana Economic Outlook, published annually by the Colleges of Business Administration at Louisiana State University and at Southeastern Louisiana University, contained these comments in the September 2000 edition concerning local economic conditions:

The Baton Rouge MSA is comprised of four parishes . . . East Baton Rouge, West Baton Rouge, Ascension, and Livingston. As evident from [Figure 1], it has been the most consistently robust economy in the State over the past two decades. The Baton Rouge MSA has been setting employment records since 1988, adding 89,100 jobs over the past 13 years. That is over 6,800 jobs a year, the most envious performance among the State's eight MSAs.

FIGURE 1

BATON ROUGE MSA WAGE & SALARY EMPLOYMENT



The chemical industry has been the principal source of this extraordinary expansion. This MSA has the largest concentration of chemical industry activity in Louisiana. For example, in 1997 there were 62 plants in the 4-parish area employing 9,850 workers with an annual payroll of \$598 million. East Baton Rouge Parish (\$300.3 million) has the largest concentration of chemical industry wages in the state, and Ascension Parish (\$274.9 million) ranks number three. It was the dramatic expansion

in this industry, in response to a falling U.S. dollar in the late 1980s, that fueled much of Baton Rouge's remarkable expansion.

*. . . the chemical industry is very capital-intensive, and that means when it expands, so does the **industrial construction** sector. . . . the Baton Rouge MSA has an unusually high 12.4 percent of its workforce in the construction sector, a proportion only matched by Lake Charles . . . site of another major chemical concentration [See Figure 2].*

*Of course, **state government** is another major player in the Baton Rouge economy. The huge state capitol complex and two major state supported universities . . . LSU and Southern University . . . add significant dollars to the Baton Rouge economy.*

*The existence of the large universities has spawned the growth of a new, job-intensive industry in the area . . . **call centers**. These range in size from the relatively small Lakeline Direct with 20 employees to West Telecommunications with a workforce of 1,600. Universities provide a workforce agreeable to flexible schedules, and call center officials say the diction of Baton Rougeans is one that can be understood all over the country, adding to the appeal of this MSA.*

*As seen in [Figure 1] . . . , **The Louisiana Econometric Model (LEM)** is projecting 14,900 new jobs for the Baton Rouge MSA over the next two years. That represents annual growth rates in the 2.3-2.4% range, significantly better than the State as a whole. LEM has erred on the low side for the past couple of years in projecting job growth in Baton Rouge. We would not be at all surprised to find that these forecasts are too low as well.*

*. . . we are expecting much of this expansion to occur in the construction sector, especially **industrial construction**. Several factors are fueling this bright outlook.*

- Beginning in early 2002 refineries will begin the construction efforts to bring their plants into compliance with **Clean Air Act mandates for gasoline**. Officials with ExxonMobil Refinery in Baton Rouge—the largest refinery in the U.S.—tell us they will spend about \$250 million on this retrofit. Placid Refinery in West Baton Rouge Parish will also have to invest in this conversion.*
- Several **chemical plants** in the MSA have announced expansions to be carried out over the forecast period including: **BASF** - \$350 million; **Shell Chemical** - \$300 million; **Honeywell Specialty Chemicals** - \$75 million; **Vulcan Chemicals** - \$75 million; and **ExxonMobil Chemicals** - \$84 million. We expect more announcements in the future. Recovery among the Asian nations is causing them to consume their own products instead of dumping them in the U.S., which has improved both the demand and pricing pictures in chemicals, especially in the plastics area.*
- **Baton Rouge General Health** has applied for a 10-year property tax exemption to spend \$63 million to expand its site on Bluebonnet Boulevard.*
- A very significant expansion of the **Mall of Louisiana** is in the planning stage.*

*The **services sector** will be another engine for growth for Baton Rouge. Gains here will come from several sources.*

- *Planned expansions and retrofits in the chemical and refining industries is causing engineering firms to beef up their workforces. We are aware of one firm that plans to add at least 400 employees to its staff.*
- *Call centers continue both their expansions and new additions in the MSA. West Telecommunications, already at 1,600 workers, will rise to 4,000 over our forecast period. Convergys, providing service calls for Microsoft, American Express, and others, is planning a 1,000 person workforce in Bon Carre. Broadwing Communications, in United Plaza, will expand from 154 to about 300 over our forecast period. To some extent these gains are offset by the closure of Exterra Recovery and the Dillard's Credit Card Bank this past year. These closures will easily be offset by the expansions listed above.*
- *Baton Rouge is enjoying the birth of a relatively new sector to the MSA . . . data centers. The largest of these is Solid Systems which provides technical services to Internet companies. They will invest \$70 million in its site at Bon Carre and will initially hire about 130 people. Network Technology Group will target law firms and other small/medium size firms that want access to computer software using super-fast connections to the Internet. The firm has about 40 employees now and will grow to 159 by 2001. Appro Systems which provides computer programs and other technology for loan processing has started with 80 employees and has plans to expand to 400.*

Another source of new jobs for Baton Rouge should come from the projected success of the Shaw Group which is headquartered in Baton Rouge. Shaw will benefit from two phenomenon. One is the construction of an unusual number of gas-powered electricity generating plants. Shaw holds an important patent for bending pipe used in these plants. Secondly, Shaw will benefit from the merger of Entergy and Florida Power and Light. Shaw already had an arrangement with Entergy to work in the construction of Entergy's plants; now Shaw will pick up the FPL business as well.

A less certain possibility for Baton Rouge is that it, like other sites in Louisiana, is on the short list of locations being considered by ASA for its new maintenance facility. Even absent ASA's plant, the Baton Rouge MSA appears to have a very bright two years ahead. More record-setting should be racked up by 2002.

FIGURE 2

PERCENT OF EMPLOYMENT ORIGINATING IN VARIOUS SECTORS ACROSS LOUISIANA MSAs: JANUARY, 2000

Sector	Metropolitan Statistical Area								State-Wide
	Alexandria	Baton Rouge	Houma	Lafayette	Lake Charles	Monroe	New Orleans	Shreve./Boss.	
Mining	0.2	0.3	7.7	7.8	1.5	0.3	2.0	1.3	2.4
Construction	7.0	12.4	5.7	5.7	12.4	5.4	5.1	5.0	6.8
Manufacturing	6.4	8.0	10.3	9.2	12.8	11.2	7.9	10.7	9.9
Trans., Com., Public Util.	5.8	4.6	11.1	5.8	5.5	5.2	6.5	4.8	6.0
Trade	23.2	23.4	24.2	26.3	21.3	24.4	24.5	22.6	23.1
Fin., Insur., Real Est.	4.5	5.5	2.7	3.9	2.8	7.9	4.9	3.7	4.5
Services	29.4	25.8	19.4	26.5	28.4	27.8	31.9	32.7	27.9
Government	23.5	20.0	18.9	14.8	15.3	17.8	17.2	19.2	19.4
Total	100	100	100	100	100	100	100	100	100

MAJOR INITIATIVES

For the Year

In September 2000, the Baton Rouge Fire Department was notified by the Property Insurance Association of Louisiana that Baton Rouge, once again, maintained its **Class One fire rating**. This is the best fire rating possible and means that Baton Rouge homeowners will continue to be eligible for the lowest fire insurance premiums in the nation for the next five years. In 1980, the Baton Rouge Fire Department was the first department in the nation to be rated as Class One. The department has maintained this rating through reassessments in 1990, 1995, and 2000. The National Fire Protection Association recently released fire loss statistics for 1998, which indicate that the Baton Rouge fire death rate is far below the national average and the southern states' average. Average civilian deaths per million population for the period were 14.9 nationally, 18.4 in the South, and 8.5 in Baton Rouge.

On November 7, 2000, city taxpayers approved a **6-mill property tax to fund pay enhancements and benefits for municipal fire employees** of the Baton Rouge Fire Department. The tax is expected to generate approximately \$6.2 million annually and is effective for January 1, 2001.

On February 26, 2000, **637 municipal police employees were transferred from the City of Baton Rouge and Parish of East Baton Rouge Employees' Retirement System (CPERS) to the Municipal Police Employees' Retirement System of Louisiana (MPERS)**. The purpose of the transfer was to provide savings to the City-Parish through reduced retirement costs and to allow employees to avail themselves of the enhanced benefits in the statewide system including cost-of-living adjustments and lower employee contribution rates. This was accomplished by transferring the pension liability for participating members from CPERS to MPERS, while the related CPERS assets remained under the control of the CPERS board of trustees. The result was a net reduction in the unfunded accrued liability of CPERS and a corresponding reduction in the required employer contribution rate to CPERS. Additional savings were also realized because of lower employer contribution rates required by MPERS. The City of Baton Rouge assumed a financial obligation representing 60% of the pension liability that MPERS received as a result of the transfer. This obligation requires quarterly payments to MPERS in the amount of \$1,404,511 for 30 years. As a result of the transfer, municipal police employees in the Baton Rouge Police Department received \$174 per month in additional compensation. The pay adjustment was retroactive to February 26, 2000.

The City-Parish continued construction during 2000 on the **Advanced Traffic Management Facility**. This facility will integrate surveillance, incident detection, traffic control, motorist information, and emergency response into one management center for the Greater Baton Rouge metropolitan area. The 47,000-square-foot center is adjacent to the Greater Baton Rouge Airport and the Fire Department Administration and Training Facility. The building will house City-Parish agencies involved in public safety, communications, and emergency preparedness, as well as traffic control and incident management. This centralization will improve coordination among agencies and shorten response times to public safety and traffic emergencies. Total projected costs of approximately \$15 million (including equipment for the center) are being financed through a combination of federal funds, state funds, and participation in the Louisiana Community Development Authority (LCDA) Loan Program for local governments. Completion of the building is expected in the summer of 2001.

In May 1997, voters renewed a one-half percent sales and use tax that was first approved in 1990 for street and road purposes. The renewal ballot dedicated 60% of the estimated \$145 million five-year program for street construction, with the remaining 40% dedicated to the rehabilitation and maintenance of existing streets and roads. Over \$12.8 million of improvements funded through this program were capitalized in 2000.

A 32% increase in the parish-wide sewer user fee took effect January 1, 2000. The impact and use of this fee increase is discussed in the following section.

For the Future

The **Sanitary Sewer Overflow (SSO) Corrective Action Plan** was developed by an outside engineering firm and presented to the Mayor-President and Metropolitan Council in the fall of 1998.

The purpose of the SSO Corrective Action Plan is to: (1) protect the public health through the control of sewer overflows; (2) comply with national, state, and local laws; (3) develop a computerized model of the sanitary sewer collection system; (4) develop standard specifications and design criteria for rehabilitation and new construction; (5) determine the effectiveness of sewer rehabilitation through the collection of flow data; and (6) resolve infiltration issues to provide for future growth.

The study indicated that SSO problems are caused by a combination of inadequate system maintenance and insufficient conveyance capacity during wet weather conditions. Sufficient capacity does exist within the system to handle all dry-weather flows. The recommendations made by the firm to control SSOs include:

- Operations and Maintenance - Establish an improved preventive maintenance program. This was instituted by the City-Parish in August of 1998 and was continued during the 1999 and 2000 fiscal years at a cumulative cost of \$2.66 million since 1998. Annual appropriations in succeeding fiscal years will be made to continue this program.
- Sewer Rehabilitation - Rehabilitate existing sewer infrastructure in isolated areas. Emphasis is to be placed on prioritization of sewers for inspection, structural rehabilitation, and establishment of a cycle of inspection and renewal/replacement.
- Capital Improvements - Construct facilities to contain overflows until they can be released into the system for treatment. The objective is to avoid overloading the treatment plants during peak flow conditions.

From the U.S. Army Corps of Engineers' 1999 analysis, three alternate capital improvement plans have emerged as the most cost effective. Projected up-front capital costs for the three plans range from \$419 million to \$614 million over a 13- to 15-year construction period. The more expensive capital improvement plans are also the most cost efficient for operations. The Metropolitan Council will decide which of the above capital improvement alternatives is to be implemented. To begin the process of financing the SSO Corrective Action Plan, the council passed Ordinance 11542 on August 25, 1999. This ordinance authorized a 95% increase in sewer user fees to be phased in over a three-year period beginning with the 32% increase on January 1, 2000. Another 32% increase is planned for January 1, 2001, and a 31% increase is scheduled for January 1, 2002. Approximately \$43 million in ½ percent sewer sales tax revenue bonds were issued in 1999 to begin the SSO program. A **bond issue of approximately \$19 million** is proposed to be sold in 2001 to continue the program.

The City of Baton Rouge plans to issue approximately **\$22 million in Public Improvement Sales Tax Revenue Bonds** in the summer of 2001 for the purpose of constructing public facilities. More specifically, the Parish plans to use the proceeds of the bonds to (1) provide funds of approximately \$5 million to defease existing debt of the airport, and (2) pay a portion of the local match of approximately \$25 million on a \$50 million project for the expansion of the Riverside Centroplex (arena and convention center). The State of Louisiana has provided \$19 million in state capital outlay funds and is expected to provide another \$6 million for the project.

Department Focus

Organized under the executive branch of government, the **Human Resources Department** serves more than 4,400 City-Parish employees and the general constituency of the City of Baton Rouge and the Parish of East Baton Rouge. The mission of the Human Resources Department is to provide the human resources and services that best meet the

requirements and expectations of City-Parish employees and the public in an effective, efficient, and economical manner.

The department employs approximately 40 full-time employees . There are five divisions within the department with the following major functions:

The Administration Division oversees the administrative duties of the Human Resources Department. Services are rendered not only to City-Parish department heads, managers, and employees but to the general public as well. This division also acts as an advisor and liaison to the Personnel Board.

The Civil Service Division's primary function is to develop and monitor salary administration in an effort to maintain an equitable and competitive pay system that will attract, retain, and motivate competent personnel to seek employment within City-Parish government. The division makes recommendations regarding classification, pay, and departmental reorganizations through in-depth job studies and comparative wage and salary surveys.

The Recruitment and Examination Division is responsible for all pre-employment activities and procedures which lead to the filling of all classified positions within the government. This includes examination construction and validation, examination administration and grading, training and experience analysis, allotment tracking, validation of personnel requisitions, and certification of qualified applicants to appointing authorities.

The Payroll and Employee Benefits Division processes the timely wage payments of City-Parish employees and administers a comprehensive benefit program including health, life, and dental coverage for active and retired employees and their dependents. The division also monitors services for deferred compensation, direct deposit, unemployment benefits, and various optional insurance programs.

The Safety, Health, and Workers' Compensation Division is responsible for the government-wide comprehensive safety and health program which promotes and provides a safe and healthy work environment by coordinating efforts with various safety officers and department heads. This division also administers the Employee Assistance Program, the Family Medical Leave Program, employee physicals, safety and health problem resolution, and compliance with federal, state, and local laws regarding equal employment opportunities and affirmative action programs.

During 2000, Human Resources was the recipient of the prestigious International Personnel Management Association's (IPMA) 2000 Agency Award for Excellence for a mid-size agency. This is an international award based on program initiatives, accomplishments, and contributions to the human resources profession. Representatives of the department were honored at the IPMA's Training Conference in San Francisco, California, on October 17, 2000.

The Human Resources Department was one of the first departments in City-Parish government to embrace the Total Quality Management Program due to its interrelationships with all other departments and employees. In 1997 and 1998 the department participated in the Quality Performance Self-Assessment Auditing Process. By participating in the process the department obtained a measure of how quality processes were progressing throughout the department. Through the quality program the department has developed a four-year strategic plan, a training and recognition plan, a Human Resources employee handbook, customer satisfaction surveys, and standardized performance indicators throughout all documents.

FINANCIAL INFORMATION

Under the Plan of Government, the Finance Department is entrusted with maintaining accounting systems for the City, Parish, and districts over which the Metropolitan Council is the governing body, in accordance with the best-recognized

practices in governmental accounting. It keeps the records for, and exercises financial and budgetary control over, each City-Parish department, office, and agency.

Internal Accounting Control

In developing and evaluating the accounting system of the City-Parish, the Finance Department considers the adequacy of internal accounting controls. Internal accounting controls are designed to provide reasonable, but not absolute, assurance regarding the safeguarding of assets against loss from unauthorized use or disposition and regarding the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that the cost of control should not exceed benefits likely to be derived and that the valuation of costs and benefits requires estimates and judgments by management.

As a recipient of federal and state financial assistance, the City-Parish government is responsible for ensuring that adequate internal controls are in effect. All internal control evaluations occur within the framework described. The Finance Department believes that the internal controls of the City-Parish adequately safeguard assets and provide reasonable assurance of the proper recording of financial transactions.

Accounting System and Budgetary Control

An explanation of the accounting policies of the City-Parish is contained in the Notes to Financial Statements. The basis of accounting, fund structure, and other significant information on financial policy are explained in detail in the Notes.

Budgetary control is maintained by the encumbrance of appropriations with purchase orders prior to their release to vendors. Purchase orders that exceed appropriation balances are not released unless additional appropriations are made available. The annual operating budget, or financial plan, is proposed by the Mayor-President and enacted by the Metropolitan Council. Management control for the operating budget is maintained at the fund and department level. Additional details on the budget process are explained in the Notes to Financial Statements.

General Governmental Functions

The general government operations of the City-Parish are accounted for in the General Fund, Special Revenue Funds, Debt Service Funds, and Capital Projects Funds. The following is a summary of general governmental operations for 2000 by fund type:

		(in thousands)			
	<u>Totals</u>	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Debt Service Funds</u>	<u>Capital Projects Funds</u>
Fund Balance, January 1, 2000	\$ 233,155	\$ 63,860	\$ 71,812	\$19,971	\$ 77,512
Revenues and Other Financing Sources	382,305	228,927	97,798	18,189	37,391
Expenditures and Other Uses	(378,181)	(228,696)	(89,165)	(17,736)	(42,584)
Residual Equity Transfer	<u>145</u>	<u>145</u>	<u>--</u>	<u>--</u>	<u>--</u>
Fund Balance, December 31, 2000	<u>\$ 237,424</u>	<u>\$ 64,236</u>	<u>\$ 80,445</u>	<u>\$20,424</u>	<u>\$ 72,319</u>

Revenues and other financing sources of the primary government for general governmental fund type functions for fiscal year 2000 totaled \$382.3 million, only \$7,000 greater than total governmental fund revenues in 1999. Sources of general governmental revenues and the increase (decrease) for each source are summarized in the following table. The "Percent of Total" for each item relates to the total revenues and other financing sources for that year.

(in thousands)

<u>Sources of Revenue</u>	<u>1999</u>		<u>2000</u>		<u>Increase (Decrease) Over 1999</u>
	<u>Revenue</u>	<u>Percent of Total</u>	<u>Revenue</u>	<u>Percent of Total</u>	
Taxes	\$234,568	61.36	\$234,264	61.28	\$ (304)
Licenses and Permits	3,333	0.87	3,176	0.83	(157)
Intergovernmental Revenues	45,757	11.97	50,364	13.17	4,607
Charges for Services	31,274	8.18	33,420	8.74	2,146
Fines and Forfeits	2,042	0.53	2,331	0.61	289
Miscellaneous Revenues	22,309	5.84	25,581	6.69	3,272
Other Financing Sources	<u>43,015</u>	<u>11.25</u>	<u>33,169</u>	<u>8.68</u>	<u>(9,846)</u>
Total	<u>\$382,298</u>	<u>100.00</u>	<u>\$382,305</u>	<u>100.00</u>	<u>\$ 7</u>

The largest increase in 2000 governmental fund type revenues and other financing sources over 1999 occurred in **intergovernmental revenues**. Major increases (decreases) for 2000 were as follows:

<u>Funding Source</u>	<u>Purpose/Explanation</u>	<u>Increase (Decrease) in millions</u>
U. S. Department of Justice Law Enforcement Block Grant	Police Equipment	\$0.9
Video Poker Fees (Previously distributed by the State)	Video Poker was eliminated by voters effective June 30, 1999	(1.2)
Tobacco Tax State Shared Revenue	Not funded by the State of Louisiana For State Fiscal Year 2000-2001	(0.4)
U.S. Department of Military Affairs	Acquisition of flood properties	1.1
Louisiana Department of Transportation & Development (DOTD)	Construction - Groom Road and Bayou Duplantier Bridge	1.1
DOTD (Prior year grants)	Construction - North Sherwood Forest Boulevard, Bayou Fountain Drainage, and Flannery Road Re-alignment	(3.2)
DOTD Federal pass-through and state funds	Construction - Advanced Traffic Management Facility	6.3
Total Increase in Intergovernmental Revenues		\$4.6

An additional \$2.1 million was generated in **charges for services** by the governmental funds in 2000. Emergency Medical Services emergency transport charges increased \$1.3 million during 2000. The increase is due to changes in the Medicaid billing process. In addition, more information is being requested of patients, which improves reimbursements from patients and their insurance companies. The Communication District's enhanced 911 fees increased \$0.4 million in 2000 as a result of a new state statute that requires a surcharge on all wireless phone customers. These funds will be used to implement FCC-ordered enhancements to the E911 system. City Court charges for services showed a net increase of approximately \$0.3 million as compared to 1999. An additional \$0.5 million was generated when the court liquidated a backlog of cases. Judiciary court costs decreased \$0.2 million for the same period when fewer court costs were assessed. The garbage collection fee outside the incorporated city limits grew by approximately \$0.1 million, reflecting growth in the number of customers in that area.

Miscellaneous revenues grew by \$3.2 million. Interest earnings for 2000, at an average rate of 6.2%, were \$3.0 million greater than in 1999 when the average earnings rate was 4.9%. Several private companies contributed approximately \$0.2 million for intersection improvements in the parish during 2000.

The largest decrease in revenues and other financing sources for governmental fund types is reflected in the amount of \$9.9 million in **other financing sources**. In 1999, a \$12.0 million loan was recognized from the Louisiana Community Development Authority to construct the Advanced Traffic Management Facility. Sales of general fixed assets were \$0.9 million less in 2000 compared to 1999. The City Club building and a significant number of police cars were sold in 1999. Increases in other financing sources for 2000 include an additional \$3.0 million operating transfer from the Parish General Sub Fund to the City General Sub Fund primarily as a result of the increase in accordance with the Local Services Agreement between the City and the Parish for year 2000.

Expenditures and other uses of the primary government increased 7.6% in 2000 compared to 1999. Expenditures for general governmental functions and the increase (decrease) for each major function are summarized in the following table. The "Percent of Total" for each item relates to total expenditures for that year.

<i>(in thousands)</i>					
<u>Function</u>	<u>1999</u>		<u>2000</u>		<u>Increase (Decrease) Over 1999</u>
	<u>Expenditure</u>	<u>Percent of Total</u>	<u>Expenditure</u>	<u>Percent of Total</u>	
General Government	\$ 54,017	15.37	\$ 50,625	13.38	\$ (3,392)
Public Safety	98,944	28.16	100,598	26.60	1,654
Transportation	36,891	10.50	33,896	8.96	(2,995)
Sanitation	20,702	5.89	21,840	5.78	1,138
Health & Welfare	6,210	1.77	5,919	1.57	(291)
Culture & Recreation	11,346	3.23	12,094	3.20	748
Conservation & Development	23,416	6.66	24,052	6.36	636
Capital Outlay	40,819	11.62	61,163	16.17	20,344
Debt Service	12,894	3.67	17,737	4.69	4,843
Intergovernmental	71	0.02	71	0.02	--
Other Uses	<u>46,080</u>	<u>13.11</u>	<u>50,186</u>	<u>13.27</u>	<u>4,106</u>
Total	<u>\$351,390</u>	<u>100.00</u>	<u>\$378,181</u>	<u>100.00</u>	<u>\$ 26,791</u>

Total governmental funds expenditures and other uses grew by \$26.8 million from 1999 through the end of 2000. The only significant increase in spending was in the **capital outlay** function where an additional \$20.3 million was expended during 2000. Major spending increases occurred in the following funds for the following purposes:

<u>Fund</u>	<u>Project</u>	<u>Increase (Decrease) in millions</u>
General Fund	Police Vehicles	\$ 1.2
General Fund	Fire Trucks	0.5
Grants Special Revenue	Law Enforcement Block Grant - Computer Equipment	1.2
Grants Special Revenue	Bayou Duplantier	0.9
Grants Special Revenue	Groom Road	0.3
Grants Special Revenue	Acquisition of Flood Properties	1.0
Parish Transportation	Bridges and Viaducts	1.0
97 Bond Capital Projects	1999 Project for Landfill Improvements	(2.2)
98A Bond Capital Projects	North Treatment Plant and Emergency Rehabilitation Sewerage Improvements	1.7
Miscellaneous Capital Projects	Property Acquisition and Construction of New Branch Libraries in Baker, Scotlandville, and Central Branch	6.5
LCDA Capital Projects	Advanced Traffic Management Facility	8.2
Total increase in capital outlay expenditures		\$20.3

Property Assessments and Tax Levies

The assessed value of parishwide property was \$2.324 billion in 2000, a re-assessment year, representing an increase of \$127.9 million, or 5.7%, over 1999. State law requires all parish assessors to perform a re-assessment of property once every four years. The citywide assessed valuation of \$1.107 billion represents an increase of \$57.1 million, or 5.4%, over 1999.

The allocation of property tax levies for citywide and parishwide districts for 2000 and the three preceding years are as follows:

	<u>Mills Per Dollar of Assessed Valuation</u>			
	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>
General Fund	12.70	12.70	12.70	12.40
Special Revenue Funds	15.28	15.28	15.28	14.76
Debt Service Funds	<u>.63</u>	<u>--</u>	<u>--</u>	<u>--</u>
Total	<u>28.61</u>	<u>27.98</u>	<u>27.98</u>	<u>27.16</u>

General Fund-Fund Balance

The City-Parish continued to maintain a healthy fund balance during 2000. The following schedule illustrates the relationship of the unreserved fund balance to the General Fund operating budget for the following years:

(in thousands)

<u>Fiscal Year Ended December 31</u>	<u>Unreserved Fund Balance for the General Fund</u>	<u>General Fund Operating Budget, Succeeding Year</u>	<u>Ratio of Unreserved General Fund Balance to Succeeding Year's Budget</u>
1995	\$40,120	\$174,947	23%
1996	43,021	185,768	23
1997	48,446	193,737	25
1998	52,493	203,116	26
1999	52,068	216,081	24
2000	58,181	210,193	28

The City-Parish Finance Department will continue to propose conservative revenue estimates in the budget process. Additionally, proceeds of the gaming admissions tax will be used primarily for capital outlay purposes.

Enterprise Operations

The City-Parish's enterprise operations consist of five entities: the Greater Baton Rouge Airport District, Riverside Centroplex, Greater Baton Rouge Parking Authority, Comprehensive Sewerage System, and Solid Waste Disposal Facility.

The **Greater Baton Rouge Airport District** had a net loss of \$802,534 in 2000. The fund's retained earnings were in excess of \$16 million as of December 31, 2000. The authority has an airport-airline lease agreement, whereby all surpluses or shortages in operating cash at year-end, exclusive of certain capital improvements, are shared with the airlines through increased or decreased landing fees in subsequent years.

The **Riverside Centroplex** fund incurred a loss before operating transfers of \$631,465 in 2000, compared with a loss of \$870,368 in 1999. In April 1996, the management of the Centroplex was contracted to Spectacor Management Group (SMG), a private management company. The management fee paid to SMG for 2000 was \$413,962. The general fund subsidy for the year was \$411,930.

The **Greater Baton Rouge Parking Authority** was subsidized by the General Fund in 2000 in the amount of \$394,988. Parking fees are currently insufficient to pay for both operating costs and debt service on parking revenue bonds. However, the deficit in retained earnings dropped from \$900,209 at the end of 1999 to \$739,366 as of December 31, 2000. Parking revenue bonds will fully mature on July 1, 2003.

The largest City-Parish enterprise operation is the **Comprehensive Sewerage System Program**. It was established as an enterprise fund in 1985 concurrent with the enactment of a sewer user fee. Retained earnings of the Comprehensive Sewerage System Fund exceeded \$182 million at year-end. This fund encompasses all assets associated with sewerage operations and improvements held by the City, the Parish, and the East Baton Rouge Sewerage Commission.

The **Solid Waste Disposal Facility**, which handles the Parish's landfill operation, realized a net loss of \$86,575 for 2000 as compared to the 1999 loss of \$117,444. Retained earnings at year-end were approximately \$3.2 million. The Landfill is permitted by the EPA and the Louisiana Department of Environmental Quality to dispose of municipal solid waste and non-hazardous industrial waste from East Baton Rouge Parish and surrounding communities. More than 471,000 tons of solid waste were handled during 2000.

Segment information on all enterprise operations is further explained in the Notes to Financial Statements.

Pension Operations

As previously mentioned, 637 police officers transferred from the CPERS retirement system to the MPERS retirement system effective February 26, 2000. The effect of this transaction reduced the unfunded actuarial accrued liability (UAAL) of the CPERS system by approximately \$102 million. Changes in assumptions during 1999 and experience ratios and other factors, including a taxpayer approved 26% increase in firefighters' pay beginning January 1, 2001, increased the UAAL by approximately \$11,000,000. CPERS also set up a separate and distinct trust for the Police Guarantec Benefits in the year 2000 that is fully funded as of December 31, 2000.

The City-Parish's contribution to the CPERS system during 2000 exceeded the Governmental Accounting Standards Board (GASB) Statement No. 27 annual pension cost (APC) by approximately \$1.8 million, reducing the Net Pension Obligation from \$6.4 million at January 1 to \$4.6 million at December 31, 2000. See Note 7 for additional information regarding pension operations and the aforementioned transfer.

Debt Administration

The ratio of net bonded debt to assessed valuation and the amount of bonded debt per capita are indications of debt position that are useful to municipal management, taxpayers, and investors. This data for the City-Parish government, as of December 31, 2000, is as follows:

	<u>Amount of Debt</u> <u>(in thousands)</u>	<u>Ratio of Debt to</u> <u>Assessed Value</u>	<u>Ratio of Debt</u> <u>to Present</u> <u>Market Value</u>	<u>Debt Per</u> <u>Capita</u>
Net Direct Debt	\$ 84,181	3.62%	0.40%	\$204
Overlapping Debt	<u>23,090</u>	<u>0.99</u>	<u>0.11</u>	<u>56</u>
Net Direct and Overlapping Debt	<u>\$107,271</u>	<u>4.61%</u>	<u>0.51%</u>	<u>\$260</u>

A summary of the excess revenue contracts and loans, and revenue bond activities for 2000 is shown below:

	<i>(in thousands)</i>			
	<u>Outstanding</u> <u>1/1/00</u>	<u>Issued</u>	<u>Retired</u>	<u>Outstanding</u> <u>12/31/00</u>
Excess Revenue Contracts and Loans	\$ 12,044	\$72,739	\$ 601	\$ 84,182
Revenue Bonds	<u>378,485</u>	<u>--</u>	<u>12,510</u>	<u>365,975</u>
Total	<u>\$390,529</u>	<u>\$72,739</u>	<u>\$13,111</u>	<u>\$450,157</u>

The following tabulation compares bonds sold during the last five years:

<u>Date of Issue</u>	<u>Amount (in thousands)</u>	<u>Average Life (in years)</u>	<u>Effective Net Interest Rate</u>	<u>Interest Cost Per Borrowed Dollar</u>
03/01/96	65,000	16.05	5.66	0.91
10/01/97	19,325	6.83	4.79	0.33
11/01/98	94,450	9.60	4.60	0.49
11/01/98	16,825	11.27	4.74	0.53
11/01/98	4,600	6.16	4.15	0.25
08/01/99	43,000	15.47	5.65	0.87

As of December 31, 1999, City-Parish bonds are rated by three of the major rating services as follows:

	<u>Underlying Ratings</u>			<u>Insured Ratings</u>		
	<u>Moody's Investors Service</u>	<u>Standard and Poor's</u>	<u>Fitch Investors</u>	<u>Moody's Investors Service</u>	<u>Standard and Poor's</u>	<u>Fitch Investors</u>
City of Baton Rouge (2%) Sales Tax Revenue Bonds	A1	AA-	AA-	Aaa	AAA	AAA
Parish of East Baton Rouge (2%) Sales Tax Revenue Bonds	A1	AA-	AA-	Aaa	AAA	AAA
Parish of East Baton Rouge Sewerage Improvement (½%) Sales Tax Revenue Bonds	A3	A	A	Aaa	AAA	AAA

Treasury Administration

Diverse operations of the various funds of the City-Parish require a sophisticated cash management system to control and actively utilize cash as a financial resource.

A single consolidated account has been established at a local bank into which monies are deposited and from which most disbursements are made. The purpose of the Consolidated Cash Management Pool is to reduce administrative costs and provide a single cash balance available for the maximization of investment earnings.

The objectives of the legally adopted investment program are, in order of importance, to minimize risk, ensure adequate liquidity, and maximize yields. The City-Parish is authorized by state statute to invest temporarily idle cash, as more fully described in Note 3 of the Notes to Financial Statements.

During 2000, temporarily idle cash was invested in the Louisiana Asset Management Pool (LAMP), U.S. government securities, and certificates of deposit, at rates ranging from 4.46% to 6.65%. Interest earnings on matured investments in the central cash management program totaled \$17,844,470 in 2000. The effective annual interest rate on all maturing centrally managed investments was 6.2% in 2000, compared with 4.9% in 1999.

The ratio of "idle cash investments" to the total cash available was as follows:

(in thousands)

	1999		2000	
	<u>Average Amount</u>	<u>Average Percent</u>	<u>Average Amount</u>	<u>Average Percent</u>
Cash in Bank	\$ 3,018	1.19	\$ (97)	(0.33)
Investments of Idle Cash	<u>249,616</u>	<u>98.81</u>	<u>290,504</u>	<u>100.33</u>
Total Cash Available	<u>\$252,634</u>	<u>100.00</u>	<u>\$290,407</u>	<u>100.00</u>

Cash and investments for one blended component unit, the City-Parish Employees' Retirement System, are not included in the City-Parish government's consolidated bank account. This organization is considered part of the City-Parish primary government, but maintains separate bank accounts and controls its own disbursements and investments. Individual cash items of the discretely presented component units are presented in the financial statements.

In accordance with bond resolutions concerning the issuance of revenue bonds, separate cash accounts are maintained by trustees for the debt accounts of all sales tax revenue bonds, the Greater Baton Rouge Parking Authority, and the East Baton Rouge Sewerage Commission. Trustee-held funds as of December 31, 2000, were as follows:

(in thousands)

Sales Tax Revenue Bonds	\$19,923
Greater Baton Rouge Parking Authority	1,468
East Baton Rouge Sewerage Commission	<u>35,778</u>
Total Trustee-Held Funds	<u>\$57,169</u>

Investment activity as of December 31, 2000, on trustee-held funds is detailed in Exhibit K-1. All deposits not covered by FDIC insurance are collateralized as required by state law. All of the primary government's deposits as of December 31, 2000, were either collateralized with securities held by the pledging financial institution's trust department or agent in the City-Parish's name, or covered by FDIC insurance.

Risk Management

The City-Parish's comprehensive risk management program includes coverage for property, general liability, workers' compensation, unemployment, health, life, and dental insurance. The City-Parish self-insurance policy is further explained in the Notes to Financial Statements.

OTHER INFORMATION

Independent Audit

The local government charter requires a comprehensive annual audit to be performed by a firm of certified public accountants. The audit has been completed, and the firm's opinion covers the basic financial statements of the financial section of the report only. The general purpose financial statements included in this publication and the combining and individual fund and account-group statements included in the separately issued CAFR constitute the basic financial statements.

In addition to meeting the requirements set forth by local charter and state statutes, the audit also meets the requirements of the Single Audit Act of 1996 and the requirements of related U.S. Office of Management and Budget Circular A-133. The auditors' reports relating specifically to the single audit are included in this report.

Awards

The Government Finance Officers Association (GFOA) of the United States and Canada awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Baton Rouge and Parish of East Baton Rouge for its Comprehensive Annual Financial Report for the fiscal year ended December 31, 1999. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

In order to be awarded a Certificate of Achievement for Excellence by GFOA, a governmental unit must publish an easily readable and efficiently organized comprehensive annual financial report with contents conforming to program standards. Such reports must satisfy both Generally Accepted Accounting Principles and applicable legal requirements.

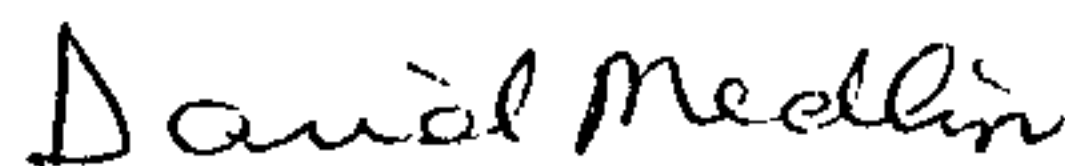
A Certificate of Achievement is valid for a period of one year only. The City-Parish has received this award each year for the 13-year period ending December 31, 1999. I believe our current report conforms to the Certificate of Achievement Program requirements, and we are submitting it to GFOA to determine its eligibility for a certificate.

In addition, the City-Parish also received the GFOA's Award for Distinguished Budget Presentation for its annual operating budget prepared for the fiscal year covered by this Comprehensive Annual Financial Report. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, an operations guide, a financial plan, and a communications device.

Acknowledgments

The preparation of this report on a timely basis could not have been accomplished without the dedicated services of a highly qualified staff. Special acknowledgment is due to the staff of the Accounting Division, whose efforts resulted in the successful completion of this document. I also acknowledge the thorough, professional, and timely manner in which the audit was conducted by our independent auditors, KPMG LLP. In addition, I express my sincere appreciation to Mayor-President Bobby Simpson and the Metropolitan Council for the support they have shown the Finance Department during the first five months of the administration. With the assistance of the Mayor-President and Metropolitan Council, we will strive to continuously improve our accounting and financial reporting to the people of East Baton Rouge Parish and other readers of our financial reports.

Respectfully submitted,



David Medlin, CPA
Finance Director





Bank One Centre-North Tower
Suite 1700
451 Florida Street
Baton Rouge, LA 70801-1705

Independent Auditors' Report

The Honorable Mayor-President
and Members of the Metropolitan Council
City of Baton Rouge and Parish of East Baton Rouge:

We have audited the general purpose financial statements of the City of Baton Rouge and Parish of East Baton Rouge (the City-Parish) as of and for the year ended December 31, 2000, as listed in the table of contents. These general purpose financial statements are the responsibility of the management of the City-Parish. Our responsibility is to express an opinion on these general purpose statements based on our audit. We did not audit the financial statements of the component units discretely presented as described in note 1a. to the general purpose financial statements which account for 96% of the assets and 97% of the revenues and other sources of the governmental type component units. Those financial statements were audited by other auditors, whose reports thereon were furnished to us, and our opinion, herein, insofar as it relates to the amounts included for these entities, is based solely upon the reports of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the reports of other auditors provide a reasonable basis for our opinion.

In our opinion, based on our audit and the reports of other auditors, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the City of Baton Rouge and Parish of East Baton Rouge as of December 31, 2000, and the results of its operations and cash flows of its proprietary fund types for the year ended in conformity with accounting principles generally accepted in the United States of America..

In accordance with *Government Auditing Standards*, we have also issued our report dated June 8, 2001, on our consideration of the internal control over financial reporting of the City-Parish and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

KPMG LLP

June 8, 2001





GENERAL PURPOSE FINANCIAL STATEMENTS

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
COMBINED BALANCE SHEET
ALL FUND TYPES, ACCOUNT GROUPS AND DISCRETELY PRESENTED COMPONENT UNITS
DECEMBER 31, 2000

	<u>Governmental Fund Types</u>				<u>Proprietary</u>
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Enterprise</u>
ASSETS AND OTHER DEBITS					
Assets:					
Cash and Cash Equivalents (Note 3)	\$ 4,382,163	\$ 31,073,671	\$ 1,742,454	\$ 51,445,404	\$ 3,615,474
Investments (Note 3)	35,455,681	19,830,386	18,181,268	2,314,643	21,058,095
Taxes Receivable - Net	21,422,356	8,521,759	--	1,666,877	2,898,382
Accounts Receivable - Net	677,237	968,218	--	--	1,698,528
Employee Contributions Receivable	--	--	--	--	--
Employer Contributions Receivable	--	--	--	--	--
Pending Trades Receivable	--	--	--	--	--
Other Contributions Receivable	--	--	--	--	--
Accrued Interest Receivable	416,946	546,234	500,826	499,648	550,739
Special Assessments Receivable	40,497	--	--	13,957	315,183
Other Receivables	--	--	--	--	--
Due From Other Funds (Note 11)	328,775	--	--	9,586,207	1,224,783
Due From Other Governments (Note 11)	13,163,700	32,199,110	--	11,253,656	89,402
Due From Component Units (Note 11)	50,340	--	--	--	86,668
Due From Primary Government (Note 11)	--	--	--	--	--
Prepaid Items	--	--	--	--	53,653
Loans Receivable	--	9,948,082	--	--	--
Inventory	578,650	--	--	--	--
Net Pension Asset	--	--	--	--	--
Other Assets	--	--	--	--	--
Restricted Assets:					
Cash and Cash Equivalents (Note 3)	--	--	--	--	14,531,074
Investments (Note 3)	--	--	--	--	111,384,583
Sales Taxes Receivable	--	--	--	--	45,579
Accounts Receivable - Net	--	--	--	--	2,952,618
Accrued Interest Receivable	--	--	--	--	1,485,075
Due From Other Governments (Note 11)	--	--	--	--	8,191,101
Deferred Bond Issuance Costs	--	--	--	--	1,101,830
Fixed Assets, Net (Note 6)	--	--	--	--	545,647,596
Other Debits:					
Amount Available for Retirement of Long-Term Debt	--	--	--	--	--
Amount to be Provided for Retirement of Long-Term Debt	--	--	--	--	--
Total Assets and Other Debits	\$ 76,516,345	\$ 103,087,460	\$ 20,424,548	\$ 76,780,392	\$ 716,930,363

The accompanying notes are an integral part of this statement.

Continued

<u>Fund Types</u>		<u>Fiduciary Fund Types</u>		<u>Account Groups</u>		<u>Totals</u> <u>(Memorandum</u> <u>Only)</u>	<u>Component</u> <u>Units</u>	<u>Totals</u> <u>(Memorandum</u> <u>Only)</u>
<u>Internal</u> <u>Service</u>		<u>Trust</u> <u>and</u> <u>Agency</u>		<u>General</u> <u>Fixed</u> <u>Assets</u>	<u>General</u> <u>Long-Term</u> <u>Debt</u>	<u>Primary</u> <u>Government</u>		<u>Reporting</u> <u>Entity</u>
\$ 7,955,551	\$ 10,300,657	\$ --	\$ --	\$ 110,515,374	\$ 13,738,203	\$ 124,253,577		
--	836,393,462	--	--	933,233,535	17,245,657	950,479,192		
--	--	--	--	34,509,374	4,177,758	38,687,132		
--	200,919	--	--	3,544,902	2,555,160	6,100,062		
--	626,240	--	--	626,240	--	626,240		
--	820,592	--	--	820,592	--	820,592		
--	1,366,052	--	--	1,366,052	--	1,366,052		
--	344,845	--	--	344,845	--	344,845		
69,269	1,814,521	--	--	4,398,183	67,704	4,465,887		
--	--	--	--	369,637	--	369,637		
--	--	--	--	--	271,695	271,695		
--	--	--	--	11,139,765	--	11,139,765		
15,522	36,826	--	--	56,758,216	1,839,212	58,597,428		
--	--	--	--	137,008	--	137,008		
--	--	--	--	--	132,261	132,261		
--	--	--	--	53,653	95,931	149,584		
--	--	--	--	9,948,082	--	9,948,082		
185,438	--	--	--	764,088	223,691	987,779		
--	--	--	--	--	578,153	578,153		
--	--	--	--	--	12,214	12,214		
--	--	--	--	14,531,074	1,345,361	15,876,435		
--	--	--	--	111,384,583	--	111,384,583		
--	--	--	--	45,579	--	45,579		
--	--	--	--	2,952,618	--	2,952,618		
--	--	--	--	1,485,075	--	1,485,075		
--	--	--	--	8,191,101	623,505	8,814,606		
--	--	--	--	1,101,830	--	1,101,830		
7,862,265	837,077	558,376,036	--	1,112,722,974	33,364,088	1,146,087,062		
--	--	--	13,532,246	13,532,246	--	13,532,246		
--	--	--	238,812,049	238,812,049	5,403,155	244,215,204		
\$ 16,088,045	\$ 852,741,191	\$ 558,376,036	\$ 252,344,295	\$ 2,673,288,675	\$ 81,673,748	\$ 2,754,962,423		

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
COMBINED BALANCE SHEET
ALL FUND TYPES, ACCOUNT GROUPS AND DISCRETELY PRESENTED COMPONENT UNITS
DECEMBER 31, 2000**

	<u>Governmental Fund Types</u>				<u>Proprietary</u>
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Enterprise</u>
LIABILITIES, EQUITY AND OTHER CREDITS					
Accounts and Contracts Payable	\$ 6,525,169	\$ 3,627,686	\$ 582	\$ 4,293,345	\$ 2,457,028
Accrued Expenses and Benefits Payable	--	--	--	--	--
Pending Trades Payable	--	--	--	--	--
Due to Other Funds (Note 11)	--	9,804,614	--	--	1,111,015
Due to Other Governments	183,994	120,961	--	148,125	141,687
Due to Primary Government (Note 11)	--	--	--	--	--
Due to Component Units (Note 11)	--	--	--	--	--
Accrued Payables	3,803,395	916,649	--	--	571,034
Deferred Revenue	939,374	7,897,751	--	19,537	818,679
Deposits and Escrow Accounts	828,910	275,105	--	--	--
Obligations Payable - Current (Note 17)	--	--	--	--	5,345,484
Compensated Absences Payable - Current	--	--	--	--	716,011
Obligation Under Capital Leases - Current (Note 14)	--	--	--	--	--
Other Liabilities	--	--	--	--	2,024
Liabilities Payable From Restricted Assets	--	--	--	--	18,672,789
Obligations Payable - Long-Term (Note 17)	--	--	--	--	57,245,776
Revenue Bonds Payable - Long-Term (Note 10)	--	--	--	--	237,765,000
Deferred Amount on Refunding (Note 10)	--	--	--	--	(2,789,020)
Bonds and Loans Payable - Long-Term (Note 10)	--	--	--	--	--
Landfill Closure and Postclosure Care Liability (Note 20)	--	--	--	--	6,319,767
Compensated Absences Payable - Long-Term (Note 10)	--	--	--	--	--
Obligation Under Capital Leases - Long-Term (Note 14)	--	--	--	--	--
Claims and Judgments Payable (Note 13)	--	--	--	--	--
Employee Benefits Payable (Note 13)	--	--	--	--	--
Arbitrage Payable for Governmental Fund Types (Note 10)	--	--	--	--	--
Net Pension Obligation - Long-Term (Note 10)	--	--	--	--	717,890
Total Liabilities	12,280,842	22,642,766	582	4,461,007	329,095,164

The accompanying notes are an integral part of this statement.

Continued

EXHIBIT A - 1
(Continued)

<u>Fund Types</u>	<u>Fiduciary Fund Types</u>	<u>Account Groups</u>		<u>Totals (Memorandum Only) Primary Government</u>	<u>Component Units</u>	<u>Totals (Memorandum Only) Reporting Entity</u>
		<u>General Fixed Assets</u>	<u>General Long-Term Debt</u>			
<u>Internal Service</u>	<u>Trust and Agency</u>					
\$ 508,411	\$ 3,086,329	\$ --	\$ --	\$ 20,498,550	\$ 1,198,257	\$ 21,696,807
--	409,542	--	--	409,542	--	409,542
--	1,649,448	--	--	1,649,448	--	1,649,448
--	224,136	--	--	11,139,765	--	11,139,765
--	3,499	--	--	598,266	9,810	608,076
--	--	--	--	--	137,008	137,008
--	132,261	--	--	132,261	--	132,261
44,736	--	--	--	5,335,814	524,570	5,860,384
--	--	--	--	9,675,341	43,906	9,719,247
--	7,252,896	--	--	8,356,911	19,943,458	28,300,369
--	--	--	--	5,345,484	--	5,345,484
110,101	--	--	--	826,112	729,828	1,555,940
1,161,698	--	--	--	1,161,698	--	1,161,698
--	--	--	--	2,024	95,310	97,334
--	--	--	--	18,672,789	819,199	19,491,988
--	--	--	--	57,245,776	--	57,245,776
--	--	--	--	237,765,000	--	237,765,000
--	--	--	--	(2,789,020)	--	(2,789,020)
--	--	--	205,266,135	205,266,135	2,969,477	208,235,612
--	--	--	--	6,319,767	--	6,319,767
--	--	--	8,194,104	8,194,104	1,414,817	9,608,921
1,222,848	--	--	890,434	2,113,282	894,384	3,007,666
--	--	--	30,491,378	30,491,378	--	30,491,378
--	--	--	4,082,211	4,082,211	--	4,082,211
--	--	--	4,345	4,345	--	4,345
103,891	17,142	--	3,415,688	4,254,611	124,477	4,379,088
3,151,685	12,775,253	--	252,344,295	636,751,594	28,904,501	665,656,095

Continued

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
COMBINED BALANCE SHEET
ALL FUND TYPES, ACCOUNT GROUPS AND DISCRETELY PRESENTED COMPONENT UNITS
DECEMBER 31, 2000

	<u>Governmental Fund Types</u>				<u>Proprietary</u>
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Enterprise</u>
LIABILITIES, EQUITY AND OTHER CREDITS (Continued)					
Equity and Other Credits:					
Investment in General Fixed Assets	\$ --	\$ --	\$ --	\$ --	\$ --
Contributed Capital (Note 16)	--	--	--	--	193,419,028
Retained Earnings (Note 2):					
Reserved for Revenue Bond					
Debt Service	--	--	--	--	22,007,884
Reserved Passenger Facility Charges (Note 19)	--	--	--	--	1,075,350
Reserved for Airport Police	--	--	--	--	13,733
Unreserved	--	--	--	--	171,319,204
Fund Balances:					
Reserved for Encumbrances	1,780,169	2,608,771	--	14,520,683	--
Reserved for Loans Receivable	--	9,948,082	--	--	--
Reserved for Inventory	578,650	--	--	--	--
Reserved for Debt Service - Principal	--	--	13,532,246	--	--
Reserved for Debt Service - Interest	--	--	6,891,720	--	--
Reserved for Employees' Pension Benefits	--	--	--	--	--
Reserved for Prepaid Items	--	--	--	--	--
Reserved for Capital Defense	--	--	--	--	--
Reserved for Subsequent Year Expenditures (Note 1)	3,695,760	4,817,120	--	--	--
Unreserved:					
Designated for Unencumbered Appropriations (Note 1)	9,280,319	11,649,029	--	47,139,101	--
Designated for Insurance	22,590,185	--	--	--	--
Designated for Future Years					
Debt Service (Note 1)	1,427,120	--	--	--	--
Designated for Solid Waste Collection and Disposal	8,753,356	11,843,619	--	--	--
Designated for Special Purposes	833,054	--	--	--	--
Designated Gaming Revenues	1,840,125	--	--	--	--
Designated for Budget Stabilization	6,482,500	--	--	--	--
Designated for Other Uses	--	--	--	--	--
Undesignated	6,974,265	39,578,073	--	10,659,601	--
Total Equity and Other Credits	64,235,503	80,444,694	20,423,966	72,319,385	387,835,199
Total Liabilities, Equity and Other Credits	\$ 76,516,345	\$ 103,087,460	\$ 20,424,548	\$ 76,780,392	\$ 716,930,363

The accompanying notes are an integral part of this statement.

EXHIBIT A - 1
(Continued)

<u>Fund Types</u>	<u>Fiduciary Fund Types</u>	<u>Account Groups</u>		<u>Totals (Memorandum Only) Primary Government</u>	<u>Component Units</u>	<u>Totals (Memorandum Only) Reporting Entity</u>
		<u>General Fixed Assets</u>	<u>General Long-Term Debt</u>			
<u>Internal Service</u>	<u>Trust and Agency</u>					
\$ --	\$ --	\$ 558,376,036	\$ --	\$ 558,376,036	\$ 20,830,821	\$ 579,206,857
2,684,304	--	--	--	196,103,332	15,397,647	211,500,979
--	--	--	--	22,007,884	--	22,007,884
--	--	--	--	1,075,350	--	1,075,350
--	--	--	--	13,733	--	13,733
10,252,056	--	--	--	181,571,260	(1,444,339)	180,126,921
--	--	--	--	18,909,623	--	18,909,623
--	--	--	--	9,948,082	--	9,948,082
--	--	--	--	578,650	--	578,650
--	--	--	--	13,532,246	--	13,532,246
--	--	--	--	6,891,720	--	6,891,720
--	839,965,938	--	--	839,965,938	4,113,469	844,079,407
--	--	--	--	--	11,214	11,214
--	--	--	--	--	254,245	254,245
--	--	--	--	8,512,880	--	8,512,880
--	--	--	--	68,068,449	29,062	68,097,511
--	--	--	--	22,590,185	--	22,590,185
--	--	--	--	1,427,120	--	1,427,120
--	--	--	--	20,596,975	--	20,596,975
--	--	--	--	833,054	--	833,054
--	--	--	--	1,840,125	--	1,840,125
--	--	--	--	6,482,500	--	6,482,500
--	--	--	--	--	881,191	881,191
--	--	--	--	57,211,939	12,695,937	69,907,876
12,936,360	839,965,938	558,376,036	--	2,036,537,081	52,769,247	2,089,306,328
\$ 16,088,045	\$ 852,741,191	\$ 558,376,036	\$ 252,344,295	\$ 2,673,288,675	\$ 81,673,748	\$ 2,754,962,423

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES AND DISCRETELY PRESENTED COMPONENT UNITS
FOR THE YEAR ENDED DECEMBER 31, 2000

	Governmental Fund Types		
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>
Revenues:			
Taxes	\$ 164,332,179	\$ 41,348,428	\$ 11,710,164
Licenses and Permits	2,838,900	336,818	--
Intergovernmental Revenues	9,317,378	33,234,081	--
Charges for Services	19,294,735	14,125,369	--
Fines and Forfeits	1,689,015	641,848	--
Miscellaneous Revenues	14,498,961	6,495,898	1,209,171
Total Revenues	<u>211,971,168</u>	<u>96,182,442</u>	<u>12,919,335</u>
Other Financing Sources:			
Proceeds of General Fixed Asset Disposition	558,023	135,252	--
Capital Leases	61,300	99,035	--
Operating Transfers In (Note 12)	16,335,911	1,381,435	5,269,957
Operating Transfers From Component Units (Note 12)	--	--	--
Operating Transfers From Primary Government (Note 12)	--	--	--
Total Other Financing Sources	<u>16,955,234</u>	<u>1,615,722</u>	<u>5,269,957</u>
Total Revenues and Other Financing Sources	<u>228,926,402</u>	<u>97,798,164</u>	<u>18,189,292</u>
Expenditures:			
Current:			
General Government	49,546,646	1,078,780	--
Public Safety	89,246,620	11,351,653	--
Transportation	20,066,465	13,829,549	--
Sanitation	12,833,300	9,006,459	--
Health and Welfare	1,644,784	4,273,795	--
Culture and Recreation	1,448,020	10,646,114	--
Conservation and Development	2,152,670	21,899,656	--
Capital Outlay	9,139,235	9,440,756	--
Debt Service:			
Principal Retirement	--	--	7,438,835
Interest and Fiscal Charges	--	--	10,297,746
Other Costs	--	--	--
Intergovernmental	70,618	--	--
Total Expenditures	<u>186,148,358</u>	<u>81,526,762</u>	<u>17,736,581</u>
Other Uses (Note 12):			
Operating Transfers Out	30,602,004	6,510,334	--
Operating Transfers to Component Units	11,945,504	1,128,510	--
Operating Transfers to Primary Government	--	--	--
Total Other Uses	<u>42,547,508</u>	<u>7,638,844</u>	<u>--</u>
Total Expenditures and Other Uses	<u>228,695,866</u>	<u>89,165,606</u>	<u>17,736,581</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	230,536	8,632,558	452,711
Fund Balances, Beginning of Year	63,860,309	71,812,136	19,971,255
Residual Equity Transfer (Note 12)	144,658	--	--
Fund Balances, End of Year	<u>\$ 64,235,503</u>	<u>\$ 80,444,694</u>	<u>\$ 20,423,966</u>

The accompanying notes are an integral part of this statement.

<u>Capital Projects</u>	<u>Totals (Memorandum Only) Primary Government</u>	<u>Component Units</u>	<u>Totals (Memorandum Only) Reporting Entity</u>
\$ 16,872,756	\$ 234,263,527	\$ 6,069,302	\$ 240,332,829
--	3,175,718	53,181	3,228,899
7,812,527	50,363,986	8,396,396	58,760,382
--	33,420,104	9,846,682	43,266,786
--	2,330,863	2,533,937	4,864,800
3,377,349	25,581,379	2,947,861	28,529,240
28,062,632	349,135,577	29,847,359	378,982,936
--	693,275	1,620	694,895
--	160,335	48,980	209,315
9,318,117	32,305,420	--	32,305,420
10,353	10,353	--	10,353
--	--	10,840,314	10,840,314
9,328,470	33,169,383	10,890,914	44,060,297
37,391,102	382,304,960	40,738,273	423,043,233
--	50,625,426	29,234,917	79,860,343
--	100,598,273	8,501,500	109,099,773
--	33,896,014	--	33,896,014
--	21,839,759	--	21,839,759
--	5,918,579	--	5,918,579
--	12,094,134	--	12,094,134
--	24,052,326	--	24,052,326
42,583,322	61,163,313	2,221,846	63,385,159
--	7,438,835	--	7,438,835
--	10,297,746	--	10,297,746
--	--	940,757	940,757
--	70,618	--	70,618
42,583,322	327,995,023	40,899,020	368,894,043
--	37,112,338	--	37,112,338
--	13,074,014	--	13,074,014
--	--	10,353	10,353
--	50,186,352	10,353	50,196,705
42,583,322	378,181,375	40,909,373	419,090,748
(5,192,220)	4,123,585	(171,100)	3,952,485
77,511,605	233,155,305	14,042,749	247,198,054
--	144,658	--	144,658
\$ 72,319,385	\$ 237,423,548	\$ 13,871,649	\$ 251,295,197

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
GENERAL, SPECIAL REVENUE AND DEBT SERVICE FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2000

		General Fund	
	Revised Budget	Actual (Budgetary Basis)	Variance- Favorable (Unfavorable)
Revenues:			
Taxes	\$ 160,577,990	\$ 164,332,179	\$ 3,754,189
Licenses and Permits	2,735,300	2,838,900	103,600
Intergovernmental Revenues	9,148,800	9,317,378	168,578
Charges for Services	18,390,549	19,294,735	904,186
Fines and Forfeits	1,330,000	1,689,015	359,015
Miscellaneous Revenues	12,054,759	14,498,961	2,444,202
Total Revenues	<u>204,237,398</u>	<u>211,971,168</u>	<u>7,733,770</u>
Other Financing Sources:			
Proceeds of General Fixed Asset Disposition	570,610	558,023	(12,587)
Operating Transfers In	16,398,607	16,335,911	(62,696)
Total Other Financing Sources	<u>16,969,217</u>	<u>16,893,934</u>	<u>(75,283)</u>
Total Revenues and Other Financing Sources	<u>221,206,615</u>	<u>228,865,102</u>	<u>7,658,487</u>
Expenditures:			
Current:			
General Government	52,240,946	49,694,914	2,546,032
Public Safety	90,534,536	90,103,416	431,120
Transportation	20,284,247	20,069,284	214,963
Sanitation	12,834,038	12,833,300	738
Health and Welfare	1,744,974	1,644,784	100,190
Culture and Recreation	1,448,170	1,448,020	150
Conservation and Development	2,384,038	2,156,392	227,646
Capital Outlay	15,644,608	7,339,214	8,305,394
Debt Service:			
Principal Retirement	--	--	--
Interest and Fiscal Charges	--	--	--
Intergovernmental	76,940	70,618	6,322
Total Expenditures	<u>197,192,497</u>	<u>185,359,942</u>	<u>11,832,555</u>
Other Uses:			
Operating Transfers Out	30,678,841	29,776,643	902,198
Operating Transfers to Component Units	12,205,908	11,945,504	260,404
Total Other Uses	<u>42,884,749</u>	<u>41,722,147</u>	<u>1,162,602</u>
Total Expenditures and Other Uses	<u>240,077,246</u>	<u>227,082,089</u>	<u>12,995,157</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(18,870,631)	1,783,013	20,653,644
Fund Balances, January 1	60,527,663	60,527,663	--
Residual Equity Transfer (Note 12)	<u>144,658</u>	<u>144,658</u>	<u>--</u>
Fund Balances, December 31	<u>\$ 41,801,690</u>	<u>\$ 62,455,334</u>	<u>\$ 20,653,644</u>

The accompanying notes are an integral part of this statement.

Special Revenue Funds			Debt Service Funds		
Revised Budget	Actual (Budgetary Basis)	Variance- Favorable (Unfavorable)	Revised Budget	Actual (Budgetary Basis)	Variance- Favorable (Unfavorable)
\$ 41,278,730	\$ 41,348,428	\$ 69,698	\$ 12,055,000	\$ 11,710,164	\$ (344,836)
336,280	336,818	538	--	--	--
72,176,537	33,234,081	(38,942,456)	--	--	--
12,278,160	14,125,369	1,847,209	--	--	--
653,620	641,848	(11,772)	--	--	--
4,188,287	6,495,898	2,307,611	871,930	1,209,171	337,241
130,911,614	96,182,442	(34,729,172)	12,926,930	12,919,335	(7,595)
116,065	135,252	19,187	--	--	--
1,410,294	1,381,435	(28,859)	4,816,930	4,284,570	(532,360)
1,526,359	1,516,687	(9,672)	4,816,930	4,284,570	(532,360)
132,437,973	97,699,129	(34,738,844)	17,743,860	17,203,905	(539,955)
1,295,417	1,182,637	112,780	--	--	--
14,002,541	11,406,535	2,596,006	--	--	--
17,283,604	14,725,959	2,557,645	--	--	--
8,847,470	9,006,459	(158,989)	--	--	--
4,671,789	4,284,042	387,747	--	--	--
11,796,547	10,621,570	1,174,977	--	--	--
55,459,435	22,957,936	32,501,499	--	--	--
22,016,746	9,283,827	12,732,919	--	--	--
--	--	--	6,758,210	6,541,409	216,801
--	--	--	10,532,650	10,209,785	322,865
--	--	--	--	--	--
135,373,549	83,468,965	51,904,584	17,290,860	16,751,194	539,666
6,379,167	6,350,308	28,859	--	--	--
1,128,510	1,128,510	--	--	--	--
7,507,677	7,478,818	28,859	--	--	--
142,881,226	90,947,783	51,933,443	17,290,860	16,751,194	539,666
(10,443,253)	6,751,346	17,194,599	453,000	452,711	(289)
59,485,521	59,485,521	--	19,971,255	19,971,255	--
--	--	--	--	--	--
\$ 49,042,268	\$ 66,236,867	\$ 17,194,599	\$ 20,424,255	\$ 20,423,966	\$ (289)

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
COMBINED STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN RETAINED EARNINGS
ALL PROPRIETARY FUND TYPES AND DISCRETELY PRESENTED COMPONENT UNIT
FOR THE YEAR ENDED DECEMBER 31, 2000

	<u>Enterprise</u>	<u>Internal Service</u>	Totals (Memorandum Only) <u>Primary Government</u>
Operating Revenues:			
Charges for Services	\$ 50,516,353	\$ 12,428,563	\$ 62,944,916
Miscellaneous Revenues	451,558	--	451,558
Total Operating Revenues	<u>50,967,911</u>	<u>12,428,563</u>	<u>63,396,474</u>
Operating Expenses:			
Cost of Materials	--	4,432,432	4,432,432
Personal Services	13,216,565	1,230,439	14,447,004
Employee Benefits	3,154,835	309,522	3,464,357
Supplies	2,497,929	101,253	2,599,182
Contractual Services	23,500,710	2,725,633	26,226,343
Landfill Closure and Postclosure Care Expense	1,002,548	--	1,002,548
Depreciation	25,556,210	3,020,302	28,576,512
Bad Debts	173,494	--	173,494
Administrative Expenses	413,962	--	413,962
Total Operating Expenses	<u>69,516,253</u>	<u>11,819,581</u>	<u>81,335,834</u>
Operating Income (Loss)	<u>(18,548,342)</u>	<u>608,982</u>	<u>(17,939,360)</u>
Non-Operating Revenues (Expenses):			
Taxes	30,134,066	--	30,134,066
Operating and Study Grants	31,370	--	31,370
Transportation, Planning, and Financing Studies	--	--	--
Passenger Facility Charges	1,186,138	--	1,186,138
Interest Earnings	9,049,989	410,782	9,460,771
Interest Expense	(18,821,127)	(99,906)	(18,921,033)
Bond Issuance Costs	(428,694)	--	(428,694)
Gain (Loss) on Disposition of Fixed Assets	209,231	996,852	1,206,083
Total Non-Operating Revenues (Expenses)	<u>21,360,973</u>	<u>1,307,728</u>	<u>22,668,701</u>
Net Income (Loss) Before Operating Transfers	2,812,631	1,916,710	4,729,341
Operating Transfers In (Note 12):	4,806,918	--	4,806,918
Operating Transfers From Primary Government (Note 12)	--	--	--
Net Income (Loss)	7,619,549	1,916,710	9,536,259
Depreciation on Fixed Assets Acquired with Externally-Restricted Capital Contributions	<u>3,102,810</u>	<u>--</u>	<u>3,102,810</u>
Income (Loss) Transferred to Retained Earnings	10,722,359	1,916,710	12,639,069
Retained Earnings, January 1	<u>183,693,812</u>	<u>8,335,346</u>	<u>192,029,158</u>
Retained Earnings, December 31	<u>\$ 194,416,171</u>	<u>\$ 10,252,056</u>	<u>\$ 204,668,227</u>

The accompanying notes are an integral part of this statement.

Component Unit Capital Transportation Corporation	Totals (Memorandum Only) Reporting Entity
\$ 3,741,348	\$ 66,686,264
79,680	531,238
3,821,028	67,217,502
--	4,432,432
5,962,004	20,409,008
--	3,464,357
1,218,340	3,817,522
4,316,177	30,542,520
--	1,002,548
1,185,633	29,762,145
--	173,494
--	413,962
12,682,154	94,017,988
(8,861,126)	(26,800,486)
716,567	30,850,633
4,345,683	4,377,053
(214,983)	(214,983)
--	1,186,138
66,685	9,527,456
--	(18,921,033)
--	(428,694)
134,350	1,340,433
5,048,302	27,717,003
(3,812,824)	916,517
--	4,806,918
2,233,700	2,233,700
(1,579,124)	7,957,135
1,178,592	4,281,402
(400,532)	12,238,537
(1,043,807)	190,985,351
\$ (1,444,339)	\$ 203,223,888



CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
STATEMENT OF CHANGES IN PLAN NET ASSETS
PENSION TRUST FUND AND DISCRETELY PRESENTED COMPONENT UNIT
FOR THE YEAR ENDED DECEMBER 31, 2000

EXHIBIT A - 5

	<u>Employees'</u> <u>Retirement</u> <u>System</u>	<u>Component</u> <u>Unit</u> <u>Capital</u> <u>Transportation</u> <u>Corporation</u>	<u>Totals</u> <u>(Memorandum</u> <u>Only)</u> <u>Reporting</u> <u>Entity</u>
Additions:			
Contributions:			
Employee	\$ 9,273,287	\$ 299,574	\$ 9,572,861
Employer	13,648,350	299,574	13,947,924
Total Contributions	22,921,637	599,148	23,520,785
Investment Income:			
Net Appreciation (Depreciation)			
in Fair Value of Investments	9,459,899	(94,519)	9,365,380
Interest	9,458,887	--	9,458,887
Dividends	2,378,005	39,265	2,417,270
Total Investment Income	21,296,791	(55,254)	21,241,537
Less: Investment Expense	1,375,172	50	1,375,222
Net Investment Income	19,921,619	(55,304)	19,866,315
Total Additions	42,843,256	543,844	43,387,100
Deductions:			
Benefit Payments	44,803,114	91,497	44,894,611
Refunds and Withdrawals	1,760,184	69,502	1,829,686
Administrative Expenses	1,160,814	21,883	1,182,697
Depreciation Expense	37,240	--	37,240
Total Deductions	47,761,352	182,882	47,944,234
Net Increase (Decrease)	(4,918,096)	360,962	(4,557,134)
Net Assets Held in Trust for Employees'			
Pension Benefits:			
Beginning of Year	844,884,034	3,752,507	848,636,541
End of Year	\$ 839,965,938	\$ 4,113,469	\$ 844,079,407

The accompanying notes are an integral part of this statement.

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
COMBINED STATEMENT OF CASH FLOWS
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS
ALL PROPRIETARY FUND TYPES AND DISCRETELY PRESENTED COMPONENT UNIT
FOR THE YEAR ENDED DECEMBER 31, 2000

	<u>Proprietary Fund Types</u>		Totals (Memorandum Only) Primary Government
	<u>Enterprise</u>	<u>Internal Service</u>	
Cash Flows From Operating Activities:			
Cash Received From Customers	\$ 49,778,061	\$ 12,415,190	\$ 62,193,251
Cash Payments to Suppliers for Goods and Services	(26,565,817)	(7,167,041)	(33,732,858)
Cash Payments to Employees for Services and Benefits	(16,625,346)	(1,576,023)	(18,201,369)
Other Operating Revenues	49,846	--	49,846
Net Cash Provided by (Used for) Operating Activities	6,636,744	3,672,126	10,308,870
Cash Flows From Noncapital Financing Activities:			
Cash Received From General Property Taxes	338	--	338
Cash Received From General Sales and Use Taxes	29,450,237	--	29,450,237
Operating Grants Received	255,613	--	255,613
Transportation Planning and Financing Studies - Net	--	--	--
Operating Transfers In From Other Funds	4,806,918	--	4,806,918
Operating Transfers From Primary Government	--	--	--
Interest Paid on Short-term Interfund Loans	(81,803)	--	(81,803)
Loans to Other Funds	(1,224,784)	--	(1,224,784)
Loans From Other Funds	1,006,376	--	1,006,376
Loans to Component Units	(86,668)	--	(86,668)
Repayment of Loans to Other Funds	2,662,001	--	2,662,001
Repayment of Loans From Other Funds	(1,557,228)	--	(1,557,228)
Net Cash Provided by (Used for) Noncapital Financing Activities	35,231,000	--	35,231,000
Cash Flows From Capital and Related Financing Activities:			
Cash Received From Occupancy Taxes	686,994	--	686,994
Proceeds From Capital Grants	10,327,713	--	10,327,713
Proceeds From Sale of Capital Assets	221,954	1,213,043	1,434,997
Passenger Facility Charges	1,387,269	--	1,387,269
Acquisition and Construction of Capital Assets	(46,351,570)	(2,743,973)	(49,095,543)
Principal Paid on Bonds, Obligations and Capital Leases	(11,577,088)	(1,540,344)	(13,117,432)
Interest Paid on Bonds, Obligations and Capital Leases	(19,029,988)	(99,906)	(19,129,894)
Capital Contributed by the Government	1,282	--	1,282
Capital Contributed by Primary Government	--	--	--
Capital Contributed by Other Governments	381,831	--	381,831
Capital Contributed from Impact Fees	3,196,174	--	3,196,174
Net Cash Provided by (Used for) Capital and Related Financing Activities	(60,755,429)	(3,171,180)	(63,926,609)
Cash Flows From Investing Activities:			
Purchase of Investments	(132,442,678)	--	(132,442,678)
Proceeds From Sales and Maturities of Investments	141,524,781	--	141,524,781
Interest Received on Investments	9,051,552	405,250	9,456,802
Net Cash Provided by (Used for) Investing Activities	18,133,655	405,250	18,538,905
Net Increase (Decrease) in Cash and Cash Equivalents (Note 1)	(754,030)	906,196	152,166

The accompanying notes are an integral part of this statement.

Continued

<u>Component Unit Capital Transportation Corporation</u>	<u>Totals (Memorandum Only) Reporting Entity</u>
\$ 3,681,234	\$ 65,874,485
(5,577,392)	(39,310,250)
(6,121,411)	(24,322,780)
123,738	173,584
(7,893,831)	2,415,039
--	338
743,566	30,193,803
4,345,683	4,601,296
(214,983)	(214,983)
--	4,806,918
2,233,700	2,233,700
--	(81,803)
--	(1,224,784)
--	1,006,376
--	(86,668)
--	2,662,001
--	(1,557,228)
7,107,966	42,338,966
--	686,994
--	10,327,713
--	1,434,997
--	1,387,269
(252,553)	(49,348,096)
--	(13,117,432)
--	(19,129,894)
--	1,282
132,059	132,059
317,685	699,516
--	3,196,174
197,191	(63,729,418)
--	(132,442,678)
--	141,524,781
66,685	9,523,487
66,685	18,605,590
(521,989)	(369,823)

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
COMBINED STATEMENT OF CASH FLOWS
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS
ALL PROPRIETARY FUND TYPES AND DISCRETELY PRESENTED COMPONENT UNIT
FOR THE YEAR ENDED DECEMBER 31, 2000**

	<u>Proprietary Fund Types</u>		Totals (Memorandum Only) <u>Primary Government</u>
	<u>Enterprise</u>	<u>Internal Service</u>	
Cash and Cash Equivalents, January 1	\$ 18,900,578	\$ 7,049,355	\$ 25,949,933
Cash and Cash Equivalents, December 31	18,146,548	7,955,551	26,102,099
Cash and Cash Equivalents from Fiduciary Fund Type included in Combined Balance Sheet	--	--	--
Adjusted Cash and Cash Equivalents, December 31	<u>\$ 18,146,548</u>	<u>\$ 7,955,551</u>	<u>\$ 26,102,099</u>
Reconciliation of Operating Income to Net Cash Provided by (Used for) Operating Activities:			
Operating Income (Loss)	<u>\$ (18,548,342)</u>	<u>\$ 608,982</u>	<u>\$ (17,939,360)</u>
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities:			
Depreciation	25,556,210	3,020,302	28,576,512
Landfill Closure and Postclosure Care Expense	1,002,548	--	1,002,548
Increase (Decrease) in Compensated Absences Payable	(85,007)	(21,437)	(106,444)
Increase (Decrease) in Net Pension Obligation	(154,871)	(13,548)	(168,419)
Decrease (Increase) in Net Pension Asset	--	--	--
Change in Assets and Liabilities:			
Decrease (Increase) in Accounts Receivable	(1,249,367)	(13,373)	(1,262,740)
Decrease (Increase) in Prepaid Items	17,340	--	17,340
Decrease (Increase) in Inventory	--	9,751	9,751
Increase (Decrease) in Accounts and Contracts Payable	(171,173)	82,525	(88,648)
Increase (Decrease) in Accrued Salaries Payable	(14,067)	(1,076)	(15,143)
Increase (Decrease) in Deferred Revenue	283,901	--	283,901
Increase (Decrease) in Other Liabilities	(428)	--	(428)
Increase (Decrease) in Liabilities Payable From Restricted Assets	--	--	--
Total Adjustments	<u>25,185,086</u>	<u>3,063,144</u>	<u>28,248,230</u>
Net Cash Provided By (Used for) Operating Activities	<u>\$ 6,636,744</u>	<u>\$ 3,672,126</u>	<u>\$ 10,308,870</u>
Non Cash Investing, Capital, and Financing Activities:			
Gain On Fair Value of Investments	\$ 2,035,814	\$ 69,269	\$ 2,105,083
Fixed Assets Contributed From Other Funds	2,603,503	--	2,603,503
Gain (Loss) on Disposal of Fixed Assets	(12,723)	(216,191)	(228,914)
Fixed Assets Acquired Through Capital Lease	--	2,016,279	2,016,279

The accompanying notes are an integral part of this statement.

<u>Component Unit Capital Transportation Corporation</u>	<u>Totals (Memorandum Only) Reporting Entity</u>
\$ 2,081,650	\$ 28,031,583
1,559,661	27,661,760
336,388	336,388
<u>\$ 1,896,049</u>	<u>\$ 27,998,148</u>
<u>\$ (8,861,126)</u>	<u>\$ (26,800,486)</u>
1,185,633	29,762,145
--	1,002,548
--	(106,444)
--	(168,419)
(196,869)	(196,869)
(16,056)	(1,278,796)
(55,242)	(37,902)
(28,518)	(18,767)
128,746	40,098
--	(15,143)
--	283,901
--	(428)
(50,399)	(50,399)
967,295	29,215,525
<u>\$ (7,893,831)</u>	<u>\$ 2,415,039</u>
\$ --	\$ 2,105,083
--	2,603,503
134,350	(94,564)
--	2,016,279

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
 COMBINING BALANCE SHEET
 ALL DISCRETELY PRESENTED COMPONENT UNITS
 DECEMBER 31, 2000

	Governmental Fund Types		
	<u>District Attorney of the Nineteenth Judicial District</u>	<u>Nineteenth Judicial District Court (1)</u>	<u>E.B.R. Parish Family Court</u>
ASSETS AND OTHER DEBITS			
Assets:			
Current Assets:			
Cash and Cash Equivalents	\$ 1,537,024	\$ 801,145	\$ 40,715
Investments	1,200,000	--	260,000
Property Taxes Receivable-Net (Note 4)	--	--	--
Accounts Receivable	--	44,312	--
Accrued Interest Receivable	--	--	1,848
Other Receivables	172,899	--	96
Due From Other Governments	111,477	118,229	16,388
Due From Primary Government (Note 11)	--	--	--
Prepaid Items	--	--	--
Inventory	--	--	--
Net Pension Asset	--	--	--
Other Assets	--	--	--
Restricted Assets:			
Cash and Cash Equivalents	--	--	--
Due From Other Governments	--	--	--
Fixed Assets:			
Land	--	--	--
Buildings	--	--	--
Equipment	1,367,601	1,692,240	226,167
Equipment Under Capital Leases	--	--	--
Construction Work-In-Progress	--	--	--
Accumulated Depreciation	--	--	--
Other Debits:			
Amount to be Provided for Retirement of Long-Term Debt	55,857	540,523	2,360
Total Assets and Other Debits	<u>\$ 4,444,858</u>	<u>\$ 3,196,449</u>	<u>\$ 547,574</u>

(1) As of June 30, 2000

The accompanying notes are an integral part of this statement.

Continued

Governmental Fund Types					
<u>E.B.R. Parish Juvenile Court</u>	<u>Nineteenth Judicial District Indigent Defender Board</u>	<u>E.B.R. Parish Clerk of Court (1)</u>	<u>Capital Region Planning Commission (1)</u>	<u>E.B.R. Parish Coroner</u>	<u>St. George Fire Protection District</u>
\$ 349,570	\$ 362,039	\$ 8,811,430	\$ 99,400	\$ 32,224	\$ 419,327
--	--	11,772,944	274,437	--	--
--	--	--	--	--	3,458,806
--	253,003	1,917,552	--	12,460	14,246
--	--	--	24,635	--	--
1,055	--	97,579	--	--	--
118,815	--	--	152,181	--	--
--	132,261	--	--	--	--
--	--	--	--	--	--
--	--	--	--	--	--
--	--	--	--	--	--
--	11,214	--	--	--	1,000
--	--	--	--	--	--
--	--	--	--	--	--
--	--	--	--	--	275,871
--	--	--	--	--	995,072
438,120	187,845	2,958,486	352,320	148,963	3,501,876
--	--	--	--	18,990	--
--	--	--	--	--	69,891
--	--	--	--	--	--
151,233	--	326,625	--	21,191	2,487,821
<u>\$ 1,058,793</u>	<u>\$ 946,362</u>	<u>\$ 25,884,616</u>	<u>\$ 902,973</u>	<u>\$ 233,828</u>	<u>\$ 11,223,910</u>

Continued

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
COMBINING BALANCE SHEET
ALL DISCRETELY PRESENTED COMPONENT UNITS
DECEMBER 31, 2000

	<u>Governmental Fund Types</u>		
	<u>Brownsfield Fire Protection District</u>	<u>Central Fire Protection District</u>	<u>E.B.R. Parish Fire Protection District No. 6</u>
ASSETS AND OTHER DEBITS			
Assets:			
Current Assets:			
Cash and Cash Equivalents	\$ --	\$ 234,867	\$ 200,596
Investments	--	--	--
Property Taxes Receivable-Net (Note 4)	30,949	164,723	69,268
Accounts Receivable	--	97,029	25,638
Accrued Interest Receivable	--	--	--
Other Receivables	--	66	--
Due From Other Governments	166,114	323,530	347,052
Due From Primary Government (Note 11)	--	--	--
Prepaid Items	--	--	--
Inventory	--	--	--
Net Pension Asset	--	--	--
Other Assets	--	--	--
Restricted Assets:			
Cash and Cash Equivalents	--	--	--
Due From Other Governments	--	--	--
Fixed Assets:			
Land	18,592	159,018	43,000
Buildings	59,323	855,124	456,930
Equipment	363,225	1,279,624	510,609
Equipment Under Capital Leases	48,980	437,604	278,011
Construction Work-In-Progress	--	--	--
Accumulated Depreciation	--	--	--
Other Debits:			
Amount to be Provided for Retirement of Long-Term Debt	<u>46,794</u>	<u>406,802</u>	<u>239,784</u>
Total Assets and Other Debits	<u>\$ 733,977</u>	<u>\$ 3,958,387</u>	<u>\$ 2,170,888</u>

The accompanying notes are an integral part of this statement.

Continued

<u>Governmental Fund Types</u>				<u>Proprietary Fund Type</u>	
<u>Eastside Fire Protection District</u>	<u>Pride Fire Protection District</u>	<u>Chaneyville Fire Protection District</u>	<u>Alsen- St. Irma Lee Fire Protection District</u>	<u>Capital Transportation Corporation</u>	<u>Totals</u>
\$ 70,294	\$ 185,944	\$ 21,172	\$ 21,768	\$ 550,688	\$ 13,738,203
--	--	--	--	3,738,276	17,245,657
411,182	--	--	42,830	--	4,177,758
101,088	--	--	--	89,832	2,555,160
--	1,804	79	533	38,805	67,704
--	--	--	--	--	271,695
113,936	--	--	161,665	209,825	1,839,212
--	--	--	--	--	132,261
--	--	--	--	95,931	95,931
--	--	--	--	223,691	223,691
--	--	--	--	578,153	578,153
--	--	--	--	--	12,214
--	--	--	--	1,345,361	1,345,361
--	--	--	--	623,505	623,505
151,360	15,000	--	9,000	284,375	956,216
1,505,609	135,353	109,334	256,496	8,963,145	13,336,386
657,289	236,510	274,840	189,666	10,948,922	25,334,303
341,113	--	--	205,769	--	1,330,467
--	--	--	--	--	69,891
--	--	--	--	(7,663,175)	(7,663,175)
999,305	--	--	124,860	--	5,403,155
<u>\$ 4,351,176</u>	<u>\$ 574,611</u>	<u>\$ 405,425</u>	<u>\$ 1,012,587</u>	<u>\$ 20,027,334</u>	<u>\$ 81,673,748</u>

Continued

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
COMBINING BALANCE SHEET
ALL DISCRETELY PRESENTED COMPONENT UNITS
DECEMBER 31, 2000

	<u>Governmental Fund Types</u>		
	<u>District Attorney of the Nineteenth Judicial District</u>	<u>Nineteenth Judicial District Court (1)</u>	<u>E.B.R. Parish Family Court</u>
LIABILITIES, EQUITY, AND OTHER CREDITS			
Liabilities:			
Current Liabilities:			
Accounts and Contracts Payable	\$ 73,617	\$ 67,477	\$ 9,436
Due to Other Governments	--	--	--
Due to Primary Government (Note 11)	50,340	--	--
Accrued Salaries Payable	--	--	12,689
Accrued Claims Payable	--	--	--
Accrued Interest Payable	--	--	--
Deferred Revenue	--	23,500	--
Deposits and Escrow Accounts	--	--	--
Compensated Absences Payable	57,279	59,312	--
Other Liabilities	87,109	--	--
Liabilities Payable From Restricted Assets	--	--	--
Long-Term Liabilities (Note 10):			
Bonds and Notes Payable	--	--	--
Compensated Absences Payable	--	533,811	--
Obligation Under Capital Leases (Note 14)	--	--	--
Net Pension Obligation (Note 7)	55,857	6,712	2,360
Total Liabilities	<u>324,202</u>	<u>690,812</u>	<u>24,485</u>
Equity and Other Credits (Note 2):			
Investment in General Fixed Assets	1,367,601	1,692,240	226,167
Contributed Capital:			
Federal Government	--	--	--
Retirement of Federal Government Contribution	--	--	--
Primary Government	--	--	--
Retained Earnings:			
Unreserved	--	--	--
Fund Balances:			
Reserved for Employees' Pension Benefits	--	--	--
Reserved for Prepaid Items	--	--	--
Reserved for Capital Defense	--	--	--
Unreserved:			
Designated for Unencumbered Appropriations	--	--	--
Designated for Other Uses	--	--	--
Undesignated	2,753,055	813,397	296,922
Total Equity and Other Credits	<u>4,120,656</u>	<u>2,505,637</u>	<u>523,089</u>
Total Liabilities, Equity, and Other Credits	<u>\$ 4,444,858</u>	<u>\$ 3,196,449</u>	<u>\$ 547,574</u>

(1) As of June 30, 2000

The accompanying notes are an integral part of this statement.

Continued

Governmental Fund Types					
<u>E.B.R. Parish Juvenile Court</u>	<u>Nineteenth Judicial District Indigent Defender Board</u>	<u>E.B.R. Parish Clerk of Court (1)</u>	<u>Capital Region Planning Commission (1)</u>	<u>E.B.R. Parish Coroner</u>	<u>St. George Fire Protection District</u>
\$ 7,724	\$ 394,213	\$ 107,473	\$ 21,821	\$ --	\$ 23,228
9,810	--	--	--	--	--
--	--	--	--	--	--
7,791	--	125,454	--	--	--
--	--	66,520	--	--	--
--	--	--	--	--	19,952
--	--	--	--	--	--
26,375	--	19,917,083	--	--	--
--	--	--	31,978	--	--
--	--	--	2,346	--	--
--	--	--	--	--	--
--	--	--	--	--	2,170,477
126,119	--	326,625	--	--	317,344
--	--	--	--	1,694	--
25,114	--	--	--	19,497	--
202,933	394,213	20,543,155	56,145	21,191	2,531,001
438,120	187,845	2,958,486	352,320	167,953	4,842,710
--	--	--	--	--	--
--	--	--	--	--	--
--	--	--	--	--	--
--	--	--	--	--	--
--	--	--	--	--	--
--	11,214	--	--	--	--
--	254,245	--	--	--	--
--	--	--	--	--	--
44,185	--	--	--	--	837,006
373,555	98,845	2,382,975	494,508	44,684	3,013,193
855,860	552,149	5,341,461	846,828	212,637	8,692,909
\$ 1,058,793	\$ 946,362	\$ 25,884,616	\$ 902,973	\$ 233,828	\$ 11,223,910

Continued

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
COMBINING BALANCE SHEET
ALL DISCRETELY PRESENTED COMPONENT UNITS
DECEMBER 31, 2000

	Governmental Fund Types		
	Brownsfield Fire Protection District	Central Fire Protection District	E.B.R. Parish Fire Protection District No. 6
LIABILITIES, EQUITY, AND OTHER CREDITS			
Liabilities:			
Current Liabilities:			
Accounts and Contracts Payable	\$ 16,026	\$ 9,193	\$ 16,116
Due to Other Governments	--	--	--
Due to Primary Government (Note 11)	86,668	--	--
Accrued Salaries Payable	--	39,013	5,990
Accrued Claims Payable	--	--	--
Accrued Interest Payable	--	--	--
Deferred Revenue	9,663	--	--
Deposits and Escrow Accounts	--	--	--
Compensated Absences Payable	--	--	--
Other Liabilities	--	--	--
Liabilities Payable From Restricted Assets	--	--	--
Long-Term Liabilities (Note 10):			
Bonds and Notes Payable	--	--	102,000
Compensated Absences Payable	--	73,134	8,030
Obligation Under Capital Leases (Note 14)	43,424	325,068	126,787
Net Pension Obligation (Note 7)	3,370	8,600	2,967
Total Liabilities	<u>159,151</u>	<u>455,008</u>	<u>261,890</u>
Equity and Other Credits (Note 2):			
Investment in General Fixed Assets	490,120	2,731,370	1,288,550
Contributed Capital:			
Federal Government	--	--	--
Retirement of Federal Government Contribution	--	--	--
Primary Government	--	--	--
Retained Earnings:			
Unreserved	--	--	--
Fund Balances:			
Reserved for Employees' Pension Benefits	--	--	--
Reserved for Prepaid Items	--	--	--
Reserved for Capital Defense	--	--	--
Unreserved:			
Designated for Unencumbered Appropriations	--	--	--
Designated for Other Uses	--	--	--
Undesignated	84,706	772,009	620,448
Total Equity and Other Credits	<u>574,826</u>	<u>3,503,379</u>	<u>1,908,998</u>
Total Liabilities, Equity, and Other Credits	<u>\$ 733,977</u>	<u>\$ 3,958,387</u>	<u>\$ 2,170,888</u>

The accompanying notes are an integral part of this statement.

<u>Governmental Fund Types</u>				<u>Proprietary Fund Type</u>	
<u>Eastside Fire Protection District</u>	<u>Pride Fire Protection District</u>	<u>Chaneyville Fire Protection District</u>	<u>Alsen- St. Irma Lee Fire Protection District</u>	<u>Capital Transportation Corporation</u>	<u>Totals</u>
\$ --	\$ 90,546	\$ 4,537	\$ 7,956	\$ 348,894	\$ 1,198,257
--	--	--	--	--	9,810
--	--	--	--	--	137,008
41,811	--	--	--	205,350	438,098
--	--	--	--	--	66,520
--	--	--	--	--	19,952
--	--	--	10,743	--	43,906
--	--	--	--	--	19,943,458
--	--	--	--	581,259	729,828
--	--	--	--	5,855	95,310
--	--	--	--	819,199	819,199
697,000	--	--	--	--	2,969,477
29,754	--	--	--	--	1,414,817
272,551	--	--	124,860	--	894,384
--	--	--	--	--	124,477
<u>1,041,116</u>	<u>90,546</u>	<u>4,537</u>	<u>143,559</u>	<u>1,960,557</u>	<u>28,904,501</u>
2,655,371	386,863	384,174	660,931	--	20,830,821
--	--	--	--	17,720,184	17,720,184
--	--	--	--	(7,844,079)	(7,844,079)
--	--	--	--	5,521,542	5,521,542
--	--	--	--	(1,444,339)	(1,444,339)
--	--	--	--	4,113,469	4,113,469
--	--	--	--	--	11,214
--	--	--	--	--	254,245
--	--	--	29,062	--	29,062
--	--	--	--	--	881,191
654,689	97,202	16,714	179,035	--	12,695,937
<u>3,310,060</u>	<u>484,065</u>	<u>400,888</u>	<u>869,028</u>	<u>18,066,777</u>	<u>52,769,247</u>
<u>\$ 4,351,176</u>	<u>\$ 574,611</u>	<u>\$ 405,425</u>	<u>\$ 1,012,587</u>	<u>\$ 20,027,334</u>	<u>\$ 81,673,748</u>

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - COMPONENT UNITS
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2000**

	<u>District Attorney of the Nineteenth Judicial District</u>	<u>Nineteenth Judicial District Court (1)</u>	<u>E.B.R. Parish Family Court</u>
Revenues:			
Taxes	\$ --	\$ --	\$ --
Licenses and Permits	--	--	--
Intergovernmental Revenues	2,128,314	3,382,669	423,557
Charges for Services	--	188,335	120,063
Fines and Forfeits	715,255	--	--
Miscellaneous Revenues	<u>1,072,703</u>	<u>54,706</u>	<u>19,998</u>
Total Revenues	<u>3,916,272</u>	<u>3,625,710</u>	<u>563,618</u>
Other Financing Sources:			
Proceeds of General Fixed Asset Disposition	--	--	--
Capital Leases	--	--	--
Operating Transfers From Primary Government (Note 12)	<u>3,083,124</u>	<u>3,944,902</u>	<u>560,087</u>
Total Other Financing Sources	<u>3,083,124</u>	<u>3,944,902</u>	<u>560,087</u>
Total Revenues and Other Financing Sources	<u>6,999,396</u>	<u>7,570,612</u>	<u>1,123,705</u>
Expenditures:			
Current:			
General Government	6,310,227	7,486,755	1,031,664
Public Safety	--	--	--
Capital Outlay	131,318	56,351	40,382
Debt Service	<u>--</u>	<u>--</u>	<u>--</u>
Total Expenditures	<u>6,441,545</u>	<u>7,543,106</u>	<u>1,072,046</u>
Other Uses:			
Operating Transfers to Primary Government (Note 12)	<u>--</u>	<u>--</u>	<u>--</u>
Total Expenditures and Other Uses	<u>6,441,545</u>	<u>7,543,106</u>	<u>1,072,046</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	557,851	27,506	51,659
Fund Balances, Beginning of Year	<u>2,195,204</u>	<u>785,891</u>	<u>245,263</u>
Fund Balances, End of Year	<u>\$ 2,753,055</u>	<u>\$ 813,397</u>	<u>\$ 296,922</u>

(1) As of June 30, 1999

The accompanying notes are an integral part of this statement.

Continued

<u>E.B.R. Parish Juvenile Court</u>	<u>Nineteenth Judicial District Indigent Defender Board</u>	<u>E.B.R. Parish Clerk of Court (1)</u>	<u>Capital Region Planning Commission (1)</u>	<u>E.B.R. Parish Coroner</u>	<u>St. George Fire Protection District</u>
\$ --	\$ --	\$ --	\$ --	\$ --	\$ 4,355,368
--	--	53,181	--	--	--
507,667	169,013	--	695,340	--	599,003
419,967	--	7,493,690	78,229	65,321	647,693
6,473	1,812,209	--	--	--	--
18,395	269,761	1,088,804	22,527	--	135,583
952,502	2,250,983	8,635,675	796,096	65,321	5,737,647
--	--	--	--	--	--
--	--	--	--	--	--
669,213	149,439	937,908	--	788,501	--
669,213	149,439	937,908	--	788,501	--
1,621,715	2,400,422	9,573,583	796,096	853,822	5,737,647
1,551,109	2,448,939	9,651,227	735,541	--	--
--	--	--	--	778,444	4,990,128
27,481	17,090	56,813	26,383	23,861	1,172,512
--	--	8,000	--	6,833	469,461
1,578,590	2,466,029	9,716,040	761,924	809,138	6,632,101
--	--	--	--	--	--
1,578,590	2,466,029	9,716,040	761,924	809,138	6,632,101
43,125	(65,607)	(142,457)	34,172	44,684	(894,454)
374,615	429,911	2,525,432	460,336	--	4,744,653
\$ 417,740	\$ 364,304	\$ 2,382,975	\$ 494,508	\$ 44,684	\$ 3,850,199

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - COMPONENT UNITS
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2000**

	Brownsfield Fire Protection District	Central Fire Protection District	E.B.R. Parish Fire Protection District No. 6
Revenues:			
Taxes	\$ 151,628	\$ 469,725	\$ 360,282
Licenses and Permits	--	--	--
Intergovernmental Revenues	110,639	230,151	133,749
Charges for Services	134,294	304,659	148,921
Fines and Forfeits	--	--	--
Miscellaneous Revenues	7,265	27,330	49,710
Total Revenues	<u>403,826</u>	<u>1,031,865</u>	<u>692,662</u>
Other Financing Sources:			
Proceeds of General Fixed Asset Disposition	--	1,620	--
Capital Leases	48,980	--	--
Operating Transfers From Primary Government (Note 12)	161,990	39,550	136,600
Total Other Financing Sources	<u>210,970</u>	<u>41,170</u>	<u>136,600</u>
Total Revenues and Other Financing Sources	<u>614,796</u>	<u>1,073,035</u>	<u>829,262</u>
Expenditures:			
Current:			
General Government	--	--	19,455
Public Safety	379,170	834,515	662,370
Capital Outlay	230,833	48,007	123,293
Debt Service	6,828	87,062	70,016
Total Expenditures	<u>616,831</u>	<u>969,584</u>	<u>875,134</u>
Other Uses:			
Operating Transfers to Primary Government (Note 12)	--	--	--
Total Expenditures and Other Uses	<u>616,831</u>	<u>969,584</u>	<u>875,134</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>(2,035)</u>	<u>103,451</u>	<u>(45,872)</u>
Fund Balances, Beginning of Year	<u>86,741</u>	<u>668,558</u>	<u>666,320</u>
Fund Balances, End of Year	<u>\$ 84,706</u>	<u>\$ 772,009</u>	<u>\$ 620,448</u>

The accompanying notes are an integral part of this statement.

<u>Eastside Fire Protection District</u>	<u>Pride Fire Protection District</u>	<u>Chaneyville Fire Protection District</u>	<u>Alsen- St. Irma Lee Fire Protection District</u>	<u>Totals</u>
\$ 531,652	\$ --	\$ --	\$ 200,647	\$ 6,069,302
--	--	--	--	53,181
--	4,088	8,178	4,028	8,396,396
187,502	30,292	19,129	8,587	9,846,682
--	--	--	--	2,533,937
152,331	13,059	6,045	9,644	2,947,861
<u>871,485</u>	<u>47,439</u>	<u>33,352</u>	<u>222,906</u>	<u>29,847,359</u>
--	--	--	--	1,620
--	--	--	--	48,980
<u>60,170</u>	<u>99,590</u>	<u>181,580</u>	<u>27,660</u>	<u>10,840,314</u>
<u>60,170</u>	<u>99,590</u>	<u>181,580</u>	<u>27,660</u>	<u>10,890,914</u>
<u>931,655</u>	<u>147,029</u>	<u>214,932</u>	<u>250,566</u>	<u>40,738,273</u>
--	--	--	--	29,234,917
539,313	48,048	61,303	208,209	8,501,500
--	100,599	158,989	7,934	2,221,846
249,959	--	--	42,598	940,757
<u>789,272</u>	<u>148,647</u>	<u>220,292</u>	<u>258,741</u>	<u>40,899,020</u>
--	10,353	--	--	10,353
<u>789,272</u>	<u>159,000</u>	<u>220,292</u>	<u>258,741</u>	<u>40,909,373</u>
142,383	(11,971)	(5,360)	(8,175)	(171,100)
<u>512,306</u>	<u>109,173</u>	<u>22,074</u>	<u>216,272</u>	<u>14,042,749</u>
<u>\$ 654,689</u>	<u>\$ 97,202</u>	<u>\$ 16,714</u>	<u>\$ 208,097</u>	<u>\$ 13,871,649</u>



CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000

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CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000

EXHIBIT A-9

NOTE 1 - Summary of Significant Accounting Policies

a. Financial Reporting Entity

The Consolidated Government of the City of Baton Rouge, Parish of East Baton Rouge serves as the financial reporting entity for both the municipality (City of Baton Rouge) and for the Parish (East Baton Rouge Parish). The financial reporting entity consists of (1) the primary government (all funds under the auspices of the Mayor-President and the Metropolitan Council), (2) organizations for which the primary government is financially accountable, and (3) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board (GASB) Statement No. 14, *The Financial Reporting Entity*, established criteria for determining which component units should be considered part of the City of Baton Rouge, Parish of East Baton Rouge for financial reporting purposes. The basic criteria are as follows:

1. Legal status of the potential component unit including the right to incur its own debt, levy its own taxes and charges, expropriate property in its own name, sue and be sued, and the right to buy, sell and lease property in its own name.
2. Whether the City-Parish governing authority (Metropolitan Council or Mayor-President) appoints a majority of board members of the potential component unit.
3. Fiscal interdependency between the City-Parish and the potential component unit.
4. Imposition of will by the City-Parish on the potential component unit.
5. Financial benefit/burden relationship between the City-Parish and the potential component unit.

Based on the previous criteria, City-Parish management has included the following component units in the financial reporting entity:

Blended Component Units

The Employees' Retirement System of the City of Baton Rouge and Parish of East Baton Rouge is reported as part of the primary government in the General Purpose Financial Statements of the City of Baton Rouge, Parish of East Baton Rouge. The retirement system, a separate legal entity, was created in accordance with The Plan of Government in 1949. This retirement system exists for the sole benefit of current and former (primary government, component units, and related organizations) City-Parish employees who are members of the system. The system is governed by a seven-member board of trustees. Four members of the seven-member board are elected by the employees who participate in the system. The system is funded by the investment of contributions received from the City-Parish primary government, some of the government's component units, and related organizations, and member employees who are obligated to make the contributions to the system based upon actuarial valuations. The City-Parish does not serve as trustee for the retirement system. The fiscal year for the Employees' Retirement System is the calendar year. The separately issued audit report on the Retirement System can be obtained at the following address: Jeffrey R. Yates, Retirement Administrator; P.O. Box 1471, Baton Rouge, LA 70821-1471.

Discrete Component Units

Capital Transportation Corporation (CTC) - CTC is a corporation created by and for the benefit of the Parish to provide urban mass transportation services. Any property acquired by the corporation is for the use and benefit of the City-Parish. Metropolitan Council approval is required for all transportation fare changes and operating subsidies. Operating subsidies are provided through a federal grant passed through City-Parish and by local matching funds. CTC's financial statements for the period ended December 31, 2000, are discretely presented in the General Purpose Financial Statements.

The Louisiana State Constitution mandates that parish governments fund a significant portion of the operational budgets of certain legally separate state constitutionally defined parish officials. These budgets are adopted as part of the City-Parish

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000

EXHIBIT A-9
(Continued)

NOTE 1 - Summary of Significant Accounting Policies (Continued)

a. Financial Reporting Entity (Continued)

Discrete Component Units (Continued)

budget process. These officials also have certain statutorily defined sources of funds that are used for operating and/or capital purposes. These agencies have been discretely presented in the City-Parish Comprehensive Annual Financial Report (CAFR):

District Attorney of the Nineteenth Judicial District (for the period ended December 31, 2000)
Nineteenth Judicial District Court (for the period ended June 30, 2000)
E.B.R. Parish Coroner (for the period ended December 31, 2000)
E.B.R. Parish Family Court (for the period ended December 31, 2000)
E.B.R. Parish Juvenile Court (for the period ended December 31, 2000)
Nineteenth Judicial District Indigent Defender Board (for the period ended December 31, 2000)

Financial statements for the East Baton Rouge Parish Clerk of Court (for the period ended June 30, 2000) are also reported in the component units columns of the General Purpose Financial Statements. A financial burden/benefit relationship exists between the Clerk and the primary government since the parish is statutorily required to fund certain items in the budget of the Clerk. The parish is also entitled to fifty percent of any surplus general funds of the Clerk of Court at the end of the Clerk's elected term.

Capital Region Planning Commission - The Capital Region Planning Commission is a private non-profit government agency that administers federal funding from the U.S. Department of Transportation. A majority of the commissioners are appointed by the City-Parish governing authority. The Metropolitan Council also approves grant budgets and pass-through funding to the Commission. The Commission's financial statements for the year ended June 30, 2000 are included in the discrete component unit columns of the General Purpose Financial Statements.

Parish Fire Protection Districts - Parish Fire Protection Districts (including St. George Fire Protection District, Brownsfield Fire Protection District, Central Fire Protection District, E.B.R. Parish Fire Protection District No. 6, Eastside Fire Protection District, Pride Fire Protection District, Chaneyville Fire Protection District, and Alsen-St. Irma Lee Fire Protection District) are established pursuant to State Statutes. The Metropolitan Council appoints a majority of the board members of each fire protection district. The Council has the right to approve the fire protection districts' tax rates and charges. Although the City-Parish has issued debt in the past on behalf of one or more of the fire protection districts, each district is legally responsible for the debt it incurs. The fiscal year for all fire protection districts is the calendar year.

Complete financial statements of the City-Parish discretely presented component units can be obtained at the Office of the Legislative Auditor of the State of Louisiana, 1600 North Third Street, P.O. Box 94397, Baton Rouge, LA 70804-9397 or at the following administrative offices:

District Attorney Doug Moreau
222 St. Louis Street, Fifth Floor
Baton Rouge, LA 70802

Nineteenth Judicial District Court
JoAnn Bruce, Judicial Administrator
222 St. Louis Street, Sixth Floor
Baton Rouge, LA 70802

Nineteenth Judicial District Indigent
Defender Board
Michael Mitchell
333 St. Louis Street
Baton Rouge, LA 70802

East Baton Rouge Clerk of Court
Doug Welborn
222 St. Louis Street, First Floor
Baton Rouge, LA 70802

Capital Region Planning Commission
Don Neisler, Executive Director
333 North 19th Street
P.O. Box 3355
Baton Rouge, LA 70821

St. George Fire Protection District
13686 Perkins Road
Baton Rouge, LA 70810

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000

EXHIBIT A-9
(Continued)

NOTE 1 - Summary of Significant Accounting Policies (Continued)

a. Financial Reporting Entity (Continued)

Discrete Component Units (Continued)

East Baton Rouge Parish Family Court
Ronnie Bullion, Judicial Administrator
222 St. Louis Street, Seventh Floor
Baton Rouge, LA 70802

East Baton Rouge Parish Juvenile Court
Donna Carter, Judicial Administrator
8333 Veterans Memorial Boulevard
Baton Rouge, LA 70807

East Baton Rouge Parish Coroner
Dr. Louis Cataldie
222 St. Louis Street, Fifth Floor
Baton Rouge, LA 70802

Capital Transportation Corporation
Deborah A. Moore, General Manager, CEO
2250 Florida Boulevard
Baton Rouge, LA 70802

Brownsfield Fire Protection District
Chaneyville Fire Protection District
Pride Fire Protection District
Alsen-St. Irma Lee Fire Protection District
c/o Brian Mayers, Council Administrator
P.O. Box 1471
Baton Rouge, LA 70821-1471

E.B.R. Parish Fire Protection District No. 6
7878 Prescott Road
Baton Rouge, LA 70812

Eastside Fire Protection District
15094 Old Hammond Highway
Baton Rouge, LA 70816-1243

Central Fire Protection District
11646 Sullivan Road
Baton Rouge, LA 70818

Related Organizations

City-Parish officials are also responsible for appointing members of the boards of other organizations. City-Parish's accountability does not extend beyond making the appointments. The following agencies are related organizations to City-Parish government. Each organization's financial statements can be obtained at their respective administrative offices listed as follows:

Gas Utility Service District
Arlene Norwood, Office Manager
10633 Zachary-Deerford Road
Zachary, LA 70791-9304

East Baton Rouge Housing Authority
Joseph F. Johnson, Executive Director
4546 North Street
Baton Rouge, LA 70806

Baton Rouge Recreation and Park Commission
(BREC)
Mike Proctor, Finance Director
P.O. Box 15887
Baton Rouge, LA 70895

The following three agencies are non-profit corporations established pursuant to State Statutes to finance debt for various public purposes within East Baton Rouge Parish. The Metropolitan Council appoints the board members of each respective agency. Each agency is fiscally independent from the City-Parish, issues its debt, approves its budgets, and sets its rates and charges. The primary government has no authority to remove board members, designate management, or approve or modify rates. The City-Parish is not obligated in any manner for the debt issues of these agencies. Financial statements for these agencies can be obtained at the following addresses:

Hospital Service District No. 1
David Verinder, Chief Financial Officer
Lane Memorial Hospital
6300 Main Street
Zachary, LA 70791

East Baton Rouge Mortgage Finance Authority
Sidney Longwell, Jr., Chairman
8555 United Plaza Boulevard
Suite 207, Four United Plaza
Baton Rouge, LA 70809-2251

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000

EXHIBIT A-9
(Continued)

NOTE 1 - Summary of Significant Accounting Policies (Continued)

a. Financial Reporting Entity (Continued)

Related Organizations (Continued)

Industrial Development Board
(No Financial Transactions)

b. Basis of Presentation

The accounts of the City-Parish are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, equity, revenues, and expenditures or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The various funds of the primary government are grouped, in the financial statements in this report, into eight generic fund types and three broad fund categories as follows:

Governmental Funds:

General Fund -- The General Fund is the general operating fund of the City and Parish. The General Fund accounts for all financial resources except those required to be accounted for in other funds.

Special Revenue Funds -- Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes.

Debt Service Funds -- Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs.

Capital Projects Funds -- Capital Projects Funds are used to account for financial resources used for the acquisition or construction of major capital facilities (other than those financed by Proprietary Funds).

Proprietary Funds:

Enterprise Funds -- Enterprise Funds are used to account for operations: (a) that are financed and operated similar to private business enterprises--where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Internal Service Funds -- Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the City-Parish, or to other governments, on a cost-reimbursement basis.

Proprietary Funds are reported in accordance with GASB Statement No. 20, *Accounting and Financial Reporting for Proprietary Funds and other Governmental Entities that use Proprietary Fund Accounting*. This standard requires that all applicable GASB pronouncements, Financial Accounting Standards Board (FASB) Statements and Interpretations, Accounting Principles Board (APB) Opinions, and Accounting Research Bulletins (ARBs) issued on or before November 30, 1989, be applied to proprietary activities unless they (FASB Statements and Interpretations, APB Opinions, and ARBs) conflict with or contradict GASB pronouncements.

GASB Statement No. 20 also states that for proprietary activities, management may elect to apply all FASB Statements and Interpretations issued after November 30, 1989, except for those that conflict with or contradict GASB pronouncements.

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000

EXHIBIT A-9
(Continued)

NOTE 1 - Summary of Significant Accounting Policies (Continued)

b. Basis of Presentation (Continued)

Proprietary Funds (Continued):

Proprietary activities under the control of the City-Parish primary government and all discretely presented component units elected to not apply FASB Statements and Interpretations issued after November 30, 1989, unless they are adopted by GASB.

Fiduciary Funds:

Trust Funds -- The Employees' Retirement System Pension Trust Fund is used to account for the accumulation of contributions for a defined-benefit cost-sharing multiple-employer pension plan to provide retirement benefits to qualified employees.

Agency Funds -- Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

All discrete component units except for Capital Transportation Corporation (CTC) are presented in the general purpose financial statements on a combined basis for each individual component unit, combining governmental fund types, proprietary fund types, fiduciary fund types, the General Long-Term Debt Account Group, and the General Fixed Assets Account Group for each individual component unit. CTC has its own pension system as established by its Board of Directors. The financial statements for this system are presented as a pension trust fund in the Statement of Changes in Plan Net Assets using the guidelines of GASB Statement No. 25.

c. Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds, including General, Special Revenue, Debt Service, and Capital Projects Funds, are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (revenues and other financing sources) and decreases (expenditures and other uses) in net current assets.

All proprietary funds and pension trust funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. Fund equity (net total assets) is segregated into contributed capital and retained earnings components. Operating statements for proprietary fund types present increases (revenues) and decreases (expenses) in net total assets.

Governmental funds and agency funds are maintained on the modified accrual basis of accounting. Governmental fund revenues are recognized in the accounting period in which they become available and measurable. Property taxes are considered measurable in the calendar year of the tax levy (See Note 4). Sales taxes and gross receipt business taxes are recognized in accordance with GASB Statement No. 22, *Accounting for Taxpayer Assessed Tax Revenues in Governmental Funds*. Sales taxes and gross receipts business taxes are considered "measurable" when received by the Finance Department-Revenue Division of the City-Parish within 60 days after the end of the fiscal year to be used to pay liabilities of the current period. Anticipated refunds of such taxes are recorded as fund liabilities and reductions of revenue when they are measurable and valid. Special Assessments are recognized as revenues only to the extent that individual installments are considered current assets. Revenues from State and Federal grants are recognized when the reimbursable expenditures have been incurred. Licenses and Permits, Fines and Forfeits, and Miscellaneous Revenues (except investment earnings) are recorded as revenues when received in cash. Charges for Services and investment earnings are recorded as earned since they are measurable and available. Expenditures are recognized in the accounting period in which the related fund liability is incurred, if measurable, except for the following: (1) principal and interest on long-term debt are recorded when due, and (2) claims and judgments, group health claims, net pension obligation and compensated absences are recorded as expenditures when paid with expendable available financial resources.

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000

EXHIBIT A-9
(Continued)

NOTE 1 - Summary of Significant Accounting Policies (Continued)

c. Basis of Accounting (Continued)

Proprietary funds are maintained on the accrual basis of accounting wherein revenues are recognized in the accounting period in which they are earned and become measurable, and expenses are recognized in the period incurred, if measurable.

d. Budget Policies and Budgetary Accounting

The Plan of Government for the City-Parish outlines procedures for adopting a budget for the General, Special Revenue, and Debt Service Funds of the primary government:

1. The Finance Department compiles for the Mayor-President estimates of revenues and requests for appropriations of the annual budget.
2. No later than November 5, the Mayor-President's budget is submitted to the Metropolitan Council for possible revision and adoption.
3. The Council conducts public hearings on the budget, which must be adopted by December 15, to become effective January 1.
4. In no event shall the total appropriations exceed total anticipated revenues taking into account the estimated surplus or deficit at the end of the current fiscal year.

Budgets for Capital Projects Funds do not necessarily follow the time schedule for other funds, since capital projects may be started and completed at any time during the year. However, capital project budgets must be submitted to the Council for adequate public hearing and adoption on a project-length basis.

Annual operating budgets are adopted for the following governmental funds: General, Special Revenue, and Debt Service. All annual appropriations lapse at fiscal year-end.

Budgets of the General, Special Revenue, and Debt Service Funds are adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP), except for the following deviations: (1) On the budget basis, encumbrances are considered expendable from current appropriations and are reported as expenditures in order to reserve appropriations. (2) Capital lease payments are recorded as departmental expenditures on the budget basis, while on the GAAP basis they are reported as debt service expenditures. Capital leases, on the GAAP basis, represent acquisitions of general fixed assets with the value of the assets reported as departmental expenditures and other financing sources. (3) Housing and Urban Development (HUD) loans to program recipients are reported as expenditures on the budget basis to facilitate reporting in accordance with federal regulations. The loans are recorded as "loans receivable" on the GAAP basis with a corresponding reservation of fund balance.

In accordance with The Plan of Government, appropriations, in addition to those contained in any current expenditure budget, shall be made only on the recommendation of the Mayor-President, and only if the Director of Finance certifies that there is available an unappropriated cash surplus sufficient to meet such appropriations. Appropriations at year-end normally lapse, except for those projects of a continuing nature which remain open until the projects are completed or abandoned and are shown on the Balance Sheet as Fund Balance-Designated for Unencumbered Appropriations. Such appropriations for continuing projects carried forward from 1999 to 2000 totaled \$8,754,777 for the General Fund. The level of budget control is at the fund, department or project level, and expenditures/encumbrances may not exceed appropriations. Should additional appropriations be required, interdivisional transfers may be authorized by the Mayor-President. At year-end, interdepartmental transfers may be made at the request of the Mayor-President with approval of the Council. Additional appropriations from fund balance or increases in estimated revenues must be approved by the Council. In accordance with The Plan of Government, if the Mayor-President shall at any time ascertain that there will not be for the parish, the city, or the districts, sufficient funds to meet total appropriations, it shall be his duty to revise appropriations. During 2000, supplemental appropriations in the General Fund in the amount of \$6,772,702 were authorized.

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000

EXHIBIT A-9
(Continued)

NOTE 1 - Summary of Significant Accounting Policies (Continued)

d. Budget Policies and Budgetary Accounting (Continued)

Formal budgetary integration is used for management control in the accounting records during the year for the General, Special Revenue, and Debt Service Funds.

Capital Projects Funds are initiated by project budgets rather than annual budgets, and accountability is controlled on the project-life basis. *Effective control of costs is therefore maintained by the Metropolitan Council who approves a budget for each project.*

Budgets for Federal and State grants are recorded upon receipt of grant awards. The fiscal year for these grant awards may or may not coincide with the City-Parish's fiscal year.

e. Encumbrances

Encumbrances representing purchase orders, contracts or other commitments are recorded in budgetary funds to reserve portions of applicable appropriations. Encumbrances are part of the budgetary process and are included in actual expenditures when a comparison with budget is necessary. Encumbrances at year-end are not considered expenditures in the financial statements presented on the GAAP basis. At year-end, the reserve for encumbrances reflects total encumbrances less encumbrances for Federal and State grants. Grant encumbrances are subtracted from reserve for encumbrances because the applicable appropriation is recorded in the year in which expenditures occur as required by Section G60.110 of the GASB Codification of Governmental Accounting and Financial Reporting Standards.

f. Cash, Cash Equivalents, and Investments

Cash and cash equivalents for the primary government includes the payroll cash account, cash for insurance, cash for juror and witness fees, cash on hand, petty cash, cash for the Greater Baton Rouge Parking Authority, cash for East Baton Rouge Sewerage Commission, cash for all sinking funds and debt service reserve funds on all City and Parish Public Improvement Sales Tax Revenue Bonds, and each individual fund's share of the consolidated cash account.

A single consolidated bank account has been established in a local bank into which monies are deposited and from which most disbursements are made. In addition, investment purchases are charged and maturities are deposited to the consolidated bank account. The purpose of this consolidation is to reduce administrative costs and provide a single cash balance available for the maximization of investment earnings. Each fund shares in the investment earnings according to its average cash and investments balance, prorated between funds. Cash is transferred from those funds with available cash resources to cover any negative cash balances in other funds at year-end. In addition, an imprest bank account is used for disbursements of payrolls, and separate accounts have been established for the Greater Baton Rouge Parking Authority, the East Baton Rouge Sewerage Commission, and City and Parish Sales Tax Revenue Bonds as required by the bond indentures for related bond issues.

The investment policies of the City-Parish are governed by State Statutes and bond covenants. Additional details on authorized investments of City-Parish primary government and component unit funds are disclosed in Note 3(b).

Cash, Cash Equivalents and Investments for the Employees' Retirement System is not included in the City-Parish's consolidated bank account. This retirement system is considered part of the City-Parish primary government but operates a separate bank account and controls its own disbursements and investments.

For purposes of the Statement of Cash Flows, cash equivalents for each fund include demand deposit account balances, repurchase agreements, certificates of deposit and U.S. government securities with maturities of three months or less from date purchased.

Investments are reported at fair value except for (1) short-term and money market investments, consisting primarily of U.S. treasury obligations with a maturity of one year or less at time of purchase, which are reported at cost and (2) the Louisiana

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000

EXHIBIT A-9
(Continued)

NOTE 1 - Summary of Significant Accounting Policies (Continued)

f. Cash, Cash Equivalents, and Investments (Continued)

Asset Management Pool (LAMP) investment, which is a local government 2a7-like pool administered by a non-profit corporation organized under State of Louisiana law which are permitted to be carried at amortized cost.

Securities traded in a national or international exchange are valued at the last reported sales price at current exchange rates. Investments that do not have an established market are reported at estimated fair value. Unrealized gains and losses on investments recorded at fair value are included in investment income.

g. Inventories of Materials and Supplies

Inventories are stated at cost using the average price method. In the primary government's governmental fund types, inventoried items are recorded as expenditures when consumed, rather than when purchased.

h. Advances to Other Funds

Long-term interfund loans are recorded as receivables, along with a fund balance reserve account to properly indicate that the amount is not available for appropriation. Repayments are credited to the receivable with a corresponding reduction of the fund balance reserve.

i. Fixed Assets

Fixed Assets of the primary government are maintained on the basis of original cost, except those arising from gifts or donations which are recorded at their fair market value at the time of receipt. All such assets which do not constitute assets of the Enterprise or Internal Service Funds are recorded in the General Fixed Assets Account Group (GFAAG), and no depreciation is computed or recorded thereon. Depreciation on fixed assets of the Enterprise and Internal Service Funds has been computed under the straight-line method based on the estimated useful lives of the individual assets. The depreciation rates for the major classifications of assets are as follows:

<u>Type of Fixed Assets</u>	<u>Annual Rates</u>
Buildings and Structures	2.5-4%
Runways and Improvements	2.5%
Furniture	10%
Equipment	10-20%

Certain improvements, including roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, lighting systems and other assets acquired from subdivision developers have not been capitalized. All purchased infrastructure assets of the general government are recorded in the GFAAG.

Fixed assets contributed by other governments, private developers, and other funds to Enterprise or Internal Service Funds are recorded as contributed capital. Depreciation on fixed assets acquired by grants externally restricted for capital acquisitions and construction reduces the appropriate contributed capital account and is recorded as a retirement of contributed capital, thereby increasing retained earnings.

j. Capitalization of Interest Cost

FASB Statements No. 34, *Capitalization of Interest Cost*, and No. 62, *Capitalization of Interest Cost in Situations Involving Certain Tax-Exempt Borrowings and Certain Gifts and Grants*, require that interest cost (net of interest earned) during the construction phase of major capital projects be capitalized if financed with restricted tax-exempt debt. The objectives of capitalizing interest are: (a) to obtain a measure of acquisition cost that more closely reflects the enterprise's total investment in the asset, and (b) to charge a cost that relates to the acquisition of a resource that will benefit future periods against the revenues of the period benefited.

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000

EXHIBIT A-9
(Continued)

NOTE 1 - Summary of Significant Accounting Policies (Continued)

j. Capitalization of Interest Cost (Continued)

The amount of interest cost capitalized on major capital projects acquired/constructed with proceeds of restricted tax-exempt debt includes all interest cost of the borrowing less any interest earned on related interest-bearing investments acquired with proceeds of the related tax-exempt borrowings from the date of the borrowing until the assets are ready for their intended use. Interest cost capitalized for the period ending December 31, 2000, is disclosed by project in Note 6, Changes in Fixed Assets.

k. Revenues Susceptible to Accrual

Under the modified accrual basis of accounting, some revenues are susceptible to accrual while others are not. Major revenues treated as susceptible to accrual are sales taxes, property taxes, gross receipts business taxes, and certain state shared revenues such as tobacco tax, beer tax, and parish transportation funds.

l. Long-Term Debt

Long-term liabilities that are financed from governmental funds are accounted for in the General Long-Term Debt Account Group. Long-term debt intended to be financed from proprietary funds is accounted for in the proprietary fund.

Excess Revenue Contracts and Loans are obligations of the General Fund, and payment of these debts is provided by transfers from the General Fund to the Excess Revenue and Limited Tax Fund.

Sales Tax Revenue Bonds are secured by sales tax revenues. For those issues not associated with Enterprise Fund operations, payment of the debt is provided by sales tax revenue recognized in the appropriate debt service fund. Bond issues associated with Enterprise Funds are accounted for in the relevant Enterprise Fund. Parking Garage Revenue Bonds, and Sewer Sales Tax Revenue Bonds are payable from earnings of operations and are accounted for in their respective Enterprise Fund.

m. Reserves and Designations of Equity

Some portions of fund balance and/or retained earnings are reserved to indicate that a portion of equity is legally restricted to a specific future use and is not available for appropriation or expenditure. Reserved for Subsequent Year Expenditures is fund balance that has been budgeted as a source in the 2001 Operating Budget.

Designated portions of fund balance indicate tentative future spending plans, which may be changed and are subject to subsequent authorization before expenditures can be made. "Designated for Unencumbered Appropriations" are those portions of incomplete projects that are to be carried forward and become actual appropriations in the following year. Designated for Future Years Expenditures and Designated for Future Years Debt Service are portions of fund balance that have been set aside for future years budgets. Other designations are made for specific indicated purposes included in the title and require a council appropriation in subsequent years.

n. Comparative Data

Comparative data for the prior year has been presented in the Primary Government combining, individual fund and account group statements and schedules of the CAFR in order to provide an understanding of changes in financial condition. Comparative data for the prior year is not included in the General Purpose Financial Statements.

o. Total Column on Combined Statements - Overview

Total Column on the Combined Statements - Overview is captioned "Memorandum Only" to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position, results of operations, or changes in cash flows in conformity with GAAP, nor is such data comparable to consolidation. Interfund items are not eliminated from the total column.

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000

EXHIBIT A-9
(Continued)

NOTE 1 - Summary of Significant Accounting Policies (Continued)

p. Compensated Absences

All City-Parish primary government classified and non-classified regular employees earn vacation leave in varying amounts according to the employee's number of years of continuous service up to a maximum of five years accrual.

All City-Parish primary government classified and non-classified regular employees earn sick leave in varying amounts according to the employee's number of years of continuous service. Sick leave is accumulated without time limitations. Sick leave is payable only upon death or retirement.

Payments for accrued sick and vacation leave are limited to a combined 120 days under all circumstances except death. Upon death, the maximum accrued leave payable is 120 days sick leave and the equivalent of two years of accrued vacation. Vacation and sick leave may also be converted into time worked for retirement purposes. Per Metropolitan Council Ordinance 85011 effective January 1, 1988, the Employees' Retirement System assumed liability for separation benefits (accrued sick and vacation leave) for employees who retire or who die. At December 31, 2000, the City-Parish retains approximately 12.98% of the total liability for accumulated sick and vacation leave per calculations performed by an outside actuary consultant.

City-Parish employees of certain job classifications may accrue compensatory time in lieu of overtime payment up to 30 days for regular employees and 60 days for public safety employees. Compensatory leave is paid by the City-Parish upon termination, resignation, retirement or death, up to the maximum accrual amounts. City-Parish retains 100% of the compensatory leave liability as of December 31, 2000.

GASB Statement No. 16, *Accounting for Compensated Absences*, requires governments to accrue compensated absences only to the extent it is probable that the employer will compensate employees for benefits through cash payments conditioned on the employees' termination or retirement. The City-Parish has recorded the following liabilities as of December 31, 2000, for certain salary-related benefits associated with the payment of compensated absences:

1. The actuarially determined percentage of accrued vacation for each employee valued at the employees' current rate of pay.
2. Using the "termination pay method," the value of the City-Parish's liability for sick leave as of December 31, 2000, is limited to 1/3 of the accumulated sick leave accrued at year-end for DROP participants. No sick leave is recorded in the financial statements for active employees since the amount applicable under GASB Statement No. 16 is immaterial.
3. A total of 100% of the compensatory leave for each employee valued at the employees' current rate of pay.
4. Applicable percentages of retirement contribution, social security, and Medicare have been added to the above accrued leave.

In governmental funds, the total liability as stated above is included in the General Long-Term Debt Account Group. Accrued vacation, compensatory, and related benefits will be paid from future years' resources. In proprietary fund types, the total compensated absences liability is recorded as an expense. A current liability is recorded for the value of one year's accrual of leave.

Details of the compensated absences liability for the City-Parish discrete component units can be found in the separately issued audit reports of each component unit.

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000

EXHIBIT A-9
(Continued)

NOTE 1 - Summary of Significant Accounting Policies (Continued)

q. Accounting for Special Assessment Projects

Special Assessment Projects are accounted for in capital projects or enterprise funds in accordance with guidelines recommended in Section S40.113-.126 of the *GASB Codification of Governmental Accounting and Financial Reporting Standards*.

Special Assessments are recognized as revenues only to the extent that individual installments are considered current assets.

r. Accounting for Municipal Solid Waste Landfill Closure and Postclosure Care Costs

Municipal Solid Waste Landfill (MSWLF) Closure and Postclosure Care Costs are accounted for in accordance with guidelines recommended by Section L10 of the *GASB Codification of Governmental Accounting and Financial Reporting Standards*.

The Solid Waste Disposal Facility Enterprise Fund recognizes (based on MSWLF use) that portion of the estimated total current cost of MSWLF closure and postclosure care as an expense and as a liability in each period that it accepts solid waste. A complete explanation of the liability and its calculation is referenced in Note 20.

s. Accounting Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make certain estimates and assumptions. Those estimates affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements. They may also affect the reported amounts of revenues and expenses of proprietary funds during the reporting period. Actual results could differ from these estimates.

NOTE 2 - Stewardship, Compliance and Accountability

a. Deficit Fund Balance and Retained Earnings of Individual Funds

Enterprise Funds:

Riverside Centroplex Fund shows a deficit in retained earnings of \$6,722,524. Management policy is to provide an operating transfer from the General Fund for the amount of the net loss, exclusive of depreciation. The fund deficit is primarily the result of prior years accumulated depreciation.

The Greater Baton Rouge Parking Authority shows a deficit in retained earnings of \$739,366. Management policy is to provide an operating transfer from the General Fund for the net loss, exclusive of depreciation. The fund deficit is primarily the result of prior years accumulated depreciation.

Component Units:

Capital Transportation Corporation shows a deficit in retained earnings of \$1,444,339 for enterprise fund operations in 2000, as compared to \$1,043,807 in 1999. The Capital Transportation Corporation pension trust fund reflects fund balance in the amount of \$4,113,469 resulting in a combined retained earnings/fund balance of \$2,669,130. Capital Transportation Corporation is a bus company that incurs a deficit each year which is offset by subsidies from federal and local governments. These operating subsidies do not cover the depreciation on assets acquired with Capital Transportation Corporation funds or local government contributions, which results in a retained earnings deficit.

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000

EXHIBIT A-9
(Continued)

NOTE 2 - Stewardship, Compliance and Accountability (Continued)

b. Expenditures Exceeding Appropriations (Non-GAAP Budgetary Basis)

Excess of expenditures and encumbrances over appropriations in individual funds or departments within the funds occurred as follows:

	<u>Revised Budget</u>	<u>Actual (Budgetary Basis)</u>	<u>Variance- Favorable (Unfavorable)</u>
General Fund:			
Public Safety:			
Sheriff - Correctional Institution	\$3,516,370	\$ 3,587,915	\$ (71,545)
Operating Transfers to Component Units:			
E.B.R. Parish Family Court	554,075	560,087	(6,012)
Special Revenue Funds:			
Consolidated Garbage Service District No. 1	9,919,040	10,078,029	(158,989)

The excess of expenditures and encumbrances over appropriations in Sheriff - Correctional Institution was the result of projections exceeding actual collections for state prisoner reimbursements. Fund Balance reserves were sufficient to provide for these overages.

The excess of expenditures over appropriations in Operating Transfer to Component Units - E.B.R. Parish Family Court was caused by expenditures for payroll and related benefits exceeding earlier projections. Fund Balance reserves were sufficient to provide for these overages.

Due to the rising cost of fuel, the solid waste collection contract increased more than was anticipated for 2000, causing an excess of expenditures and encumbrances over appropriations for Consolidated Garbage Service District No. 1. Fund Balance reserves were sufficient to provide for these overages.

c. Budgetary - GAAP Reporting Reconciliation

Annual budgets are adopted for the General, Special Revenue, and Debt Service Funds. Budgets for these funds are prepared on the modified accrual basis of accounting. Budgetary comparisons presented in this report are on the budgetary basis.

As discussed in Note 1(d) certain adjustments are necessary to compare actual data on a GAAP versus budget basis. Adjustments reconciling the excess (deficit) of revenues and other financing sources over (under) expenditures and other uses at year end on the GAAP basis to the budgetary basis are as follows:

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Debt Service Funds</u>
Excess (Deficit) of Revenues and Other Sources Over (Under) Expenditures and Other Uses (Budget Basis)	\$ 1,783,013	\$6,751,346	\$452,711
Adjustments:			
To adjust for encumbrances	(1,552,477)	714,863	--
To adjust for U.S. Housing and Urban Development loans receivable	<u> --</u>	<u>1,166,349</u>	<u> --</u>
Excess (Deficit) of Revenues and Other Sources Over (Under) Expenditures and Other Uses (GAAP Basis)	<u>\$ 230,536</u>	<u>\$8,632,558</u>	<u>\$452,711</u>

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000

EXHIBIT A-9
(Continued)

NOTE 2 - Stewardship, Compliance and Accountability (Continued)

c. Budgetary - GAAP Reporting Reconciliation (Continued)

The budgetary basis accounts for encumbrances as expenditures in the year in which the funds are encumbered. However, on the GAAP basis, expenditures for encumbered funds are recognized when the obligation is liquidated. Therefore, a timing difference exists between budgetary practices and GAAP. In accounting for grant funds, fund balance is not reserved for the grantor portion of encumbrances. Accordingly, grant encumbrances must be added to the reserve for encumbrances in calculating the adjustment necessary to reconcile GAAP basis to budgetary basis. In the Special Revenue Funds, the adjustment for encumbrances is calculated as follows:

	<u>2000</u>	<u>1999</u>	<u>2000 Over (Under) 1999</u>
Reserve for Encumbrances	\$2,608,771	\$1,514,010	\$1,094,761
Grant Encumbrances	<u>1,650,974</u>	<u>2,030,872</u>	<u>(379,898)</u>
Total Encumbrances	<u>\$4,259,745</u>	<u>\$3,544,882</u>	<u>\$ 714,863</u>

NOTE 3 - Cash, Cash Equivalents and Investments

The City-Parish maintains a consolidated cash management pool that is available for use by all funds except the Employees' Retirement System Pension Trust Fund. Each fund type's portion of the consolidated cash pool is displayed on the combined balance sheet as "Cash and Cash Equivalents" or "Investments."

a. Deposits - Primary Government

City-Parish deposits (including demand deposit accounts and certificates of deposits) at December 31, 2000, for the City-Parish primary government are summarized as follows:

	<u>Carrying Amount</u>	<u>Bank Balance</u>
Category 1	\$163,993,586	\$168,724,419
Category 2	--	--
Category 3	<u>--</u>	<u>--</u>
Total	<u>\$163,993,586</u>	<u>\$168,724,419</u>

Certificates of deposit with a maturity of 90 days or more are classified on the combined balance sheet as "Investments" (\$154,303,253). The remaining carrying amount of \$9,690,333 is classified as "Cash and Cash Equivalents."

The City-Parish's bank balance of deposits at December 31, 2000, is categorized above in three levels of credit risk. Category 1 includes bank balance which is insured or collateralized with securities held by the City-Parish or its agent in the City-Parish's name. Category 2 includes bank balance which is collateralized with securities held by the pledging financial institution's trust department or agent in the City-Parish's name. Category 3 includes bank balance which is uncollateralized, including any bank balance that is collateralized with securities held by the pledging financial institution or by its trust department or agent but not in the City-Parish's name.

The carrying amount of deposits does not include a cash on hand balance of \$1,116,402 which is not on deposit with a financial institution. Cash on hand includes petty cash and cash received but not yet deposited at year-end.

The Employees' Retirement System Pension Trust Fund owns \$64,312 of the deposits that are in Category 1.

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000

EXHIBIT A-9
(Continued)

NOTE 3 - Cash, Cash Equivalents and Investments (Continued)

b. Cash Equivalents and Investments - Primary Government

The City-Parish is authorized by LRS 39:1211-1245 and 33:2955 to invest temporarily idle monies in the following:

1. United States Treasury Bonds
2. United States Treasury Notes
3. United States Treasury Bills
4. Obligations of U.S. Government Agencies, including such instruments as Federal Home Loan Bank bonds, Government National Mortgage Association bonds, or a variety of "Federal Farm Credit" bonds.
5. Fully collateralized certificates of deposit issued by qualified commercial banks and savings and loan associations located within the State of Louisiana.
6. Fully collateralized repurchase agreements.
7. Fully collateralized interest-bearing checking accounts.
8. Mutual or Trust Fund institutions which are registered with the Securities and Exchange Commission under the Security Act of 1933 and the Investment Act of 1940, and which have underlying investments consisting solely of and limited to securities of the United States Government or its agencies.
9. Any other investment allowed by state statute for local governments.
10. Louisiana Asset Management Pool (LAMP).

Proceeds from the issuance of revenue bonds for the Greater Baton Rouge Parking Authority, and sales tax revenue bonds for the City of Baton Rouge and Parish of East Baton Rouge are invested according to guidelines set forth in the bond resolutions. The proceeds from the issuance of the Greater Baton Rouge Parking Authority Bonds are to be invested in obligations of or guaranteed by the State of Louisiana or the United States of America; obligations issued or guaranteed by any instrumentality or agency of the United States of America; or interest-bearing deposits in any bank or trust company provided that all such deposits shall be insured or collaterally secured in the manner required by the Act and the laws of Louisiana for the securing of such deposits.

Proceeds from the issuance of the Parish's 1991, 1993, 1995, 1996, 1998, and 1999 Public Improvement Sales Tax Bonds are authorized to be invested in direct obligations of the United States of America, time certificates of deposit secured by direct obligations of the United States of America, and obligations issued or guaranteed by the federal government.

Authorized investments from the proceeds of the issuance of the City's 1990, 1992, 1993, 1997, and 1998 Public Improvement Sales Tax Revenue Bonds are in general, government securities, certificates of deposit collateralized by government securities, and bonds issued by any state or political subdivision, provided that the bonds are rated in one of Moody's Investors Service or Standard and Poor's Corporation's two highest rating categories. All of the qualified investments must have maturities of five years or less at the time of investment.

City-Parish investments for the primary government at December 31, 2000, are categorized below in order to give an indication of the level of risk assumed by the entity at year-end.

1. Primary Government excluding Employees' Retirement System Pension Trust Fund:

	<u>Category 1</u>	<u>Carrying Amount</u>	<u>Amortized Cost</u>
U.S. Government Securities	<u>\$55,389,401</u>	\$ 55,389,401	\$ 56,175,440
Investments not subject to categorization:			
Louisiana Asset Management Pool (LAMP)		<u>112,771,715</u>	<u>112,771,715</u>
Total		<u>\$168,161,116</u>	<u>\$168,947,155</u>

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000

EXHIBIT A-9
(Continued)

NOTE 3 - Cash, Cash Equivalents and Investments (Continued)

b. Cash Equivalents and Investments - Primary Government (Continued)

Investments with a maturity of less than 90 days are classified on the combined balance sheet as "Cash and Cash Equivalents" (\$114,239,713). The remaining carrying amount of \$53,921,403 is classified on the combined balance sheet as "Investments." The difference between carrying amount and amortized cost of \$786,039 is included in "Accrued Interest Receivable" on the combined balance sheet. All investments are shown at amortized cost in accordance with GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*, which states that U.S. Treasury obligations that have a remaining maturity at time of purchase of one year or less, and investments in 2a7-like pools may be stated at amortized cost.

The \$112,771,715 invested in LAMP is owned by the Parish's pooled account (\$110,500,000), and the East Baton Rouge Sewerage Commission (\$2,271,715). In accordance with GASB Codification Section 150.165, these investments are not categorized above because they are not evidenced by securities that exist in physical or book entry form.

LAMP, a local government investment pool, is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana, which was formed by an initiative of the State Treasurer in 1993. While LAMP is not required to be a registered investment company under the Investment Company Act of 1940, its investment policies are similar to those established by Rule 2a7, which governs registered money market funds. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high-quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest. Accordingly, LAMP investments are restricted to securities issued, guaranteed, or backed by the U.S. Treasury, the U.S. Government, or one of its agencies, enterprises, or instrumentalities, as well as repurchase agreements collateralized by those securities. The dollar weighted average portfolio maturity of LAMP assets is restricted to not more than 90 days, and consists of no securities with a maturity in excess of 397 days. The fair value of investments is determined on a weekly basis to monitor any variances between amortized cost and fair value. For purposes of determining participants' shares, investments are valued at amortized cost. The fair value of the participant's position is the same as the value of the pool shares. LAMP is designed to be highly liquid to give its participants immediate access to their account balances.

2. Employees' Retirement System Pension Trust Fund:

	<u>Category 1</u>	<u>Fair Value</u>
U.S. Treasury Bonds	\$ 10,537,324	\$ 10,537,324
U.S. Agency Notes	46,315,822	46,315,822
Corporate Bonds	71,439,334	71,439,334
Corporate Stocks	108,634,908	108,634,908
Corporate Stock Index	329,099,606	329,099,606
International Equity	106,147,731	106,147,731
Enhanced Bond Index Fund	146,107,737	146,107,737
Repurchase Agreements	<u>18,111,000</u>	<u>18,111,000</u>
Total	<u>\$836,393,462</u>	<u>\$836,393,462</u>

The fair value of \$836,393,462 is classified on the combined balance sheet as "Investments."

Category 1 includes investments that are insured or registered or for which the securities are held by the City-Parish or its agent in the City-Parish's name.

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000

EXHIBIT A-9
(Continued)

NOTE 3 - Cash, Cash Equivalents and Investments (Continued)

c. Deposits - Discretely Presented Component Units

The discretely presented component unit agencies are required to invest idle funds within the same state statute as the primary government. Component unit deposits (including demand deposit accounts and certificates of deposits) at their respective year ends, are categorized below in the three levels of credit risk as explained in section (a) of this note above:

	<u>Carrying Amount</u>	<u>Bank Balance</u>	<u>Category 1</u>	<u>Category 2</u>	<u>Category 3</u>
District Attorney of the Nineteenth Judicial District	\$ 2,737,024	\$ 2,902,404	\$ 1,075,000	\$1,827,404	\$ --
Nineteenth Judicial District Court	801,145	950,007	100,000	--	850,007
E.B.R. Parish Family Court	300,715	300,715	300,715	--	--
E.B.R. Parish Juvenile Court	349,270	430,568	149,992	--	280,576
Nineteenth Judicial District Indigent Defender Board	362,039	428,617	428,617	--	--
E.B.R. Parish Clerk of Court	20,582,149	20,975,337	6,275,512	--	14,699,825
Capital Region Planning Commission	373,837	400,479	400,479	--	--
E.B.R. Parish Coroner	32,224	33,094	33,094	--	--
St. George Fire Protection District	419,327	470,885	470,885	--	--
Central Fire Protection District	234,867	256,150	100,000	--	156,150
District 6 Fire Protection District	200,596	209,665	209,665	--	--
Eastside Fire Protection District	70,294	70,294	70,294	--	--
Pride Fire Protection District	185,944	185,944	185,944	--	--
Chaneyville Fire Protection District	21,172	21,172	21,172	--	--
Alsen-St. Irma Lee Fire Protection District	21,768	21,768	21,768	--	--
Capital Transportation Corporation	<u>1,894,207</u>	<u>872,877</u>	<u>872,877</u>	<u>--</u>	<u>--</u>
Total Component Units	<u>\$28,586,578</u>	<u>\$28,529,976</u>	<u>\$10,716,014</u>	<u>\$1,827,404</u>	<u>\$15,986,558</u>

For the component unit agencies that carry pledged securities that are considered Category 3 under the provisions of GASB Statement 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the component unit agency that the fiscal agent has failed to pay deposited funds upon demand.

Certificates of deposit with a maturity of 90 days or more are classified on the combined balance sheet as "Investments" (\$13,507,381). The remaining carrying amount of \$15,079,197 is classified as "Cash and Cash Equivalents."

The carrying amounts of deposits do not include a cash on hand balance for E.B.R. Parish Juvenile Court (\$300), Clerk of Court (\$2,225), and Capital Transportation Corporation (\$1,842) which is not on deposit with a financial institution. Cash on hand includes petty cash and cash received but not yet deposited at year-end.

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000

EXHIBIT A-9
(Continued)

NOTE 3 - Cash, Cash Equivalents and Investments (Continued)

d. Investments - Discretely Presented Component Units

	<u>Fair Value</u>
Mutual Funds	<u>\$3,738,276</u>

The mutual funds are owned by Capital Transportation Corporation. In accordance with GASB Codification Section 150.165, these investments are not categorized because they are not evidenced by securities that exist in physical or book entry form.

e. Cash, Cash Equivalents and Investments Summary

The following is a reconciliation of the carrying amount of deposits and investments to "Cash and Cash Equivalents" and "Investments" on the combined balance sheet.

1. Primary Government

Cash and Cash Equivalents:	
Deposits	\$ 9,690,333
Cash on hand	1,116,402
Investments	1,467,998
Louisiana Asset Management Pool	<u>112,771,715</u>
Sub-total Cash and Cash Equivalents	<u>125,046,448</u>
Investments:	
Deposits	154,303,253
Investments	<u>890,314,865</u>
Sub-total Investments	<u>1,044,618,118</u>
Cash, Cash Equivalents and Investments, December 31, 2000	<u>\$1,169,664,566</u>

2. Component Units

Cash and Cash Equivalents:	
Deposits	\$15,079,197
Cash on hand	<u>4,367</u>
Sub-total Cash and Cash Equivalents	<u>15,083,564</u>
Investments:	
Deposits	13,507,381
Investments	<u>3,738,276</u>
Sub-total Investments	<u>17,245,657</u>
Cash, Cash Equivalents and Investments, December 31, 2000	<u>\$32,329,221</u>

NOTE 4 - Property Taxes

The 1974 Louisiana Constitution (Article 7 Section 18) provided that land and improvements for residential purposes be 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. Fair market value is determined by the elected assessor of the parish on all property subject to taxation except public service properties, which

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000

EXHIBIT A-9
(Continued)

NOTE 4 - Property Taxes (Continued)

are valued by the Louisiana Tax Commission (LRS 47:1957). The correctness of assessments by the assessor is subject to review and certification by the Louisiana Tax Commission. The assessor is required to reappraise all property subject to taxation at intervals of not more than four years. Year 2000 was a reassessment year.

The Sheriff of East Baton Rouge Parish, as provided by State Law (LRS 33:1435), is the official tax collector of general property taxes levied by the Parish and Parish Special Districts. By agreement, the Sheriff is also the tax collector for City property taxes for which he receives a commission of 4.5% of total taxes collected for the City. December tax collections remitted to the City-Parish by the Sheriff in January are reported as "Due From Other Governments."

The 2000 property tax calendar is as follows:

Levy Date	August 9, 2000
Millage Rates Adopted	August 9, 2000
Tax Bills Mailed	November 30, 2000
Due Date	December 31, 2000
Lien Date	January 1, 2001

State Law requires the Sheriff to collect property taxes in the calendar year in which the assessment is made. Property taxes become delinquent January 1 of the following year. If taxes are not paid by the due date, taxes bear interest at the rate of one and one-fourth percent per month until the taxes are paid (LRS 47:2101). After notice is given to the delinquent taxpayers, the Sheriff is required by the Constitution of the State of Louisiana to sell the least quantity of property necessary to settle the taxes and interest owed (LRS 47:2181). Therefore, there are no delinquent taxes at year-end.

Property taxes are considered measurable in the calendar year of the tax levy. Accordingly, the entire tax roll less an estimate for uncollectible taxes is recorded as taxes receivable in the current calendar year. Uncollectible taxes are those taxes which based on past experience will not be collected in the subsequent year and are primarily due to subsequent adjustments to the tax roll.

Property taxes that are measurable and available (receivable within the current period and collected within the current period or within 60 days thereafter to be used to pay liabilities of the current period) are recognized as revenue in the year of levy. Property taxes that are measurable, but not available, are recorded, net of estimated uncollectible amounts, as deferred revenues in the year of levy. Such deferred revenues are recognized as revenue in the fiscal year in which they become available.

a. Property taxes receivable and estimated uncollectible taxes by fund type for the Primary Government are as follows:

	Property Taxes <u>Receivable</u>	Estimated Uncollectible Property Taxes	Net Property Taxes <u>Receivable</u>
General Fund	\$ 4,610,825	\$ 426,422	\$ 4,184,403
Special Revenue Funds	<u>8,214,289</u>	<u>924,261</u>	<u>7,290,028</u>
Total	<u>\$12,825,114</u>	<u>\$1,350,683</u>	<u>\$11,474,431</u>

b. Property taxes receivable and estimated uncollectible taxes for the Component Units are as follows:

	Property Taxes <u>Receivable</u>	Estimated Uncollectible Property Taxes	Net Property Taxes <u>Receivable</u>
St. George Fire Protection District	\$4,355,368	\$896,562	\$3,458,806
Brownsfield Fire Protection District	38,371	7,422	30,949

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000

EXHIBIT A-9
(Continued)

NOTE 4 - Property Taxes (Continued)

b. Property taxes receivable and estimated uncollectible taxes for the Component Units (Continued):

	Property Taxes Receivable	Estimated Uncollectible Property Taxes	Net Property Taxes Receivable
Central Fire Protection District	\$ 185,323	\$ 20,600	\$ 164,723
E.B.R. Parish Fire Protection District No. 6	84,519	15,251	69,268
Eastside Fire Protection District	421,924	10,742	411,182
Alsen-St. Irma Lee Fire Protection District	<u>44,738</u>	<u>1,908</u>	<u>42,830</u>
Total	<u>\$5,130,243</u>	<u>\$952,485</u>	<u>\$4,177,758</u>

NOTE 5 - Federal and State Financial Assistance

a. Grants From Other Governmental Units

Federal and State grant programs represent an important source of funding to finance housing, employment, construction, and social programs which are beneficial to the City and the Parish. These funds are recorded in the Special Revenue, Capital Projects, and Enterprise Funds. A grant appropriation is recorded when an approved contract is authorized with the funding agency through the "Grants Review Process." Receivables are established when expenditures are incurred. The grants normally specify the purpose for which funds may be used and are audited annually in accordance with Office of Management and Budget Circular A-133 under the "Single Audit Concept."

During 2000 and 1999, the following amounts under various grants and entitlements are recorded as revenues, subsidies, or additions to contributions in the accompanying financial statements:

	<u>2000</u>	<u>1999</u>
Primary Government:		
Special Revenue Funds:		
Grants Fund	\$29,312,154	\$25,623,553
Capital Projects Funds:		
Miscellaneous Capital Improvements Fund	489,000	700,000
Capital Improvement Fund	318,508	3,484,525
Louisiana Community Development Authority	7,005,019	729,269
Enterprise Funds:		
Greater Baton Rouge Airport District	12,370,234	8,430,704
Riverside Centroplex Fund	515,316	267,370
Comprehensive Sewerage System Fund	93,825	797,676
Solid Waste Disposal Facility Fund	--	1,800
Total Primary Government	<u>\$50,104,056</u>	<u>\$40,034,897</u>
Component Units:		
District Attorney of the Nineteenth District	\$ 912,440	\$ 863,033
Nineteenth Judicial District Court	22,963	34,921
E.B.R. Parish Juvenile Court	287,967	34,265
Capital Region Planning Commission	617,022	725,294
Brownsfield Fire Protection District	23,885	--
Capital Transportation Corporation	<u>5,091,826</u>	<u>4,531,792</u>
Total Component Units	<u>\$ 6,956,103</u>	<u>\$ 6,189,305</u>

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000

EXHIBIT A-9
(Continued)

NOTE 5 - Federal and State Financial Assistance (Continued)

b. On-Behalf Payments for Salaries and Benefits

GASB Statement No. 24, *Accounting and Financial Reporting for Certain Grants and Other Financial Assistance* requires the City-Parish to report and disclose in the financial statements on-behalf salary and fringe benefit payments made by the State of Louisiana to certain groups of City-Parish employees.

Supplementary salary payments are made by the state directly to certain groups of employees. City-Parish is not legally responsible for these salaries. Therefore, the basis for recognizing the revenue and expenditure (expense) payments is the actual contribution made by the state. For 2000, the state paid supplemental salaries to the following groups of employees of the primary government: fire and law enforcement employees, city court judges, and employees of the Registrar of Voter's Office. The state also paid supplemental salaries for employees of the Nineteenth Judicial District Attorney, judges salaries and benefits for the three court systems and state supplemental salaries of the parish fire protection district component units.

LRS 33:7392 provides for a percentage of property taxes collected in East Baton Rouge Parish to be remitted to the State Municipal Employees' Retirement System (MERS). The statute further provides for MERS to distribute these funds back to the City-Parish Employees' Retirement System and the Cities of Zachary and Baker Retirement Systems.

On-behalf payments recorded as revenues and expenditures (expenses) in the 2000 financial statements are as follows:

	<u>State Supplemented Salaries</u>	<u>MERS Contribution</u>	<u>Total 2000 On-Behalf Payments</u>
Primary Government:			
General Fund	\$4,516,566	\$431,544	\$4,948,110
Special Revenue Funds	32,400	--	32,400
Enterprise Funds	<u>84,599</u>	<u>--</u>	<u>84,599</u>
Total Primary Government	<u>4,633,565</u>	<u>431,544</u>	<u>5,065,109</u>
Component Units:			
District Attorney of the Nineteenth Judicial District	1,197,696	--	1,197,696
Nineteenth Judicial District Court	1,482,448	--	1,482,448
E.B.R. Parish Family Court	423,557	--	423,557
E.B.R. Parish Juvenile Court	211,778	--	211,778
St. George Fire Protection District	259,940	--	259,940
E.B.R. Parish Fire Protection District No. 6	35,750	--	35,750
Brownsfield Fire Protection District	9,000	--	9,000
Central Fire Protection District	<u>27,000</u>	<u>--</u>	<u>27,000</u>
Total Component Units	<u>3,647,169</u>	<u>--</u>	<u>3,647,169</u>
Total On-Behalf Payments	<u>\$8,280,734</u>	<u>\$431,544</u>	<u>\$8,712,278</u>

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000

EXHIBIT A-9
(Continued)

NOTE 6 - Changes in Fixed Assets

a. A summary of changes in general fixed assets for the Primary Government follows:

	Balance <u>1/1/2000</u>	<u>Additions</u>	Adjustments and <u>Deletions</u>	Balance <u>12/31/2000</u>
Land	\$ 17,210,148	\$ 1,493,815	\$ --	\$ 18,703,963
Buildings	126,093,225	17,778,533	(4,102,062)	147,973,820
Improvements Other Than Buildings	263,948,292	15,120,151	(6,707,016)	285,775,459
Equipment	76,877,062	11,953,344	6,270,673	82,559,733
Equipment Under Capital Leases	4,845,793	160,334	222,867	4,783,260
Construction Work in Progress	<u>16,725,184</u>	<u>11,931,250</u>	<u>10,076,633</u>	<u>18,579,801</u>
Total	<u>\$505,699,704</u>	<u>\$58,437,427</u>	<u>\$ 5,761,095</u>	<u>\$558,376,036</u>

b. Construction Work in Progress of the Primary Government for general fixed assets is composed of the following:

	<u>Project Authorization</u>	<u>Capitalized to Date</u>	Balance in Construction Work In Progress <u>12/31/2000</u>	<u>Committed</u>	Estimated Required Future Financing
1997 Bond Capital Improvements	\$ 19,590,266	\$ 18,984,111	\$ --	\$ 41,289	None
1998A City Bonds Capital Improvements	9,679,247	3,647,190	2,229,403	1,398,241	None
Miscellaneous Capital Improvements	52,427,557	34,874,903	729,634	1,259,843	None
Capital Improvement	55,604,240	41,379,208	2,167,570	4,293,003	None
Road and Street Improvement	59,636,640	17,099,761	11,963,773	5,831,761	None
LCDA Capital Projects	17,273,000	10,052,863	--	1,696,546	None
Community Development	14,526,271	10,692,678	688,199	616,333	None
General Government	4,149,480	3,964,425	--	121,489	None
Street Improvements	34,732,679	25,408,611	801,222	1,019,439	None
Animal Control Center	<u>75,500</u>	<u>74,540</u>	<u>--</u>	<u>360</u>	None
Total	<u>\$267,694,880</u>	<u>\$166,178,290</u>	<u>\$18,579,801</u>	<u>\$16,278,304</u>	

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000

EXHIBIT A-9
(Continued)

NOTE 6 - Changes in Fixed Assets (Continued)

- c. A summary of Primary Government proprietary fund type and pension trust fund property, plant, and equipment at December 31, 2000, follows:

	<u>Enterprise</u>	<u>Internal Service</u>	<u>Pension Trust</u>
Land	\$ 54,477,222	\$ 47,568	\$ 550,628
Buildings	94,189,173	2,213,798	691,385
Improvements Other Than Buildings	606,741,069	7,190	--
Equipment	13,611,897	16,031,939	182,696
Equipment Under Capital Leases	--	3,564,253	--
Construction Work in Progress	<u>5,139,612</u>	<u>--</u>	<u>--</u>
Total	774,158,973	21,864,748	1,424,709
Less Accumulated Depreciation	<u>(228,511,377)</u>	<u>(14,002,483)</u>	<u>(587,632)</u>
Net Fixed Assets	<u>\$ 545,647,596</u>	<u>\$ 7,862,265</u>	<u>\$ 837,077</u>

- d. Construction Work in Progress at December 31, 2000, for Primary Government enterprise funds is composed of the following:

	<u>Project Authorization</u>	<u>Expended to Date</u>	<u>Capitalized</u>	<u>Balance in Construction Work in Progress 12/31/00</u>
Greater Baton Rouge Airport District:				
Miscellaneous Project Costs	\$ 736,314	\$ 736,314	\$ 28,695	\$ 707,619
FAA Flight Standards Office	47,617	47,617	--	47,617
Terminal Access Road	330,151	330,151	--	330,151
Airport Passenger Loading Bridges	2,391,911	246,971	--	246,971
Noise Mitigation Projects	9,999,999	1,204,842	--	1,204,842
Cost Benefit Analysis for Runway 4L/22R	<u>42,601</u>	<u>24,942</u>	<u>--</u>	<u>24,942</u>
Total	<u>13,548,593</u>	<u>2,590,837</u>	<u>28,695</u>	<u>2,562,142</u>
Riverside Centroplex Fund:				
Centroplex Expansion Project	3,000,000	996,415	--	996,415
Miscellaneous	<u>4,820</u>	<u>2,066</u>	<u>--</u>	<u>2,066</u>
Total	<u>3,004,820</u>	<u>998,481</u>	<u>--</u>	<u>998,481</u>
Comprehensive Sewerage System Fund:				
North Wastewater Treatment Plant				
Alternate Power	417,989	8,000	--	8,000
South Wastewater Treatment Plant				
Alternate Power	220,000	8,000	--	8,000
South Wastewater Treatment Plant				
Influent Pump Station Upgrade	5,610,000	301,483	--	301,483
Central Wastewater Treatment Plant				
Outfall Line Replacement	4,090,913	212,383	--	212,383
Miscellaneous Treatment Plant Improvements	343,470	98,537	73,515	25,022
Rehabilitation Construction	6,391,013	680,983	335,749	345,234
Sanitary Sewer Overflow Corrective				
Action Plan	36,383,519	6,907,160	6,549,268	357,892
Trunkline System	5,206,679	289,983	34,753	255,230

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000

EXHIBIT A-9
(Continued)

NOTE 6 - Changes in Fixed Assets (Continued)

d. Construction Work in Progress at December 31, 2000, for Primary Government enterprise funds (Continued):

	<u>Project Authorization</u>	<u>Expended to Date</u>	<u>Capitalized</u>	<u>Balance in Construction Work in Progress 12/31/00</u>
Comprehensive Sewerage System Fund (Continued):				
Telemetry System	\$ 3,032,100	\$ 1,606,078	\$1,559,865	\$ 46,213
Rehabilitation of Air Ejector Pump Stations	<u>775,000</u>	<u>19,532</u>	<u>--</u>	<u>19,532</u>
Total	<u>62,470,683</u>	<u>10,132,139</u>	<u>8,553,150</u>	<u>1,578,989</u>
Total-All Enterprise Funds	<u>\$79,024,096</u>	<u>\$13,721,457</u>	<u>\$8,581,845</u>	<u>\$5,139,612</u>

Total construction period interest costs of \$15,474 were capitalized in 2000 in the Comprehensive Sewerage System Fund. Construction period interest costs of \$11,165 from the current and previous fiscal years remain in Construction Work in Progress at December 31, 2000.

e. A summary of changes in general fixed assets for governmental fund component units is as follows:

	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Adjustments and Deletions</u>	<u>Balance End of Year</u>
<u>District Attorney of the Nineteenth Judicial District Equipment</u>	<u>\$ 1,330,551</u>	<u>\$ 131,318</u>	<u>\$ 94,268</u>	<u>\$ 1,367,601</u>
<u>Nineteenth Judicial District Court Equipment</u>	<u>\$ 1,734,397</u>	<u>\$ 56,351</u>	<u>\$ 98,508</u>	<u>\$ 1,692,240</u>
<u>E.B.R. Parish Family Court Equipment</u>	<u>\$ 185,785</u>	<u>\$ 40,382</u>	<u>\$ --</u>	<u>\$ 226,167</u>
<u>E.B.R. Parish Juvenile Court Equipment</u>	<u>\$ 433,756</u>	<u>\$ 27,481</u>	<u>\$ 23,117</u>	<u>\$ 438,120</u>
<u>Nineteenth Judicial District Indigent Defender Board Equipment</u>	<u>\$ 190,607</u>	<u>\$ 17,090</u>	<u>\$ 19,852</u>	<u>\$ 187,845</u>
<u>E.B.R. Parish Clerk of Court Equipment</u>	<u>\$ 3,113,847</u>	<u>\$ 56,813</u>	<u>\$ 212,174</u>	<u>\$ 2,958,486</u>
<u>Capital Region Planning Commission Equipment</u>	<u>\$ 325,937</u>	<u>\$ 26,383</u>	<u>\$ --</u>	<u>\$ 352,320</u>

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000

EXHIBIT A-9
(Continued)

NOTE 6 - Changes in Fixed Assets (Continued)

e. A summary of changes in general fixed assets for governmental fund component units (Continued):

	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Adjustments and Deletions</u>	<u>Balance End of Year</u>
<u>EBR Parish Coroner</u>				
Equipment	\$ --	\$ 23,861	\$(125,102)	\$ 148,963
Equipment Under Capital Leases	--	--	(18,990)	18,990
Total E.B.R. Parish Coroner	<u>\$ --</u>	<u>\$ 23,861</u>	<u>\$(144,092)</u>	<u>\$ 167,953</u>
<u>St. George Fire Protection District</u>				
Land	\$ 275,871	\$ --	\$ --	\$ 275,871
Buildings	962,521	32,551	--	995,072
Equipment	1,968,667	1,112,140	(421,069)	3,501,876
Equipment Under Capital Leases	422,511	--	422,511	--
Construction Work In Progress	<u>42,070</u>	<u>27,821</u>	<u>--</u>	<u>69,891</u>
Total St. George Fire Protection District	<u>\$ 3,671,640</u>	<u>\$1,172,512</u>	<u>\$ 1,442</u>	<u>\$ 4,842,710</u>
<u>Brownsfield Fire Protection District</u>				
Land	\$ 18,592	\$ --	\$ --	\$ 18,592
Buildings	59,323	--	--	59,323
Equipment	319,509	181,853	138,137	363,225
Equipment Under Capital Leases	<u>--</u>	<u>48,980</u>	<u>--</u>	<u>48,980</u>
Total Brownsfield Fire Protection District	<u>\$ 397,424</u>	<u>\$ 230,833</u>	<u>\$ 138,137</u>	<u>\$ 490,120</u>
<u>Central Fire Protection District</u>				
Land	\$ 159,018	\$ --	\$ --	\$ 159,018
Buildings	844,806	10,318	--	855,124
Equipment	1,250,385	37,689	8,450	1,279,624
Equipment Under Capital Leases	<u>437,604</u>	<u>--</u>	<u>--</u>	<u>437,604</u>
Total Central Fire Protection District	<u>\$ 2,691,813</u>	<u>\$ 48,007</u>	<u>\$ 8,450</u>	<u>\$ 2,731,370</u>
<u>E.B.R. Parish Fire Protection District No. 6</u>				
Land	\$ 43,000	\$ --	\$ --	\$ 43,000
Buildings	456,930	--	--	456,930
Equipment	387,316	123,293	--	510,609
Equipment Under Capital Leases	<u>278,011</u>	<u>--</u>	<u>--</u>	<u>278,011</u>
Total E.B.R. Parish Fire Protection District No. 6	<u>\$ 1,165,257</u>	<u>\$ 123,293</u>	<u>\$ --</u>	<u>\$ 1,288,550</u>

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000

EXHIBIT A-9
(Continued)

NOTE 6 - Changes in Fixed Assets (Continued)

c. A summary of changes in general fixed assets for governmental fund component units (Continued):

	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Adjustments and Deletions</u>	<u>Balance End of Year</u>
<u>Eastside Fire Protection District</u>				
Land	\$ 151,360	\$ --	\$ --	\$ 151,360
Buildings	1,505,609	--	--	1,505,609
Equipment	756,289	--	99,000	657,289
Equipment Under Capital Leases	<u>341,113</u>	<u>--</u>	<u>--</u>	<u>341,113</u>
Total Eastside Fire Protection District	<u>\$ 2,754,371</u>	<u>\$ --</u>	<u>\$ 99,000</u>	<u>\$ 2,655,371</u>
<u>Pride Fire Protection District</u>				
Land	\$ 15,000	\$ --	\$ --	\$ 15,000
Buildings	--	--	(135,353)	135,353
Equipment	135,911	100,599	--	236,510
Construction Work in Progress	<u>10,049</u>	<u>--</u>	<u>10,049</u>	<u>--</u>
Total Pride Fire Protection District	<u>\$ 160,960</u>	<u>\$ 100,599</u>	<u>\$(125,304)</u>	<u>\$ 386,863</u>
<u>Chaneyville Fire Protection District</u>				
Buildings	\$ 109,334	\$ --	\$ --	\$ 109,334
Equipment	<u>157,832</u>	<u>158,989</u>	<u>41,981</u>	<u>274,840</u>
Total Chaneyville Fire Protection District	<u>\$ 267,166</u>	<u>\$ 158,989</u>	<u>\$ 41,981</u>	<u>\$ 384,174</u>
<u>Alsen-St. Irma Lee Fire Protection District</u>				
Land	\$ 9,000	\$ --	\$ --	\$ 9,000
Buildings	256,496	--	--	256,496
Equipment	181,732	7,934	--	189,666
Equipment Under Capital Leases	<u>205,769</u>	<u>--</u>	<u>--</u>	<u>205,769</u>
Total Alsen-St. Irma Lee Fire Protection District	<u>\$ 652,997</u>	<u>\$ 7,934</u>	<u>\$ --</u>	<u>\$ 660,931</u>
Total Governmental Fund Component Units	<u><u>\$19,076,508</u></u>	<u><u>\$2,221,846</u></u>	<u><u>\$ 467,533</u></u>	<u><u>\$20,830,821</u></u>

f. A summary of property, plant, and equipment for Capital Transportation Corporation, a proprietary fund type component unit at December 31, 2000 is as follows:

Land	\$ 284,375
Buildings	8,963,145
Equipment	<u>10,948,922</u>
Total	20,196,442
Less Accumulated Depreciation	<u>(7,663,175)</u>
Net Fixed Assets	<u><u>\$12,533,267</u></u>

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000

EXHIBIT A-9
(Continued)

NOTE 7 - Employees' Retirement Systems

a. Primary Government

1. Plan Description and Provisions

The City of Baton Rouge and Parish of East Baton Rouge Employees' Retirement System, a separate legal entity, administers an agent multiple-employer defined benefit pension plan. The participating local government employers include:

- City of Baton Rouge, Parish of East Baton Rouge
- District Attorney of the Nineteenth Judicial District
- Nineteenth Judicial District Court
- E.B.R. Parish Family Court
- E.B.R. Parish Juvenile Court
- St. George Fire Protection District
- Brownsfield Fire Protection District
- Central Fire Protection District
- E.B.R. Parish Fire Protection District No. 6
- Eastside Fire Protection District
- * East Baton Rouge Recreation and Park Commission (BREC)
- * Related Organization under GASB 14

The Retirement System is reported as a blended component unit of City-Parish as defined by Governmental Accounting Standards Board (GASB) Statement No. 14, *The Financial Reporting Entity*. Since the Retirement System is part of the City-Parish's reporting entity, its financial statements are included as a Pension Trust Fund by the primary government.

The Retirement System was created by The Plan of Government and is governed by a seven member Board of Trustees. The board is responsible for administering the assets of the system and for making policy decisions regarding investments. The trustees are members of the Retirement System, except as noted below, and are selected in the following manner: 1) two are elected from non police and fire department employees; 2) one trustee each is elected from the Police and Fire Departments; 3) two people with business and accounting experience are appointed by the Metropolitan Council; 4) one is appointed by the Mayor-President. The two trustees appointed by the Metropolitan Council and the one appointed by the Mayor-President may or may not be members of the Retirement System. This is dependent on whether or not the appointees are City-Parish employees. All administrative expenses of the Retirement System are paid from funds of the system.

The Retirement System issues a publicly available financial report that includes financial statements and required supplementary information. The financial report may be obtained by writing to:

Jeffrey R. Yates
Retirement Administrator
Employees' Retirement System
City of Baton Rouge, Parish of East Baton Rouge
P.O. Box 1471
Baton Rouge, LA 70821-1471

The Retirement System reports its financial activities under the provisions of GASB Statement No. 25, *Financial Reporting for Defined Benefit Pension Plans and Note Disclosures for Defined Contribution Plans*. All required disclosures are included in their separately issued report. The primary government (City-Parish), as stated previously, reports the Retirement System as a Pension Trust Fund and has adopted the reporting requirements for an employer under GASB Statement No. 25 and GASB Statement No. 27, *Accounting for Pensions by State and Local Government Employers*.

Any person who becomes a regular full-time employee of the Primary Government becomes a member of the Retirement System as a condition of employment. An employee's benefit rights vest after the employee has been a member of the

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000

EXHIBIT A-9
(Continued)

NOTE 7 - Employees' Retirement Systems (Continued)

a. Primary Government (Continued)

1. Plan Description and Provisions (Continued)

Retirement System for 10 years (Ordinance 10779). Benefit payments are classified into two distinct categories: full retirement benefits and minimum eligibility benefits. The service requirements and benefits granted for each category are:

1. Full retirement benefits -
 - a. Granted with 25 years of service, regardless of age.
 - b. Defined as 3% of average compensation times the number of years of service.
2. Minimum eligibility benefits -
 - a. Granted with 20 years of service regardless of age; or at age 55 with 10 years of service.
 - b. Defined as 2.5% of average compensation times the number of years of service.

Average compensation is determined by the highest average compensation in 36 successive months. In the case of interrupted service, the periods immediately before and after the interruption may be joined to produce 36 successive months. Benefits paid to employees shall not exceed 90% of average compensation. Benefits are reduced by 3% for each year below age 55, if service is less than 25 years.

2. Summary of Significant Accounting Policies

Basis of Accounting

The financial statements of the Retirement System are prepared using the accrual basis of accounting. Contributions from participating plan employers and their employees are recognized in the period in which employees provide services to the entity. Benefits and refunds are recognized when due and payable in accordance with the terms of the plan.

Method Used to Value Investments

The investments of the Retirement System are reported at fair value. Short-term investments are reported at cost, which approximates fair value. Securities traded on a national or international exchange are valued at the last reported sales price at current exchange rates. Investments that do not have an established market are reported at estimated fair value.

3. Concentrations of Investments

The Retirement System has no investments in any one organization representing 5% or more of the net assets available for pension benefits except for obligations of the federal government. There are no investments in loans to or leases with parties related to the pension plan. The investment activity of the Retirement System is subject to an investment policy adopted by the Board of Trustees and to oversight by the Board.

4. Funding Policy

The Plan of Government requires that the Retirement System be funded on an actuarially sound basis. Under the current plan, both employee and employer contributions are made to properly fund the system. In 2000, employees made a mandatory contribution of 9.5% of gross earnings through May 5, 2000, and 8% of gross earnings for the remainder of the fiscal year. The actuarially determined employer contribution was as follows during the 2000 fiscal year: 1) 16.13% of active payroll through May 5, 2000 for all funds and outside employers; 2) 9.57% of active payroll through August 25, 2000 for all funds and outside employers; and 3) 6.97% of active payroll for the General Fund for the remainder of the fiscal year, and 13.85% of active payroll for all special funds and outside employers for the remainder of the fiscal year.

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000

EXHIBIT A-9
(Continued)

NOTE 7 - Employees' Retirement Systems (Continued)

a. Primary Government (Continued)

5. Annual Pension Cost and Net Pension Obligation for Regular Employees' Trust

The following information regarding the Retirement System's net pension obligation is based on the December 31, 2000, actuarial valuation:

Annual required contribution	\$11,240,695
Interest on net pension obligation	513,929
Adjustment to annual required contribution	<u>(440,546)</u>
Annual pension cost	11,314,078
Contributions made	<u>13,120,568</u>
Increase (decrease) in net pension obligation	(1,806,490)
Net pension obligation beginning of year	<u>6,424,119</u>
Net pension obligation end of year	4,617,629
Less: Net pension obligation for related organization	<u>(238,541)</u>
Net pension obligation - Primary Government and Component Units	<u>\$ 4,379,088</u>

The annual required contribution for the current year was determined as part of the December 31, 2000, actuarial valuation using the Entry Age Normal Actuarial Cost Method with Unfunded Actuarial Accrued Liability. This method compares the theoretical reserve for service prior to the valuation date to plan assets. With this method, the actuarial present value of the projected benefits of each individual included in an actuarial valuation is allocated on a level basis over both the earnings and service of the individual between entry age (date of membership in the system) and assumed exit age.

Significant actuarial assumptions used in the valuation include: 1) a rate of return on the investment of present and future assets of 8.0% per year, compounded annually; 2) projected salary increases of 4.0% per year compounded annually, attributable to inflation; 3) additional projected salary increases based on years of service and age attributable to seniority and merit; 4) no post-retirement benefit increases. The actuarial value of assets was determined using an adjusted market value approach which recognizes 20% of the unrealized gains and losses each year. This technique smoothes the volatility of market values for investments.

The initial Unfunded Actuarial Accrued Liability (UAAL) will be amortized over 30 years as a level percentage of payroll, assuming payroll increases of 4% per year during the first 15 years of the amortization period and 0% per year during the remaining 15 years. Each change in UAAL will be amortized over the greater of 20 years or the remaining amortization period for the initial UAAL, as a level percent of payroll assuming payroll increases 0% per year during the final 15 years of the amortization period and 4% per year for all years prior to the final 15 years. The remaining amortization period at December 31, 2000, is 24 years.

Three-Year Trend Information for the Retirement System

<u>Fiscal</u> <u>Year</u> <u>Ending</u>	<u>Annual</u> <u>Pension</u> <u>Cost (APC)</u>	<u>Percentage</u> <u>of APC</u> <u>Contributed</u>	<u>Net</u> <u>Pension</u> <u>Obligation</u>
12/31/00	\$11,314,078	116.0%	\$ 4,617,629
12/31/99	15,802,749	126.7	6,424,119
12/31/98	18,170,554	105.9	10,643,073

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000

EXHIBIT A-9
(Continued)

NOTE 7 - Employees' Retirement Systems (Continued)

a. Primary Government (Continued)

6. Police Guarantee Trust

The Police Guarantee Trust was established on February 26, 2000, by the City-Parish and the City of Baton Rouge and Parish of East Baton Rouge Employees' Retirement System (CPERS) as the result of the voluntary transfer of 637 public safety employees from CPERS to the Municipal Police Employees' Retirement System (MPERS). As a part of the transfer agreement, each officer signed a "Police Guarantee Agreement" with CPERS whereby each officer receives the same benefit he/she would have received if they had remained with CPERS. The CPERS Board of Trustees established a separate Police Guarantee Trust to administer benefits to the transferred officers. The benefits paid from the trust will equal the difference between the benefit the employee would have received from CPERS if the transfer had not taken place, and the benefit actually paid by MPERS. An initial investment of \$24.6 million was moved from the CPERS trust to the Police Guarantee Trust for the future administration of the benefits.

The December 31, 2000, actuarial valuation was conducted using the Aggregate Actuarial Cost Method. Under this method the excess actuarial present value of projected benefits of the group included in an actuarial valuation over the actuarial value of assets is allocated on a level basis over the earnings or service of the group between the valuation date and assumed exit. This allocation is performed for the group as a whole, not as a sum of individual allocations. That portion of the actuarial present value allocated to a valuation year is called normal cost. The actuarial accrued liability is equal to the actuarial value of assets. The December 31, 2000, actuarial valuation concluded the trust had an actuarial gain of \$62,317 which will reduce future normal costs. The allocation was based on earnings of the group. Significant actuarial assumptions include: 1) an investment return of 8% compounded annually on plan assets and 2) salary increases of 4% compounded annually due to inflation, longevity and merit increases. For the year ended December 31, 2000, the City-Parish made contributions of \$67,554 to the trust, equal to the annual required contribution. The City-Parish had no net pension obligation with respect to the Police Guarantee Trust under GASB Statement No. 27 at December 31, 2000.

7. Municipal Police Employees' Retirement System (MPERS)

The City-Parish contributes to the Municipal Police Employees' Retirement System (MPERS) Pension Plan, a cost sharing multiple-employer defined benefit pension plan administered by the MPERS Board of Trustees. MPERS covers any full-time public safety officer employed by a participating municipality of the State of Louisiana and engaged in law enforcement, empowered to make arrests, providing said officer does not have to pay social security. Section 6 of this note describes the transfer of 637 public safety officers from CPERS to MPERS, effective February 26, 2000. All new public safety officers hired by the City-Parish after February 26, 2000, are required to join MPERS as a condition of employment. MPERS benefits are established by state statutes and may be amended at the discretion of the State Legislature. MPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the Board of Trustees of the Municipal Police Employees' Retirement System, 8550 United Plaza Blvd., Suite 501, Baton Rouge, Louisiana 70809-0200.

Funding Policy

Contributions for all members and employers are established by state statute and may be amended by state statute when necessary. Plan members contribute 7.5% of earned compensation while employers contribute 9% of earned compensation excluding certain overtime, but including state supplemental pay. The City-Parish's contributions to MPERS for the year ended December 31, 2000, was \$1,896,912; this was equal to the statutorily required contribution. The City-Parish had no net pension obligation with respect to MPERS under GASB Statement No. 27 at December 31, 2000.

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000

EXHIBIT A-9
(Continued)

NOTE 7 - Employees' Retirement Systems (Continued)

b. Component Units

1. Capital Transportation Corporation Pension Plan

a. Plan Description

Employees of Capital Transportation Corporation (CTC) are members of the Capital Transportation Corporation Pension Trust Fund ("Plan"), a defined-benefit single employer pension plan. The Plan is administered by a local bank under the direction of a Board of Trustees. CTC issues a Comprehensive Annual Financial Report (CAFR) which includes the financial statements and required supplementary information for CTC's Pension Trust Fund. CTC has adopted the reporting provisions of GASB Statement No. 25, *Financial Reporting for Defined Benefit Pension Plans and Note Disclosures for Defined Contribution Plans*, and has implemented GASB Statement No. 27, *Accounting for Pensions by State and Local Government Employers*. CTC's financial reports may be obtained by writing to:

Capital Transportation Corporation
Deborah A. Moore, General Manager, CEO
2250 Florida Boulevard
Baton Rouge, LA 70802

Because CTC issues its own CAFR with detailed disclosures on the operations of its Pension Trust Fund and because said fund is immaterial to the Primary Government, the City-Parish has chosen to provide limited disclosure in accordance with the reporting provisions of GASB Statement No. 25 and No. 27.

b. Summary of Significant Accounting Policies

Basis of Accounting

The financial statements of CTC's Pension Trust Fund are prepared using the accrual basis of accounting. Contributions from CTC and their employees are recognized in the period in which employees provide services to the entity. Benefits and refunds are recognized when due and payable in accordance with the terms of the plan.

Method Used to Value Investments

CTC's Pension Trust Fund investments, consisting of mutual funds, are reported at fair value. Short-term investments are reported at cost, which approximates fair value. Securities traded on a national or international exchange are valued at the last reported sales price at current exchange rates.

The Corporation's annual pension and net pension asset for the year ended December 31, 2000, was as follows:

Annual required contribution	\$ 91,777
Interest on net pension asset	(30,290)
Adjustment to annual required contribution	<u>38,564</u>
Annual pension cost	100,051
 Contributions made	 <u>296,920</u>
Increase (decrease) in net pension asset	196,869
 Net pension asset beginning of year	 <u>381,284</u>
 Net pension asset end of year	 <u><u>\$578,153</u></u>

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000

EXHIBIT A-9
(Continued)

NOTE 7 - Employees' Retirement Systems (Continued)

b. Component Units (Continued)

1. Capital Transportation Corporation Pension Plan (Continued)

Trend Information for the Capital Transportation Corporation's
Pension Trust Fund

Fiscal Year <u>Ending</u>	Annual Pension Cost (APC)	Percentage of APC <u>Contributed</u>	Net Pension <u>Asset</u>
12/31/00	\$100,051	296.8%	\$578,153
12/31/99	115,024	200.1	381,284
12/31/98	107,195	179.8	266,190

2. District Attorney of the Nineteenth Judicial District Defined-Benefit Pension Plans

The district attorney and assistant attorneys, whose salaries are paid by the State of Louisiana, and the Office of the District Attorney, are members of the Louisiana District Attorney's Retirement System. This retirement system is a multiple employer cost sharing, statewide public employee retirement system administered and controlled by a separate board of trustees.

The Louisiana District Attorneys' Retirement System (LDARS) provides retirement benefits as well as disability and survivor benefits. Benefits are established and amended by state statute. The LDARS issues a publicly available financial report that includes financial statements and required supplementary information for the LDARS. That report may be obtained by writing to the Louisiana District Attorneys' Retirement System, 1645 Nicholson Drive, Baton Rouge, Louisiana 70802, or by calling (225) 267-4824.

Plan members are required to contribute 7.0% of their annual covered salary and the district attorney is required to contribute at an actuarially determined rate. Member contributions and employer contributions for the LDARS are established by state law and rates are established by the Public Retirement Systems' Actuarial Committee. There were no employer contributions required for 2000 or 1999.

Certain other employees, whose salaries are paid by the Office of the District Attorney, are members of the City of Baton Rouge and Parish of East Baton Rouge Employees' Retirement System. The District Attorney's contributions for the year ended December 31, 2000, 1999, and 1998 were \$274,271, \$358,256, and \$263,937 respectively. Additional information on this system is included in Note 7(a)(1) above.

Trend Information for the District Attorney of the Nineteenth Judicial District Defined-Benefit
Pension Plan for Members Enrolled in the City of Baton Rouge and
Parish of East Baton Rouge Employees' Retirement System

Fiscal Year <u>Ending</u>	Annual Pension Cost (APC)	Percentage of APC <u>Contributed</u>	Net Pension <u>Asset</u>
12/31/00	\$243,950	112.4%	\$55,857
12/31/99	288,132	124.3	86,178
12/31/98	249,054	106.0	156,302

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000

EXHIBIT A-9
(Continued)

NOTE 7 - Employees' Retirement Systems (Continued)

b. Component Units (Continued)

3. Nineteenth Judicial District Court Pension Plans

Louisiana State Employees' Retirement System

The employees of the Commissioners' offices, whose salaries are paid from appropriations from the State of Louisiana, are members of the Louisiana State Employees' Retirement System ("System"), a public employee retirement system (PERS). The System is a statewide public retirement system for the benefit of state employees which is administered and controlled by a separate board of trustees. The system provides retirement and disability benefits, annual cost-of-living adjustment, and death benefits to plan members and beneficiaries. The system was established and provided for within Louisiana Revised Statute Title 11 Chapter 401. The Louisiana State Employees' Retirement System issues a publicly available financial report that includes financial statements and required supplementary information. The report may be obtained by writing to Louisiana State Employees' Retirement System, P.O. Box 44213, Baton Rouge, Louisiana 70804-4213.

Plan members are required by state statute to contribute 7.5% of gross salary to which the Commissioners' office adds 12.30% employer's match. The Commissioners' offices' statutory and actual contributions for the year ending June 30, 2000, 1999, and 1998 were \$21,898, \$22,132, and \$25,758, respectively.

Louisiana Clerk of Court Retirement and Relief Fund

Other court employees, whose salaries are expenditures of the Judicial Expense Fund are members of the Louisiana Clerk of Court Retirement and Relief Fund. See section b(5) of this note for disclosure on this multiple-employer cost-sharing PERS.

The Nineteenth Judicial District Court's contributions to the system for the years ended June 30, 2000, 1999, and 1998, were \$20,131, \$55,130, and \$57,560, respectively, which was equal to the required contributions for each year.

4. Nineteenth Judicial District Indigent Defender Board Pension Plan

The Board contracted with A.G. Edwards in 1992 for a pension plan that paid 7.7% of the employees salary into a fully vested fund for each employee. This is a defined contribution plan and each employee will receive the amount in his individual fund at retirement. The Board pays all of the 7.7% contribution. There is no unfunded portion at December 31, 2000. Contributions in 2000 were \$99,318.

5. East Baton Rouge Parish Clerk of Court Pension Plan

Substantially all employees participate in the Louisiana Clerk of Courts Retirement and Relief Fund ("Fund"), a multiple-employer (cost-sharing), public employee retirement system (PERS), controlled and administered by a separate Board of Trustees. Plan members are required by state statute to contribute 8.25% of their annual covered salary and the E.B.R. Clerk of Court is required to contribute at an actuarially determined rate. The current rate is 10% of covered payroll. Contributions also include one-fourth of one percent of the taxes shown to be collectible by the tax rolls of each parish. Contribution requirements of both members and employers are established and amended by state statute. The E.B.R. Clerk of Court's contributions to the system for the years ending June 30, 2000, 1999, and 1998, were \$469,890, \$443,469, and \$416,094, respectively. These contributions were equivalent to the required contributions for each fiscal year.

Effective July 1, 1999, the East Baton Rouge Parish Clerk of Court could elect to pay all or a portion of the 8.25% employee retirement contribution which would otherwise be deducted from the employees' salary. This election can be changed annually by the Clerk. The East Baton Rouge Parish Clerk of Court elected to implement this policy for the year ended June 30, 2000. The contributions to the System under this election were \$371,221 for the year.

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000

EXHIBIT A-9
(Continued)

NOTE 7 - Employees' Retirement Systems (Continued)

b. Component Units (Continued)

5. East Baton Rouge Parish Clerk of Court Pension Plan (Continued)

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana Clerks of Court Retirement and Relief Fund, 11745 Bricksome Avenue, Suite B1, Baton Rouge, LA 70816.

NOTE 8 - Council Members Compensation

Each Council Member receives monthly compensation in accordance with The Plan of Government. The following is a list of Council Members and their compensation for the year 2000.

District 1	Roxson Welch	\$ 3,600
District 2	Thomas Woods	3,600
District 3	Pat Culbertson	3,600
District 4	Joseph "Joe" Greco	3,600
District 5	Charles Kelly	3,600
District 6	M. A. "Mike" Tassin	3,574
District 7	W.T. Winfield	3,600
District 8	Mike Futrell	180
	Karen Futrell	3420
District 9	Darrell Ourso	3,600
District 10	Lorri Burgess	3,600
District 11	Mary Frey Eaton	
	Council	3,600
	President Pro-Tempore	18,000
District 12	James T. "Jim" Benham	3,600

In addition, members of the Metropolitan Council receive \$800 per month combined travel and auto allowance. (LRS 33:1233(B))

NOTE 9 - Postemployment Benefits

City-Parish employees are eligible to continue participation in the government's health, dental and life insurance programs upon retirement.

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000

EXHIBIT A-9
(Continued)

NOTE 9 - Postemployment Benefits (Continued)

a. Health and Dental Benefits

All classified and unclassified employees of the City-Parish may at their option participate in the employees' group health and dental self insurance programs. Since 1998, employees are participating in the point-of-service health maintenance plan. Employees may also participate in the indemnity plan for dental benefits. Upon retirement the employee may continue his coverage with the same benefits payable to active employees. During 2000, the minimum premium plan was funded with employees and retirees contributing 34% of the premium and the City-Parish contributing 66% of the premium. Retirees may continue coverage in accordance with Parish Resolution 10179 adopted by the Parish Council on December 13, 1972. The City-Parish's portion of the postretirement benefit for health and dental coverage is funded on a pay-as-you-go basis from the General Fund-Risk Management budget.

During 2000, the government recognized expenditures for postretirement health and dental benefits as follows:

	<u>Average Number of Participants</u>	<u>Amount</u>
Health	1,431	\$4,692,075
Dental	1,190	308,363

b. Life Insurance Benefits

In accordance with City Resolution 5942 and Parish Resolution 12478 adopted by the respective councils on April 14, 1976, all City-Parish employees who retired after May 1, 1976, have \$3,000 of term life insurance coverage. As of December 31, 2000, approximately 1,411 retirees had the \$3,000 coverage with Prudential Life Insurance Company.

The cost of this insurance is paid by the City-Parish through an actuarially determined monthly assessment of 70 cents per active employee. The premium is paid into an Insurance Continuance Fund Account. The fund has a balance of \$147,081 as of January 1, 2001.

NOTE 10 - Long-Term Debt

a. Primary Government

1. Summary of Changes in Long-Term Debt

Long-term liabilities that will be financed from governmental funds are accounted for in the General Long-Term Debt Account Group. The General Long-Term Debt Account Group shows only the measurement of financial position and is not involved with measurement of results of operations. Long-term liabilities of proprietary funds are accounted for in their respective fund.

	<u>Balance 1/1/00</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/00</u>
<u>General Long-Term Debt Account Group</u>				
Excess Revenue Contracts, Loans and Notes	\$ 12,043,775	\$72,738,769	\$ 601,409	\$ 84,181,135
Revenue Bonds	127,025,000	--	5,940,000	121,085,000
Compensated Absences Payable	9,097,367	--	903,263	8,194,104
Obligation Under Capital Leases (Note 14)	1,635,786	160,335	905,687	890,434
Claims and Judgments Payable (Note 13)	41,809,000	3,323,561	14,641,183	30,491,378
Employee Benefits Payable (Note 13)	4,560,643	8,579,938	9,058,370	4,082,211

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000

EXHIBIT A-9
(Continued)

NOTE 10 - Long-Term Debt (Continued)

a. Primary Government (Continued)

1. Summary of Changes in Long-Term Debt (Continued)

	Balance <u>1/1/00</u>	<u>Additions</u>	<u>Reductions</u>	Balance <u>12/31/00</u>
<u>General Long-Term Debt Account Group</u>				
<u>(Continued)</u>				
Arbitrage Payable for Governmental				
Fund Types	\$ 87,242	\$ 4,345	\$ 87,242	\$ 4,345
Net Pension Obligation	<u>4,932,871</u>	<u>--</u>	<u>1,517,183</u>	<u>3,415,688</u>
 Total General Long-Term Debt				
Account Group	<u>201,191,684</u>	<u>84,806,948</u>	<u>33,654,337</u>	<u>252,344,295</u>
 <u>Enterprise Funds (Excluding Current</u>				
 Portion)				
Obligations Payable	62,591,260	--	5,345,484	57,245,776
Revenue Bonds Payable	244,890,000	--	7,125,000	237,765,000
Deferred Amount on Refunding	(3,118,794)	--	(329,774)	(2,789,020)
Landfill Closure and Postclosure				
Care Liability (Note 20)	5,317,219	1,002,548	--	6,319,767
Long-Term Compensated Absences				
Payable	2,235	--	2,235	--
Net Pension Obligation	<u>872,764</u>	<u>--</u>	<u>154,874</u>	<u>717,890</u>
 Total Enterprise Funds	<u>310,554,684</u>	<u>1,002,548</u>	<u>12,297,819</u>	<u>299,259,413</u>
 <u>Internal Service Funds (Excluding</u>				
 Current Portion)				
Long-Term Obligation Under Capital Leases	681,317	2,016,279	1,474,748	1,222,848
Net Pension Obligation	<u>117,439</u>	<u>--</u>	<u>13,548</u>	<u>103,891</u>
 Total Internal Service Funds	<u>798,756</u>	<u>2,016,279</u>	<u>1,488,296</u>	<u>1,326,739</u>
 <u>Trust and Agency Funds</u>				
Net Pension Obligation	<u>22,195</u>	<u>--</u>	<u>5,053</u>	<u>17,142</u>
 Total Long-Term Debt	<u>\$512,567,319</u>	<u>\$87,825,775</u>	<u>\$47,445,505</u>	<u>\$552,947,589</u>

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000

EXHIBIT A-9
(Continued)

NOTE 10 - Long-Term Debt (Continued)

a. Primary Government (Continued)

2. Schedule of Bonds Payable

The following is a schedule of bonds payable for the primary government at December 31, 2000:

	<u>Interest Dates</u>	<u>Issue Date</u>	<u>Final Maturity Date</u>	<u>Original Authorized and Issued</u>	<u>Outstanding</u>
<u>Excess Revenue Contracts, Loans and Notes</u>					
City of Baton Rouge:					
State Municipal Police Employees Retirement System Note	Quarterly	02/26/00	03/31/2030	\$ 72,738,769	\$ 72,166,149
Parish of East Baton Rouge:					
1982 Jail Project Contract	06/15-12/15	12/15/82	06/15/2002	150,000	30,486
LA Community Development Authority	Monthly	08/11/99	09/30/2020	<u>12,000,000</u>	<u>11,984,500</u>
Total Excess Revenue Contracts, Loans and Notes				<u>84,888,769</u>	<u>84,181,135</u>
<u>Revenue Bonds</u>					
City of Baton Rouge:					
1990 Public Improvement Sales Tax	02/01-08/01	12/01/90	08/01/2015	5,000,000	--
1992 Public Improvement Sales Tax	02/01-08/01	02/01/92	08/01/2016	21,400,000	650,000
1992A Public Improvement Sales Tax	02/01-08/01	04/01/92	08/01/2012	85,000,000	3,375,000
1993 Public Improvement Sales Tax	02/01-08/01	10/01/93	08/01/2018	4,000,000	3,420,000
1997 Public Improvement Sales Tax	02/01-08/01	10/01/97	08/01/2017	19,325,000	14,925,000
1998A Public Improvement Sales Tax	02/01-08/01	11/01/98	08/01/2016	94,450,000	94,440,000
Parish of East Baton Rouge:					
1998C Public Improvement Sales Tax	02/01-08/01	11/01/98	08/01/2008	4,600,000	4,275,000
Sewer Sales Tax Bonds:					
1991 Public Improvement Sales Tax	02/01-08/01	08/01/91	02/01/2016	20,000,000	660,000
1993 Public Improvement Sales Tax	02/01-08/01	03/01/93	02/01/2018	30,200,000	26,085,000
1993A Public Improvement Sales Tax	02/01-08/01	10/01/93	02/01/2018	70,000,000	59,985,000
1995 Public Improvement Sales Tax	02/01-08/01	08/01/95	02/01/2020	36,000,000	34,560,000
1996 Public Improvement Sales Tax	02/01-08/01	03/01/96	02/01/2021	65,000,000	63,105,000
1998B Public Improvement Sales Tax	02/01-08/01	11/01/98	02/01/2016	16,825,000	16,815,000
1999 Public Improvement Sales Tax	02/01-08/01	08/01/99	02/01/2024	43,000,000	42,100,000
Greater Baton Rouge Parking Authority:					
1978 Parking Garage	01/01-07/01	01/01/78	07/01/2003	<u>6,875,000</u>	<u>1,580,000</u>
Total Revenue Bonds				<u>521,675,000</u>	<u>365,975,000</u>
Total All Bonds, Contracts, Loans and Notes				<u>\$606,563,769</u>	<u>\$450,156,135</u>

The City-Parish is in compliance with all legal debt covenants at December 31, 2000.

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000

EXHIBIT A-9
(Continued)

NOTE 10 - Long-Term Debt (Continued)

a. Primary Government (Continued)

3. Changes in Bonds Payable

Changes in bonds payable for the year 2000 were as follows:

	Outstanding January 1, <u>2000</u>	<u>Issued</u>	<u>Retired</u>	Outstanding December 31, <u>2000</u>
<u>Excess Revenue Contracts, Loans and Notes</u>				
City of Baton Rouge:				
State Municipal Police Employees Retirement System Note	\$ --	\$72,738,769	\$ 572,620	\$ 72,166,149
Parish of East Baton Rouge:				
1982 Jail Project Contract	43,775	--	13,289	30,486
LA Community Development Authority	<u>12,000,000</u>	<u>--</u>	<u>15,500</u>	<u>11,984,500</u>
Total Excess Revenue Contracts, Loans and Notes	<u>12,043,775</u>	<u>72,738,769</u>	<u>601,409</u>	<u>84,181,135</u>
<u>Revenue Bonds</u>				
City of Baton Rouge:				
1990 Public Improvement Sales Tax	140,000	--	140,000	--
1992 Public Improvement Sales Tax	1,265,000	--	615,000	650,000
1992A Public Improvement Sales Tax	6,555,000	--	3,180,000	3,375,000
1993 Public Improvement Sales Tax	3,525,000	--	105,000	3,420,000
1997 Public Improvement Sales Tax	16,500,000	--	1,575,000	14,925,000
1998A Public Improvement Sales Tax	94,445,000	--	5,000	94,440,000
Parish of East Baton Rouge:				
1998C Public Improvement Sales Tax	4,595,000	--	320,000	4,275,000
Sewer Sales Tax Bonds:				
1991 Public Improvement Sales Tax	1,290,000	--	630,000	660,000
1993 Public Improvement Sales Tax	26,825,000	--	740,000	26,085,000
1993A Public Improvement Sales Tax	62,005,000	--	2,020,000	59,985,000
1995 Public Improvement Sales Tax	34,900,000	--	340,000	34,560,000
1996 Public Improvement Sales Tax	64,580,000	--	1,475,000	63,105,000
1998B Public Improvement Sales Tax	16,820,000	--	5,000	16,815,000
1999 Public Improvement Sales Tax	43,000,000	--	900,000	42,100,000
Greater Baton Rouge Parking Authority:				
1978 Parking Garage	<u>2,040,000</u>	<u>--</u>	<u>460,000</u>	<u>1,580,000</u>
Total Revenue Bonds	<u>378,485,000</u>	<u>--</u>	<u>12,510,000</u>	<u>365,975,000</u>
Total All Bonds, Contracts, Loans and Notes	<u>\$390,528,775</u>	<u>\$72,738,769</u>	<u>\$13,111,409</u>	<u>\$450,156,135</u>

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000

EXHIBIT A-9
(Continued)

NOTE 10 - Long-Term Debt (Continued)

a. Primary Government (Continued)

4. Interest Requirements to Maturity

The following is a summary of bonded debt at December 31, 2000, and interest requirements to maturity:

	<u>Debt Payable</u> <u>12/31/00</u>	<u>Interest</u> <u>Requirements</u> <u>to Maturity</u>	<u>Total</u>
<u>Excess Revenue Contracts, Loans and Notes</u>			
City of Baton Rouge:			
State Municipal Police Employees Retirement System Note (7.0%)	\$ 72,166,149	\$ 92,161,663	\$164,327,812
Parish of East Baton Rouge:			
1982 Jail Project Contract (10.64%)*	30,486	3,345	33,831
LA Community Development Authority	<u>11,984,500</u>	<u>7,111,410</u>	<u>19,095,910</u>
Total Excess Revenue Contracts, Loans and Notes	<u>84,181,135</u>	<u>99,276,418</u>	<u>183,457,553</u>
<u>Revenue Bonds</u>			
City of Baton Rouge:			
1992 Public Improvement Sales Tax (6.43%)*	650,000	38,350	688,350
1992A Public Improvement Sales Tax (6.41%)*	3,375,000	239,625	3,614,625
1993 Public Improvement Sales Tax (5.13%)*	3,420,000	1,850,980	5,270,980
1997 Public Improvement Sales Tax (4.79%)*	14,925,000	3,777,552	18,702,552
1998A City Sales Tax (4.43%)**	94,440,000	38,117,850	132,557,850
Parish of East Baton Rouge:			
1998C Public Improvement Sales Tax (4.11%)**	4,275,000	831,971	5,106,971
Sewer Sales Tax Bonds:			
1991 Public Improvement Sales Tax (6.67%)*	660,000	29,700	689,700
1993 Public Improvement Sales Tax (5.49%)*	26,085,000	14,343,918	40,428,918
1993A Public Improvement Sales Tax (5.13%)*	59,985,000	30,235,615	90,220,615
1995 Public Improvement Sales Tax (5.97%)*	34,560,000	27,973,439	62,533,439
1996 Public Improvement Sales Tax (5.66%)*	63,105,000	42,112,786	105,217,786
1998B Public Improvement Sales Tax (4.66%)**	16,815,000	7,639,240	24,454,240
1999 Public Improvement Sales Tax (5.69%)**	42,100,000	35,077,446	77,177,446
Greater Baton Rouge Parking Authority:			
1978 Parking Garage (6.29%)*	<u>1,580,000</u>	<u>205,594</u>	<u>1,785,594</u>
Total Revenue Bonds	<u>365,975,000</u>	<u>202,474,066</u>	<u>568,449,066</u>
Total All Bonds, Contracts, Loans and Notes	<u>\$450,156,135</u>	<u>\$301,750,484</u>	<u>\$751,906,619</u>

* Net Interest Cost (NIC)

** True Interest Cost (TIC)

During 1998, the City-Parish changed its policy for awarding competitive bids for sales tax revenue bonds from Net Interest Cost to True Interest Cost.

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000

EXHIBIT A-9
(Continued)

NOTE 10 - Long-Term Debt (Continued)

a. Primary Government (Continued)

5. Debt Service Requirements to Maturity

The annual requirements to amortize all bonded debt outstanding, including principal and interest, are as follows:

<u>Year</u>	<u>Excess Revenue Contracts, Loans and Notes</u>			<u>Revenue Bonds</u>			<u>Total Principal and Interest All Bonds</u>
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	
2001	\$ 1,121,590	\$ 5,299,036	\$ 6,420,626	\$ 14,600,000	\$ 19,582,091	\$ 34,182,091	\$ 40,602,717
2002	1,328,849	5,426,852	6,755,701	16,310,000	18,564,430	34,874,430	41,630,131
2003	1,404,269	5,340,361	6,744,630	17,575,000	17,574,789	35,149,789	41,894,419
2004	1,489,632	5,246,761	6,736,393	18,190,000	16,545,457	34,735,457	41,471,850
2005	1,583,686	5,147,285	6,730,971	19,155,000	15,595,630	34,750,630	41,481,601
2006-2010	9,605,769	24,002,009	33,607,778	97,220,000	62,488,732	159,708,732	193,316,510
2011-2015	13,167,880	20,336,278	33,504,158	93,115,000	36,754,846	129,869,846	163,374,004
2016-2020	15,524,798	15,465,584	30,990,382	71,705,000	13,586,741	85,291,741	116,282,123
2021-2025	18,028,161	10,062,062	28,090,223	18,105,000	1,781,350	19,886,350	47,976,573
2026-2030	<u>20,926,501</u>	<u>2,950,190</u>	<u>23,876,691</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>23,876,691</u>
Total	<u>\$84,181,135</u>	<u>\$99,276,418</u>	<u>\$183,457,553</u>	<u>\$365,975,000</u>	<u>\$202,474,066</u>	<u>\$568,449,066</u>	<u>\$751,906,619</u>

6. Future Year Obligations

Principal and interest requirements of various bond issues for the year 2001 are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total Requirements</u>
<u>Excess Revenue Contracts, Loans and Notes</u>			
City of Baton Rouge:			
State Municipal Police Employees Retirement System Note	\$ 810,125	\$ 4,807,920	\$ 5,618,045
Parish of East Baton Rouge:			
1982 Jail Project Contract	14,462	2,488	16,950
LA Community Development Authority	<u>297,003</u>	<u>488,628</u>	<u>785,631</u>
Total Excess Revenue Contracts, Loans and Notes	<u>1,121,590</u>	<u>5,299,036</u>	<u>6,420,626</u>
<u>Revenue Bonds</u>			
City of Baton Rouge:			
1992 Public Improvement Sales Tax	650,000	38,350	688,350
1992A Public Improvement Sales Tax	3,375,000	239,625	3,614,625
1993 Public Improvement Sales Tax	110,000	174,520	284,520
1997 Public Improvement Sales Tax	1,700,000	694,305	2,394,305
1998A Public Improvement Sales Tax	1,200,000	4,752,762	5,952,762

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000

EXHIBIT A-9
(Continued)

NOTE 10 - Long-Term Debt (Continued)

a. Primary Government (Continued)

6. Future Year Obligations (Continued)

	<u>Principal</u>	<u>Interest</u>	<u>Total Requirements</u>
<u>Revenue Bonds (Continued)</u>			
Parish of East Baton Rouge:			
1998C Public Improvement Sales Tax	\$ 440,000	\$ 176,073	\$ 616,073
Sewer Sales Tax Bonds:			
1991 Public Improvement Sales Tax	660,000	29,700	689,700
1993 Public Improvement Sales Tax	820,000	1,393,877	2,213,877
1993A Public Improvement Sales Tax	2,165,000	3,023,076	5,188,076
1995 Public Improvement Sales Tax	385,000	2,079,388	2,464,388
1996 Public Improvement Sales Tax	1,620,000	3,655,027	5,275,027
1998B Public Improvement Sales Tax	5,000	770,690	775,690
1999 Public Improvement Sales Tax	975,000	2,453,973	3,428,973
Greater Baton Rouge Parking Authority:			
1978 Parking Garage	<u>495,000</u>	<u>100,725</u>	<u>595,725</u>
Total Revenue Bonds	<u>14,600,000</u>	<u>19,582,091</u>	<u>34,182,091</u>
Total All Bonds, Contracts, Loans and Notes	<u>\$15,721,590</u>	<u>\$24,881,127</u>	<u>\$40,602,717</u>

7. Legal Debt Margin

Computation of Legal Debt Margin for General Obligation Bonds is as follows:

Governing Authority: City of Baton Rouge

Ad Valorem Taxes:

Assessed Valuation \$1,107,123,367

Debt Limit: 10% of Assessed Valuation (for any one purpose) 110,712,337

Debt Limit: 15% of Assessed Valuation (aggregate, all purposes) 166,068,505

Debt Limit: 35% of Assessed Valuation (sewerage purposes) 387,493,178

Debt Outstanding \$ --

Governing Authority: Parish of East Baton Rouge

Ad Valorem Taxes:

Assessed Valuation \$2,324,089,310

Debt Limit: 10% of Assessed Valuation (for any one purpose) 232,408,931

Debt Limit: 15% of Assessed Valuation (for sewerage purposes) 348,613,396

Debt Outstanding \$ --

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000

EXHIBIT A-9
(Continued)

NOTE 10 - Long-Term Debt (Continued)

a. Primary Government (Continued)

7. Legal Debt Margin (Continued)

Governing Authority: East Baton Rouge Sewerage Commission

Ad Valorem Taxes:

Assessed Valuation \$2,324,089,310

Debt Limit: 15% of Assessed Valuation 348,613,396

Debt Outstanding \$ --

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 one purpose and 35% for all purposes.

Excess Revenue Contracts, Loans and Notes are secured by the general property tax levied for operation of the General Fund. They are payable through excess revenues through the General Fund budget. The debt obligations are issued on the authority of the Metropolitan Council and do not require a referendum from taxpayers.

8. Parking Revenue Bonds

On January 1, 1978, Parking Revenue Bonds were issued in the amount of \$6,875,000 for the purpose of constructing a multi-level parking facility for approximately 1,400 vehicles, including the funding of \$600,000 to a debt service reserve and paying \$665,000 interest on the bonds during construction of the project. The bonds do not constitute a pledge of full faith and credit of the City-Parish but are payable solely from the revenues derived from the facility or by subrentals under a sublease of the project. As security for payments, the City-Parish has pledged to dedicate gross receipts derived from the project, as well as its parking revenues from the existing 450 space Plaza Garage, 156 space surface Arena Lot, and designated on-street parking meter revenues, and any additional sums required are unconditionally obligated to be budgeted and paid from the General Fund.

The bonds are a combination serial and term bond issue with serial bonds maturing July 1, 1982, and each year thereafter through the year 1998, in principal amounts ranging from \$150,000 to \$410,000. The term bonds in the amount of \$1,580,000 mature July 1, 2003.

9. Governmental Funds Sales Tax Revenue Bonds

The City of Baton Rouge and the Parish of East Baton Rouge, each levy a two percent sales and use tax on all goods and services within their respective taxing districts. Since 1989, both the City of Baton Rouge and the Parish of East Baton Rouge have authorized the issuance of Public Improvement Sales Tax Bonds secured by this sales tax for the purpose of constructing and improving public facilities, advance refunding outstanding parity bond issues when market rates made it advantageous, providing a Debt Service Reserve for each respective issue, and paying the issuance costs thereof.

These bonds are paid through the City Sales Tax Bonds Debt Service Fund and the Parish Sales Tax Bonds Debt Service Fund. Sinking fund payments are made monthly with bond interest and/or principal payments due February 1 and August 1 of each year. As of December 31, 2000, the following issues are outstanding:

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000

EXHIBIT A-9
(Continued)

NOTE 10 - Long-Term Debt (Continued)

a. Primary Government (Continued)

9. Governmental Funds Sales Tax Revenue Bonds (Continued)

<u>Bond Issue</u>	<u>Outstanding 12/31/2000</u>	<u>Primary Purpose of Issue</u>
City of Baton Rouge:		
\$21,400,000; Series 1992	\$ 650,000	Construction of New Landfill and Improvements to Public Buildings
\$85,000,000; Series 1992A	3,375,000	Improvements to Public Facilities
\$ 4,000,000; Series 1993	3,420,000	Improvements to Public Buildings and Facilities
\$19,325,000; Series 1997	14,925,000	Airport Terminal Development Program and Landfill Improvements
\$94,450,000; Series 1998A	<u>94,440,000</u>	Advance Refunding Parity Bond Issues and Improvements to Public Buildings
Total	\$116,810,000	
Parish of East Baton Rouge:		
\$4,600,000; Series 1998C	\$ 4,275,000	Advance Refunding Parity Bond Issues and Improvements to Public Buildings

All of the above governmental fund type sales tax revenue bonds issued by the City of Baton Rouge and Parish of East Baton Rouge are complete parity bonds and are secured by the net revenues from the respective entity's two percent sales and use tax.

10. Proprietary Fund Sales Tax Revenue Bonds

In April 1988, the general electorate authorized an additional parish-wide one-half of one percent sales and use tax specifically for sewerage purposes. The Parish of East Baton Rouge is authorized to issue debt secured by this additional one-half percent sewer sales tax for the purpose of constructing sewerage related capital improvements, advance refunding outstanding parity bond issues when market rates make it advantageous, providing a Debt Service Reserve for each respective issue, and paying the issuance costs thereof.

These bonds are accounted for in the Comprehensive Sewerage System Enterprise Fund. Sinking fund payments are made monthly with bond interest and/or principal payments due February 1 and August 1 of each year. As of December 31, 2000, the following issues are outstanding:

<u>Bond Issue</u>	<u>Outstanding 12/31/2000</u>	<u>Primary Purpose of Issue</u>
Parish of East Baton Rouge:		
Sewer Sales Tax Bonds:		
\$20,000,000; Series ST-1991	\$ 660,000	Sewerage Capital Improvements Program
\$30,200,000; Series ST-1993	26,085,000	Sewerage Capital Improvements Program
\$70,000,000; Series ST-1993A	59,985,000	Sewerage Capital Improvements Program
\$36,000,000; Series ST-1995	34,560,000	Sewerage Capital Improvements Program
\$65,000,000; Series ST-1996	63,105,000	Advance Refunding Parity Bond Issues
\$16,825,000; Series 1998B	16,815,000	Advance Refunding Parity Bond Issues
\$43,000,000; Series 1999	<u>42,100,000</u>	Sewerage Capital Improvements Program
Total	\$243,310,000	

All of the above proprietary fund sales tax revenue bonds issued by the Parish of East Baton Rouge are complete parity bonds and are secured by the net revenues from the special one-half percent sales and use tax dedicated to sewerage purposes.

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000

EXHIBIT A-9
(Continued)

NOTE 10 - Long-Term Debt (Continued)

a. Primary Government (Continued)

11. Louisiana Community Development Authority Loan

In 1999, the Metropolitan Council authorized the Parish to execute a loan agreement with the Louisiana Local Government Environmental Facilities and Community Development Authority (the "LCDA") for the purpose of providing funds for the construction of the Advanced Traffic Management Facility and other capital programs of the City-Parish. In 1999, this loan was included in the Louisiana Community Development Authority Capital Projects Fund as an Other Financing Source for \$12 million of the appropriations for the Advanced Traffic Management Facility. The loan agreement provides that the principal amount due thereon shall be only such amount as has been drawn down by the Parish. As of December 31, 2000, \$6,006,511 has been drawn down from the LCDA program. The debt service schedule is based on draws that total \$12 million which was recorded in the General Long-Term Debt Account Group. Disclosure of future debt principal and interest payments have been estimated based on the remaining amount of \$5,993,489 being drawn down over the next year at an assumed interest rate of 5.75% and repaid over the next 18 years. The interest rate on this note fluctuates weekly with changes in the Bond Market Association (BMA) Municipal Swap Index. The weekly BMA Swap Index rate plus 100 basis points constitutes the Participant Rate charged to the City-Parish.

12. State Municipal Police Employees Retirement System Note

During the year 2000, the City of Baton Rouge entered into a merger agreement with the State Municipal Police Employees' Retirement System (MPERS) effective February 26, 2000. The City offered a voluntary transfer to City law enforcement employees that qualified to enter into the State system. The City signed a long-term note with MPERS in the amount of \$72,738,769. The 30 year note amount represents 60% of the initial merger liability for transferred police officer MPERS retirement benefits on February 26, 2000. The note bears interest at 7% per annum. Principal and interest are payable on the first day of each calendar quarter. The outstanding amount of the note is reported as an obligation in the General Long-Term Debt Account Group as of December 31, 2000.

13. Prior Year - Advance Refunding

On March 1, 1996, the Parish issued \$65,000,000 of Public Improvement Sales Tax Revenue Bonds, Series ST-1996, to refund and defease in substance the callable portion of the 1989 Public Improvement (Sewer) Sales Tax Revenue Bonds, Series ST-1989 (net interest cost rate - 6.933%; principal refunded - \$36,300,000, called 2/1/1999).

As a result of the refunding, the City-Parish recognized a Deferred Amount on Refunding of \$2,710,061. This recognition is required by GASB Statement No. 23, *Accounting and Financial Reporting for Refunding of Debt Reported by Proprietary Activities*. As of December 31, 2000, \$1,050,184 of the Deferred Amount on Refunding was amortized (\$215,219 in 2000 and \$834,965 in prior years) resulting in a net Deferred Amount on Refunding of \$1,659,877. This is reflected as a reduction of bonds payable on the balance sheet for the Comprehensive Sewerage System Fund.

On November 1, 1998, the City issued \$94,450,000 of Public Improvement Sales Tax Revenue Bonds, Series 1998A, a portion of which was used to refund and defease in substance the callable portion of the following Sales Tax Revenue Bond issues:

<u>Bond Issue</u>	<u>Principal Refunded</u>	<u>Net Interest Cost (NIC) at Issuance</u>	<u>Call Date</u>
\$14,340,000; Series 1989	\$ 9,225,000	6.933%	8/1/1999
\$ 5,000,000; Series 1990	3,985,000	6.924%	8/1/2000
\$21,400,000; Series 1992	16,620,000	6.430%	8/1/2001
\$85,000,000; Series 1992A-	<u>54,855,000</u>	6.410%	8/1/2001
	\$84,685,000		

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000

EXHIBIT A-9
(Continued)

NOTE 10 - Long-Term Debt (Continued)

a. Primary Government (Continued)

13. Prior Year - Advance Refunding (Continued)

The new bonds were issued with a true interest cost of 4.427%. A portion of the proceeds of the new issue was provided by monies available in existing debt service sinking funds for the above referenced bond issues. The refunding portion of the new issue was used to purchase U.S. Government Securities. Those securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the callable portion. An amount of the aforementioned bond issues (\$71,475,000) remains outstanding with the escrow agent as of December 31, 2000. As a result, these bond issues are considered defeased, and the liability for these bonds has been removed from the General Long-Term Debt Account Group. The non-callable portion of the old bond issues (\$4,025,000 as of December 31, 2000) is reported as a liability in the General Long-Term Debt Account Group.

On November 1, 1998, the Parish issued \$4,600,000 of Public Improvement Sales Tax Revenue Bonds, Series 1998C, to refund and defease in substance the callable portion of the 1989 Public Improvement Sales Tax Revenue Bonds, Series 1989 (net interest cost - 6.933%; principal refunded - \$4,255,000, called 8/1/1999).

On November 1, 1998, the Parish also issued \$16,825,000 of Public Improvement (Sewer) Sales Tax Revenue Bonds, Series ST-1998B, to refund and defease in substance the callable portion of the 1991 Public Improvement (Sewer) Sales Tax Revenue Bonds, Series ST-1991 (net interest cost - 6.67%; principal refunded - \$15,690,000, which remains outstanding at December 31, 2000; called in its entirety February 1, 2001). The new bonds were issued with a true interest cost of 4.664%. A portion of the proceeds of the new issue was provided by monies available in an existing debt service sinking fund. A portion of the proceeds of the new issue was used to purchase U.S. Government Securities. Those securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the callable portion (\$15,690,000) of the 1991 Public Improvement (Sewer) Sales Tax Revenue Bonds, Series ST-1991. As a result, that portion of the 1991 issue is considered to be defeased, and the liability for those bonds has been removed from the balance sheet of the Comprehensive Sewerage System Fund. The non-callable portion of the old issue (\$660,000 as of December 31, 2000) is reported as a liability of the Comprehensive Sewerage System Fund.

As a result of refunding the callable portion of the \$20,000,000 Public Improvement (Sewer) Sales Tax Revenue Bonds, Series ST-1991 (with the Series ST-1998B bonds), on November 1, 1998, the City-Parish recognized a Deferred Amount on Refunding in the amount of \$1,291,440. This recognition is required by GASB Statement No. 23, *Accounting and Financial Reporting for Refunding of Debt Reported by Proprietary Activities*.

As of December 31, 2000, \$162,297 of the Deferred Amount on Refunding was amortized (\$114,555 in 2000 and \$47,742 in prior years) resulting in a net Deferred Amount on Refunding of \$1,129,143. This is reflected as a reduction of bonds payable on the balance sheet for the Comprehensive Sewerage System Fund.

14. Bonds of Other Governmental Units

Bonds of the East Baton Rouge Consolidated School District and the City of Zachary are obligations of other governmental units located within the limits of the Parish of East Baton Rouge. These bonds are not included in these financial statements because they are not obligations of this governmental unit.

Bonds of the Recreation and Park Commission and the Hospital Service District No. 1 are obligations of City-Parish related organizations; however, neither the City of Baton Rouge nor East Baton Rouge Parish holds responsibility for the debt of these entities.

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000

EXHIBIT A-9
(Continued)

NOTE 10 - Long-Term Debt (Continued)

a. Primary Government (Continued)

15. Port Authority Bonds

East Baton Rouge and other surrounding parishes are situated within the limits of the Greater Baton Rouge Port Commission. Outstanding obligations of the port are secured by a pledge of the full faith and credit of East Baton Rouge and other parishes in the district. However, the Supreme Court of the State of Louisiana has held that the pledge of the full faith and credit of the State comes before the pledges of the credit of the various parishes. Therefore, East Baton Rouge Parish does not have any potential liability with respect to the bonds of the port.

16. Arbitrage Liability

Section 148 of the Internal Revenue Code of 1986, as amended, requires that issuers of tax exempt debt make arbitrage calculations annually on bond issues issued after August 31, 1986, to determine whether an arbitrage rebate liability exists between the issuer and the U.S. Department of the Treasury. Arbitrage is the difference (or profit) earned from borrowing funds at tax exempt rates and investing the proceeds in higher yielding taxable securities.

Arbitrage rebate calculations made on December 31, 2000, for the City of Baton Rouge show arbitrage rebate liabilities to the U.S. Department of Treasury for the following Public Improvement Sales Tax Bonds:

<u>Bond Issue</u>	<u>Arbitrage Liability</u>
\$4,000,000; Series 1993	\$ 4,345
\$19,325,000; Series 1997	<u>148,125</u>
	\$152,470

These liabilities are recorded in the General Long-Term Debt Account Group and in the Capital Projects Funds.

Arbitrage rebate calculations made on December 31, 2000, also show arbitrage rebate liabilities to the U.S. Department of Treasury for the following Public Improvement Sales Tax Bonds:

<u>Bond Issue</u>	<u>Arbitrage Liability</u>
City of Baton Rouge:	
\$19,325,000; Series 1997 (Airport Projects)	\$187,976
Parish of East Baton Rouge:	
\$70,000,000; Series ST-1993-A (Sewer)	18,280
\$36,000,000; Series ST-1995 (Sewer)	<u>46,903</u>
	\$253,159

These arbitrage rebate liabilities have been recorded as "Due to Other Governments" in the Comprehensive Sewerage System Fund and the Greater Baton Rouge Airport District.

17. Conduit Debt Obligations

The Parish and Parish Special Districts have issued industrial development revenue bonds and industrial pollution control revenue bonds. These bonds are limited obligations of the Parish or District payable from revenues of the projects. The bonds are not a charge upon other income of the Parish or District nor are they a charge against the credit or taxing power of the District, the Parish of East Baton Rouge, or the City of Baton Rouge.

As of December 31, 2000, there were 60 series of Industrial Revenue Bonds outstanding, with an aggregate principal amount payable of approximately \$260,000,000.

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000

EXHIBIT A-9
(Continued)

NOTE 10 - Long-Term Debt (Continued)

b. Component Units

A summary of the general long-term obligations of governmental fund component units of the City-Parish is as follows:

	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance End of Year</u>
<u>District Attorney of the Nineteenth Judicial District</u>				
Net Pension Obligation	\$ 86,178	\$ --	\$ 30,321	\$ 55,857
<u>Nineteenth Judicial District Court</u>				
Compensated Absences Payable	\$ 540,720	\$ --	\$ 6,909	\$ 533,811
Net Pension Obligation	6,636	76	--	6,712
Total	<u>\$ 547,356</u>	<u>\$ 76</u>	<u>\$ 6,909</u>	<u>\$ 540,523</u>
<u>E.B.R. Parish Family Court</u>				
Net Pension Obligation	\$ 6,044	\$ --	\$ 3,684	\$ 2,360
<u>E.B.R. Parish Juvenile Court</u>				
Compensated Absences Payable	\$ 101,392	\$ 24,727	\$ --	\$ 126,119
Net Pension Obligation	29,515	--	4,401	25,114
Total	<u>\$ 130,907</u>	<u>\$ 24,727</u>	<u>\$ 4,401</u>	<u>\$ 151,233</u>
<u>E.B.R. Parish Clerk of Court</u>				
Compensated Absences Payable	\$ 315,652	\$ 10,973	\$ --	\$ 326,625
<u>E.B.R. Parish Coroner</u>				
Obligation Under Capital Leases	\$ --	\$ 8,261	\$ 6,567	\$ 1,694
Net Pension Obligation	--	19,497	--	19,497
Total	<u>\$ --</u>	<u>\$ 27,758</u>	<u>\$ 6,567</u>	<u>\$ 21,191</u>
<u>St. George Fire Protection District</u>				
Bonds and Notes Payable	\$2,492,314	\$ --	\$321,837	\$2,170,477
Compensated Absences Payable	201,964	343,120	227,740	317,344
Obligation Under Capital Leases	17,642	--	17,642	--
Total	<u>\$2,711,920</u>	<u>\$343,120</u>	<u>\$567,219</u>	<u>\$2,487,821</u>
<u>Brownsfield Fire Protection District</u>				
Obligation Under Capital Leases	\$ --	\$ 48,980	\$ 5,556	\$ 43,424
Net Pension Obligation	4,724	--	1,354	3,370
Total	<u>\$ 4,724</u>	<u>\$ 48,980</u>	<u>\$ 6,910</u>	<u>\$ 46,794</u>
<u>Central Fire Protection District</u>				
Compensated Absences Payable	\$ 54,706	\$ 18,428	\$ --	\$ 73,134
Obligation Under Capital Leases	390,104	--	65,036	325,068
Net Pension Obligation	17,600	--	9,000	8,600
Total	<u>\$ 462,410</u>	<u>\$ 18,428</u>	<u>\$ 74,036</u>	<u>\$ 406,802</u>

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000

EXHIBIT A-9
(Continued)

NOTE 10 - Long-Term Debt (Continued)

b. Component Units (Continued)

	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance End of Year</u>
<u>E.B.R. Parish Fire Protection</u>				
<u>District No. 6</u>				
Bonds Payable	\$ 136,000	\$ --	\$ 34,000	\$ 102,000
Compensated Absences Payable	6,035	1,995	--	8,030
Obligation Under Capital Leases	148,320	--	21,533	126,787
Net Pension Obligation	13,907	--	10,940	2,967
Total	<u>\$ 304,262</u>	<u>\$ 1,995</u>	<u>\$ 66,473</u>	<u>\$ 239,784</u>
<u>Eastside Fire Protection District</u>				
Notes Payable	\$ 834,000	\$ --	\$137,000	\$ 697,000
Compensated Absences Payable	21,288	8,466	--	29,754
Obligation Under Capital Leases	328,978	--	56,427	272,551
Net Pension Obligation	1,907	--	1,907	--
Total	<u>\$1,186,173</u>	<u>\$ 8,466</u>	<u>\$195,334</u>	<u>\$ 999,305</u>
<u>Alsen-St. Irma Lee Fire Protection District</u>				
Obligation Under Capital Leases	<u>\$ 161,020</u>	<u>\$ --</u>	<u>\$ 36,160</u>	<u>\$ 124,860</u>
Total Governmental Fund Component Units Long-Term Debt	<u>\$5,916,646</u>	<u>\$484,523</u>	<u>\$998,014</u>	<u>\$5,403,155</u>

NOTE 11 - Receivables and Payables

a. Individual fund interfund receivable and payable balances at year-end for the Primary Government were as follows:

	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
General Fund	<u>\$ 328,775</u>	<u>\$ --</u>
Special Revenue Funds:		
Library Board of Control Fund	--	9,498,314
Downtown Development District	--	218,407
Emergency Medical Services Fund	--	87,893
Total Special Revenue Funds	--	<u>9,804,614</u>
Capital Projects Funds:		
Miscellaneous Capital Improvements Fund	<u>9,586,207</u>	--
Enterprise Funds:		
Greater Baton Rouge Airport District	--	104,639
Greater Baton Rouge Parking Authority	--	1,006,376
Comprehensive Sewerage System Fund	<u>1,224,783</u>	--
Total Enterprise Funds	<u>1,224,783</u>	<u>1,111,015</u>
Trust and Agency Funds:		
Employees' Retirement System Pension Trust Fund	--	<u>224,136</u>
Total	<u>\$11,139,765</u>	<u>\$11,139,765</u>

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000

EXHIBIT A-9
(Continued)

NOTE 11 - Receivables and Payables (Continued)

- b. Due From Other Governments by governmental agencies for the Primary Government consists of the following at year-end:

<u>Fund</u>	<u>Federal</u>	<u>State</u>	<u>School Board</u>	<u>Sheriff</u>	<u>Other</u>	<u>Total</u>
General	\$ --	\$ 662,285	\$230,548	\$11,544,434	\$ 726,433	\$13,163,700
Special Revenue	6,108,191	2,702,124	--	22,281,706	1,107,089	32,199,110
Capital Projects	--	11,253,656	--	--	--	11,253,656
Enterprise	3,159,874	5,114,791	--	21	5,817	8,280,503
Internal Service	--	--	--	--	15,522	15,522
Trust and Agency	--	--	--	36,826	--	36,826
Total	<u>\$9,268,065</u>	<u>\$19,732,856</u>	<u>\$230,548</u>	<u>\$33,862,987</u>	<u>\$1,854,861</u>	<u>\$64,949,317</u>

- c. Receivable and payable balances at year-end between the Primary Government and Component Units were as follows:

	<u>Due (To)/From Primary Government</u>	<u>Due (To)/From Component Units</u>
<u>Primary Government:</u>		
General Fund	\$ --	\$ 50,340
Enterprise Funds:		
Comprehensive Sewerage System Fund	--	86,668
Trust and Agency Funds:		
Indigent Defender Fund	--	(132,261)
<u>Component Units:</u>		
District Attorney of the Nineteenth Judicial District	(50,340)	--
Nineteenth Judicial District Indigent Defender Board	132,261	--
Brownsfield Fire Protection District	(86,668)	--
Total	<u>\$ (4,747)</u>	<u>\$ 4,747</u>

NOTE 12 - Interfund Transfers

- a. Residual Equity Transfers

1. A residual equity transfer of \$4,060 was made from the General Fund to the Capital Transportation Corporation discrete component unit to provide local matching funds for a federal grant to construct a maintenance yard. An increase in local government contribution was recorded by Capital Transportation Corporation.
2. A residual equity transfer of \$1,282 was made from the General Fund to cover capital outlay expenditures for the Greater Baton Rouge Parking Authority. An increase in local government contribution was recorded in the Greater Baton Rouge Parking Authority.
3. In 1999, a residual equity transfer of \$150,000 was made from the General Fund to the Greater Baton Rouge Airport District to fund a portion of the construction of a new access road to the Airport. An increase in local government contribution was recorded in 1999, in the Greater Baton Rouge Airport District. During 2000, an alternate funding source became available for this project, and the residual equity transfer of \$150,000 from the General Fund was reversed. Local government contribution was decreased during 2000 in the Greater Baton Rouge Airport District.

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000

EXHIBIT A-9
(Continued)

NOTE 12 - Interfund Transfers (Continued)

b. Operating Transfers In and Out for the Primary Government are listed by fund type for the year 2000:

	<u>Operating Transfers In</u>	<u>Operating Transfers Out</u>
General Fund	<u>\$16,335,911</u>	<u>\$30,602,004</u>
Special Revenue Funds:		
Library Board of Control Fund	--	4,418,617
Downtown Development District	47,960	--
Gaming Enforcement Division Fund	--	103,857
Animal Control Center Fund	577,040	--
Federal Forfeited Property Fund	--	500,000
East Baton Rouge Parish Communications District	360,121	56,169
Emergency Medical Services Fund	--	360,121
Consolidated Garbage Service District No. 1	--	1,071,570
Grants Fund	<u>396,314</u>	<u>--</u>
Total Special Revenue Funds	<u>1,381,435</u>	<u>6,510,334</u>
Debt Service Funds:		
Excess Revenue and Limited Tax Fund	<u>5,269,957</u>	<u>--</u>
Capital Projects Funds:		
Miscellaneous Capital Improvements Fund	5,624,000	--
Capital Improvement Fund	3,514,117	--
Road and Street Improvement Fund	50,000	--
Louisiana Community Development Authority	<u>130,000</u>	<u>--</u>
Total Capital Projects Funds	<u>9,318,117</u>	<u>--</u>
Enterprise Funds:		
Riverside Centroplex Fund	411,930	--
Greater Baton Rouge Parking Authority	394,988	--
Comprehensive Sewerage System Fund	<u>4,000,000</u>	<u>--</u>
Total Enterprise Funds	<u>4,806,918</u>	<u>--</u>
Total	<u><u>\$37,112,338</u></u>	<u><u>\$37,112,338</u></u>

c. Operating transfers between the Primary Government and Component Units were as follows:

	<u>Operating Transfers (To)/From Primary Government</u>	<u>Operating Transfers (To)/From Component Units</u>
<u>Primary Government:</u>		
General Fund	\$ --	\$(11,945,504)
Special Revenue Funds:		
Parish Transportation Fund	--	(1,128,510)
Capital Projects Funds:		
1998A Bond Capital Improvements Fund	--	10,353

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000

EXHIBIT A-9
(Continued)

NOTE 12 - Interfund Transfers (Continued)

c. Operating transfers between the Primary Government and Component Units (Continued):

	Operating Transfers (To)/From Primary <u>Government</u>	Operating Transfers (To)/From Component <u>Units</u>
<u>Component Units:</u>		
District Attorney of the Nineteenth Judicial District	\$ 3,083,124	\$ --
Nineteenth Judicial District Court	3,944,902	--
E.B.R. Parish Family Court	560,087	--
E.B.R. Parish Juvenile Court	669,213	--
Nineteenth Judicial District Indigent Defender Board	149,439	--
E.B.R. Parish Clerk of Court	937,908	--
E.B.R. Parish Coroner	788,501	--
Brownsfield Fire Protection District	161,990	--
Central Fire Protection District	39,550	--
E.B.R. Parish Fire Protection District No. 6	136,600	--
Eastside Fire Protection District	60,170	--
Pride Fire Protection District	(10,353)	--
Pride Fire Protection District	99,590	--
Chaneyville Fire Protection District	181,580	--
Alsen-St. Irma Lee Fire Protection District	27,660	--
Capital Transportation Corporation	<u>2,233,700</u>	<u>--</u>
Total	<u>\$13,063,661</u>	<u>\$(13,063,661)</u>

NOTE 13 - Risk Management

a. Types of Risk

The City-Parish is self-insured for unemployment compensation, workers' compensation, general liability, automobile liability, and police liability, including liability for probation officers and constables.

For fire and extended coverage, the City-Parish is self-insured for buildings and contents owned by the City-Parish with a combined value of less than \$1,000,000 and carries an insurance policy for all other locations with a combined \$1,000,000 deductible. There were no settlements that exceeded insurance coverage for the past three years.

b. Accounting for Risk

In accordance with GASB Statement No. 10 *Accounting and Financial Reporting for Risk Financing and Related Insurance Issues* and the 1999-2000 *Codification of Governmental Accounting and Financial Reporting Standards* of the Governmental Accounting Standards Board, the City-Parish accounts for and reports risk management activities in the general fund within the constraints of the modified accrual basis of accounting. Claims paid under the self-insurance risk activities are recorded as expenditures against the General Fund. Annual fees based on reduced market premiums are charged to special revenue funds and proprietary fund types, with corresponding credits to General Fund expenditures. Long-term obligations that are not expected to be liquidated with expendable available financial resources are reported in the General Long-Term Debt Account Group. There were no major changes in insurance coverage for the year ended December 31, 2000.

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000

EXHIBIT A-9
(Continued)

NOTE 13 - Risk Management (Continued)

c. Contingent Liabilities - Claims and Judgments

The City-Parish is a defendant in various tort claims and lawsuits involving general liability, automobile liability, personnel suits, and contractual matters. In accordance with FASB Statement No. 5, *Accounting for Contingencies*, litigation and other claims against the City-Parish for which there is at least a reasonable possibility of loss are estimated as of the balance sheet date. The estimated amount of liability is based on current Louisiana laws and judgments rendered in similar matters. FASB No. 5 requires the accrual of a loss contingency if it is probable that an asset has been impaired or a liability incurred, whether or not it has been reported, and that the amount of loss can be reasonably estimated. In accordance with GASB Statement No. 30, *Risk Financing Omnibus*, claims liabilities are based on an estimated ultimate cost of settling the claims, considering the effects of inflation, recent claim settlement trends and other social and economic factors, including the effects of specific incremental claim adjustment expenses, salvage and subrogation. Incremental claim costs have been estimated by management to be approximately 2% of the total amount paid out in settlements and judgments.

An amount of \$29,053,590 has been recorded as a long-term obligation in the General Long-Term Debt Account Group for estimated claims and judgments for risk management purposes. Incremental claim costs as required by GASB Statement No. 30, account for approximately 2% of that total. It is the government's policy to pay judgments against the City-Parish on a current basis from available financial resources.

d. Employee Benefits

The City-Parish is self-insured and maintains a minimum premium plan for the group health and dental programs, providing medical and dental coverage to those City-Parish employees who choose to participate. During 2000, the City-Parish contributed 66% of the premium and employees contributed 34%. The government's share of the health and dental premium in the self-insured program is charged to individual budget accounts. Claims paid by the government in excess of the premium base for any given year are covered 100% by the General Fund. Any surplus of premiums over claims within a single fiscal year are recognized as "operating transfers in" to the General Fund and increase Fund Balance Designated for Insurance.

The estimated value of self-insured claims incurred but not reported or paid as of December 31, 2000, for group health and dental are as follows:

Self-funded medical	\$3,928,160
Self-funded dental	<u>154,051</u>
Total estimate	<u>\$4,082,211</u>

This amount has been included in the General Long-Term Debt Account Group for December 31, 2000.

e. Changes in Liabilities for Claims

The following is a reconciliation of changes in long-term claims payable for the years ended December 31, 2000, 1999, and 1998:

	<u>2000</u>	<u>1999</u>	<u>1998</u>
<u>Claims and Judgments Payable:</u>			
Beginning Balance	\$ 41,809,000	\$ 40,507,000	\$26,521,622
Additions:			
Claims Incurred & Changes in Estimate	3,323,561	12,614,119	18,769,625
Deductions:			
Claims Paid	(1,309,037)	(3,349,589)	(1,292,308)
Claims Dismissed & Changes in Estimate	<u>(13,332,146)</u>	<u>(7,962,530)</u>	<u>(3,491,939)</u>
Ending Balance	<u>\$30,491,378</u>	<u>\$ 41,809,000</u>	<u>\$40,507,000</u>

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000

EXHIBIT A-9
(Continued)

NOTE 13 - Risk Management (Continued)

e. Changes in Liabilities for Claims (Continued)

	<u>2000</u>	<u>1999</u>	<u>1998</u>
<u>Employee Benefits Payable:</u>			
Beginning Balance	\$ 4,560,643	\$ 5,453,047	\$ 660,356
Additions:			
Claims Incurred	8,579,938	11,769,037	11,619,719
Deductions:			
Claims Paid	<u>(9,058,370)</u>	<u>(12,661,441)</u>	<u>(6,827,028)</u>
Ending Balance	<u>\$ 4,082,211</u>	<u>\$ 4,560,643</u>	<u>\$ 5,453,047</u>

f. Insurance Designation

The City-Parish maintains a practice of designating a portion of General Fund fund balance for self-insurance purposes. The designation is made in addition to the annual recurring appropriation of approximately \$8.1 million. The amount designated for insurance at December 31, 2000, was determined as follows:

Insurance Designation, December 31, 1999	\$19,378,073
Less: Appropriations from Insurance Designation for risk management purposes	(177,651)
Plus: Additional amount designated for insurance by authority of the Budget Ordinance	2,136,108
Interest earned on designated funds during 2000	<u>1,253,655</u>
Insurance Designation, December 31, 2000	<u>\$22,590,185</u>

NOTE 14 - Lease Commitments

Leases are accounted for in accordance with Section L20 of the GASB Codification and NCGA Statement No. 5 which require governments to use the criteria contained in FASB Statement No. 13, *Accounting for Leases*, and GASB Statement No. 13, *Accounting for Operating Leases with Scheduled Rent Increases*, to classify leases as capital or operating leases. The GASB Codification and NCGA Statement No. 5 also require governmental fund assets under capital leases to be recorded in the General Fixed Assets Account Group and the lease obligation to be recorded in the General Long-Term Debt Account Group. Proprietary fund assets and liabilities arising from capital leases are accounted for and reported within the proprietary funds. Component unit leases are recorded in the same manner as those of the primary government.

a. Primary Government - Capital Leases

The City-Parish has entered into lease agreements to acquire or obtain the use of machinery equipment, communication equipment, office equipment, transportation equipment, and office space. The lease terms range from 12 to 84 months. All equipment leases will expire during the next four years. The amount necessary to reduce net minimum lease payments to present value is calculated by comparing the implicit rate and the incremental rate at the inception of the lease and using the lower of the two rates. The rate used in calculating present value ranges from 4.25% to 7.14%. The lease payments are expected to remain the same throughout the term of the leases. The City-Parish has the option to purchase the equipment at a bargain price at the end of the lease term or in most cases title transfers to the City-Parish at the end of the leases. The lease agreements contain a fiscal funding clause which generally provides for cancellation in the event the Metropolitan Council does not appropriate funds in subsequent years for the lease payments.

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000

EXHIBIT A-9
(Continued)

NOTE 14 - Lease Commitments (Continued)

a. Primary Government - Capital Leases (Continued)

During 2000, the majority of lease agreements entered into by the City-Parish were due to the Equipment Use Charge Program approved by the Council during 1989. The Equipment Use Charge Program is a plan whereby the Fleet Rental and Replacement Fund leases and maintains motorized equipment for use by the Department of Public Works. The Fleet Rental and Replacement Fund charges the user agency an equipment use charge to cover the total cost to operate the equipment including repair costs and purchase price. The objective of this program is to replace motorized equipment in a timely manner while minimizing costs.

The following is a schedule by years of the future minimum lease payments under capital leases together with the present value of the net minimum lease payments as of December 31, 2000:

	<u>Governmental Funds</u>	<u>Proprietary Funds</u>	<u>Total</u>
2001	\$858,815	\$1,259,174	\$2,117,989
2002	44,555	898,648	943,203
2003	16,904	374,902	391,806
2004	<u>5,240</u>	<u>--</u>	<u>5,240</u>
Total Minimum Lease Payments	925,514	2,532,724	3,458,238
Less: Amount Representing Interest	<u>(35,080)</u>	<u>(148,178)</u>	<u>(183,258)</u>
Present Value of Net Minimum Lease Payments	<u>\$890,434</u>	<u>\$2,384,546</u>	<u>\$3,274,980</u>

Asset balances as of December 31, 2000, for equipment under capital lease by major classes are as follows:

<u>Classes of Equipment</u>	<u>General Fixed Assets Account Group</u>	<u>Proprietary Funds</u>
Machinery Equipment	\$ --	\$3,564,253
Office Equipment	5,053	--
Communication Equipment	4,643,329	--
Transportation Equipment	<u>134,878</u>	<u>--</u>
Subtotal	4,783,260	3,564,253
Less: Accumulated Depreciation	<u>--</u>	<u>(826,550)</u>
Total	<u>\$4,783,260</u>	<u>\$2,737,703</u>

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000

EXHIBIT A-9
(Continued)

NOTE 14 - Lease Commitments (Continued)

b. Component Units - Capital Leases

1. E.B.R. Parish Coroner

The E.B.R. Parish Coroner is obligated under a capital lease for transportation equipment, which will expire in 2001. Future minimum lease payments due next year under this lease is \$1,708, of which \$14 represents interest. The present value of the net minimum lease payments, as of December 31, 2000, is \$1,694.

Asset balances as of December 31, 2000, for equipment under capital lease for the E.B.R. Parish Coroner is \$18,990.

2. Parish Fire Protection Districts

The following is a schedule by years of the future minimum lease payments under capital leases together with the present value of the net minimum lease payments, as of December 31, 2000, for the parish fire protection districts:

	Brownsfield Fire Protection District	Central Fire Protection District	E.B.R. Parish Fire Protection District No. 6	Eastside Fire Protection District	Alsen- St. Irma Lee Fire Protection District
2001	\$13,656	\$ 67,117	\$ 29,690	\$ 73,449	\$ 30,901
2002	13,656	67,117	29,690	59,553	27,002
2003	13,656	67,117	29,690	59,553	27,002
Thereafter	<u>6,828</u>	<u>201,451</u>	<u>59,380</u>	<u>119,206</u>	<u>54,005</u>
Total Minimum Lease Payments	47,796	402,802	148,450	311,761	138,910
Less: Amount Representing Interest	<u>(4,372)</u>	<u>(77,734)</u>	<u>(21,663)</u>	<u>(39,210)</u>	<u>(14,050)</u>
Present Value of Net Minimum Lease Payments	<u>\$43,424</u>	<u>\$325,068</u>	<u>\$126,787</u>	<u>\$272,551</u>	<u>\$124,860</u>

Asset balances as of December 31, 2000, for equipment under capital lease by major classes for the parish fire protection districts are as follows:

<u>Classes of Equipment</u>	Brownsfield Fire Protection District	Central Fire Protection District	E.B.R. Parish Fire Protection District No. 6	Eastside Fire Protection District	Alsen- St. Irma Lee Fire Protection District
Machinery Equipment	\$ --	\$437,604	\$278,011	\$ --	\$162,425
Transportation Equipment	<u>48,980</u>	<u>--</u>	<u>--</u>	<u>341,113</u>	<u>43,344</u>
Total	<u>\$48,980</u>	<u>\$437,604</u>	<u>\$278,011</u>	<u>\$341,113</u>	<u>\$205,769</u>

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000

EXHIBIT A-9
(Continued)

NOTE 14 - Lease Commitments (Continued)

c. Operating Leases

1. Primary Government

Most operating leases contain one of the following options: (a) the City-Parish can, after the initial lease term, purchase the property at the fair value of the property or (b) the term can be extended on a month-to-month basis until either the City-Parish returns the equipment to the Lessor or the Lessor terminates the lease by a ten day written notice. In most cases, leases are renewed or replaced by other leases. The City-Parish does not have any operating leases with scheduled rent increases.

Operating lease payments during 2000 totaled \$347,469. A schedule by years of the future minimum rental payments as of December 31, 2000, on operating leases follows:

	<u>Governmental Funds</u>	<u>Proprietary Funds</u>	<u>Total</u>
2001	\$168,941	\$3,750	\$172,691
2002	49,207	--	49,207
2003	<u>18,540</u>	<u>--</u>	<u>18,540</u>
Total Minimum Payments	<u>\$236,688</u>	<u>\$3,750</u>	<u>\$240,438</u>

2. Component Unit - Fire Districts

St. George Fire Protection District is obligated under several operating leases for two buildings and equipment. These leases will expire over the next five years. Operating lease payments during 2000 totaled \$45,264. The future annual minimum lease payments under these operating leases as of December 31, 2000, is \$110,462.

Central Fire Protection District is obligated under several operating leases which expire over the next five years, for a building and equipment. Operating lease payments during 2000 totaled \$10,496. The future annual minimum lease payments under these operating leases as of December 31, 2000, is \$39,515.

3. Component Unit - Nineteenth Judicial District Indigent Defender Board

The Nineteenth Judicial District Indigent Defender Board is obligated under several operating leases which expire over the next three years, for a building and equipment. Operating lease payments during 2000 totaled \$91,881. The future annual minimum lease payments under these operating leases as of December 31, 2000, is \$337,133.

NOTE 15 - Communications District Wireless E911 Service

Act 1029 of the 1999 Louisiana Legislative Session authorizes the parish governing authority of a communication district to levy an emergency telephone service charge on wireless communications systems to pay the costs of implementing FCC ordered enhancements to the E911 system. The act further requires that governing authorities disclose in the audited financial statements information on the revenues derived from the service charge, the use of such revenues, and the status of implementation of wireless E911 service.

The East Baton Rouge Parish Communications District Board of Commissioners enacted Resolution No. 001/2000 on March 17, 2000, assessing an emergency telephone service charge of \$0.50 per month per wireless Commercial Mobile Radio Service (CMRS) user. The Communications District collected revenues of \$399,863 during the year 2000. These revenues were recognized in the East Baton Rouge Communications District Special Revenue Fund and will be used in future years to pay the costs of technological enhancements to the E911 system.

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000

EXHIBIT A-9
(Continued)

NOTE 16 - Capital Changes in Funds

Enterprise Funds receive contributions from federal, state, private, and local sources for the purpose of acquiring or constructing capital facilities. Retirement of federal and state contributions is the equivalent of the depreciation charged against the assets involved.

a. Primary Government

The additions and major sources of contributed capital or other changes in contributed capital of Enterprise and Internal Service Funds are as follows:

	<u>Enterprise Funds</u>	<u>Internal Service Funds</u>	<u>Total</u>
Contributions, December 31, 1999	<u>\$177,951,321</u>	<u>\$2,684,304</u>	<u>\$180,635,625</u>
Greater Baton Rouge Airport District:			
Federal Government Contribution	5,582,852	--	5,582,852
Retirement of Federal Contribution	(1,639,962)	--	(1,639,962)
State of Louisiana Contribution	6,787,382	--	6,787,382
Retirement of State Contribution	(339,937)	--	(339,937)
Local Government Contribution	(150,000)	--	(150,000)
Riverside Centroplex:			
Retirement of Federal Contribution	(434,352)	--	(434,352)
State of Louisiana Contribution	515,316	--	515,316
Retirement of State Contribution	(307,797)	--	(307,797)
Greater Baton Rouge Parking Authority			
Local Government Contribution	1,282	--	1,282
Comprehensive Sewerage System:			
Federal Government Contribution	62,455	--	62,455
Retirement of Federal Contribution	(378,665)	--	(378,665)
Retirement of State Contribution	(2,096)	--	(2,096)
Local Government Contribution	2,573,062	--	2,573,062
Contribution From Impact Fees	3,167,726	--	3,167,726
Solid Waste Disposal Facility:			
Local Government Contribution	<u>30,441</u>	<u>--</u>	<u>30,441</u>
Net Increase	<u>15,467,707</u>	<u>--</u>	<u>15,467,707</u>
Contributions, December 31, 2000	<u>\$193,419,028</u>	<u>\$2,684,304</u>	<u>\$196,103,332</u>

b. Component Unit - Capital Transportation Corporation

Contributions, December 31, 1999	<u>\$16,268,277</u>
Federal Government Contribution	175,903
Retirement of Federal Contribution	(1,178,592)
Local Government Contribution	<u>132,059</u>
Net Decrease	<u>(870,630)</u>
Contributions, December 31, 2000	<u>\$15,397,647</u>

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000

EXHIBIT A-9
(Continued)

NOTE 17 - Obligations of Intragovernmental Agencies

a. Greater Baton Rouge Airport District - 1980 Obligation

On March 15, 1980, the City of Baton Rouge issued \$11,300,000 of Airport Improvement Bonds. Concurrently, the Greater Baton Rouge Airport District signed an \$11,300,000 long-term obligation to the City of Baton Rouge bearing an interest rate of 7.86%. This long-term obligation requires that annual payments be made to the City for the use, possession, and control of the improvements constructed with the bond proceeds. The bonds matured on March 15, 1992, but the long-term obligation to the City remains in effect with semi-annual payments to be made over a 25 year period.

Payments to the City by the Airport District are recorded as miscellaneous revenues in the General Fund. Improvements constructed with the bond proceeds are recorded as assets and as a long-term obligation of the Airport District. Total principal paid prior to 2000 was \$6,012,258. In 2000, a principal payment of \$723,349 reduced the obligation payable to \$4,564,393. Scheduled maturities are as follows:

2001	\$ 780,204
2002	841,528
2003	907,672
2004	979,015
2005	<u>1,055,974</u>
	<u>\$4,564,393</u>

b. Greater Baton Rouge Airport District - 1997 Obligation

On October 22, 1997, the City of Baton Rouge issued \$19,325,000 in Public Improvement Sales Tax Revenue Bonds, Series 1997, for the purpose of financing a portion of the costs of construction (\$14,946,000) of certain improvements in the Terminal Development Project as well as other City-Parish construction projects. The Greater Baton Rouge Airport District is obligated under two negotiated promissory notes and the Amended Intergovernment Contract (Airport-Airline Lease Agreement) dated November 1, 1997, to make semi-annual payments to the City General Fund over a nine year period.

Payments on both obligations to the City by the Airport District are recorded as miscellaneous revenues in the General Fund and as a long-term obligation of the Airport District. Total principal paid prior to 2000 was \$3,163,166. In 2000, a principal payment of \$834,083 from airport rates and charges and \$651,833 from passenger facility charges reduced the obligation payable to \$10,296,918. Scheduled maturities of both obligations are as follows:

	<u>Airport Rates and Charges</u>	<u>Passenger Facility Charges</u>	<u>Total</u>
2001	\$ 901,167	\$ 703,500	\$ 1,604,667
2002	973,250	759,583	1,732,833
2003	1,042,417	814,000	1,856,417
2004	1,104,667	862,833	1,967,500
2005	666,166	914,500	1,580,666
2006 and after	<u>--</u>	<u>1,554,835</u>	<u>1,554,835</u>
Total	<u>\$4,687,667</u>	<u>\$5,609,251</u>	<u>\$10,296,918</u>

c. East Baton Rouge Sewerage Commission

On April 1, 1992, the City of Baton Rouge issued \$85,000,000 in Public Improvement Sales Tax Revenue Bonds, Series 1992A (20 year term), for the purpose of providing funds to finance the acquisition of an undivided interest in the sewerage system owned and/or operated by the East Baton Rouge Sewerage Commission (the "Commission"). The Commission used the proceeds to refund the outstanding portion of the \$27,000,000 Public Improvement Certificates of Indebtedness and to defease the callable portion of the \$70,000,000 Sewer Revenue Bonds, Series 1987.

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000

EXHIBIT A-9
(Continued)

NOTE 17 - Obligations of Intragovernmental Agencies (Continued)

c. East Baton Rouge Sewerage Commission (Continued)

The Commission, through an act of credit sale, repurchased the undivided interest in the sewerage system previously sold to the City of Baton Rouge for \$76,999,452. This transaction is recorded as a long-term obligation in the Comprehensive Sewerage System Fund. Payments to the City by the Commission are required semi-annually over a 19 year period. These payments are recorded as miscellaneous revenues in the General Fund, and will fully offset the impact that the scheduled debt service payments on the \$85,000,000 Public Improvement Sales Tax Revenue Bonds have on the General Fund. Total principal paid prior to 2000 was \$26,471,682. In 2000, a \$2,797,821 principal payment reduced the obligation payable to \$47,729,949. Scheduled maturities are as follows:

2001	\$ 2,960,613
2002	3,190,575
2003	3,466,958
2004	3,766,219
2005	4,095,226
2006 and after	<u>30,250,358</u>
	<u>\$47,729,949</u>

NOTE 18 - Segments of Enterprise Activities

a. Primary Government

Some services provided by the local government are financed by user charges--airport, bus transportation service, arena-convention center, parking, sewerage system, and solid waste disposal. The significant financial data for these enterprises are as follows:

	<u>Airport</u>	<u>Riverside Centroplex</u>	<u>Parking</u>	<u>Sewerage System</u>	<u>Solid Waste Disposal</u>	<u>Total</u>
Operating Revenues	\$ 7,133,897	\$ 1,836,762	\$ 610,967	\$ 32,229,448	\$ 9,156,837	\$ 50,967,911
Depreciation	3,062,558	1,126,819	402,965	19,934,827	1,029,041	25,556,210
Operating Income (Loss)	(1,565,683)	(1,538,750)	(125,333)	(14,484,644)	(833,932)	(18,548,342)
Operating Grants	--	--	--	31,370	--	31,370
Operating Transfers In	--	411,930	394,988	4,000,000	--	4,806,918
Taxes	--	693,056	--	29,441,010	--	30,134,066
Net Income (Loss)	(802,534)	(219,535)	160,843	8,567,350	(86,575)	7,619,549
Working Capital	(2,444,807)	411,620	(1,038,323)	10,381,376	13,118,079	20,427,945
Change in Capital Contributions	12,220,234	515,316	1,282	5,803,243	30,441	18,570,516
Property, Plant and Equipment:						
Additions	22,519,404	1,110,652	1,282	27,116,456	34,941	50,782,735
Deletions	(92,154)	(3,149)	--	(1,634,448)	(17,930)	(1,747,681)
Total Assets	127,590,601	20,599,393	4,245,706	524,971,340	39,523,323	716,930,363
Obligations Payable	14,861,311	--	--	47,729,949	--	62,591,260
Revenue Bonds Payable	--	--	1,580,000	243,310,000	--	244,890,000
Equity	108,897,470	19,492,508	1,549,665	225,502,761	32,392,795	387,835,199

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000

EXHIBIT A-9
(Continued)

NOTE 18 - Segments of Enterprise Activities (Continued)

b. Component Unit - Capital Transportation Corporation

The following reflects financial information for the Capital Transportation Corporation enterprise fund. The activities of the pension trust fund are excluded.

Operating Revenues	\$ 3,821,028
Depreciation	1,185,633
Operating Income (Loss)	(8,861,126)
Operating Grants	4,345,683
Operating Transfers From	
Primary Government	2,233,700
Taxes	716,567
Working Capital	307,779
Net Income (Loss)	(1,579,124)
Change in Capital Contributions	307,962
Property, Plant and Equipment:	
Additions	238,515
Deletions	(105,709)
Total Assets	15,913,865
Equity	13,953,308

NOTE 19 - Passenger Facility Charges - Greater Baton Rouge Airport District

On September 28, 1992, the Greater Baton Rouge Airport District (Airport) received approval from the Federal Aviation Administration (FAA) to impose a \$3.00 passenger facility charge (PFC) in accordance with Section 158.29 of the Federal Aviation Regulations (Title 14, Code of Federal Regulations, Part 158).

FAA regulations require that PFC revenues be recognized and recorded as non-operating revenues in the year the fees are collected by the air carriers (not when the funds are spent). This provision requires that airports accrue PFC revenues at fiscal year-end.

FAA regulations also require certain Financial Statement Disclosures with regard to passenger facility charges. Any PFC revenue received, but not yet spent, along with interest income, is classified as restricted retained earnings in the equity section of the balance sheet. On the statement of revenues, expenses, and changes in retained earnings, PFC revenue is classified as non-operating revenue, while on the statement of cash flows, PFC collections are classified as capital in nature. The Governmental Accounting Standards Board is currently studying the proper accounting for passenger facility charges; until guidance is issued by that body, the Airport will account for PFC revenue using the aforementioned FAA regulations.

The Airport began assessing the fee on December 1, 1992, and the FAA approved a total collection of \$9,823,159 over a six year period ending December 1, 1998. On February 14, 1997, the FAA approved an additional collection of \$10,157,206 over an eleven year period commencing June 1, 1997, and ending June 1, 2008. The collection periods were based on information submitted to the FAA by the Airport.

On April 23, 1993, the Airport received approval from the FAA to use PFC revenues to fund certain airport projects. The list of approved projects was amended by the FAA on February 14, 1997.

On July 18, 2000, the FAA approved an additional \$8,912,110 with the date of collection the same, and the estimated charge expiration date of August 1, 2016. The FAA also approved a new project in the amount of \$6,504,390 on July 25, 2000, with an estimated charge expiration date of January 1, 2022. The total amount of approved projects are shown in the following table.

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000

EXHIBIT A-9
(Continued)

NOTE 19 - Passenger Facility Charges - Greater Baton Rouge Airport District (Continued)

<u>Description</u>	<u>Project Amount</u>
Terminal Concept Study	\$ 450,000
Noise Mitigation	8,532,260
Terminal Building Plan Specifications	840,899
Terminal Building Renovations/Expansion	
Financing and Interest	19,069,316
Terminal Access Road/Passenger	
Loading Bridges	<u>6,504,390</u>
 Total	 <u>\$35,396,865</u>

Since the inception of the PFC, the Airport has recorded the following revenues and expenses through the 2000 fiscal year resulting in a reservation of retained earnings from passenger facility charges in the amount of \$1,075,350.

Cumulative PFC Revenues (1992 - 2000)	\$ 9,916,004
Interest Earnings	<u>951,833</u>
Total Revenues	10,867,837
 * Cumulative PFC Administrative Fee	 (200,561)
Cumulative Expenses for PFC Projects (1992 - 2000)	(6,737,993)
Cumulative Bond Principal Payments	(2,039,750)
Cumulative Bond Interest Payments	<u>(814,183)</u>
Retained Earnings Reserved PFC's	<u>\$ 1,075,350</u>

* Prior to 1995 the administrative fee was netted with PFC fees

NOTE 20 - Solid Waste Disposal Facility Closure And Postclosure Care Liability

The 1994 fiscal year was the first full year of operation for the new North Landfill, which opened when the old landfill, Devil's Swamp, was closed on October 8, 1993. The North Landfill is permitted by the U.S. Environmental Protection Agency (EPA) and the Louisiana Department of Environmental Quality (DEQ) to dispose of municipal solid waste and non-hazardous industrial waste from East Baton Rouge Parish and from surrounding cities, towns, and parishes. Regulations issued by the EPA and the DEQ require the City-Parish to perform certain closing functions and postclosure monitoring and maintenance functions for the North Landfill.

Municipal Solid Waste Landfill (MSWLF) Closure and Postclosure Care Costs are accounted for in accordance with guidelines recommended by GASB Statement No. 18, *Accounting for Municipal Solid Waste Landfill Closure and Postclosure Care Costs*. GASB Statement No. 18 states that a portion of the estimated total current cost of MSWLF closure and postclosure care is required to be recognized as an expense and as a liability in each period that the MSWLF accepts solid waste. Recognition should begin on the date the MSWLF begins accepting solid waste, continue in each period that it accepts waste, and be completed by the time it stops accepting waste. The estimated total current cost of closure and postclosure care includes the cost of equipment expected to be installed and facilities expected to be constructed near or after the date that the Solid Waste Disposal Facility stops accepting solid waste and any equipment installed during the 30 year postclosure period. Included in the total current cost is the cost of final cover expected to be applied near or after the date the facility stops accepting solid waste, and the cost of monitoring and maintaining the expected usable landfill area during the postclosure period.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000**

**EXHIBIT A-9
(Continued)**

NOTE 20 - Solid Waste Disposal Facility Closure And Postclosure Care Liability (Continued)

The total estimated current cost of closure and postclosure care costs for the Solid Waste Disposal Facility, as prepared by an outside engineering firm, is \$19,155,550, and the total estimated capacity is 33,400,000 cubic yards with a projected useful life of 49 years. The estimated cost will be adjusted on an annual basis as deemed necessary by the management of the Department of Public Works to reflect the effects of inflation, changes in technology or changes in applicable laws or regulations.

The Solid Waste Disposal Facility Enterprise Fund recognizes a portion of the estimated total current cost of MSWLF closure and postclosure care as an expense and as a liability in each period that it accepts solid waste. The expense and liability are based on the number of cubic yards used during the period rather than on the passage of time. As of December 31, 2000, the liability for closure and postclosure care totals \$6,319,767. The liability is based on the landfill capacity used to date of 11,019,271 cubic yards or 32.0% of the landfill capacity. The liability will be financed by the Solid Waste Disposal Facility Enterprise Fund. The remaining estimated cost of closure and postclosure care of \$12,835,783 will be recognized as the remaining estimated capacity is filled. The estimated remaining useful life of the landfill as of December 31, 2000, is 42 years.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
REQUIRED SUPPLEMENTARY INFORMATION
EMPLOYEES' RETIREMENT SYSTEMS
SCHEDULES OF FUNDING PROGRESS
(UNAUDITED)**

EXHIBIT A - 10

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

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) --Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/00	\$786,941,507	\$855,994,379	\$ 69,052,872	91.9 %	\$ 99,510,155	69.4 %
12/31/99 (1)	741,562,144	809,012,654	67,450,510	91.7	96,744,086	69.7
12/31/98	740,257,038	875,075,687	134,818,649	84.6	118,742,991	113.5
12/31/97	635,463,896	811,977,242	176,513,346	78.3	114,102,750	154.7
12/31/96	587,193,233	773,936,127	186,742,894	75.9	109,658,886	170.3
12/31/95	551,301,959	718,277,070	166,975,111	76.8	104,601,384	159.6
12/31/94	480,505,268	657,162,178	176,656,910	73.1	100,596,231	175.6

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

Actuarial Valuation Date	Actuarial Value of Assets (a)	Present Value of Future Benefits (b)	Present Value of Future Member Contributions (c)	Funded Ratio	Present Value of Future Normal Costs (b-a-c)
12/31/00 (2)	\$25,684,328	\$26,022,017	\$400,000	N/A	(\$62,311)
12/31/99	24,627,209	24,627,209	--	N/A	--

CAPITAL TRANSPORTATION CORPORATION

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/00	\$4,113,469	\$4,113,469	\$ --	100.0 %	\$4,099,654	-- %
12/31/99	3,752,507	3,752,507	--	100.0	3,917,671	--
02/01/98 (3)	2,476,580	2,814,804	338,224	87.9	2,569,374	13.2
02/01/97	2,048,573	2,169,991	121,418	94.4	2,519,162	4.8

- (1) These results reflect the impact of the public safety employees transfer to the Municipal Police Employees' Retirement System and the actuarial assumption changes. (See Note 7)
- (2) Aggregate Actuarial Cost Method (See Note 7)
- (3) Actuarial valuations prior to 1999 were determined as of the beginning of the plan year.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
REQUIRED SUPPLEMENTARY INFORMATION
EMPLOYEES' RETIREMENT SYSTEMS
SCHEDULES OF EMPLOYER CONTRIBUTIONS
(UNAUDITED)**

EXHIBIT A - 11

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

<u>Fiscal Year Ending</u>	<u>Annual Required Contribution</u>	<u>Percentage Contributed</u>
12/31/00	\$11,240,695	116.7 %
12/31/99	15,658,856	130.4
12/31/98	17,967,514	107.1
12/31/97	19,510,792	91.5
12/31/96	17,773,028	91.3
12/31/95	17,845,851	80.0

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

<u>Fiscal Year Ending</u>	<u>Annual Required Contribution</u>	<u>Percentage Contributed</u>
12/31/00	\$67,554	100.0 %

CAPITAL TRANSPORTATION CORPORATION

<u>Fiscal Year Ending</u>	<u>Annual Required Contribution</u>	<u>Percentage Contributed</u>
12/31/00	\$ 91,777	323.5 %
12/31/99	109,745	209.7
12/31/98	102,371	188.3
12/31/97	88,077	159.5
12/31/96	71,240	125.4
12/31/95	57,314	124.8
12/31/94	52,622	118.7

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
EMPLOYEES' RETIREMENT SYSTEMS
(UNAUDITED)**

EXHIBIT A - 12

The information presented in the required supplementary schedules was determined as part of the actuarial valuations at the dates indicated. Additional information as of the latest actuarial valuation follows:

	<u>REGULAR EMPLOYEES' TRUST</u>	<u>POLICE GUARANTEE TRUST</u>
Valuation date	12/31/00	12/31/00
Actuarial cost method	Entry Age Normal	Aggregate Actuarial Cost Method
Amortization method	Level percentage of payroll on a closed basis, assuming payroll increases 0% per year during the final 15 years of the amortization period, and 4% per year for all years prior to the final 15 years	N/A
Remaining amortization period	24 years	N/A
Asset valuation method	Adjusted market value, which recognizes 20% of the unrealized gains (or losses) each year	Market value as of December 31, 2000. Beginning January 1, 2002, adjusted market value with 20% of unrealized gains (or losses) recognized each year.
Actuarial assumptions: Investment rate of return	8% per year, compounded annually	8% compounded annually
Projected salary increases	4% per year, compounded annually, attributable to inflation. Additional projected salary increases based on years of service and age attributable to seniority and merit, and no post-retirement benefit increases.	4% per year, compounded annually attributable to inflation, plus longevity and merit increases.
Cost-of-living adjustments	None	N/A

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
EMPLOYEES' RETIREMENT SYSTEMS
(UNAUDITED)**

**EXHIBIT A - 12
(Continued)**

**CAPITAL
TRANSPORTATION
CORPORATION
COMPONENT UNIT**

Valuation date	12/31/00
Actuarial cost method	Frozen entry age
Amortization method	N/A
Remaining amortization period	N/A
Asset valuation method	Current market value
Actuarial assumptions: Investment rate of return	8% compounded annually
Projected salary increases	4% per year
Cost-of-living adjustments	N/A



Bank One Centre-North Tower
Suite 1700
451 Florida Street
Baton Rouge, LA 70801-1705

**Report on Compliance and on Internal Control Over Financial Reporting
Based on an Audit of Financial Statements Performed in Accordance with
*Government Auditing Standards***

The Honorable Mayor-President
and Members of the Metropolitan Council
City of Baton Rouge and Parish of East Baton Rouge:

We have audited the financial statements of the City of Baton Rouge and Parish of East Baton Rouge, (the City-Parish), as of and for the year ended December 31, 2000, and have issued our report thereon dated June 8, 2001, which included a reference to the report of other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the financial statements of the City-Parish are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the internal control of the City-Parish over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that we have reported to management of the Metropolitan Council in a separate letter dated June 8, 2001.



This report is intended solely for the information and use of the Metropolitan Council, the City-Parish management and federal awarding agencies and pass-through entities such as the State of Louisiana and the Legislative Auditors Office and is not intended to be and should not be used by anyone other than these specified parties.

KPMG LLP

June 8, 2001



Bank One Centre-North Tower
Suite 1700
451 Florida Street
Baton Rouge, LA 70801-1705

**Report on Compliance with Requirements Applicable to Each Major
Program and Internal Control Over Compliance in Accordance with OMB Circular A-133
and Schedule of Expenditures of Federal Awards**

The Honorable Mayor-President
and Members of the Metropolitan Council
City of Baton Rouge and Parish of East Baton Rouge:

Compliance

We have audited the compliance of the City of Baton Rouge and Parish of East Baton Rouge (the City-Parish) with the types of compliance requirements described in the *U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2000. The City-Parish's major federal programs are identified in the summary of auditors' results section of the City-Parish schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the City-Parish's management. Our responsibility is to express an opinion on the City-Parish's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City-Parish's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the City-Parish's compliance with those requirements.

In our opinion, the City-Parish complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2000.

Internal Control Over Compliance

The management of the City-Parish is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the City-Parish's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.



Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

Schedule of Expenditures of Federal Awards

We have audited the general purpose financial statements of the City-Parish as of and for the year ended December 31, 2000, and have issued our report thereon dated June 8, 2001 which included a reference to the report of other auditors. Our audit was performed for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying schedule of expenditures of federal awards for the year ended December 31, 2000 as required by OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and the schedule of passenger facility charges collected and expended for the year and each quarter within the year ended December 31, 2000, as required by the Federal Aviation Administration of the U.S. Department of Transportation to implement Sections 9110 and 9111 of the Aviation Safety and Capacity Expansion Act of 1990 are presented for the purpose of additional analysis and are not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

This report is intended solely for the information and use of the Metropolitan Council, the City-Parish management and federal awarding agencies and pass-through entities such as the State of Louisiana and the Legislative Auditors Office and is not intended to be and should not be used by anyone other than these specified parties.

KPMG LLP

June 8, 2001



**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SUMMARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2000**

	ACCRUED (DEFERRED) GRANT AND CONTRACT REVENUES DECEMBER 31, 1999		GRANT AND CONTRACT REVENUES RECEIVED
	<u>GRANTOR</u>	<u>LOCAL</u>	
<u>FEDERAL AGENCY - SCHEDULE A</u>			
U.S. Department of Housing and Urban Development	\$ (117,776)	\$ (1,517,600)	\$ 9,187,733
U.S. Department of Health and Human Services	538,605	(25,740)	8,263,095
Federal Emergency Management Agency	(70,085)	(169,770)	1,925,577
U.S. Department of Transportation - FHWA	3,526,187	(7,816,190)	6,158,219
U.S. Department of Transportation - National Highway Traffic Safety Administration	19,407	--	20,000
U.S. Department of Transportation	--	--	16,950
U.S. Department of Energy	2,714	--	19,885
U.S. Department of Agriculture	157,122	3,858	1,816,391
U.S. Department of Education - Rehabilitation Service Administration	(82,051)	--	102,527
U.S. Department of Labor	500,376	--	3,514,722
U. S. Department of Justice	(1,214,775)	(209,460)	995,023
U. S. Environmental Protection Agency	(8,000)	--	--
TOTAL FEDERAL AGENCY - SCHEDULE A	<u>\$ 3,251,724</u>	<u>\$ (9,734,902)</u>	<u>\$ 32,020,122</u>
<u>FEDERAL AGENCY - SCHEDULE B</u>			
U.S. Department of Transportation - FTA	\$ 765,287	\$ (641,237)	\$ 5,091,826
U.S. Department of Transportation - FAA	212,961	--	5,082,008
Federal Emergency Management Agency	16,780	--	73,231
U. S. Environmental Protection Agency	245,351	(2,538,266)	255,613
TOTAL FEDERAL AGENCY - SCHEDULE B	<u>\$ 1,240,379</u>	<u>\$ (3,179,503)</u>	<u>\$ 10,502,678</u>

GRANTEE MATCHING CONTRIBUTION MISCELLANEOUS REVENUES	FEDERAL EXPENDITURES AND ADJUSTMENTS	LOCAL EXPENDITURES AND ADJUSTMENTS	ACCRUED (DEFERRED) GRANT AND CONTRACT REVENUES DECEMBER 31, 2000	
			GRANTOR	LOCAL
\$ 626,093	\$ 9,863,907	\$ 341,028	\$ 558,398	\$ (1,802,665)
25,930	8,333,575	103,008	676,952	(16,529)
--	1,248,781	3,103	(746,881)	(166,667)
344,710	8,645,615	2,518,463	6,013,585	(5,642,439)
--	26,787	--	26,194	--
--	16,950	--	--	--
--	30,149	--	12,978	--
--	1,829,451	96,534	270,574	--
--	92,051	--	(92,527)	--
--	3,688,728	--	674,382	--
230,168	2,294,015	389,997	84,217	(49,631)
--	36,931	--	28,931	--
<u>\$ 1,226,901</u>	<u>\$ 36,106,940</u>	<u>\$ 3,452,133</u>	<u>\$ 7,506,803</u>	<u>\$ (7,677,931)</u>
\$ 776,845	\$ 4,559,199	\$ 950,409	\$ 232,661	\$ (467,674)
--	5,585,851	--	3,062,329	--
--	73,231	--	16,780	--
777,469	93,826	76,766	83,564	(3,238,969)
<u>\$ 1,554,314</u>	<u>\$ 10,312,107</u>	<u>\$ 1,027,175</u>	<u>\$ 3,395,334</u>	<u>\$ (3,706,643)</u>

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2000

NAME OF GRANTS & SOURCES	CODE NUMBERS	FEDERAL CFDA NUMBERS	GRANT NUMBERS	ACCRUED (DEFERRED) GRANT AND CONTRACT REVENUES DECEMBER 31, 1999	
				GRANTOR	LOCAL
<u>FEDERAL GRANTS</u>					
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>					
	121004				
<u>Direct Programs:</u>					
Community Development:					
Block Grant - 1983	182..431602	14.218	B-83-MC-22-0002	\$ (65,000)	\$ --
Block Grant - 1986	182..431602	14.218	B-86-MC-22-0002	(100,000)	--
Block Grant - 1990	182..431602	14.218	B-90-MC-22-0002	(143,965)	--
Block Grant - 1991	182..431602	14.218	B-91-MC-22-0002	(45,040)	--
Block Grant - 1992	182..431602	14.218	B-92-MC-22-0002	(244,804)	--
Block Grant - 1993	182..431602	14.218	B-93-MC-22-0002	(276,476)	--
Block Grant - 1994	182..431602	14.218	B-94-MC-22-0002	(544,152)	(4,266)
Block Grant - 1995	182..431602	14.218	B-95-MC-22-0002	(1,072,776)	(10,233)
Block Grant - 1996	182..431602	14.218	B-96-MC-22-0002	(996,491)	(105,683)
Block Grant - 1997	182..431602	14.218	B-97-MC-22-0002	391,126	(404,865)
Block Grant - 1998	182..431602	14.218	B-98-MC-22-0002	3,007,300	(474,857)
Block Grant - 1999	182..431602	14.218	B-99-MC-22-0002	584,488	(437,423)
Block Grant - 2000	182..431602	14.218	B-00-MC-22-0002	--	--
SUBTOTAL CFDA NUMBER 14.218				494,210	(1,437,327)
Home Grant - 1992	183..431602	14.239	M-92-MC-22-0204	--	(80,273)
Home Grant - 1993	183..431602	14.239	M-93-MC-22-0204	--	--
Home Grant - 1994	183..431602	14.239	M-94-MC-22-0204	26,691	--
Home Grant - 1995	183..431602	14.239	M-95-MC-22-0204	42,926	--
Home Grant - 1996	183..431602	14.239	M-96-MC-22-0204	9,520	--
Home Grant - 1997	183..431602	14.239	M-97-MC-02-0204	49,895	--
Home Grant - 1998	183..431602	14.239	M-98-MC-02-0204	6,717	--
Home Grant - 1999	183..431602	14.239	M-99-MC-02-0204	--	--
SUBTOTAL CFDA NUMBER 14.239				135,749	(80,273)
Continuum of Care Supportive Housing Program	184..431602	14.235	LA-48-9600-04	26,710	--
Continuum of Care Supportive Housing Program	184..431602	14.235	LA-48-B97-0102	27,523	--
Continuum of Care Supportive Housing Program	184..431602	14.235	LA-48-B98-0102	--	--
SUBTOTAL CFDA NUMBER 14.235				54,233	--
<u>Passed through E.B.R. Housing Authority</u>					
	121429				
Drug Elimination Grant	170..434105	14.854	99/00	--	--
Emergency Shelter 1998-00	182..431602	14.231	S-98-MC-22-0002	7,450	--
Emergency Shelter 1998-01	182..431602	14.231	S-99-MC-22-0002	--	--

See Notes to Schedule of Expenditures of Federal Awards.

Continued

SCHEDULE A

GRANT AND CONTRACT REVENUES <u>RECEIVED</u>	GRANTEE MATCHING CONTRIBUTION MISCELLANEOUS REVENUES	FEDERAL EXPENDITURES AND ADJUSTMENTS	LOCAL EXPENDITURES AND ADJUSTMENTS	ACCRUED (DEFERRED) GRANT AND CONTRACT REVENUES <u>DECEMBER 31, 2000</u>	
				<u>GRANTOR</u>	<u>LOCAL</u>
\$ --	\$ --	\$ 65,000	\$ --	\$ --	\$ --
--	--	--	--	(100,000)	--
--	--	--	--	(143,965)	--
--	--	--	--	(45,040)	--
--	--	--	--	(244,804)	--
--	--	159,878	--	(116,598)	--
--	--	104,492	--	(439,660)	(4,266)
--	--	489,862	--	(582,914)	(10,233)
--	--	254,142	87,977	(742,349)	(17,706)
2,652,858	--	308,122	33,750	(1,953,610)	(371,115)
2,815,378	20	1,230,528	10,725	1,422,450	(464,152)
--	58,527	2,246,527	37,697	2,831,015	(458,253)
--	473,557	651,809	1,108	651,809	(472,449)
<u>5,468,236</u>	<u>532,104</u>	<u>5,510,360</u>	<u>171,257</u>	<u>536,334</u>	<u>(1,798,174)</u>
--	93,989	--	169,771	--	(4,491)
--	--	--	--	--	--
103,617	--	76,369	--	(557)	--
196,450	--	174,450	--	20,926	--
284,511	--	331,436	--	56,445	--
418,695	--	612,414	--	243,614	--
604,808	--	732,134	--	134,043	--
22,000	--	72,000	--	50,000	--
<u>1,630,081</u>	<u>93,989</u>	<u>1,998,803</u>	<u>169,771</u>	<u>504,471</u>	<u>(4,491)</u>
365,281	--	350,825	--	12,254	--
310,140	--	340,211	--	57,594	--
7,764	--	7,764	--	--	--
<u>683,185</u>	<u>--</u>	<u>698,800</u>	<u>--</u>	<u>69,848</u>	<u>--</u>
115,781	--	153,264	--	37,483	--
129,922	--	117,605	--	(4,867)	--
65,006	--	77,654	--	12,648	--

Continued

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2000

NAME OF GRANTS & SOURCES	CODE NUMBERS	FEDERAL CFDA NUMBERS	GRANT NUMBERS	ACCRUED (DEFERRED) GRANT AND CONTRACT REVENUES DECEMBER 31, 1999	
				GRANTOR	LOCAL
<u>U. S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (CONTINUED)</u>					
<u>Passed through Louisiana</u>					
<u>Department of Social Services</u>	121109				
Emergency Shelter	170..432602	14.231	98/00	\$ 16,090	\$ --
Emergency Shelter	170..432602	14.231	99/01	--	--
<u>Passed through Louisiana</u>					
<u>Department of Urban and Community Affairs</u>	121112				
Emergency Shelter Grant	170..432603	14.231	1988	(719)	--
SUBTOTAL CFDA NUMBER 14.231				22,821	--
	121004				
Sharlo Terrace - 1994	170..431602	14.156	LA-48-0046-009	(129,741)	--
Sharlo Terrace - 1995	170..431602	14.156	LA-48-0046-009	(5,131)	--
Sharlo Terrace - 1996	170..431602	14.156	LA-48-0046-009	(4,182)	--
Sharlo Terrace - 1997	170..431602	14.156	LA-48-0046-009	(4,712)	--
Sharlo Terrace - 1998	170..431602	14.156	LA-48-0046-009	(80,885)	--
Sharlo Terrace - 1999	170..431602	14.156	LA-48-0046-009	(40,183)	--
Sharlo Terrace - 2000	170..431602	14.156	LA-48-0046-009	--	--
Sharlo Terrace - 2001	170..431602	14.156	LA-48-0046-009	--	--
Section 8 - Existing	170..431602	14.156	LA-48-E003-001/004	(125,427)	--
Moderate Housing Assistance I - 1994	170..431602	14.156	LA-48-K219-001	(15,271)	--
Moderate Housing Assistance II - 1994	170..431602	14.156	LA-48-K219-002	11,155	--
Moderate Housing Assistance III - 1994	170..431602	14.156	LA-48-K219-003	(2,860)	--
Moderate Housing Assistance IV - 1987-94	170..431602	14.156	LA-48-K219-004	63,575	--
Moderate Housing Assistance I - 1995	170..431602	14.156	LA-48-K219-001	(2,663)	--
Moderate Housing Assistance II - 1995	170..431602	14.156	LA-48-K219-002	(4,294)	--
Moderate Housing Assistance III - 1995	170..431602	14.156	LA-48-K219-003	(2,280)	--
Moderate Housing Assistance IV - 1995	170..431602	14.156	LA-48-K219-004	(6,702)	--
Moderate Housing Assistance I - 1996	170..431602	14.156	LA-48-K219-001	(29,346)	--
Moderate Housing Assistance II - 1996	170..431602	14.156	LA-48-K219-002	5,859	--
Moderate Housing Assistance III - 1996	170..431602	14.156	LA-48-K219-003	3,133	--
Moderate Housing Assistance IV - 1996	170..431602	14.156	LA-48-K219-004	(1,386)	--
Moderate Housing Assistance II - 1997	170..431602	14.156	LA-48-K219-002	2,598	--
Moderate Housing Assistance IV - 1997	170..431602	14.156	LA-48-K219-004	1,736	--
Moderate Housing Assistance II - 1998	170..431602	14.156	LA-48-K219-002	15,220	--
Moderate Housing Assistance IV - 1998	170..431602	14.156	LA-48-K219-004	(72,183)	--
Moderate Housing Assistance IV - 1999	170..431602	14.156	LA-48-K219-004	(83,705)	--
Moderate Housing Assistance IV - 2000	170..431602	14.156	LA-48-K219-004	(49,772)	--
Section 8 Certificate Program - 1996	170..431602	14.156	LA-219-CEO-1, 2, 3 & 4	(157,884)	--
Section 8 Certificate Program - 1997	170..431602	14.156	LA-219-CEO-1, 2, 3 & 4	668	--
Section 8 Certificate Program - 1998	170..431602	14.156	LA-219-CEO-001-008	(19,336)	--
Section 8 Certificate Program - 1999	170..431602	14.156	LA-219-CEO-001-008	(90,790)	--
Section 8 Certificate Program - 2000	170..431602	14.156	LA-219-CEO-001-008	--	--
Section 8 Certificate Program - 1999	170..431602	14.156	LA-219-CEO-001-008	--	--
Section 8 Certificate Program - 2000	170..431602	14.156	LA-219-CEO-001-008	--	--
SUBTOTAL CFDA NUMBER 14.156				(824,789)	--
Total U.S. Department of Housing and Urban Development				(117,776)	(1,517,600)

See Notes to Schedule of Expenditures of Federal Awards.

Continued

SCHEDULE A
(Continued)

GRANT AND CONTRACT REVENUES RECEIVED	GRANTEE MATCHING CONTRIBUTION MISCELLANEOUS REVENUES	FEDERAL EXPENDITURES AND ADJUSTMENTS	LOCAL EXPENDITURES AND ADJUSTMENTS	ACCRUED (DEFERRED) GRANT AND CONTRACT REVENUES DECEMBER 31, 2000	
				GRANTOR	LOCAL
\$ 85,332	\$ --	\$ 124,086	\$ --	\$ 54,844	\$ --
52,111	--	46,191	--	(5,920)	--
--	--	--	--	(719)	--
332,371	--	365,536	--	55,986	--
(60,705)	--	--	--	(69,036)	--
(5,131)	--	--	--	--	--
(4,182)	--	--	--	--	--
(4,712)	--	--	--	--	--
(67,166)	--	8,699	--	(5,020)	--
(26,464)	--	5,422	--	(8,297)	--
335,484	--	306,852	--	(28,632)	--
27,137	--	--	--	(27,137)	--
--	--	--	--	(125,427)	--
32,009	--	--	--	(47,280)	--
6,992	--	--	--	4,163	--
(853)	--	--	--	(2,007)	--
69,926	--	--	--	(6,351)	--
(2,663)	--	--	--	--	--
(4,294)	--	--	--	--	--
(2,280)	--	--	--	--	--
(6,702)	--	--	--	--	--
(29,346)	--	--	--	--	--
5,859	--	--	--	--	--
3,133	--	--	--	--	--
(1,386)	--	--	--	--	--
2,598	--	--	--	--	--
1,736	--	--	--	--	--
--	--	--	--	15,220	--
--	--	72,020	--	(163)	--
(12,484)	--	(118)	--	(71,339)	--
497,620	--	463,168	--	(84,224)	--
--	--	--	--	(157,884)	--
--	--	--	--	668	--
--	--	28,958	--	9,622	--
(81,075)	--	(19,457)	--	(29,172)	--
34,215	--	36,785	--	2,570	--
23,047	--	18,981	--	(4,066)	--
227,766	--	215,834	--	(11,932)	--
958,079	--	1,137,144	--	(645,724)	--
9,187,733	626,093	9,863,907	341,028	558,398	(1,802,665)

Continued

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2000

NAME OF GRANTS & SOURCES	CODE NUMBERS	FEDERAL CFDA NUMBERS	GRANT NUMBERS	ACCRUED (DEFERRED) GRANT AND CONTRACT REVENUES DECEMBER 31, 1999	
				GRANTOR	LOCAL
<u>U.S DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>	121006				
<u>Direct Programs:</u>					
Headstart - 2000	160..431601	93.600	06CH006523	\$ --	\$ --
Headstart - 1999	160..431601	93.600	06CH006522	153,123	--
				<hr/>	<hr/>
SUBTOTAL CFDA NUMBER 93.600				153,123	--
				<hr/>	<hr/>
<u>Passed through Louisiana Department of Health and Hospitals-Office of Community Service</u>	121107				
City Court Volunteer in Court	170..432001	93.992	00/01	--	--
City Court Volunteer in Court	170..432001	93.992	99/00	19,360	(25,740)
				<hr/>	<hr/>
SUBTOTAL CFDA NUMBER 93.992				19,360	(25,740)
				<hr/>	<hr/>
<u>Passed through Louisiana Department of Social Services</u>	121109				
BRACA - LIHEAP Energy Assistance	160..432400	93.568	1998	3,349	--
BRACA - LIHEAP Energy Assistance	160..432400	93.568	1999	(57,128)	--
BRACA - LIHEAP Energy Assistance	160..432400	93.568	2000	--	--
Teen Pregnancy Prevention	160..432400	93.568	2000	--	--
				<hr/>	<hr/>
SUBTOTAL CFDA NUMBER 93.568				(53,779)	--
				<hr/>	<hr/>
<u>Passed through Louisiana Department of Employment and Training</u>	121118				
Community Services Block Grant:					
BRACA	160..432604	93.569	CSBG-FY-00P0019	--	--
BRACA	160..432604	93.569	CSBG-FY-99P0019	427,169	--
CSBG-State Discretionary	160..432604	93.569	CSBG-FY-92P0019	(7,268)	--
				<hr/>	<hr/>
SUBTOTAL CFDA NUMBER 93.569				419,901	--
				<hr/>	<hr/>
Total U.S. Department of Health and Human Services				538,605	(25,740)
				<hr/>	<hr/>

See Notes to Schedule of Expenditures of Federal Awards.

Continued

SCHEDULE A
(Continued)

GRANT AND CONTRACT REVENUES RECEIVED	GRANTEE MATCHING CONTRIBUTION MISCELLANEOUS REVENUES	FEDERAL EXPENDITURES AND ADJUSTMENTS	LOCAL EXPENDITURES AND ADJUSTMENTS	ACCRUED (DEFERRED) GRANT AND CONTRACT REVENUES DECEMBER 31, 2000	
				GRANTOR	LOCAL
\$ 6,127,021	\$ --	\$ 6,631,758	\$ --	\$ 504,737	\$ --
312,979	--	159,856	--	--	--
<u>6,440,000</u>	<u>--</u>	<u>6,791,614</u>	<u>--</u>	<u>504,737</u>	<u>--</u>
--	25,930	29,015	9,401	29,015	(16,529)
36,634	--	17,274	25,740	--	--
<u>36,634</u>	<u>25,930</u>	<u>46,289</u>	<u>35,141</u>	<u>29,015</u>	<u>(16,529)</u>
2,528	--	(821)	--	--	--
10,739	--	--	67,867	--	--
585,899	--	632,789	--	46,890	--
1,405	--	1,405	--	--	--
<u>600,571</u>	<u>--</u>	<u>633,373</u>	<u>67,867</u>	<u>46,890</u>	<u>--</u>
758,721	--	855,046	--	96,325	--
427,169	--	--	--	--	--
--	--	7,253	--	(15)	--
<u>1,185,890</u>	<u>--</u>	<u>862,299</u>	<u>--</u>	<u>96,310</u>	<u>--</u>
<u>8,263,095</u>	<u>25,930</u>	<u>8,333,575</u>	<u>103,008</u>	<u>676,952</u>	<u>(16,529)</u>

Continued

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2000

NAME OF GRANTS & SOURCES	CODE NUMBERS	FEDERAL CFDA NUMBERS	GRANT NUMBERS	ACCRUED (DEFERRED) GRANT AND CONTRACT REVENUES DECEMBER 31, 1999	
				GRANTOR	LOCAL
<u>FEDERAL EMERGENCY MANAGEMENT AGENCY</u>					
<u>Direct Program:</u>	121008				
Project Impact	170..431102	83.551	EMT-1999-GR0001	\$ 19,675	\$ (166,667)
FEMA Terrorism Grant	170..431102	83.551	EMT-1999-GR0001	--	--
SUBTOTAL CFDA NUMBER 83.551				19,675	(166,667)
 <u>Passed through Department of Military Affairs</u>					
Hurricane Andrew	121126				
	170..431102	83.516		(92,484)	(3,103)
Hazardous Mitigation Grant	170..432103	83.534		--	--
E.B.R. Flood Property Acquisition	170..432103	83.534		--	--
E.B.R. Flood Property Acquisition	170..432103	83.534		--	--
Elevation of Flood Property	170..432103	83.534		--	--
Emergency Management Performance	170..432103	83.534		--	--
All Hazards Prepared Training Symposium	170..432103	83.534		--	--
Terrorism Consequence Preparedness	170..432103	83.534		--	--
Terrorism Consequence Preparedness	170..432103	83.534		2,724	--
SUBTOTAL CFDA NUMBER 83.534				2,724	--
 <u>Passed through United Way of America</u>					
Emergency Shelter (FEMA)	160..434602	83.523	LRO 001	--	--
Emergency Shelter (FEMA)	160..434602	83.523	LRO 001	--	--
SUBTOTAL CFDA NUMBER 83.523				--	--
Total Federal Emergency Management Agency				(70,085)	(169,770)
 <u>U.S. DEPARTMENT OF TRANSPORTATION - FHWA</u>					
<u>Passed through Louisiana Department of Transportation and Development - Office of Highways</u>					
Signal System Synchronization	121101				
	170..432200	20.205	700-17-69	543,050	--
Millerville Road - I-12 and Harrell's Ferry Road	170..432200	20.205	700-17-71	--	(2,092)
Millerville Road - I-12 and Old Hammond Highway	170..432200	20.205	700-19-44	--	(1,882)
Computerized Signal - Highland Road and Nicholson Drive	170..432200	20.205	700-21-80,81	1,669	8,507
Monterrey Boulevard	170..432200	20.205	742-03-09	--	(3,814)
South Choctaw Drive - Between Monterrey Boulevard and North Sherwood Forest	170..432200	20.205	742-01-46	--	33,783
Lec Drive Bridge	170..432200	20.205	742-04-32	38,112	(266,782)
McHugh Road - Baker	170..432200	20.205	742-05-78	24,312	(16,033)
Tigerbend Road	170..432200	20.205	742-06-0071	91	(10,652)
Tigerbend Road	337..432200	20.205	742-06-0071	--	(430,208)
Monterrey Boulevard	170..432200	20.205	742-06-72	801,915	(5,728)

See Notes to Schedule of Expenditures of Federal Awards.

Continued

SCHEDULE A
(Continued)

GRANT AND CONTRACT REVENUES <u>RECEIVED</u>	GRANTEE MATCHING CONTRIBUTION MISCELLANEOUS REVENUES	FEDERAL EXPENDITURES AND ADJUSTMENTS	LOCAL EXPENDITURES AND ADJUSTMENTS	ACCRUED (DEFERRED) GRANT AND CONTRACT REVENUES <u>DECEMBER 31, 2000</u>	
				<u>GRANTOR</u>	<u>LOCAL</u>
\$ 71,495	\$ --	\$ 66,518	\$ --	\$ 14,698	\$ (166,667)
16,157	--	16,157	--	--	--
87,652	--	82,675	--	14,698	(166,667)
--	--	385	3,103	(92,099)	--
74,000	--	75,000	--	1,000	--
358,000	--	477,825	--	119,825	--
1,346,000	--	534,658	--	(811,342)	--
8,425	--	--	--	(8,425)	--
5,300	--	5,300	--	--	--
16,000	--	16,000	--	--	--
--	--	29,712	--	29,712	--
10,741	--	8,017	--	--	--
1,818,466	--	1,146,512	--	(669,230)	--
19,459	--	19,459	--	--	--
--	--	(250)	--	(250)	--
19,459	--	19,209	--	(250)	--
1,925,577	--	1,248,781	3,103	(746,881)	(166,667)
416,874	127,000	50,336	103,789	176,512	(23,211)
--	15,177	6,203	2,068	6,204	(15,202)
--	73,532	66,542	22,181	66,542	(53,233)
--	8,507	--	--	1,669	--
--	--	--	--	--	(3,814)
--	--	--	--	--	33,783
919,114	--	909,468	38,112	28,466	(228,670)
--	--	--	--	24,312	(16,033)
91	--	6,428	1,607	6,428	(9,045)
89,052	--	89,052	27,360	--	(402,848)
550,352	--	--	--	251,563	(5,728)

Continued

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2000

NAME OF GRANTS & SOURCES	CODE NUMBERS	FEDERAL CFDA NUMBERS	GRANT NUMBERS	ACCRUED (DEFERRED) GRANT AND CONTRACT REVENUES DECEMBER 31, 1999	
				GRANTOR	LOCAL
<u>U.S. DEPARTMENT OF TRANSPORTATION - FHWA (CONTINUED)</u>					
South Sherwood at Coursey	170..432200	20.205	742-07-46	\$ 51,348	\$ (7,223)
Groom Road	170..432200	20.205	700-30-0245	15,125	(125,695)
Goodwood @ E. Airport	337..432200	20.205	742-17-0009	208,262	(84,208)
North Sherwood @ South Choctaw	337..432200	20.205		549,279	(33,494)
Bluebonnet @ Perkins	337..432200	20.205	700-17-0126	10,869	(14,798)
Roadway Incident Mgt. System (RIMS)	170..432200	20.205	737-17-0001	35,436	(21,782)
Weiner Creek	337..432200	20.205	556-17-006	3,698	--
La. Hwy. 19 @ Lavey Lane	337..432200	20.205	700-17-0141	(5,611)	(3,260)
Flannery Road @ Florida Blvd.	337..432200	20.205	700-17-0118	20,083	(3,740)
Street Name Sign Program - Local Streets	170..432200	20.205	700-17-0117	35,730	--
Street Name Sign Program - State Routes	170..432200	20.205	700-17-0116	53,710	--
Bayou Fountain	337..432200	20.205	576-17-006	508,510	--
Greenwell Springs-Monticello Sidewalks	170..432200	20.205	774-17-0011	--	--
	121129				
Advanced Traffic Management Center	340..432201	20.205	742-17-0120	195,100	--
	121130				
Advanced Traffic Management Center	340..432202	20.205	742-17-0120	435,499	(6,827,089)
SUBTOTAL CFDA NUMBER 20.205				3,526,187	(7,816,190)
Total U.S. Department of Transportation - FHWA				3,526,187	(7,816,190)
<u>U.S. DEPARTMENT OF TRANSPORTATION- NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION</u>					
<u>Passed through Louisiana</u>					
<u>Department of Transportation</u>					
<u>and Development</u>					
<u>Passed through Capital Region</u>					
<u>Planning Commission</u>	121425				
Transportation Planning 1999-00	170..434101	20.505	736-17-0322	19,407	--
Capital City Inter-Modal Transportation	170..434101	20.505	01-07-00-82B-10	--	--
SUBTOTAL CFDA NUMBER 20.505				19,407	--
Total U.S. Department of Transportation - National Highway Traffic Safety Administration				19,407	--
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>					
<u>Passed through Louisiana</u>					
<u>Department of Military Affairs</u>					
	121126				
HMEP Computer Incident Management	170..432103	20.703		--	--
HMEP Planning Grant	170..432103	20.703		--	--
SUBTOTAL CFDA NUMBER 20.703				--	--
Total U. S. Department of Transportation				--	--

See Notes to Schedule of Expenditures of Federal Awards.

Continued

SCHEDULE A
(Continued)

GRANT AND CONTRACT REVENUES RECEIVED	GRANTEE MATCHING CONTRIBUTION MISCELLANEOUS REVENUES	FEDERAL EXPENDITURES AND ADJUSTMENTS	LOCAL EXPENDITURES AND ADJUSTMENTS	ACCRUED (DEFERRED) GRANT AND CONTRACT REVENUES DECEMBER 31, 2000	
				GRANTOR	LOCAL
\$ --	\$ --	\$ --	\$ --	\$ 51,348	\$ (7,223)
198,459	--	229,068	57,267	45,734	(68,428)
194,458	--	--	--	13,804	(84,208)
361,576	--	178,984	47,086	366,687	13,592
50,984	--	45,502	11,375	5,387	(3,423)
78,699	--	45,854	5,095	2,591	(16,687)
--	--	--	--	3,698	--
2,284	68,664	2,315	44,551	(5,580)	(27,373)
5,947	43,500	2,655	28,521	16,791	(18,719)
--	--	--	--	35,730	--
--	--	--	--	53,710	--
--	--	--	--	508,510	--
--	8,330	8,189	525	8,189	(7,805)
789,679	--	2,101,506	--	1,506,927	--
2,500,650	--	4,903,513	2,128,926	2,838,363	(4,698,164)
6,158,219	344,710	8,645,615	2,518,463	6,013,585	(5,642,439)
6,158,219	344,710	8,645,615	2,518,463	6,013,585	(5,642,439)
20,000	--	593	--	--	--
--	--	26,194	--	26,194	--
20,000	--	26,787	--	26,194	--
20,000	--	26,787	--	26,194	--
3,500	--	3,500	--	--	--
13,450	--	13,450	--	--	--
16,950	--	16,950	--	--	--
16,950	--	16,950	--	--	--

Continued

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2000

NAME OF GRANTS & SOURCES	CODE NUMBERS	FEDERAL CFDA NUMBERS	GRANT NUMBERS	ACCRUED (DEFERRED) GRANT AND CONTRACT REVENUES DECEMBER 31, 1999	
				GRANTOR	LOCAL
<u>U.S. DEPARTMENT OF ENERGY</u>					
<u>Passed through Louisiana</u>					
<u>Department of Social Services</u>	121109				
CDBG Weatherization Assistance	170..432602	81.042	97/98	\$ 2,714	\$ --
CDBG Weatherization Assistance	170..432602	81.042	00/03	--	--
SUBTOTAL CFDA NUMBER 81.042				2,714	--
Total U.S. Department of Energy				2,714	--
<u>U.S. DEPARTMENT OF AGRICULTURE</u>					
<u>Passed through Louisiana</u>					
<u>Department of Agriculture</u>	121124				
Commodity Program	160..432606	10.569	LADA 99/00	3,883	--
SUBTOTAL CFDA NUMBER 10.569				3,883	--
<u>Passed through Louisiana</u>					
<u>Department of Social Services</u>	121109				
LAJET	170..432602	10.561	98/99	(67,147)	--
LAJET	170..432602	10.561	99/00	(4,483)	--
LAJET	170..432602	10.561	00/01	--	--
SUBTOTAL CFDA NUMBER 10.561				(71,630)	--
<u>Passed through Louisiana</u>					
<u>Department of Education</u>	121110				
Juvenile Detention Food Service	001..432106	10.558	99	4,251	--
Juvenile Detention Food Service	001..432106	10.558	00	--	--
SUBTOTAL CFDA NUMBER 10.558				4,251	--
<u>Passed through Louisiana</u>					
<u>Department of Education</u>	121110				
Summer Food	170..432607	10.559	98	(3,858)	3,858
Summer Food	170..432607	10.559	00	--	--
SUBTOTAL CFDA NUMBER 10.559				(3,858)	3,858
<u>Passed through Louisiana</u>					
<u>Department of Education</u>	121110				
Headstart Food 2000-01	160..432607	10.550	00/01	--	--
Headstart Food 1999-00	160..432607	10.550	99/00	224,476	--
SUBTOTAL CFDA NUMBER 10.550				224,476	--
Total U.S. Department of Agriculture				157,122	3,858

See Notes to Schedule of Expenditures of Federal Awards.

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SCHEDULE A
(Continued)

GRANT AND CONTRACT REVENUES <u>RECEIVED</u>	GRANTEE MATCHING CONTRIBUTION MISCELLANEOUS <u>REVENUES</u>	FEDERAL EXPENDITURES AND <u>ADJUSTMENTS</u>	LOCAL EXPENDITURES AND <u>ADJUSTMENTS</u>	ACCRUED (DEFERRED) GRANT AND CONTRACT REVENUES <u>DECEMBER 31, 2000</u>	
				<u>GRANTOR</u>	<u>LOCAL</u>
\$ 19,885	\$ --	\$ 21,199	\$ --	\$ 4,028	\$ --
--	--	8,950	--	8,950	--
19,885	--	30,149	--	12,978	--
19,885	--	30,149	--	12,978	--
26,067	--	29,127	--	6,943	--
26,067	--	29,127	--	6,943	--
--	--	--	67,147	--	--
114,425	--	89,521	29,387	--	--
10,500	--	32,010	--	21,510	--
124,925	--	121,531	96,534	21,510	--
4,251	--	--	--	--	--
49,840	--	54,029	--	4,189	--
54,091	--	54,029	--	4,189	--
--	--	--	--	--	--
902,312	--	902,312	--	--	--
902,312	--	902,312	--	--	--
--	--	237,932	--	237,932	--
708,996	--	484,520	--	--	--
708,996	--	722,452	--	237,932	--
1,816,391	--	1,829,451	96,534	270,574	--

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**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2000**

NAME OF GRANTS & SOURCES	CODE NUMBERS	FEDERAL CFDA NUMBERS	GRANT NUMBERS	ACCRUED (DEFERRED) GRANT AND CONTRACT REVENUES DECEMBER 31, 1999	
				GRANTOR	LOCAL
<u>U.S. DEPARTMENT OF EDUCATION - REHABILITATION SERVICE ADMINISTRATION</u>					
<u>Passed through Louisiana</u>					
<u>Office of State Libraries</u>	121121				
LSCA Technology Enhancement Grant	170..432501	84.034	1997	\$ 10,000	\$ --
State Aid to Public Libraries	170..432501	84.034	99/00	(92,051)	--
State Aid To Public Libraries	170..432501	84.034	00/01	--	--
SUBTOTAL CFDA NUMBER 84.034				(82,051)	--
Total U.S. Department of Education - Rehabilitation Service Administration				(82,051)	--
 <u>U.S. DEPARTMENT OF LABOR</u>					
<u>Passed through Louisiana</u>					
<u>Department of Education</u>	121110				
Job Training Partnership Act:					
Title I 8%	161..432607	17.250	6-08-175-3021-2	25,754	--
Title I 8%	161..432607	17.250		52,745	--
 <u>Passed through Louisiana</u>					
<u>Department of Labor</u>	121118				
Job Training Partnership Act:					
Summer Youth Employment Program	161..432604	17.250	FY 99-21 IIB	30,543	--
Title IIA	161..432604	17.250	PY-99/00-21 IIA	103,240	--
Title IIA	161..432604	17.250	PY-98/99-21 IIA	53,950	--
Title IIA 5% Incentive Funds	161..432604	17.250	PY-99/00-21 5%	1,203	--
Title IIA 5% Incentive Funds	161..432604	17.250	PY-98/99-21 5%	307	--
Title IIC	161..432604	17.250	PY-99/00-21 IC	20,467	--
SUBTOTAL CFDA NUMBER 17.250				288,209	--
Title IIIF	161..432604	17.246	PY 99/00-21 IIIF	290,953	--
Title IIIF	161..432604	17.246	PY 98/99-21 IIIF	--	--
Title IIIF - Golf Course Special Project	161..432604	17.246	PY 98/99-21 IIIF SP	(129,296)	--
SUBTOTAL CFDA NUMBER 17.246				161,657	--
Welfare-To-Work	161..432604	17.253	PY 98-01-21 W-T-W	50,723	--
Welfare-To-Work	161..432604	17.253	PY 99-02-21 W-T-W	--	--
SUBTOTAL CFDA NUMBER 17.253				50,723	--

See Notes to Schedule of Expenditures of Federal Awards.

Continued

SCHEDULE A
(Continued)

GRANT AND CONTRACT REVENUES RECEIVED	GRANTEE MATCHING CONTRIBUTION MISCELLANEOUS REVENUES	FEDERAL EXPENDITURES AND ADJUSTMENTS	LOCAL EXPENDITURES AND ADJUSTMENTS	ACCRUED (DEFERRED) GRANT AND CONTRACT REVENUES DECEMBER 31, 2000	
				GRANTOR	LOCAL
\$ 10,000	\$ --	\$ --	\$ --	\$ --	\$ --
--	--	92,051	--	--	--
92,527	--	--	--	(92,527)	--
102,527	--	92,051	--	(92,527)	--
102,527	--	92,051	--	(92,527)	--
33,033	--	7,279	--	--	--
76,735	--	23,990	--	--	--
517,836	--	487,293	--	--	--
808,522	--	787,954	--	82,672	--
77,392	--	23,442	--	--	--
7,096	--	7,797	--	1,904	--
15,397	--	15,090	--	--	--
72,718	--	55,445	--	3,194	--
1,608,729	--	1,408,290	--	87,770	--
1,316,660	--	1,042,261	--	16,554	--
31,350	--	31,350	--	--	--
12,718	--	142,014	--	--	--
1,360,728	--	1,215,625	--	16,554	--
456,858	--	693,781	--	287,646	--
--	--	--	--	--	--
456,858	--	693,781	--	287,646	--

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2000**

NAME OF GRANTS & SOURCES	CODE NUMBERS	FEDERAL CFDA NUMBERS	GRANT NUMBERS	ACCRUED (DEFERRED) GRANT AND CONTRACT REVENUES DECEMBER 31, 1999	
				GRANTOR	LOCAL
<u>U.S. DEPARTMENT OF LABOR (CONTINUED)</u>					
WIA - Administration	161..432604	17.255	FY 2000	\$ --	\$ --
WIA - Adult Program	161..432604	17.255	FY 2000	--	--
WIA - Youth Program	161..432604	17.255	FY 2000	--	--
WIA - Dislocated Workers	161..432604	17.255	FY 2000	--	--
SUBTOTAL CFDA NUMBER 17.255				--	--
JTPA Jobnet	161..432604	17.207	FY 98	(213)	--
Total U. S. Department of Labor				500,376	--
<u>U. S. DEPARTMENT OF JUSTICE</u>					
<u>Direct Programs:</u>	121005				
Local Law Enforcement Block Grant	164..431103	16.592	98-LB-VX-5231	(1,358,909)	(150,990)
Local Law Enforcement Block Grant	163..431103	16.592	97-LB-VX-5231	(5,354)	14,653
Local Law Enforcement Block Grant	165..431103	16.592	98-LB-VX-3716	--	--
SUBTOTAL CFDA NUMBER 16.592				(1,364,263)	(136,337)
Partnership To Reduce Juvenile Gun Violence	170..431103	16.541	97-MU-FX-K004	3,921	--
Partnership To Reduce Juvenile Gun Violence	170..431103	16.541	97-MU-FX-K004	61,683	--
SUBTOTAL CFDA NUMBER 16.541				65,604	--
Community Policing - Cops More	170..431103	16.710	96-CI-WX-0046	--	(10,001)
<u>Passed through Louisiana Commission on Law Enforcement</u>					
Street Sales Disruption	170..432102	16.579	B99-5-031	--	--
Street Sales Disruption	170..432102	16.579	B00-5-015	16,765	--
Property Crimes Task Force	170..432102	16.579	B97-5-008	--	(2,141)
SUBTOTAL CFDA NUMBER 16.579				16,765	(2,141)
Juvenile Accountability Block Grant	170..432102	16.523	A99-8-019	--	--
Juvenile Accountability Block Grant	170..432102	16.523	A98-8-021	67,119	(60,981)
SUBTOTAL CFDA NUMBER 16.523				67,119	(60,981)
Total U.S. Department of Justice				(1,214,775)	(209,460)

See Notes to Schedule of Expenditures of Federal Awards.

Continued

SCHEDULE A
(Continued)

GRANT AND CONTRACT REVENUES RECEIVED	GRANTEE MATCHING CONTRIBUTION MISCELLANEOUS REVENUES	FEDERAL EXPENDITURES AND ADJUSTMENTS	LOCAL EXPENDITURES AND ADJUSTMENTS	ACCRUED (DEFERRED) GRANT AND CONTRACT REVENUES DECEMBER 31, 2000	
				GRANTOR	LOCAL
\$ 27,159	\$ --	63,604	--	36,445	--
--	--	28,954	--	28,954	--
61,248	--	203,801	--	142,553	--
--	--	74,460	--	74,460	--
88,407	--	370,819	--	282,412	--
--	--	213	--	--	--
3,514,722	--	3,688,728	--	674,382	--
--	107,777	1,358,909	258,767	--	--
(5,354)	14,653	--	--	--	--
316,400	35,156	270,000	30,000	(46,400)	(5,156)
311,046	157,586	1,628,909	288,767	(46,400)	(5,156)
191,455	--	217,239	--	29,705	--
63,718	--	2,035	--	--	--
255,173	--	219,274	--	29,705	--
--	--	--	--	--	(10,001)
72,458	36,001	104,180	34,720	31,722	(1,281)
16,765	--	--	--	--	--
--	(2,141)	--	--	--	--
89,223	33,860	104,180	34,720	31,722	(1,281)
--	38,722	55,801	6,200	55,801	(32,522)
339,581	--	285,851	60,310	13,389	(671)
339,581	38,722	341,652	66,510	69,190	(33,193)
995,023	230,168	2,294,015	389,997	84,217	(49,631)

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SUMMARY SCHEDULE OF FEDERAL AND STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED DECEMBER 31, 2000**

NAME OF GRANTS & SOURCES	CODE NUMBERS	FEDERAL CFDA NUMBERS	GRANT NUMBERS	ACCRUED (DEFERRED) GRANT AND CONTRACT REVENUES DECEMBER 31, 1999	
				GRANTOR	LOCAL
<u>U. S. ENVIRONMENTAL PROTECTION AGENCY (EPA)</u>					
<u>Direct Programs:</u>					
EPA Wetlands Grant	170..431605	66.606	CD-986221-01-0	\$ --	\$ --
EPA Wetlands Restoration	170..431605	66.606	X-986305-01-0	(8,000)	--
SUBTOTAL CFDA NUMBER 66.606				(8,000)	--
EPA Brownsfields Pilot Program Grant	170..431605	66.811	BP-98661401-0	--	--
Total U. S. Environmental Protection Agency				(8,000)	--
TOTAL FEDERAL GRANTS				\$ 3,251,724	\$ (9,734,902)

See Notes to Schedule of Expenditures of Federal Awards.

SCHEDULE A
(Continued)

GRANT AND CONTRACT REVENUES <u>RECEIVED</u>	GRANTEE MATCHING CONTRIBUTION MISCELLANEOUS <u>REVENUES</u>	FEDERAL EXPENDITURES AND <u>ADJUSTMENTS</u>	LOCAL EXPENDITURES AND <u>ADJUSTMENTS</u>	ACCRUED (DEFERRED) GRANT AND CONTRACT REVENUES <u>DECEMBER 31, 2000</u>	
				<u>GRANTOR</u>	<u>LOCAL</u>
\$ --	\$ --	\$ 30,454	\$ --	\$ 30,454	\$ --
--	--	2,922	--	(5,078)	--
--	--	33,376	--	25,376	--
--	--	3,555	--	3,555	--
--	--	36,931	--	28,931	--
<u>\$ 32,020,122</u>	<u>\$ 1,226,901</u>	<u>\$ 36,106,940</u>	<u>\$ 3,452,133</u>	<u>\$ 7,506,803</u>	<u>\$ (7,677,931)</u>

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2000

NAME OF GRANTS & SOURCES	CODE NUMBERS	FEDERAL CFDA NUMBERS	GRANT NUMBERS	ACCRUED (DEFERRED) GRANT AND CONTRACT REVENUES DECEMBER 31, 1999	
				GRANTOR	LOCAL
<u>FEDERAL GRANTS</u>					
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>					
<u>Direct Programs:</u>					
<u>Federal Transit Administration:</u>	121003				
Capital Assistance - 1988	402..431202	20.507	LA-90-0079	\$ --	\$ (53,061)
Planning - 1998	402..431202	20.507	LA-90-2198	33,284	--
Planning - 1999	402..431202	20.507	LA-90-2208	1	--
Administration / Maintenance Facility	402..431202	20.507	LA-03-0050	174,596	--
Capital Assistance - 1991	402..431202	20.507	LA-90-0114	--	(8,036)
Capital Assistance - 1992	402..431202	20.507	LA-90-0128	--	(16,370)
Capital Assistance - 1993	402..431202	20.507	LA-90-0139	--	(506)
Capital Assistance - 1994	402..431202	20.507	LA-90-0153	12,059	(10,865)
Capital Assistance - 1997	402..431202	20.507	LA-90-0183	143,457	(108,297)
Capital Assistance - 1998	402..431202	20.507	LA-90-0198	--	(76,009)
Capital Assistance - 1999	402..431202	20.507	LA-90-0208	401,890	(358,985)
Capital Assistance - 2000	402..431202	20.507	LA-90-0217	--	--
Capital Assistance - 1997	402..431202	20.507	LA-03-0068	--	(9,108)
Operating Assistance-Reverse Commute	402..431202	20.507	LA-37-4001	--	--
SUBTOTAL CFDA NUMBER 20.507				765,287	(641,237)
Total U.S. Department of Transportation- FTA				765,287	(641,237)
<u>Direct Programs:</u>					
<u>Federal Aviation Administration:</u>	482..121007				
Test Home Project	482..431219	20.106	3-22-0006-32	64,366	--
Noise Compatibility Project		20.106	3-22-0006-33	(27,840)	--
Taxiway F - Engineering Phase		20.106	3-22-0006-34	(30,361)	--
Terminal Development		20.106	3-22-0006-35	82,972	--
Noise Mitigation - Zion City		20.106	3-22-0006-36	(178,494)	--
Terminal Development		20.106	3-22-0006-37	823,861	--
Rehabilitation of ARFF Building/ARFF Vehicle		20.106	3-22-0006-38	53,755	--
Sound Insulation 110 Residents		20.106	3-22-0006-40	(182,640)	--
Land Acquisition/Relocation Assistance		20.106	3-22-0006-39	(428,796)	--
Construction New Access Road		20.106	3-22-0006-41	--	--
Relocate Electrical Vault		20.106	3-22-0006-45	36,138	--
Soudproof Sixty Residences		20.106	3-22-0006-42	--	--
Construct Access Road Phase I		20.106	3-22-0006-44	--	--
Sound Insulate Residences		20.106	3-22-0006-45	--	--
Noise Mitigation Within the 65 DNL Contour		20.106	3-22-0006-48	--	--
SUBTOTAL CFDA NUMBER 20.106				212,961	--
Total U.S. Department of Transportation - FAA				212,961	--

See Notes to Schedule of Expenditures of Federal Awards.

SCHEDULE B

GRANT AND CONTRACT REVENUES <u>RECEIVED</u>	GRANTEE MATCHING CONTRIBUTION MISCELLANEOUS <u>REVENUES</u>	FEDERAL EXPENDITURES AND <u>ADJUSTMENTS</u>	LOCAL EXPENDITURES AND <u>ADJUSTMENTS</u>	ACCRUED (DEFERRED) GRANT AND CONTRACT REVENUES <u>DECEMBER 31, 2000</u>	
				<u>GRANTOR</u>	<u>LOCAL</u>
\$ --	\$ --	\$ --	\$ --	\$ --	\$ (53,061)
40,468	--	9,344	--	2,160	--
203,973	--	205,639	--	1,667	--
174,596	--	--	--	--	--
--	--	--	--	--	(8,036)
10,765	--	10,765	598	1	(15,773)
--	--	--	--	--	(506)
25,489	--	13,430	3,356	--	(7,509)
189,457	--	98,102	20,037	52,102	(88,260)
--	--	--	--	--	(76,009)
1,644,651	--	1,242,761	310,688	--	(48,297)
2,269,035	776,845	2,445,766	607,382	176,731	(169,463)
33,392	--	33,392	8,348	--	(760)
500,000	--	500,000	--	--	--
<u>5,091,826</u>	<u>776,845</u>	<u>4,559,199</u>	<u>950,409</u>	<u>232,661</u>	<u>(467,674)</u>
<u>5,091,826</u>	<u>776,845</u>	<u>4,559,199</u>	<u>950,409</u>	<u>232,661</u>	<u>(467,674)</u>
--	--	83,428	--	744,525	--
287,534	--	--	--	1,126	--
--	--	--	--	828	--
184,861	--	75,418	--	62,804	--
285,394	--	242,868	--	34,497	--
1,500,010	--	895,978	--	439,842	--
--	--	37,121	--	198,123	--
482,082	--	385,470	--	9,878	--
202,498	--	199,113	--	139	--
33,443	--	25,839	--	(1)	--
746,369	--	816,730	--	106,499	--
512,752	--	650,374	--	137,622	--
658,735	--	1,739,528	--	1,080,793	--
188,330	--	222,084	--	33,754	--
--	--	211,900	--	211,900	--
<u>5,082,008</u>	<u>--</u>	<u>5,585,851</u>	<u>--</u>	<u>3,062,329</u>	<u>--</u>
<u>5,082,008</u>	<u>--</u>	<u>5,585,851</u>	<u>--</u>	<u>3,062,329</u>	<u>--</u>

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2000**

NAME OF GRANTS & SOURCES	CODE NUMBERS	FEDERAL CFDA NUMBERS	GRANT NUMBERS	ACCRUED (DEFERRED) GRANT AND CONTRACT REVENUES DECEMBER 31, 1999	
				GRANTOR	LOCAL
<u>FED. EMERGENCY MANAGEMENT AGENCY</u>					
<u>Passed through Louisiana</u>					
<u>Department of Military Affairs</u>	121126				
Civil Defense Personnel and Administrative - 2000	001..432103	83.503		\$ --	\$ --
Civil Defense Personnel and Administrative - 1999	001..432103	83.503		16,780	--
SUBTOTAL CFDA NUMBER 83.503				16,780	--
Total Fed. Emergency Management Agency				16,780	--
<u>U. S. ENVIRONMENTAL PROTECTION AGENCY (EPA)</u>					
<u>Direct Programs:</u>	121011				
Wastewater Systems Improvements	429..431605	66.606	XP986109-01-0	245,351	(901,902)
Wastewater Systems Improvements	429..431605	66.606	XP98635001-0	--	(1,636,364)
Wastewater Systems Improvements	429..431605	66.606	XP986109-01-0	--	--
SUBTOTAL CFDA NUMBER 66.606				245,351	(2,538,266)
Total U. S. Environmental Protection Agency				245,351	(2,538,266)
TOTAL FEDERAL GRANTS				\$ 1,240,379	\$ (3,179,503)

The above grants do not accrue in accordance with NCGA Statement 2; therefore, are reported separately.

See Notes to Schedule of Expenditures of Federal Awards.

SCHEDULE B
(Continued)

GRANT AND CONTRACT REVENUES <u>RECEIVED</u>	GRANTEE MATCHING CONTRIBUTION MISCELLANEOUS <u>REVENUES</u>	FEDERAL EXPENDITURES AND <u>ADJUSTMENTS</u>	LOCAL EXPENDITURES AND <u>ADJUSTMENTS</u>	ACCRUED (DEFERRED) GRANT AND CONTRACT REVENUES <u>DECEMBER 31, 2000</u>	
				<u>GRANTOR</u>	<u>LOCAL</u>
\$ 56,451	\$ --	\$ 73,231	\$ --	\$ 16,780	\$ --
<u>16,780</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
<u>73,231</u>	<u>--</u>	<u>73,231</u>	<u>--</u>	<u>16,780</u>	<u>--</u>
<u>73,231</u>	<u>--</u>	<u>73,231</u>	<u>--</u>	<u>16,780</u>	<u>--</u>
255,613	--	10,262	8,396	--	(893,506)
--	--	--	--	--	(1,636,364)
<u>--</u>	<u>777,469</u>	<u>83,564</u>	<u>68,370</u>	<u>83,564</u>	<u>(709,099)</u>
<u>255,613</u>	<u>777,469</u>	<u>93,826</u>	<u>76,766</u>	<u>83,564</u>	<u>(3,238,969)</u>
<u>255,613</u>	<u>777,469</u>	<u>93,826</u>	<u>76,766</u>	<u>83,564</u>	<u>(3,238,969)</u>
<u>\$ 10,502,678</u>	<u>\$ 1,554,314</u>	<u>\$ 10,312,107</u>	<u>\$ 1,027,175</u>	<u>\$ 3,395,334</u>	<u>\$ (3,706,643)</u>

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF PASSENGER FACILITY CHARGES (PFC)
COLLECTED AND EXPENDED
FOR THE YEAR ENDED DECEMBER 31, 2000

	FIRST QUARTER <u>2000</u>	SECOND QUARTER <u>2000</u>	THIRD QUARTER <u>2000</u>	FOURTH QUARTER <u>2000</u>	YEAR ENDED <u>12-31-00</u>
PFC Revenues Received	\$ 73,722	\$ 322,413	\$ 317,799	\$ 472,204	\$ 1,186,138
Interest Earnings	<u>34,526</u>	<u>43,057</u>	<u>37,313</u>	<u>32,172</u>	<u>147,068</u>
Total Revenues	<u>\$ 108,248</u>	<u>\$ 365,470</u>	<u>\$ 355,112</u>	<u>\$ 504,376</u>	<u>\$ 1,333,206</u>
PFC Administrative Fee	\$ 1,966	\$ 8,598	\$ 7,919	\$ 12,592	\$ (31,075)
Bond Principal Payments	157,750	157,750	166,083	170,250	(651,833)
Bond Interest Payments	72,398	77,592	27,073	36,378	(213,441)
Expenditures on Approved PFC Projects	<u>135,573</u>	<u>107,506</u>	<u>414,161</u>	<u>1,894,517</u>	<u>(2,551,757)</u>
Total Expenditures	<u>\$ 367,687</u>	<u>\$ 351,446</u>	<u>\$ 615,236</u>	<u>\$ 2,113,737</u>	<u>\$ (3,448,106)</u>
Retained Earnings, Reserved for PFC 1/1/00					<u>\$ 3,190,248</u>
Retained Earnings, Reserved for PFC 12/31/00					<u>\$ 1,075,348</u>

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE

Notes to Schedule of Expenditures of Federal Awards

December 31, 2000

1. General

The City-Parish Schedule of Expenditures of Federal Awards presents the activity of all federal financial assistance programs of the City of Baton Rouge, Parish of East Baton Rouge, Louisiana, (the City-Parish). All federal financial assistance received directly from federal agencies is included on the schedule, as well as federal financial assistance passed-through other government agencies.

2. Basis of Accounting

The City-Parish Schedule of Expenditures of Federal Awards is presented using the modified or full accrual basis of accounting, which is described in note 1 to the City-Parish's financial statements for the year ended December 31, 2000. Schedule A details federal awards recorded in governmental fund types wherein revenues are recognized to the extent of expenditures (modified accrual). Schedule B details federal awards for proprietary fund types where government subsidies or contributions are recorded (full accrual accounting).

3. Relationship to Federal Financial Reports

Amounts reported in the Schedule of Expenditures of Federal Awards agree with the amounts reported in the related federal financial reports.

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE

Schedule of Findings and Questioned Costs

Year Ended December 31, 2000

(1) Summary of Auditors' Results:

- [a] The type of report issued on the general purpose financial statements: unqualified opinion
- [b] Reportable conditions in internal control were disclosed by the audit of the Financial Statements:
no Material weaknesses: no
- [c] Noncompliance which is material to the general purpose financial statements: no
- [d] Reportable conditions in internal control over major programs: no
- [e] The type of report issued on compliance for major programs: unqualified opinion
- [f] Any audit findings which are required to be reported under Section 510 (a) of OMB Circular A-133: no
- [g] Major programs:
 - U.S. Department of Transportation
Federal Transit Administration
C.F.D.A. Number 20.507
 - U.S. Department of Transportation
Federal Highway Administration
C.F.D.A. Number 20.205
- [h] Dollar threshold used to distinguish between Type A and Type B programs: \$1,392,571
- [I] Auditee qualified as a low-risk auditee under Section 530 of OMB Circular A-133: yes

(2) Findings Relating to the Financial Statements Reported in Accordance with *Government Auditing Standards*:

None

(3) Findings and Questioned Cost relating to Federal Awards:

None

FORM **SF-SAC**
(8-97)U.S. DEPARTMENT OF COMMERCE - BUREAU OF THE CENSUS
ACTING AS COLLECTING AGENT FOR
OFFICE OF MANAGEMENT AND BUDGET**Data Collection Form for Reporting on
AUDITS OF STATES, LOCAL GOVERNMENTS, AND NON-PROFIT ORGANIZATIONS**

▶ Complete this form, as required by OMB Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations."

RETURN TO Single Audit Clearinghouse
1201 E. 10th Street
Jeffersonville, IN 47132**PART I GENERAL INFORMATION** (To be completed by auditee, except for Item 7)

1. Fiscal year ending date for this submission

Month Day Year
12 / 31 / 00

2. Type of Circular A-133 audit

1 ☒ Single audit 2 ☐ Program-specific audit

3. Audit period covered

1 ☒ Annual 2 ☐ Biennial 3 ☐ Other - Months**FEDERAL
GOVERNMENT
USE ONLY**

4. Date received by Federal clearinghouse

5. Employer Identification Number (EIN)

a. Auditee EIN

7 2 6 0 0 0 1 3 7

b. Are multiple EINs covered in this report? 1 ☐ Yes 2 ☒ No**6. AUDITEE INFORMATION**

a. Auditee name

CITY OF BATON ROUGE-PARISH OF
EAST BATON ROUGE

b. Auditee address (Number and street)

222 ST LOUIS STREET

City

BATON ROUGE

State

LOUISIANA

ZIP Code

70802

c. Auditee contact

Name

VICKI P. HARRIS

Title

ACCOUNTING MANAGER

d. Auditee contact telephone

(225) 389 - 3316 EXTENSION 120

e. Auditee contact FAX (Optional)

(225) 389 - 7831

f. Auditee contact E-mail (Optional)

vharris@ci.baton-rouge.la.us

g. AUDITEE CERTIFICATION STATEMENT - This is to certify that, to the best of my knowledge and belief, the auditee has: (1) Engaged an auditor to perform an audit in accordance with the provisions of OMB Circular A-133 for the period described in Part I, Items 1 and 3; (2) the auditor has completed such audit and presented a signed audit report which states that the audit was conducted in accordance with the provisions of the Circular; and, (3) the information included in **Parts I, II, and III** of this data collection form is accurate and complete. I declare that the foregoing is true and correct.

Signature of certifying official

Vicki P. Harris

Date

Month Day Year
06 / 19 / 01

Name/Title of certifying official

VICKI P. HARRIS, ACCOUNTING MANAGER

7. AUDITOR INFORMATION (To be completed by auditor)

a. Auditor name

KPMG LLP

b. Auditor address (Number and street)

451 FLORIDA STREET, SUITE 1700

City

BATON ROUGE

State

LOUISIANA

ZIP Code

70801-1705

c. Auditor contact

Name

J. MARK GARRETT

Title

PARTNER

d. Auditor contact telephone

(225) 344 - 4000

e. Auditor contact FAX (Optional)

(225) 344 - 9915

f. Auditor contact E-mail (Optional)

mgarrett@kpmg

g. AUDITOR STATEMENT - The data elements and information included in this form are limited to those prescribed by OMB Circular A-133. The information included in Parts II and III of the form, except for Part III, Items 5 and 6, was transferred from the auditor's report(s) for the period described in Part I, Items 1 and 3, and is **not a substitute** for such reports. The auditor has not performed any auditing procedures since the date of the auditor's report(s). A copy of the reporting package required by OMB Circular A-133, which includes the complete auditor's report(s), is available in its entirety from the auditee at the address provided in Part I of this form. As required by OMB Circular A-133, the information in **Parts II and III** of this form was entered in this form by the auditor based on information included in the reporting package. The auditor has not performed any additional auditing procedures in connection with the completion of this form.

Signature of auditor

KPMG LLP

Date

Month Day Year
6 / 19 / 01

PART I GENERAL INFORMATION - Continued

8. Indicate whether the auditee has either a Federal cognizant or oversight agency for audit. (Mark (X) one box)

- 1 ☒ Cognizant agency 2 ☐ Oversight agency

9. Name of Federal cognizant or oversight agency for audit (Mark (X) one box)

- | | | | |
|--|--|---|--|
| 01 <input type="checkbox"/> African Development Foundation | 83 <input type="checkbox"/> Federal Emergency Management Agency | 16 <input type="checkbox"/> Justice | 08 <input type="checkbox"/> Peace Corps |
| 02 <input type="checkbox"/> Agency for International Development | 34 <input type="checkbox"/> Federal Mediation and Conciliation Service | 17 <input type="checkbox"/> Labor | 59 <input type="checkbox"/> Small Business Administration |
| 10 <input type="checkbox"/> Agriculture | 39 <input type="checkbox"/> General Services Administration | 43 <input type="checkbox"/> National Aeronautics and Space Administration | 96 <input type="checkbox"/> Social Security Administration |
| 11 <input type="checkbox"/> Commerce | 93 <input type="checkbox"/> Health and Human Services | 89 <input type="checkbox"/> National Archives and Records Administration | 19 <input type="checkbox"/> State |
| 94 <input type="checkbox"/> Corporation for National and Community Service | 14 <input checked="" type="checkbox"/> Housing and Urban Development | 05 <input type="checkbox"/> National Endowment for the Arts | 20 <input type="checkbox"/> Transportation |
| 12 <input type="checkbox"/> Defense | 03 <input type="checkbox"/> Institute for Museum Services | 06 <input type="checkbox"/> National Endowment for the Humanities | 21 <input type="checkbox"/> Treasury |
| 84 <input type="checkbox"/> Education | 04 <input type="checkbox"/> Inter-American Foundation | 47 <input type="checkbox"/> National Science Foundation | 82 <input type="checkbox"/> United States Information Agency |
| 81 <input type="checkbox"/> Energy | 15 <input type="checkbox"/> Interior | 07 <input type="checkbox"/> Office of National Drug Control Policy | 64 <input type="checkbox"/> Veterans Affairs |
| 66 <input type="checkbox"/> Environmental Protection Agency | | | <input type="checkbox"/> Other - Specify: |

PART II FINANCIAL STATEMENTS (To be completed by auditor)

1. Type of audit report (Mark (X) one box)

- 1 ☒ Unqualified opinion 2 ☐ Qualified opinion 3 ☐ Adverse opinion 4 ☐ Disclaimer of opinion

2. Is a "going concern" explanatory paragraph included in the audit report?

- 1 ☐ Yes 2 ☒ No

3. Is a reportable condition disclosed?

- 1 ☐ Yes 2 ☒ No - SKIP to Item 5

4. Is any reportable condition reported as a material weakness?

- 1 ☐ Yes 2 ☐ No

5. Is a material noncompliance disclosed?

- 1 ☐ Yes 2 ☒ No

PART III FEDERAL PROGRAMS (To be completed by auditor)

1. Type of audit report on major program compliance

- 1 ☒ Unqualified opinion 2 ☐ Qualified opinion 3 ☐ Adverse opinion 4 ☐ Disclaimer of opinion

2. What is the dollar threshold to distinguish Type A and Type B programs § .520(b)?

\$ 1,392,571

3. Did the auditee qualify as a low-risk auditee (§ .530)?

- 1 ☒ Yes 2 ☐ No

4. Are there any audit findings required to be reported under § .510(a)?

- 1 ☐ Yes 2 ☒ No

5. Which Federal Agencies are required to receive the reporting package? (Mark (X) all that apply)

- | | | | |
|--|--|---|--|
| 01 <input type="checkbox"/> African Development Foundation | 83 <input type="checkbox"/> Federal Emergency Management Agency | 16 <input type="checkbox"/> Justice | 08 <input type="checkbox"/> Peace Corps |
| 02 <input type="checkbox"/> Agency for International Development | 34 <input type="checkbox"/> Federal Mediation and Conciliation Service | 17 <input type="checkbox"/> Labor | 59 <input type="checkbox"/> Small Business Administration |
| 10 <input type="checkbox"/> Agriculture | 39 <input type="checkbox"/> General Services Administration | 43 <input type="checkbox"/> National Aeronautics and Space Administration | 96 <input type="checkbox"/> Social Security Administration |
| 11 <input type="checkbox"/> Commerce | 93 <input type="checkbox"/> Health and Human Services | 89 <input type="checkbox"/> National Archives and Records Administration | 19 <input type="checkbox"/> State |
| 94 <input type="checkbox"/> Corporation for National and Community Service | 14 <input type="checkbox"/> Housing and Urban Development | 05 <input type="checkbox"/> National Endowment for the Arts | 20 <input type="checkbox"/> Transportation |
| 12 <input type="checkbox"/> Defense | 03 <input type="checkbox"/> Institute for Museum Services | 06 <input type="checkbox"/> National Endowment for the Humanities | 21 <input type="checkbox"/> Treasury |
| 84 <input type="checkbox"/> Education | 04 <input type="checkbox"/> Inter-American Foundation | 47 <input type="checkbox"/> National Science Foundation | 82 <input type="checkbox"/> United States Information Agency |
| 81 <input type="checkbox"/> Energy | 15 <input type="checkbox"/> Interior | 07 <input type="checkbox"/> Office of National Drug Control Policy | 64 <input type="checkbox"/> Veterans Affairs |
| 66 <input type="checkbox"/> Environmental Protection Agency | | | 00 <input checked="" type="checkbox"/> None |
| | | | <input type="checkbox"/> Other - Specify: |

EIN: 7 2 6 0 0 0 1 3 7

PART III **FEDERAL PROGRAMS - Continued**
6. FEDERAL AWARDS EXPENDED DURING FISCAL YEAR

CFDA number ¹ (a)	Name of Federal program (b)	Amount expended (c)	Major program (a)	Type of compliance requirement ² (b)	Amount of questioned costs (c)	Internal control findings ³ (d)	Audit finding reference number(s) (e)
14.218	COMMUNITY DEVELOPMENT BLOCK GRANTS	\$ 5,510,360	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	0	\$ NA	1 <input type="checkbox"/> A 3 <input checked="" type="checkbox"/> C 2 <input type="checkbox"/> B	NA
14.239	COMMUNITY DEVELOPMENT HOME GRANTS	\$ 1,998,803	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	0	\$ NA	1 <input type="checkbox"/> A 3 <input checked="" type="checkbox"/> C 2 <input type="checkbox"/> B	NA
14.235	CONTINUUM OF CARE SUPPORTIVE HOUSING PROGRAM	\$ 698,800	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	0	\$ NA	1 <input type="checkbox"/> A 3 <input checked="" type="checkbox"/> C 2 <input type="checkbox"/> B	NA
14.854	DRUG ELIMINATION	\$ 153,264	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	0	\$ NA	1 <input type="checkbox"/> A 3 <input checked="" type="checkbox"/> C 2 <input type="checkbox"/> B	NA
14.231	EMERGENCY SHELTER	\$ 365,536	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	0	\$ NA	1 <input type="checkbox"/> A 3 <input checked="" type="checkbox"/> C 2 <input type="checkbox"/> B	NA
14.156	MODERATE HOUSING ASSISTANCE	\$ 1,137,144	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	0	\$ NA	1 <input type="checkbox"/> A 3 <input checked="" type="checkbox"/> C 2 <input type="checkbox"/> B	NA
93.600	HEADSTART	\$ 6,791,614	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	0	\$ NA	1 <input type="checkbox"/> A 3 <input checked="" type="checkbox"/> C 2 <input type="checkbox"/> B	NA
93.992	CITY COURT VOLUNTEER IN COURT	\$ 46,289	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	0	\$ NA	1 <input type="checkbox"/> A 3 <input checked="" type="checkbox"/> C 2 <input type="checkbox"/> B	NA
93.568	LIHEAP-ENERGY ASSISTANCE	\$ 633,373	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	0	\$ NA	1 <input type="checkbox"/> A 3 <input checked="" type="checkbox"/> C 2 <input type="checkbox"/> B	NA
93.569	COMMUNITY SERVICES BLOCK GRANT	\$ 862,299	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	0	\$ NA	1 <input type="checkbox"/> A 3 <input checked="" type="checkbox"/> C 2 <input type="checkbox"/> B	NA
TOTAL FEDERAL AWARDS EXPENDED →		\$	IF ADDITIONAL LINES ARE NEEDED, PLEASE PHOTOCOPY THIS PAGE, ATTACH ADDITIONAL PAGES TO THE FORM, AND SEE INSTRUCTIONS				

¹ Or other identifying number when the Catalog of Federal Domestic Assistance (CFDA) number is not available.

² Type of compliance requirement (Enter the letter(s) of all that apply to audit findings and questioned costs reported for each Federal program.)

- A. Activities allowed or unallowed
 B. Allowable costs/cost principles
 C. Cash management
 D. Davis - Bacon Act
 E. Eligibility
 F. Equipment and real property management
 G. Matching, level of effort, earmarking
 H. Period of availability of funds
 I. Procurement
 J. Program income
 K. Real property acquisition and relocation assistance
 L. Reporting
 M. Subrecipient monitoring
 N. Special tests and provisions
 O. None

³ Type of internal control findings (Mark (X) all that apply)

- A. Material weaknesses
 B. Reportable conditions
 C. None reported

EIN:

7 2 6 0 0 0 1 3 7

PART III **FEDERAL PROGRAMS - Continued****6. FEDERAL AWARDS EXPENDED DURING FISCAL YEAR**

CFDA number ¹ (a)	Name of Federal program (b)	Amount expended (c)	Major program (a)	Type of compliance requirement ² (b)	Amount of questioned costs (c)	Internal control findings ³ (d)	Audit finding reference number(s) (e)
83.551	FEDERAL EMERGENCY MANAGEMENT AGENCY GRANT	\$ 82,675	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	0	\$ NA	1 <input type="checkbox"/> A 3 <input checked="" type="checkbox"/> C 2 <input type="checkbox"/> B	NA
83.516	HURRICANE ANDREW	\$ 385	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	0	\$ NA	1 <input type="checkbox"/> A 3 <input checked="" type="checkbox"/> C 2 <input type="checkbox"/> B	NA
83.534	EMERGENCY PREPAREDNESS GRANT	\$ 1,146,512	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	0	\$ NA	1 <input type="checkbox"/> A 3 <input checked="" type="checkbox"/> C 2 <input type="checkbox"/> B	NA
83.523	EMERGENCY SHELTER	\$ 19,209	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	0	\$ NA	1 <input type="checkbox"/> A 3 <input checked="" type="checkbox"/> C 2 <input type="checkbox"/> B	NA
20.205	HIGHWAY PLANNING AND CONSTRUCTION GRANTS	\$ 8,645,615	1 <input checked="" type="checkbox"/> Yes 2 <input type="checkbox"/> No	0	\$ NA	1 <input type="checkbox"/> A 3 <input checked="" type="checkbox"/> C 2 <input type="checkbox"/> B	NA
20.505	TRANSPORTATION PLANNING	\$ 26,787	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	0	\$ NA	1 <input type="checkbox"/> A 3 <input checked="" type="checkbox"/> C 2 <input type="checkbox"/> B	NA
20.703	HMEP-PLANNING GRANT	\$ 16,950	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	0	\$ NA	1 <input type="checkbox"/> A 3 <input checked="" type="checkbox"/> C 2 <input type="checkbox"/> B	NA
81.042	CDBG WEATHERIZATION ASSISTANCE	\$ 30,149	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	0	\$ NA	1 <input type="checkbox"/> A 3 <input checked="" type="checkbox"/> C 2 <input type="checkbox"/> B	NA
10.569	COMMODITY PROGRAM	\$ 29,127	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	0	\$ NA	1 <input type="checkbox"/> A 3 <input checked="" type="checkbox"/> C 2 <input type="checkbox"/> B	NA
10.561	LOUISIANA JOB EMPLOYMENT TRAINING	\$ 121,531	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	0	\$ NA	1 <input type="checkbox"/> A 3 <input checked="" type="checkbox"/> C 2 <input type="checkbox"/> B	NA
TOTAL FEDERAL AWARDS EXPENDED →			IF ADDITIONAL LINES ARE NEEDED, PLEASE PHOTOCOPY THIS PAGE, ATTACH ADDITIONAL PAGES TO THE FORM, AND SEE INSTRUCTIONS				

¹ Or other identifying number when the Catalog of Federal Domestic Assistance (CFDA) number is not available.² Type of compliance requirement (Enter the letter(s) of all that apply to audit findings and questioned costs reported for each Federal program.)

- A. Activities allowed or unallowed
 B. Allowable costs/cost principles
 C. Cash management
 D. Davis - Bacon Act
 E. Eligibility
 F. Equipment and real property management
 G. Matching, level of effort, earmarking
 H. Period of availability of funds
 I. Procurement
 J. Program income
 K. Real property acquisition and relocation assistance
 L. Reporting
 M. Subrecipient monitoring
 N. Special tests and provisions
 O. None

³ Type of internal control findings (Mark (X) all that apply)

- A. Material weaknesses
 B. Reportable conditions
 C. None reported

EIN:

7 2 6 0 0 0 1 3 7

PART III **FEDERAL PROGRAMS - Continued**

6. FEDERAL AWARDS EXPENDED DURING FISCAL YEAR			7. AUDIT FINDINGS AND QUESTIONED COSTS				
CFDA number ¹ (a)	Name of Federal program (b)	Amount expended (c)	Major program (a)	Type of compliance requirement ² (b)	Amount of questioned costs (c)	Internal control findings ³ (d)	Audit finding reference number(s) (e)
10.558	JUVENILE DETENTION FOOD SERVICE	\$ 54,029	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	0	\$ NA	1 <input type="checkbox"/> A 3 <input checked="" type="checkbox"/> C 2 <input type="checkbox"/> B .	NA
10.559	SUMMER FOOD	\$ 902,312	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	0	\$ NA	1 <input type="checkbox"/> A 3 <input checked="" type="checkbox"/> C 2 <input type="checkbox"/> B	NA
10.550	HEADSTART FOOD	\$ 722,452	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	0	\$ NA	1 <input type="checkbox"/> A 3 <input checked="" type="checkbox"/> C 2 <input type="checkbox"/> B	NA
84.034	PUBLIC LIBRARY SERVICES	\$ 92,051	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	0	\$ NA	1 <input type="checkbox"/> A 3 <input checked="" type="checkbox"/> C 2 <input type="checkbox"/> B	NA
17.250	JOB TRAINING PARTNERSHIP ACT	\$ 1,408,290	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	0	\$ NA	1 <input type="checkbox"/> A 3 <input checked="" type="checkbox"/> C 2 <input type="checkbox"/> B	NA
17.246	JOB TRAINING PARTNERSHIP ACT - TITLE IIIF	\$ 1,215,625	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	0	\$ NA	1 <input type="checkbox"/> A 3 <input checked="" type="checkbox"/> C 2 <input type="checkbox"/> B	NA
17.253	WELFARE-TO-WORK	\$ 693,781	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	0	\$ NA	1 <input type="checkbox"/> A 3 <input checked="" type="checkbox"/> C 2 <input type="checkbox"/> B	NA
17.255	WORKFORCE INVESTMENT ACT	\$ 370,819	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	0	\$ NA	1 <input type="checkbox"/> A 3 <input checked="" type="checkbox"/> C 2 <input type="checkbox"/> B	NA
17.207	JOB TRAINING PARTNERSHIP ACT - JOBNET	\$ 213	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	0	\$ NA	1 <input type="checkbox"/> A 3 <input checked="" type="checkbox"/> C 2 <input type="checkbox"/> B	NA
16.592	LOCAL LAW ENFORCEMENT BLOCK GRANT	\$ 1,628,909	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	0	\$ NA	1 <input type="checkbox"/> A 3 <input checked="" type="checkbox"/> C 2 <input type="checkbox"/> B	NA
TOTAL FEDERAL AWARDS EXPENDED →		\$	IF ADDITIONAL LINES ARE NEEDED, PLEASE PHOTOCOPY THIS PAGE, ATTACH ADDITIONAL PAGES TO THE FORM, AND SEE INSTRUCTIONS				

¹ Or other identifying number when the Catalog of Federal Domestic Assistance (CFDA) number is not available.² Type of compliance requirement (Enter the letter(s) of all that apply to audit findings and questioned costs reported for each Federal program.)

- A. Activities allowed or unallowed
 B. Allowable costs/cost principles
 C. Cash management
 D. Davis - Bacon Act
 E. Eligibility
 F. Equipment and real property management
 G. Matching, level of effort, earmarking
 H. Period of availability of funds
 I. Procurement
 J. Program income
 K. Real property acquisition and relocation assistance
 L. Reporting
 M. Subrecipient monitoring
 N. Special tests and provisions
 O. None

³ Type of internal control findings (Mark (X) all that apply)

- A. Material weaknesses
 B. Reportable conditions
 C. None reported

EIN:

7 2 6 0 0 0 1 3 7

PART III FEDERAL PROGRAMS - Continued

6. FEDERAL AWARDS EXPENDED DURING FISCAL YEAR			7. AUDIT FINDINGS AND QUESTIONED COSTS				
CFDA number ¹ (a)	Name of Federal program (b)	Amount expended (c)	Major program (a)	Type of compliance requirement ² (b)	Amount of questioned costs (c)	Internal control findings ³ (d)	Audit finding reference number(s) (e)
16.541	PARTNERSHIP TO REDUCE JUVENILE GUN VIOLENCE	\$ 219,274	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	0	\$ NA	1 <input type="checkbox"/> A 3 <input checked="" type="checkbox"/> C 2 <input type="checkbox"/> B	NA
16.579	DRUG CONTROL AND SYSTEM IMPROVEMENT	\$ 104,180	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	0	\$ NA	1 <input type="checkbox"/> A 3 <input checked="" type="checkbox"/> C 2 <input type="checkbox"/> B	NA
16.523	JUVENILE ACCOUNTABILITY BLOCK GRANT	\$ 341,652	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	0	\$ NA	1 <input type="checkbox"/> A 3 <input checked="" type="checkbox"/> C 2 <input type="checkbox"/> B	NA
66.606	EPA WETLANDS	\$ 33,376	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	0	\$ NA	1 <input type="checkbox"/> A 3 <input checked="" type="checkbox"/> C 2 <input type="checkbox"/> B	NA
66.811	EPA BROWNSFIELD PILOT	\$ 3,555	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	0	\$ NA	1 <input type="checkbox"/> A 3 <input checked="" type="checkbox"/> C 2 <input type="checkbox"/> B	NA
20.507	FEDERAL TRANSIT CAPITAL AND ASSISTANCE	\$ 4,559,199	1 <input checked="" type="checkbox"/> Yes 2 <input type="checkbox"/> No	0	\$ NA	1 <input type="checkbox"/> A 3 <input checked="" type="checkbox"/> C 2 <input type="checkbox"/> B	NA
20.106	AIRPORT IMPROVEMENT PROGRAM	\$ 5,585,851	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	0	\$ NA	1 <input type="checkbox"/> A 3 <input checked="" type="checkbox"/> C 2 <input type="checkbox"/> B	NA
83.503	CIVIL DEFENSE	\$ 73,231	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	0	\$ NA	1 <input type="checkbox"/> A 3 <input checked="" type="checkbox"/> C 2 <input type="checkbox"/> B	NA
60.606	WASTEWATER SYSTEMS IMPROVEMENT	\$ 93,826	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	0	\$ NA	1 <input type="checkbox"/> A 3 <input checked="" type="checkbox"/> C 2 <input type="checkbox"/> B	NA
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 3 <input type="checkbox"/> C 2 <input type="checkbox"/> B	
TOTAL FEDERAL AWARDS EXPENDED →		\$ 46,419,047	IF ADDITIONAL LINES ARE NEEDED, PLEASE PHOTOCOPY THIS PAGE, ATTACH ADDITIONAL PAGES TO THE FORM, AND SEE INSTRUCTIONS				

¹Or other identifying number when the Catalog of Federal Domestic Assistance (CFDA) number is not available.²Type of compliance requirement (Enter the letter(s) of all that apply to audit findings and questioned costs reported for each Federal program.)

- | | | |
|---|--|---------------------------------|
| A. Activities allowed or unallowed | G. Matching, level of effort, earmarking | L. Reporting |
| B. Allowable costs/cost principles | H. Period of availability of funds | M. Subrecipient monitoring |
| C. Cash management | I. Procurement | N. Special tests and provisions |
| D. Davis - Bacon Act | J. Program income | O. None |
| E. Eligibility | K. Real property acquisition and relocation assistance | |
| F. Equipment and real property management | | |

³Type of internal control findings (Mark (X) all that apply)

- | | | |
|------------------------|--------------------------|------------------|
| A. Material weaknesses | B. Reportable conditions | C. None reported |
|------------------------|--------------------------|------------------|



Bank One Centre-North Tower
Suite 1700
451 Florida Street
Baton Rouge, LA 70801-1705

RECEIVED
LEGISLATIVE AUDITOR
2001 JUN 27 AM 11:51

June 8, 2001

Honorable Mayor-President and Members
of the Metropolitan Council
City of Baton Rouge and Parish
of East Baton Rouge
Baton Rouge, Louisiana

We have audited the general purpose financial statements and the combining, individual fund, and account group financial statements and schedules of the City-Parish of Baton Rouge and Parish of East Baton Rouge (the City-Parish) for the year ended December 31, 2000, and have issued our report thereon dated June 8, 2001.

In planning and performing our audit of the financial statements of the City-Parish, we considered internal control in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements. An audit does not provide assurance on internal control. We have not considered internal control since the date of our report.

During our audit we noted certain matters involving internal control and other operational matters that are presented for your consideration. These comments and recommendations, all of which have been discussed with the appropriate members of management, are intended to improve internal control or result in other operating efficiencies and are summarized as follows:

Emergency Medical Services (EMS) - Accounts Receivable

During test work over accounts receivable balances, KPMG noted that outstanding receivables are not timely written-off and the accounts receivable aging is not timely reconciled with the accounts receivable detail.

EMS should monitor accounts receivable on a monthly basis and assess the need for write-offs. Balances deemed uncollectible should be written-off on a monthly basis. EMS should also ensure that a timely reconciliation of the accounts receivable aging with the accounts receivable detail is performed.



Risk Management

During test work over the Risk Management process, KPMG noted the following opportunities for improvement:

- The risk management department should develop historical trend information which compares the reserves established on claims in the system verses the actual claims paid. The data will provide support for the estimates currently established for claims.
- The pyramid applications does not print "Diary Operation Reminder" Reports. As the City-Parish will be utilizing Amicus in FY 2001, KPMG suggests that the Risk Management Office work with Amicus' software vendor to ensure that these "Diary Operation Reminder" Reports are made available to the City-Parish and the Risk Management Office. Having these reports available will help the Risk Management Office handle outstanding open claims.
- The City-Parish and Risk Management Office does not receive a SAS 70 Report from Hammerman & Gainer. As the Risk Management Office relies on Hammerman & Gainer to perform a significant part of the general liability process, assurance must be obtained that controls are in place and operating effectively at Hammerman & Gainer.
- The City-Parish should consider hiring an external third-party to conduct claim audits on behalf of the Risk Management Office.

Financial Systems

During test work over the Budgeting process, KPMG noted the following opportunities for improvement:

- Two passwords are required to logon to the Financial Accounting Information System (FAIS), one, the mainframe password and two, the FAIS user-defined secret password. The security administrator currently recommends that users make the two passwords the same to minimize the chance of forgetting them, which would require their account to be reset. Best practices dictate that these passwords be different as a means of increasing security to FAIS.
- FAIS currently provides daily transaction logs to administrators detailing successful transactions, however, it does not provide administrators a system log showing system events. Such a log could help identify, for example, multiple logon failures produced by some on attempting to logon under an authorized user's account. This situation is partially mitigated in that FAIS tracks logon failures and notifies users at logon of the quantity of failures since their last successful session.

GASB 33

GASB 33 must be implemented in fiscal year 2001. Management should review the requirement of the GASB and compare it to the revenue recognition policies of the City-Parish.



Page 3

* * * * *

Our audit procedures are designed primarily to enable us to form an opinion on the financial statements and, therefore, may not bring to light all weaknesses in policies or procedures that may exist. We aim, however, to use our knowledge of the City-Parish's organization gained during our work to make comments and suggestions that we hope will be useful to you.

We would be pleased to discuss these comments and recommendations with you at any time.

This report is intended solely for the information and use of the audit committee, management, and others within the organization and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

KPMG LLP

Appendix A

DISPOSITION OF PRIOR YEARS' MANAGEMENT LETTER COMMENTS

Reporting Model Changes

After years of study and consideration of the needs of users of government financial statements, the Governmental Accounting Standards Board (GASB) issued its revolutionary new reporting model in June 1999. GASB Statement No. 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments*, will dramatically change the presentation of governments' external financial statements. According to GASB, the objective of the new model is to enhance the clarity and usefulness of government financial statements to the citizenry, oversight bodies, investors, and creditors. It will substantially affect the City-Parish financial data accumulation and financial statement preparation and presentation processes. Some of the key aspects of the changes follow:

Management's Discussion and Analysis (MD&A) - A comprehensive MD&A will now be included as required supplementary information. The MD&A will introduce the financial statements by presenting an analysis of the government's financial performance for the year and its financial position at year-end. The MD&A will be *in addition* to the transmittal letter currently required for Government Finance Officers Association (GFOA) award candidates, such as the City-Parish, but we expect that the GFOA will make changes in their requirements so as to avoid any duplication between the two documents.

Government-Wide Reporting - The City-Parish will be required to report financial operations and net assets, not only at the fund perspective for governmental activities, but will also have to prepare statements at the government-wide level. This level will distinguish between government and business type activities. *All* information at the government-wide level will be reported using the economic resources measurement focus and accrual basis of accounting, as enterprise funds do under the current model. Fiduciary activities will be excluded from the government-wide level of reporting. General government fixed assets, *including infrastructure*, and long term liabilities of the government will need to be reported with all other governmental assets and liabilities.

Statement of Activities - The City-Parish will now be required to use a "net program cost" format for the government-wide statements instead of a traditional operating statement. This new format groups revenues and expenses by functional categories (such as public safety, public works, etc.) The purpose of the new statement is to inform readers about the cost of specific functions and the extent to which they are financed with program revenues or general revenues of the government. The City-Parish will have the option of reporting both direct and indirect program costs. Depreciation expense will now generally be reflected as a cost in the statement of activities.

Infrastructure Reporting - Historically, the City-Parish has not been required to record infrastructure assets in its financial statements. Under the new standard, the City-Parish must report major general infrastructure assets acquired in fiscal years ending after June 30, 1980, or that received major renovation, restorations, or improvements during that period at historical cost. The standard provides several alternatives for determining historical cost of infrastructure assets. Although the standard generally requires depreciation of infrastructure assets, the City-Parish may not be required to depreciate these assets if it can demonstrate that it is preserving its infrastructure at approximately (or above) a disclosed condition level established by the City-Parish.

Fund Level Reporting - Fund level financial statements will still be required and will provide information about the City-Parish's fund types, including fiduciary funds and blended component units. General capital assets and general long-term liabilities will only be reported at the government-wide level. Fund level reporting will continue to focus on fiscal accountability and reflect the flows and balances of current

Appendix A

financial resources. The modified accrual basis of accounting will continue to be used at the fund level, except for proprietary and fiduciary funds which would continue reporting based on economic resources and the accrual method of accounting. A reconciliation between the fund and the government-wide statements will be required on the face of the fund statements. Finally, proprietary fund cash flow statements must be presented using the direct method.

Presentation of Budgetary Information - The standard requires budgetary statements for the general fund and certain other governmental funds as required supplementary information. The original adopted budget of the City-Parish as well as the final revised budget must be presented. Actual results on a budgetary basis will need to be reconciled to the GAAP (Generally Accepted Accounting Principles) basis on the face of the statements.

The effective date of the new pronouncement will require implementation by the City-Parish for its year ending December 31, 2002. The magnitude of these changes and the time required to prepare for implementation should not be underestimated. We recommend that the City-Parish begin to look at its systems and processes to ensure that the required information will be available to ensure timely implementation. Further, we recommend that the City-Parish consider the cost of required changes to its systems and processes to ensure availability of necessary funds in its upcoming budget.

The Finance Department-Accounting Division staff has developed a plan for a December 2001 implementation of GASB Statement No. 34, Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments. The staff is presently working on the conversion of prior year statements. Additionally, they are implementing procedures to record donated infrastructure on a current basis. Purchased infrastructure is currently recorded by our financial systems.

Federal Grant Monitoring

The City-Parish receives approximately \$40 million in Federal Funds. While these funds are subject to the audit requirements of OMB Circular A-133, not all of these funds are audited. In addition, some of these funds are passed on to sub-recipients.

With such a major flow of revenue, the City-Parish should consider developing a grants oversight position that could monitor sub-recipient compliance with City-Parish policies, oversee all City-Parish Federal and State program audits and findings, identify training needs, be responsible for the schedule of Federal Financial Awards, and other similar duties.

On July 8, 1999, KPMG made a presentation to the City-Parish Audit Committee regarding a Grants Compliance Manager Position which would be responsible for overseeing grants and monitoring the compliance of federal regulations. The Audit Committee stated that they planned to review the recommendation further.

Since that time, the City-Parish has experienced budgetary shortfalls due to a decline in sales tax revenues. All departments have been directed to decrease their 2002 budgets by 5%. Based on this situation, it is not possible at this time to create a new position dealing with grant oversight. Efforts will be made to identify an existing position that can be assigned these duties.

Appendix B

MANAGEMENT'S RESPONSE TO CURRENT YEAR COMMENTS

Emergency Medical Services (EMS) - Accounts Receivable

During testwork over accounts receivable balances, KPMG noted that outstanding receivables are not timely written-off and the accounts receivable aging is not timely reconciled with the accounts receivable detail.

EMS should monitor accounts receivable on a monthly basis and assess the need for write-offs. Balances deemed uncollectible should be written-off on a monthly basis. EMS should also ensure that a timely reconciliation of the accounts receivable aging with the accounts receivable detail is performed.

EMS is in the final stages of their billing software conversion. They are on schedule to have all receivables that are considered to be uncollectible written off by July 31, 2001. After that date, EMS will be in a position to write-off uncollectible receivables on a monthly basis. Additionally, these receivables will be reconciled on a monthly basis with the accounts receivable aging report.

Risk Management

During testwork over the Risk Management process, KPMG noted the following opportunities for improvement:

- The risk management department should develop historical trend information which compares the reserves established on claims in the system verses the actual claims paid. The data will provide support for the estimates currently established for claims.

When the Risk Management office receives the updated version of the Amicus software in the summer of 2001, they will have the capability to obtain reports which compare the reserve amounts to the actual paid amounts for claims and suits.

During a recent review by the City-Parish Auditing Division, Risk Management staff agreed to ensure that certain statistical reports are available from the Amicus system to perform a trend analysis of claims on a regular basis.

- The pyramid application does not print "Diary Operation Reminder" Reports. As the City will be utilizing Amicus in FY 2001, KPMG suggests that the Risk Management office work with Amicus' software vendor to ensure that these "Diary Operation Reminder" Reports are made available to the City-Parish and the Risk Management office. Having these reports available will help the Risk Management office handle outstanding open claims.

As of January 2001, the open claim files were converted from the Pyramid system to the Amicus system. When the Risk Management office receives the updated version of the Amicus software in the summer of 2001, they will be able to utilize a "Clipboard" feature to flag necessary claim/suit action.

During the City-Parish Auditing Division review, the Risk and Claims Manager stated that he reviews a list of open files from the adjustor every month to see if they are being processed in a timely manner.

Appendix B

- The City-Parish and Risk Management office does not receive a SAS 70 Report from Hammerman & Gainer. As the Risk Management office relies on Hammerman & Gainer to perform a significant part of the general liability process, assurance must be obtained that controls are in place and operating effectively at Hammerman & Gainer. Having an independent third-party conduct a SAS 70 Report would provide assurance to the Risk Management office that controls are operating effectively at Hammerman & Gainer.

As of January 2001, the City-Parish's insurance adjusting contract with Hammerman & Gainer expired. The current vendor is F.A. Richard & Associates, who has seven years previous experience with the City-Parish. Their contract includes a "right to audit clause," requires them to provide statistical reports on claims, and requires their employees to be bonded and insured. The Risk Management office performs the administrative and oversight duties for the contract and processes payment of claims.

The City-Parish will consider including a SAS 70 report requirement in the next insurance adjusting contract.

- The City-Parish should consider hiring an external third-party to conduct claim audits on behalf of the Risk Management office.

This recommendation will be presented to the City-Parish Audit Committee at its next quarterly meeting.

Financial Systems

During testwork over the Budgeting process, KPMG noted the following opportunities for improvement:

- Two passwords are required to logon to FAIS, one, the mainframe password, and two, the FAIS user-defined secret password. The security administrator currently recommends that users make the two passwords the same to minimize the chance of forgetting them, which would require their account to be reset. Best practices dictate that the administrator recommend that these passwords be different as a means of increasing security to FAIS.

The Finance Department Policies & Procedures Manual has been revised and no longer recommends using the same password for multiple systems. Currently, the DEC system requires password changes every 90 days.

- FAIS currently provides daily transaction logs to administrators detailing successful transactions, however it does not provide administrators a system log showing system events. Such a log could help identify, for example, multiple logon failures produced by someone attempting to logon under an authorized user's account. This situation is partially mitigated in that DEC tracks logon failures and notifies users at logon of the quantity of failures since their last successful session.

The FAIS system does not provide system event logs, and the software vendor no longer supports this application. We believe the cost to implement system event logs would exceed the benefits associated with tracking unsuccessful system events.

Appendix B

GASB 33

GASB 33 must be implemented in fiscal year 2001. Management should review the requirement of the GASB and compare it to the revenue recognition policies of the City-Parish.

The City-Parish will comply with GASB 33 in 2001.

A handwritten signature in cursive script, reading "David Medlin", is positioned above a horizontal line.

David Medlin
Director of Finance

**RIVERSIDE CENTROPLEX
BATON ROUGE, LOUISIANA**

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Suite 3500 One Shell Square
New Orleans, LA 70139-3599

Independent Auditors' Report

To the City of Baton Rouge -
Parish of East Baton Rouge and
SMG:

We have audited the special-purpose statements of assets and liabilities for the Riverside Centroplex as of December 31, 2000 and 1999, and the related special-purpose statements of revenues and expenses and cash flows for the years then ended. These financial statements are the responsibility of the Riverside Centroplex's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

The accompanying special-purpose statements were prepared for the purpose of complying with the Management Agreement for the Riverside Centroplex as discussed in Note 2 and are not intended to be a presentation in conformity with accounting principles generally accepted in the United States of America.

In our opinion, the special-purpose financial statements referred to above present fairly, in all material respects, the assets and liabilities of the Riverside Centroplex as of December 31, 2000 and 1999, and the related revenues, expenses and cash flows for the years then ended, on the basis of accounting described in Note 2.

This report is intended solely for the information and use of the City of Baton Rouge - Parish of East Baton Rouge, the management of the Riverside Centroplex and SMG and is not intended to be and should not be used by anyone other than these specified parties.

KPMG LLP

February 21, 2001



KPMG LLP, KPMG LLP, a U.S. limited liability partnership, is
a member of KPMG International, a Swiss association.

**RIVERSIDE CENTROPLEX
BATON ROUGE, LOUISIANA**

Special-Purpose Statements of Assets and Liabilities

December 31, 2000 and 1999

Assets	<u>2000</u>	<u>1999</u>
Current assets:		
Cash and cash equivalents (note 4)	\$ 955,140	589,820
Accounts receivable, net of allowance for doubtful account of \$20,000 and \$25,000 in 2000 and 1999, respectively	448,694	262,672
Due from the City of Baton Rouge - Parish of East Baton Rouge - reimbursements	1,347,245	933,283
Prepaid expenses	<u>53,653</u>	<u>56,456</u>
Total assets	<u>\$ 2,804,732</u>	<u>1,842,231</u>
Liabilities		
Current liabilities:		
Accounts payable	\$ 239,690	232,873
Accrued expenses	123,966	97,975
Deferred revenue	503,496	219,595
Due to City of Baton Rouge - Parish of East Baton Rouge (note 3)	<u>1,937,580</u>	<u>1,291,788</u>
Total liabilities	<u>\$ 2,804,732</u>	<u>1,842,231</u>

See accompanying notes to the special-purpose financial statements.

**RIVERSIDE CENTROPLEX
BATON ROUGE, LOUISIANA**

Special-Purpose Statements of Revenues and Expenses

December 31, 2000 and 1999

	<u>2000</u>	<u>1999</u>
Operating revenues:		
Event income:		
Rental	\$ 994,270	722,567
Service	138,421	233,883
Food and beverage	197,645	233,596
Novelty	36,449	41,593
Total event income	<u>1,366,785</u>	<u>1,231,639</u>
Non-event parking	62,598	56,357
Non-event food and beverage	90,718	96,713
Advertising	255,600	195,766
Other	61,061	107,219
Total operating revenues	<u>1,836,762</u>	<u>1,687,694</u>
Operating expenses:		
Management company salaries and wages, including employee benefits	844,570	804,532
Utilities	300,512	287,037
Repairs and maintenance	44,838	67,632
Supplies, equipment and postage	84,612	119,368
Insurance	84,419	128,266
Professional, computer and contract services	36,602	37,245
Advertising and public relations	106,668	105,284
Total operating expenses	<u>1,502,221</u>	<u>1,549,364</u>
Net income added to funds from the City of Baton Rouge - Parish of East Baton Rouge	334,541	138,330
Funds from the City of Baton Rouge - Parish of East Baton Rouge:		
Beginning of year	1,291,788	853,296
Additional funds received during the year	<u>311,251</u>	<u>300,162</u>
End of year	<u>\$ 1,937,580</u>	<u>1,291,788</u>

See accompanying notes to special-purpose financial statements.

**RIVERSIDE CENTROPLEX
BATON ROUGE, LOUISIANA**

Special-Purpose Statements of Cash Flows

December 31, 2000 and 1999

	<u>2000</u>	<u>1999</u>
Cash flows from operating activities:		
Net income added to funds from City of Baton Rouge - Parish of East Baton Rouge	\$ 334,541	138,330
Adjustments to reconcile net income added to funds from City of Baton Rouge - Parish of East Baton Rouge to net cash provided by (used in) operating activities:		
Increase in accounts receivable	(186,022)	(28,854)
Increase in due from City of Baton Rouge - Parish of East Baton Rouge	(413,962)	(358,497)
Decrease (increase) in prepaid expenses	2,803	6,242
Increase in accounts payable	6,817	52,587
Increase (decrease) in accrued expenses	25,991	(3,983)
Increase (decrease) in deferred revenue	283,901	(312,835)
Net cash provided by (used in) operating activities	<u>54,069</u>	<u>(507,010)</u>
Cash flows from financing activities - funding from the City of Baton Rouge - Parish of East Baton Rouge	<u>311,251</u>	<u>300,162</u>
Net increase (decrease) in cash	365,320	(206,848)
Cash and cash equivalents at beginning of year	<u>589,820</u>	<u>796,668</u>
Cash and cash equivalents at end of year	<u>\$ 955,140</u>	<u>589,820</u>

See accompanying notes to special-purpose financial statements.

**RIVERSIDE CENTROPLEX
BATON ROUGE, LOUISIANA**

Notes to Special-Purpose Financial Statements

December 31, 2000 and 1999

(1) Organization and Reporting Entity

The Riverside Centroplex is a three-venue complex consisting of an arena, exhibition hall and a performing arts theater (collectively, the "Facility") located in Baton Rouge, Louisiana. The Facility is owned by the City of Baton Rouge - Parish of East Baton Rouge (the "City") and operates as a facility for conventions and assembly events. The City entered into and executed a management agreement (the "Agreement") with SMG, a Pennsylvania joint venture, to provide the City with management services. The management agreement commenced on April 1, 1996 and expires on March 31, 2001. Under the Agreement, SMG manages all of the activities and operations of the Facility including, but not limited to, the rental of space, advertising, promotion, marketing and sales, event management, public relations, procurement, maintenance, security, custodial and support services including, but not limited to, food and beverage requirements for conferences, conventions, exhibitions, performance, special events and any and all events taking place at the Facility.

(2) Summary of Significant Accounting Policies

(a) *Basis of Accounting*

The special-purpose financial statements have been prepared to reflect the financial position and the results of operations of the Facility pursuant to the Agreement between SMG and the City. Accordingly, the Statement of Assets and Liabilities does not include all of the assets and liabilities relating to the Facility, but includes only those assets and liabilities of the Facility which are maintained by SMG pursuant to the Agreement. Assets and liabilities not reflected herein include, but are not limited to, property, building, furniture and equipment and amounts due to third parties prior to execution of Agreement. The Statements of Revenues and Expenses do not include charges for depreciation in connection with the assets and liabilities, not reflected herein. All of the assets of the Facility are owned by the City and all of the liabilities are the obligations of the City.

The special-purpose financial statements of the Facility maintained by SMG are prepared using the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded when incurred.

Event rentals including advance deposits are recognized as revenue in the period in which the event is held. Annual box suite rentals are recognized in the period earned. Unearned receipts for event rentals and box suite rentals are included in deferred revenue.

(b) *Estimates*

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

(c) *Cash and Cash Equivalents*

Cash and cash equivalents include demand deposit accounts and short-term, highly liquid investments with original maturities of three months or less.

**RIVERSIDE CENTROPLEX
BATON ROUGE, LOUISIANA**

Notes to Special-Purpose Financial Statements

December 31, 2000 and 1999

(d) Vacation and Sick Pay

Employees earn vacation leave in varying amounts according to years of service. Unused vacation can be carried over from one calendar year to the next, but is limited to the number of days earned during the prior year. An employee who separates from the entity will be compensated for earned unused vacation days up to a maximum of 24 days. Sick leave is accrued for full-time hourly employees up to a yearly maximum of six days. There is no provision for payment of unused sick-time at termination. The accrued liability included in accrued expenses at December 31, 2000 and 1999 was \$36,771 and \$30,047, respectively.

(3) Transactions between the City and SMG

The continued operation of the Facility is dependent on funding from the City. The Agreement provides for the City to pay certain operational expenses.

Amounts provided by the City and charges against such amounts are reflected as follows:

	<u>Amount provided by the City</u>	<u>Excess of operating expenses over operating revenues</u>	<u>Net amount owed to the City</u>
January 1, 1999	\$ 1,215,839	(362,543)	853,296
Amount provided by the City to the Facility	300,162	-	-
Amount reimbursed to the City by the Facility	<u>-</u>	<u>-</u>	<u>-</u>
1999 activities	<u>300,162</u>	<u>138,330</u>	<u>438,492</u>
December 31, 1999	1,516,001	(224,213)	1,291,788
Amount provided by the City to the Facility	311,251	-	-
Amount reimbursed to the City by the Facility	<u>-</u>	<u>-</u>	<u>-</u>
2000 activities	<u>311,251</u>	<u>334,541</u>	<u>645,792</u>
December 31, 2000	\$ <u>1,827,252</u>	<u>110,328</u>	<u>1,937,580</u>

**RIVERSIDE CENTROPLEX
BATON ROUGE, LOUISIANA**

Notes to Special-Purpose Financial Statements

December 31, 2000 and 1999

(4) Cash and Cash Equivalents

The Facility's checking accounts are maintained at a local financial institution and are collateralized by FDIC insurance and pledged securities held in the Facility's name by a third party. The actual bank balances of the cash and cash equivalents at December 31, 2000 and 1999 was \$939,245 and \$673,691, respectively. The amounts were completely collateralized and/or insured at December 31, 2000.

(5) SMG's Base and Incentive Fees

Pursuant to Section 4.1 of the Agreement, SMG is entitled to an annual base fee for each fiscal year in which SMG meets or exceeds the Benchmark established by the City as defined in the Agreement. The Base fee is subject to certain percentages and limitations, as set forth in the Agreement. Also, pursuant to Section 4.2 of the Agreement, SMG is entitled to an annual incentive fee for each fiscal year in which the net operating loss benchmark exceeds the net operating loss base fee reduction limited and the utility excess limit as specified in the Agreement. The base fee is calculated as follows for the year ended December 31, 2000:

Net operating income, for the year ended December 31, 2000 before operating funding	\$ 334,541
Benchmark for 12 month period	<u>712,000</u>
Net operating loss base fee reduction	\$ <u>1,046,541</u>
Base fee payable to SMG from the City pursuant to Section 4.1 of the Agreement at 50% of the first \$500,000 and 30% of amounts in excess of \$500,000	\$ <u>413,962</u>

The base fee is payable directly to SMG by the City and is not considered an expense of the Facility as defined in the Agreement.

(6) Employee Benefit Plans

SMG is a plan sponsor and participates in a 401(k) Savings and Retirement Plan (the Plan) with other related entities. All eligible employees, as defined in the Plan Document, may participate after one year of service. The benefit of investment gain and the risk of investment loss belongs to the participant's accounts on the basis of the balances in those accounts. The amount contributed each year by the Facility is based on a matching formula defined in the Plan. The amount contributed to the Plan and recorded as expense for the years ended December 31, 2000 and 1999 was \$14,857 and \$12,789, respectively.

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COMPREHENSIVE ANNUAL FINANCIAL REPORT



**For The Year Ended
December 31, 2000**

**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, 2000**

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**Department of Finance
Accounting Division**

City of Baton Rouge
Parish of East Baton Rouge

222 St. Louis Street
Post Office Box 1471
Baton Rouge, Louisiana
70821

(225) 389-3069
FAX (225) 389-7831

June 8, 2001

The Honorable Mayor-President
and Members of the Metropolitan Council
City of Baton Rouge
Parish of East Baton Rouge
Baton Rouge, Louisiana 70802

Dear Mayor-President and Council Members:

I am pleased to submit the Comprehensive Annual Financial Report (CAFR) for the consolidated government of the City of Baton Rouge and Parish of East Baton Rouge (City-Parish) for the fiscal year ended December 31, 2000. The Accounting Division of the City-Parish Finance Department prepared this report in accordance with Generally Accepted Accounting Principles (GAAP). We believe the data, as presented, is accurate in all material respects; that it is presented in a manner designed to set forth fairly the financial position and results of operations of the City-Parish as measured by the financial activity of its various funds and account groups; and that disclosures necessary to enable readers to gain an understanding of City-Parish financial affairs have been included. Responsibility for the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the local government.

The CAFR is presented in three sections: introductory, financial, and statistical. The introductory section includes a table of contents, this letter of transmittal, a list of principal officials, and the government's organizational chart. The financial section includes the independent auditors' report on the financial statements and schedules, the general purpose financial statements, required supplementary information, and the combining, individual fund, and account group statements and schedules. The statistical section includes selected financial and non-financial data, as well as demographic data to aid CAFR users and others in understanding the financial activities of the City-Parish.

The City-Parish is required to undergo an annual single audit in conformance with the provisions of the Single Audit Act of 1996 and the U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Information related to this single audit—including the Schedule of Expenditures of Federal Awards, Standard Form SF-SAC, findings and recommendations, and the auditors' reports on the internal control structure and compliance with applicable laws and regulations-- is available upon request.

A determination of the financial reporting entity to be included in this CAFR is made through the application of criteria established by the Governmental Accounting Standards Board (GASB), Statement 14. A complete explanation of the financial reporting entity is included in the Summary of Significant Accounting Policies in the Notes to Financial Statements.

The City-Parish financial reporting entity consists of the following:

- The Primary Government - This is the City-Parish (all funds under the auspices of the Mayor-President and the Metropolitan Council).

- Blended Component Unit - This is one organization that, although very closely related to the City-Parish, is legally separate, and whose financial statements are reported in this CAFR as if it were a part of the primary government.
- Discrete Component Units - These are several organizations that are less closely related than the blended component unit, but still have sufficient relationships that the City-Parish must report their financial statements separately in this CAFR.
- Related Organizations - These are organizations that have a sufficiently distant relationship to the City-Parish that their financial statements are not required to be presented in any manner with those of the City-Parish. However, footnote disclosure regarding these agencies is required in this CAFR.

The financial statements included in this CAFR are as follows:

<u>Name of Organization</u>	<u>Type of Unit</u>
▶ The City-Parish	Primary Government
▶ City of Baton Rouge and Parish of East Baton Rouge Employees' Retirement System	Blended Component Unit
▶ District Attorney of the Nineteenth Judicial District	Discrete Component Unit
▶ Nineteenth Judicial District Court	Discrete Component Unit
▶ East Baton Rouge Parish Family Court	Discrete Component Unit
▶ East Baton Rouge Parish Juvenile Court	Discrete Component Unit
▶ Nineteenth Judicial District Indigent Defender Board	Discrete Component Unit
▶ East Baton Rouge Parish Clerk of Court	Discrete Component Unit
▶ Capital Region Planning Commission	Discrete Component Unit
▶ East Baton Rouge Parish Coroner	Discrete Component Unit
▶ Parish Fire Protection Districts	Discrete Component Unit
▶ Capital Transportation Corporation	Discrete Component Unit

The City-Parish provides a full range of services to the general public including police and fire protection, emergency medical services, public works, public health and social services, public transportation, planning and zoning, economic development, an airport, construction and maintenance of streets and infrastructure, libraries, general administrative services, sewage treatment, and solid waste disposal.

ECONOMIC CONDITION AND OUTLOOK

The City of Baton Rouge is the state capital and the second largest city in Louisiana. It is located on the Mississippi River in the southeast region of the state and is a major center for commerce, industry, tourism, and many diverse cultural activities. The City is the principal home of two major state universities: Louisiana State University and Southern University. The North American Free Trade Agreement (NAFTA), approved by Congress in 1993, enables Baton Rouge, because of its location, to take economic advantage of one of the world's largest free trade zones.

A number of Fortune 500 companies engaged in oil refining, petrochemical processing, and wood products are found in the industrial corridor along the Mississippi River near Baton Rouge. These industries are major employers of Baton Rouge's labor force. Other important industries include government, construction, banking and financial services, insurance, real estate, and wholesale and retail trade.

According to the Louisiana Department of Labor, the annual average rate of local unemployment rose in 2000, as reflected in the following chart:

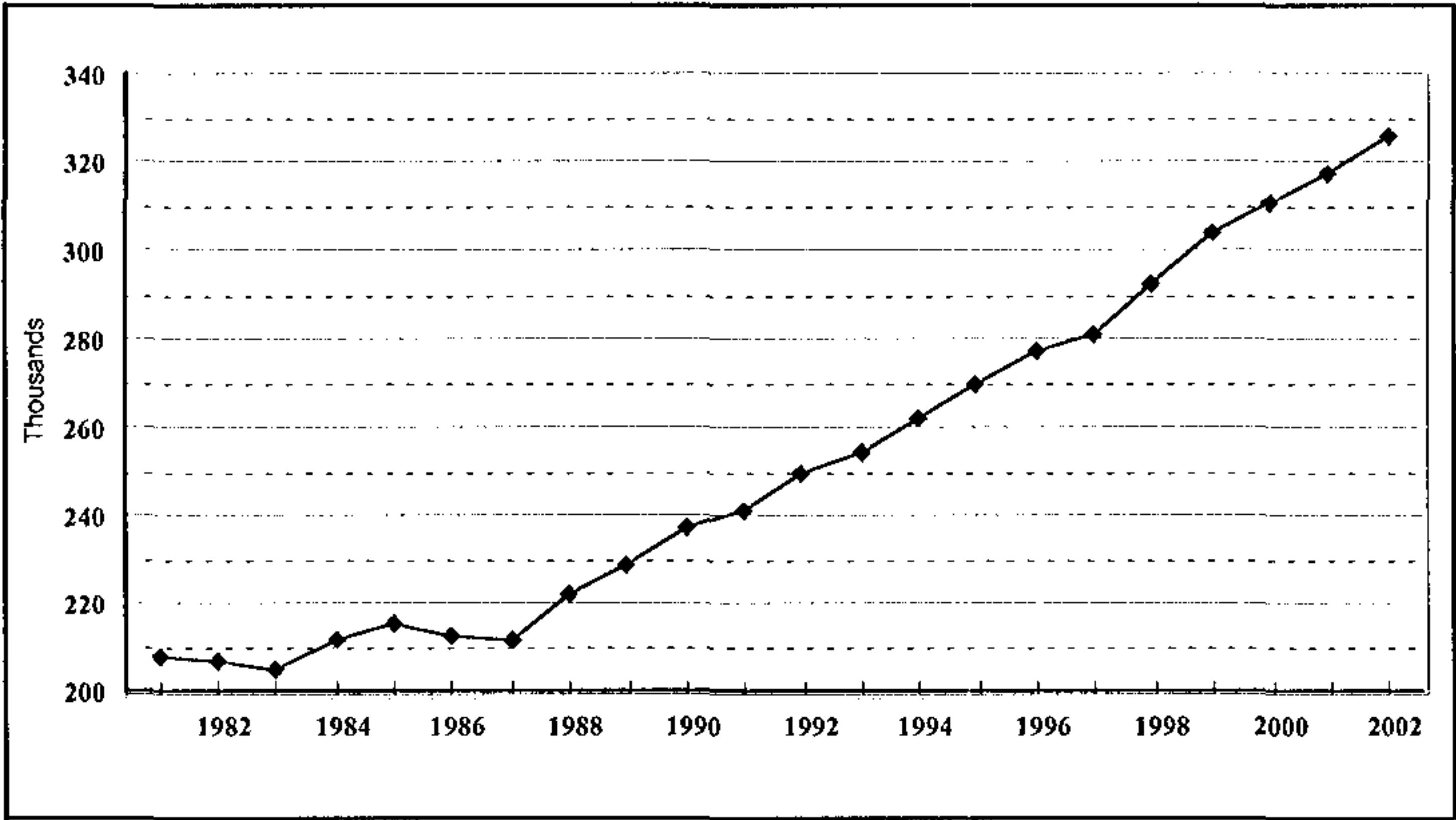
	East Baton Rouge Parish	Baton Rouge MSA ⁽¹⁾
1996	5.3	5.8
1997	5.1	5.3
1998	4.3	4.6
1999	3.7	4.0
2000 ⁽²⁾	4.2	4.8

(1) Metropolitan Statistical Area
(2) Preliminary Figures

The Louisiana Economic Outlook, published annually by the Colleges of Business Administration at Louisiana State University and at Southeastern Louisiana University, contained these comments in the September 2000 edition concerning local economic conditions:

The Baton Rouge MSA is comprised of four parishes . . . East Baton Rouge, West Baton Rouge, Ascension, and Livingston. As evident from [Figure 1], it has been the most consistently robust economy in the State over the past two decades. The Baton Rouge MSA has been setting employment records since 1988, adding 89,100 jobs over the past 13 years. That is over 6,800 jobs a year, the most envious performance among the State’s eight MSAs.

FIGURE 1
BATON ROUGE MSA WAGE & SALARY EMPLOYMENT



*The **chemical industry** has been the principal source of this extraordinary expansion. This MSA has the largest concentration of chemical industry activity in Louisiana. For example, in 1997 there were 62 plants in the 4-parish area employing 9,850 workers with an annual payroll of \$598 million. East Baton Rouge Parish (\$300.3 million) has the largest concentration of chemical industry wages in the state, and Ascension Parish (\$274.9 million) ranks number three. It was the dramatic expansion in this industry, in response to a falling U.S. dollar in the late 1980s, that fueled much of Baton Rouge's remarkable expansion.*

*. . . the chemical industry is very capital-intensive, and that means when it expands, so does the **industrial construction** sector. . . . the Baton Rouge MSA has an unusually high 12.4 percent of its workforce in the construction sector, a proportion only matched by Lake Charles . . . site of another major chemical concentration [See Figure 2].*

*Of course, **state government** is another major player in the Baton Rouge economy. The huge state capitol complex and two major state supported universities . . . LSU and Southern University . . . add significant dollars to the Baton Rouge economy.*

*The existence of the large universities has spawned the growth of a new, job-intensive industry in the area . . . **call centers**. These range in size from the relatively small Lakeline Direct with 20 employees to West Telecommunications with a workforce of 1,600. Universities provide a workforce agreeable to flexible schedules, and call center officials say the diction of Baton Rougeans is one that can be understood all over the country, adding to the appeal of this MSA.*

*As seen in [Figure 1] . . . , **The Louisiana Econometric Model (LEM)** is projecting **14,900 new jobs for the Baton Rouge MSA over the next two years**. That represents annual growth rates in the 2.3-2.4% range, significantly better than the State as a whole. LEM has erred on the low side for the past couple of years in projecting job growth in Baton Rouge. We would not be at all surprised to find that these forecasts are too low as well.*

*. . . we are expecting much of this expansion to occur in the construction sector, especially **industrial construction**. Several factors are fueling this bright outlook.*

- Beginning in early 2002 refineries will begin the construction efforts to bring their plants into compliance with **Clean Air Act** mandates for gasoline. Officials with ExxonMobil Refinery in Baton Rouge--the largest refinery in the U.S.--tell us they will spend about \$250 million on this retrofit. Placid Refinery in West Baton Rouge Parish will also have to invest in this conversion.*
- Several **chemical plants** in the MSA have announced expansions to be carried out over the forecast period including: **BASF** - \$350 million; **Shell Chemical** - \$300 million; **Honeywell Specialty Chemicals** - \$75 million; **Vulcan Chemicals** - \$75 million; and **ExxonMobil Chemicals** - \$84 million. We expect more announcements in the future. Recovery among the Asian nations is causing them to consume their own products instead of dumping them in the U.S., which has improved both the demand and pricing pictures in chemicals, especially in the plastics area.*
- **Baton Rouge General Health** has applied for a 10-year property tax exemption to spend \$63 million to expand its site on Bluebonnet Boulevard.*

- *A very significant expansion of the **Mall of Louisiana** is in the planning stage.*

The services sector will be another engine for growth for Baton Rouge. Gains here will come from several sources.

- *Planned expansions and retrofits in the chemical and refining industries is causing **engineering firms** to beef up their workforces. We are aware of one firm that plans to add at least 400 employees to its staff.*
- *Call centers continue both their expansions and new additions in the MSA. **West Telecommunications**, already at 1,600 workers, will rise to 4,000 over our forecast period. **Convergys**, providing service calls for Microsoft, American Express, and others, is planning a 1,000 person workforce in Bon Carre. **Broadwing Communications**, in United Plaza, will expand from 154 to about 300 over our forecast period. To some extent these gains are offset by the closure of **Exterra Recovery** and the **Dillard's Credit Card Bank** this past year. These closures will easily be offset by the expansions listed above.*
- *Baton Rouge is enjoying the birth of a relatively new sector to the MSA . . . **data centers**. The largest of these is **Solid Systems** which provides technical services to Internet companies. They will invest \$70 million in its site at Bon Carre and will initially hire about 130 people. **Network Technology Group** will target law firms and other small/medium size firms that want access to computer software using super-fast connections to the Internet. The firm has about 40 employees now and will grow to 159 by 2001. **Appro Systems** which provides computer programs and other technology for loan processing has started with 80 employees and has plans to expand to 400.*

*Another source of new jobs for Baton Rouge should come from the projected success of the **Shaw Group** which is headquartered in Baton Rouge. Shaw will benefit from two phenomenon. One is the construction of an unusual number of gas-powered electricity generating plants. Shaw holds an important patent for bending pipe used in these plants. Secondly, Shaw will benefit from the merger of Entergy and Florida Power and Light. Shaw already had an arrangement with Entergy to work in the construction of Entergy's plants; now Shaw will pick up the FPL business as well.*

*A less certain possibility for Baton Rouge is that it, like other sites in Louisiana, is on the short list of locations being considered by **ASA** for its new maintenance facility. Even absent **ASA's** plant, the Baton Rouge MSA appears to have a very bright two years ahead. More record-setting should be racked up by 2002.*

FIGURE 2

PERCENT OF EMPLOYMENT ORIGINATING IN VARIOUS SECTORS ACROSS LOUISIANA MSAs: JANUARY, 2000

Sector	Metropolitan Statistical Area								State-Wide
	Alexandria	Baton Rouge	Houma	Lafayette	Lake Charles	Monroe	New Orleans	Shrc./Boss.	
Mining	0.2	0.3	7.7	7.8	1.5	0.3	2.0	1.3	2.4
Construction	7.0	12.4	5.7	5.7	12.4	5.4	5.1	5.0	6.8
Manufacturing	6.4	8.0	10.3	9.2	12.8	11.2	7.9	10.7	9.9
Trans., Com., Public Util.	5.8	4.6	11.1	5.8	5.5	5.2	6.5	4.8	6.0
Trade	23.2	23.4	24.2	26.3	21.3	24.4	24.5	22.6	23.1
Fin., Insur., Real Est.	4.5	5.5	2.7	3.9	2.8	7.9	4.9	3.7	4.5
Services	29.4	25.8	19.4	26.5	28.4	27.8	31.9	32.7	27.9
Government	23.5	20.0	18.9	14.8	15.3	17.8	17.2	19.2	19.4
Total	100	100	100	100	100	100	100	100	100

MAJOR INITIATIVES

For the Year



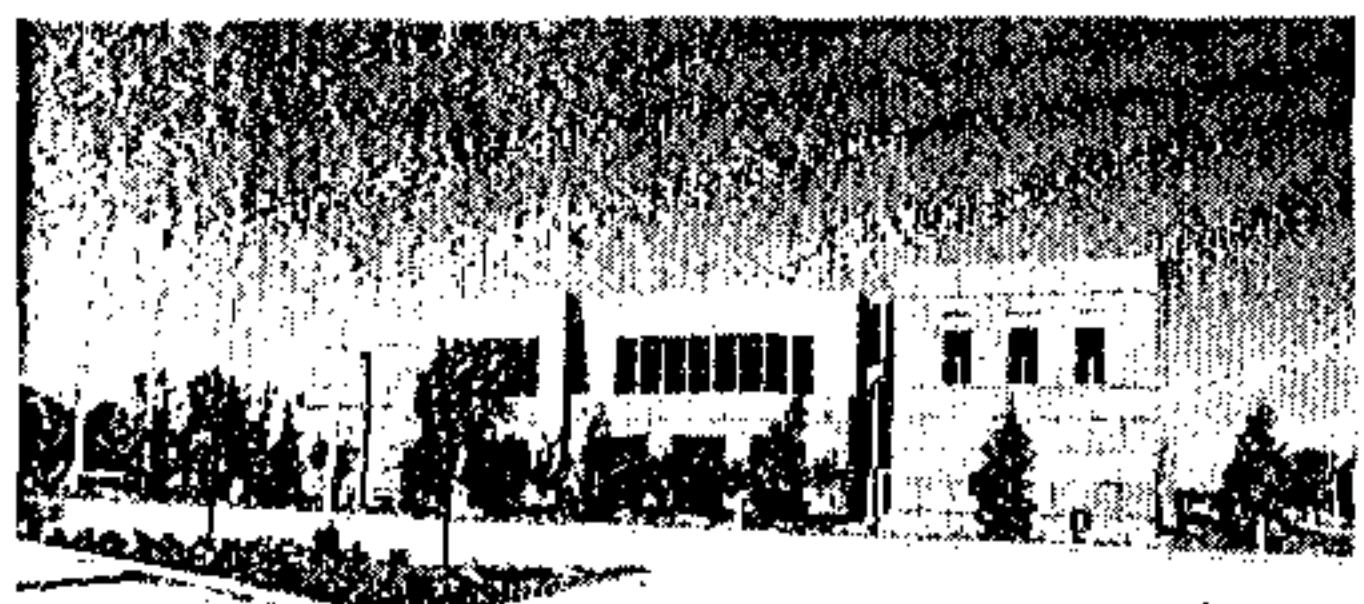
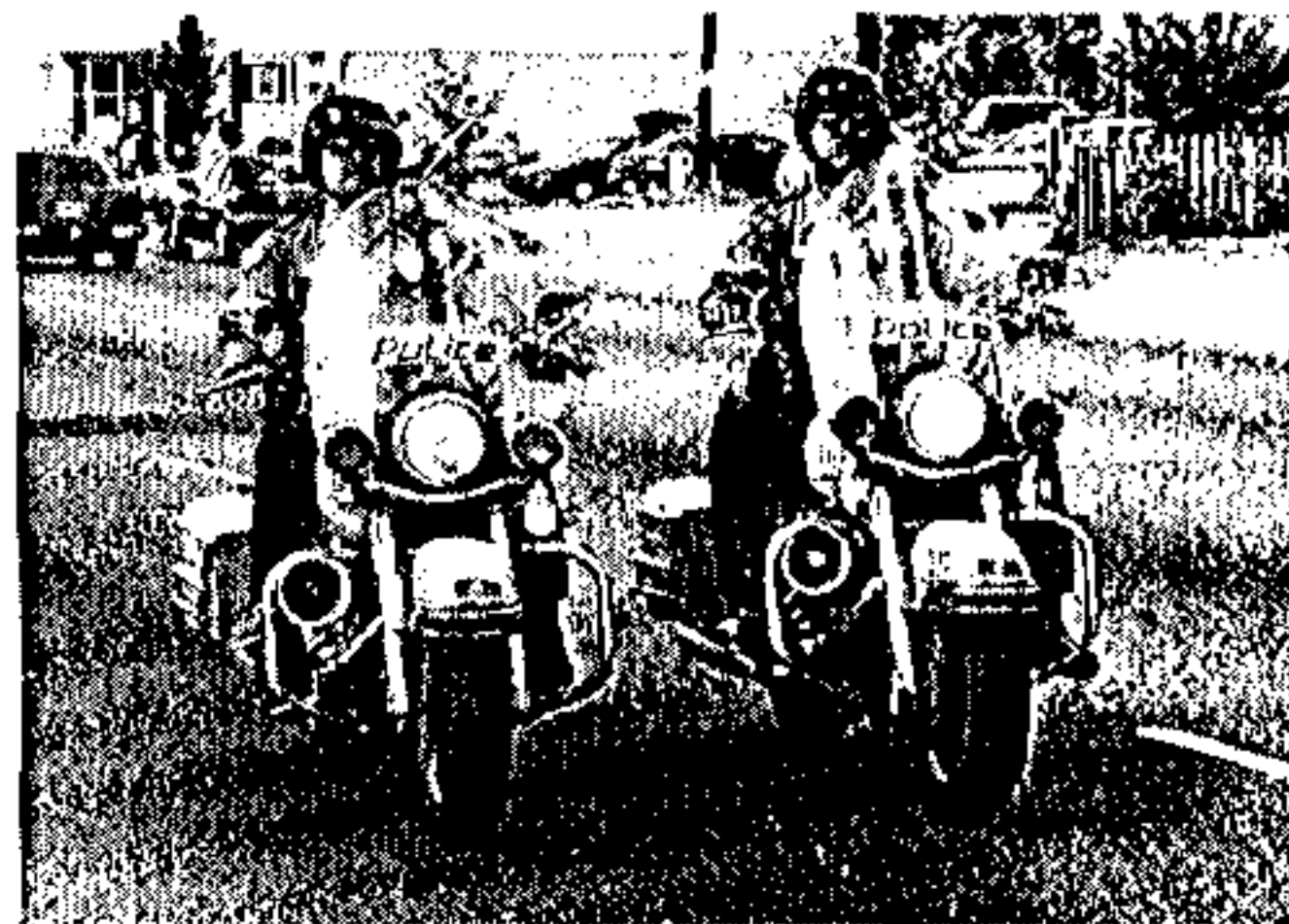
In September 2000, the Baton Rouge Fire Department was notified by the Property Insurance Association of Louisiana that Baton Rouge, once again, maintained its **Class One fire rating**. This is the best fire rating possible and means that Baton Rouge homeowners will continue to be eligible for the lowest fire insurance premiums in the nation for the next five years. In 1980,

the Baton Rouge Fire Department was the first department in the nation to be rated as Class One. The department has maintained this rating through reassessments in 1990, 1995, and 2000. The National Fire Protection Association recently released fire loss statistics for 1998, which indicate that the Baton Rouge fire death rate is far below the national average and the southern states' average. Average civilian deaths per million population for the period were 14.9 nationally, 18.4 in the South, and 8.5 in Baton Rouge.

On November 7, 2000, city taxpayers approved a **6-mill property tax to fund pay enhancements and benefits for municipal fire employees** of the Baton Rouge Fire Department. The tax is expected to generate approximately \$6.2 million annually and is effective for January 1, 2001.

On February 26, 2000, **637 municipal police employees were transferred from the City of Baton Rouge and Parish of East Baton Rouge Employees' Retirement System (CPERS) to the Municipal Police Employees' Retirement System of Louisiana (MPERS)**. The purpose of the transfer was to provide savings to the City-Parish through reduced retirement costs and to allow employees to avail themselves of the enhanced benefits in the statewide system including cost-of-living adjustments and lower employee contribution rates. This was accomplished by transferring the pension liability for participating members from CPERS to MPERS, while the related CPERS assets remained under the control

of the CPERS board of trustees. The result was a net reduction in the unfunded accrued liability of CPERS and a corresponding reduction in the required employer contribution rate to CPERS. Additional savings were also realized because of lower employer contribution rates required by MPERS. The City of Baton Rouge assumed a financial obligation representing 60% of the pension liability that MPERS received as a result of the transfer. This obligation requires quarterly payments to MPERS in the amount of \$1,404,511 for 30 years. As a result of the transfer, municipal police employees in the Baton Rouge Police Department received \$174 per month in additional compensation. The pay adjustment was retroactive to February 26, 2000.



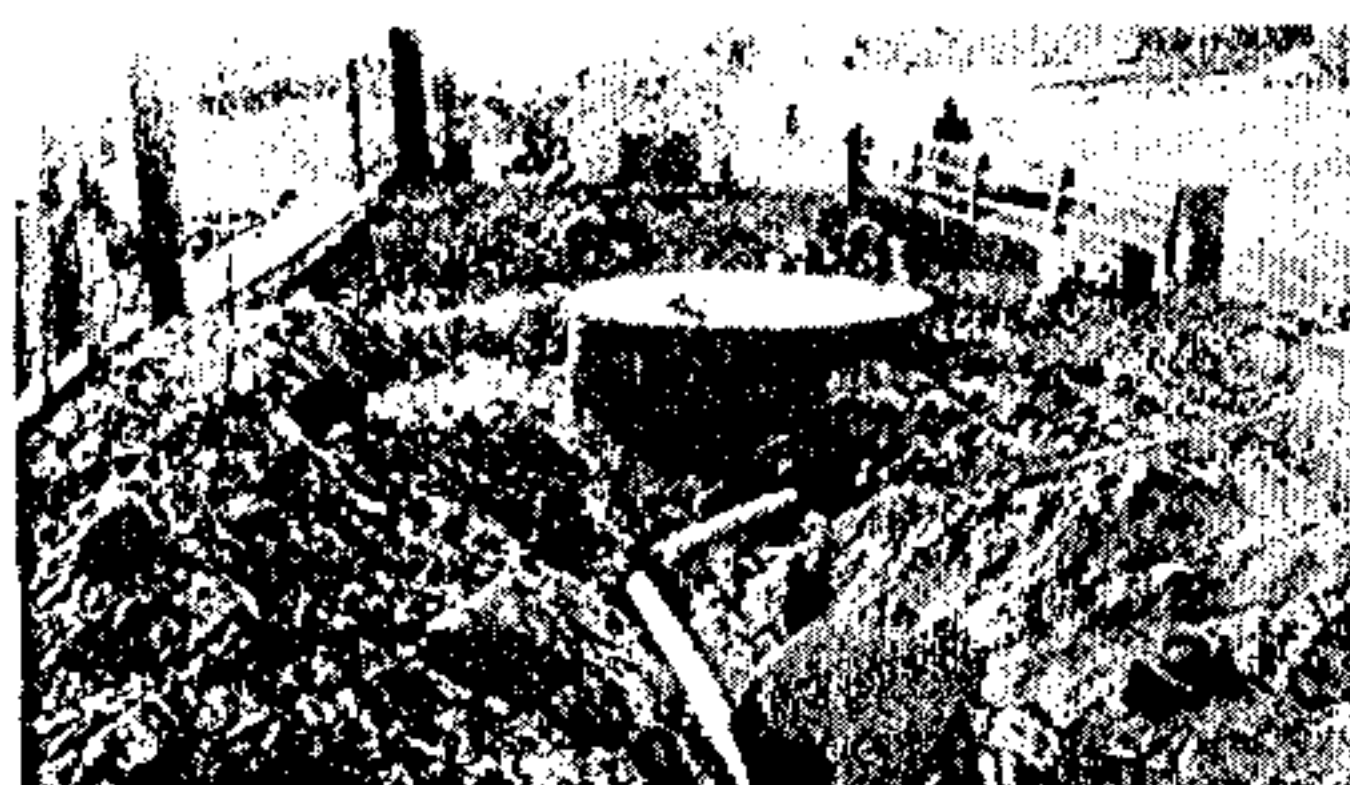
The City-Parish continued construction during 2000 on the **Advanced Traffic Management Facility**. This facility will integrate surveillance, incident detection, traffic control, motorist information, and emergency response into one management center for the Greater Baton Rouge metropolitan area. The 47,000-square-foot center is adjacent to the Greater Baton Rouge Airport and the Fire Department Administration and Training Facility. The building will house City-Parish agencies involved in public safety, communications, and emergency preparedness, as well as traffic control and incident management. This centralization will improve coordination among agencies and shorten response times to public safety

and traffic emergencies. Total projected costs of approximately \$15 million (including equipment for the center) are being financed through a combination of federal funds, state funds, and participation in the Louisiana Community Development Authority (LCDA) Loan Program for local governments. Completion of the building is expected in the summer of 2001.

In May 1997, voters renewed a one-half percent sales and use tax that was first approved in 1990 for street and road purposes. The renewal ballot dedicated 60% of the estimated \$145 million five-year program for street construction, with the remaining 40% dedicated to the rehabilitation and maintenance of existing streets and roads. Over \$12.8 million of improvements funded through this program were capitalized in 2000.

A 32% increase in the parish-wide sewer user fee took effect January 1, 2000. The impact and use of this fee increase is discussed in the following section.

For the Future



The **Sanitary Sewer Overflow (SSO) Corrective Action Plan** was developed by an outside engineering firm and presented to the Mayor-President and Metropolitan Council in the fall of 1998.

The purpose of the SSO Corrective Action Plan is to: (1) protect the public health through the control of sewer overflows; (2) comply with national, state, and local laws; (3) develop a computerized model of the sanitary sewer collection system; (4) develop standard specifications and design criteria for rehabilitation and new construction; (5) determine the effectiveness of sewer rehabilitation through the collection of flow data; and

(6) resolve infiltration issues to provide for future growth.

The study indicated that SSO problems are caused by a combination of inadequate system maintenance and insufficient conveyance capacity during wet weather conditions. Sufficient capacity does exist within the system to handle all dry-weather flows. The recommendations made by the firm to control SSOs include:

- Operations and Maintenance - Establish an improved preventive maintenance program. This was instituted by the City-Parish in August of 1998 and was continued during the 1999 and 2000 fiscal years at a cumulative cost of \$2.66 million since 1998. Annual appropriations in succeeding fiscal years will be made to continue this program.
- Sewer Rehabilitation - Rehabilitate existing sewer infrastructure in isolated areas. Emphasis is to be placed on prioritization of sewers for inspection, structural rehabilitation, and establishment of a cycle of inspection and renewal/replacement.
- Capital Improvements - Construct facilities to contain overflows until they can be released into the system for treatment. The objective is to avoid overloading the treatment plants during peak flow conditions.

From the U.S. Army Corps of Engineers' 1999 analysis, three alternate capital improvement plans have emerged as the most cost effective. Projected up-front capital costs for the three plans range from \$419 million to \$614 million over a 13- to 15-year construction period. The more expensive capital improvement plans are also the most cost efficient for operations. The Metropolitan Council will decide which of the above capital improvement alternatives is to be implemented. To begin the process of financing the SSO Corrective Action Plan, the council passed Ordinance 11542 on August 25, 1999. This ordinance authorized a 95% increase in sewer user fees to be phased in over a three-year period beginning with the 32% increase on January 1, 2000. Another 32% increase is planned for January 1, 2001, and a 31% increase is scheduled for January 1, 2002. Approximately \$43 million in ½ percent sewer sales tax revenue bonds were issued in 1999 to begin the SSO program. A **bond issue of approximately \$19 million** is proposed to be sold in 2001 to continue the program.

The City of Baton Rouge plans to issue approximately **\$22 million in Public Improvement Sales Tax Revenue Bonds** in the summer of 2001 for the purpose of constructing public facilities. More specifically, the Parish plans to use the proceeds of the bonds to (1) provide funds of approximately \$5 million to defease existing debt of the airport, and (2) pay a portion of the local match of approximately \$25 million on a \$50 million project for the expansion of the Riverside Centroplex (arena and convention center). The State of Louisiana has provided \$19 million in state capital outlay funds and is expected to provide another \$6 million for the project.

Department Focus



Organized under the executive branch of government, the **Human Resources Department** serves more than 4,400 City-Parish employees and the general constituency of the City of Baton Rouge and the Parish of East Baton Rouge. The mission of the Human Resources Department is to provide the human resources and services that best meet the requirements and expectations of City-Parish employees and the public in an effective, efficient, and economical manner.

The department employs approximately 40 full-time employees. There are five divisions within the department with the following major functions:

The **Administration Division** oversees the administrative duties of the Human Resources Department. Services are rendered not only to City-Parish department heads, managers, and employees but to the general public as well. This division also acts as an advisor and liaison to the Personnel Board.

The **Civil Service Division's** primary function is to develop and monitor salary administration in an effort to maintain an equitable and competitive pay system that will attract, retain, and motivate competent personnel to seek employment within City-Parish government. The division makes

recommendations regarding classification, pay, and departmental reorganizations through in-depth job studies and comparative wage and salary surveys.

The **Recruitment and Examination Division** is responsible for all pre-employment activities and procedures which lead to the filling of all classified positions within the government. This includes examination construction and validation, examination administration and grading, training and experience analysis, allotment tracking, validation of personnel requisitions, and certification of qualified applicants to appointing authorities.

The **Payroll and Employee Benefits Division** processes the timely wage payments of City-Parish employees and administers a comprehensive benefit program including health, life, and dental coverage for active and retired employees and their dependents. The division also monitors services for deferred compensation, direct deposit, unemployment benefits, and various optional insurance programs.

The **Safety, Health, and Workers' Compensation Division** is responsible for the government-wide comprehensive safety and health program which promotes and provides a safe and healthy work environment by coordinating efforts with various safety officers and department heads. This division also administers the Employee Assistance Program, the Family Medical Leave Program, employee physicals, safety and health problem resolution, and compliance with federal, state, and local laws regarding equal employment opportunities and affirmative action programs.



Rosemary Hannie, representing IPMA's Executive Council, Mayor-President Tom Ed McHugh, and Jerald Boykin, Human Resource Director

During 2000, Human Resources was the recipient of the prestigious International Personnel Management Association's (IPMA) 2000 Agency Award for Excellence for a mid-size agency. This is an international award based on program initiatives, accomplishments, and contributions to the human resources profession. Representatives of the department were honored at the IPMA's Training Conference in San Francisco, California, on October 17, 2000.

The Human Resources Department was one of the first departments in City-Parish government to embrace the Total Quality Management Program due to its interrelationships with all other departments and employees. In 1997 and 1998 the department participated in the Quality Performance Self-Assessment Auditing Process. By participating in the process the department obtained a measure of how quality processes were progressing throughout the department. Through the quality program the department has developed a four-year strategic plan, a training and recognition plan, a Human Resources employee handbook, customer satisfaction surveys, and standardized performance indicators throughout all documents.

FINANCIAL INFORMATION

Under the Plan of Government, the Finance Department is entrusted with maintaining accounting systems for the City, Parish, and districts over which the Metropolitan Council is the governing body, in accordance with the best-recognized practices in governmental accounting. It keeps the records for, and exercises financial and budgetary control over, each City-Parish department, office, and agency.

Internal Accounting Control

In developing and evaluating the accounting system of the City-Parish, the Finance Department considers the adequacy of internal accounting controls. Internal accounting controls are designed to provide reasonable, but not absolute, assurance regarding the safeguarding of assets against loss from unauthorized use or disposition and regarding the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept

of reasonable assurance recognizes that the cost of control should not exceed benefits likely to be derived and that the valuation of costs and benefits requires estimates and judgments by management.

As a recipient of federal and state financial assistance, the City-Parish government is responsible for ensuring that adequate internal controls are in effect. All internal control evaluations occur within the framework described. The Finance Department believes that the internal controls of the City-Parish adequately safeguard assets and provide reasonable assurance of the proper recording of financial transactions.

Accounting System and Budgetary Control

An explanation of the accounting policies of the City-Parish is contained in the Notes to Financial Statements. The basis of accounting, fund structure, and other significant information on financial policy are explained in detail in the Notes.

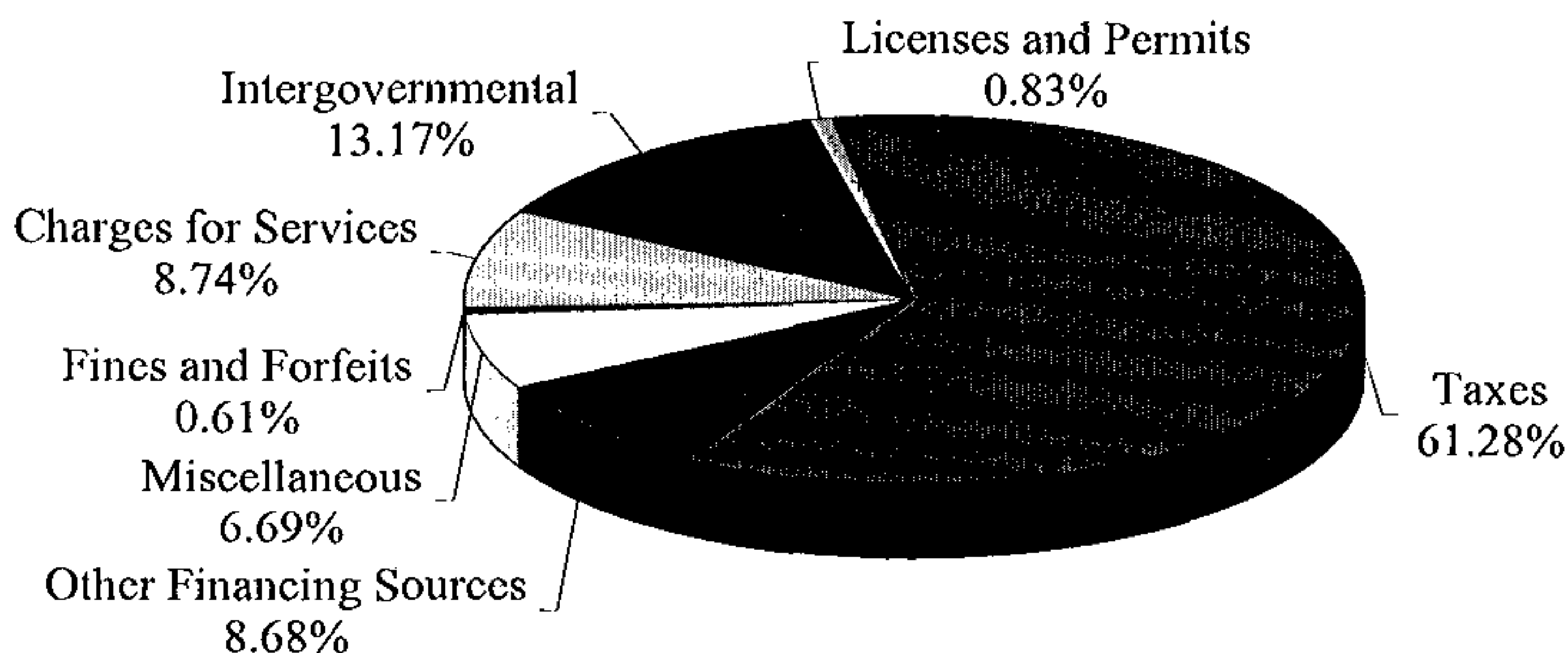
Budgetary control is maintained by the encumbrance of appropriations with purchase orders prior to their release to vendors. Purchase orders that exceed appropriation balances are not released unless additional appropriations are made available. The annual operating budget, or financial plan, is proposed by the Mayor-President and enacted by the Metropolitan Council. Management control for the operating budget is maintained at the fund and department level. Additional details on the budget process are explained in the Notes to Financial Statements.

General Governmental Functions

The general government operations of the City-Parish are accounted for in the General Fund, Special Revenue Funds, Debt Service Funds, and Capital Projects Funds. The following is a summary of general governmental operations for 2000 by fund type:

	(in thousands)				
	<u>Totals</u>	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Debt Service Funds</u>	<u>Capital Projects Funds</u>
Fund Balance, January 1, 2000	\$ 233,155	\$ 63,860	\$ 71,812	\$19,971	\$ 77,512
Revenues and Other Financing Sources	382,305	228,927	97,798	18,189	37,391
Expenditures and Other Uses	(378,181)	(228,696)	(89,165)	(17,736)	(42,584)
Residual Equity Transfer	<u>145</u>	<u>145</u>	<u>--</u>	<u>--</u>	<u>--</u>
Fund Balance, December 31, 2000	<u>\$ 237,424</u>	<u>\$ 64,236</u>	<u>\$ 80,445</u>	<u>\$20,424</u>	<u>\$ 72,319</u>

2000 REVENUES AND OTHER FINANCING SOURCES BY SOURCE



Revenues and other financing sources of the primary government for general governmental fund type functions for fiscal year 2000 totaled \$382.3 million, only \$7,000 greater than total governmental fund revenues in 1999. Sources of general governmental revenues and the increase (decrease) for each source are summarized in the following table. The "Percent of Total" for each item relates to the total revenues and other financing sources for that year.

(in thousands)

<u>Sources of Revenue</u>	<u>1999</u>		<u>2000</u>		<u>Increase (Decrease) Over 1999</u>
	<u>Revenue</u>	<u>Percent of Total</u>	<u>Revenue</u>	<u>Percent of Total</u>	
Taxes	\$234,568	61.36	\$234,264	61.28	\$ (304)
Licenses and Permits	3,333	0.87	3,176	0.83	(157)
Intergovernmental Revenues	45,757	11.97	50,364	13.17	4,607
Charges for Services	31,274	8.18	33,420	8.74	2,146
Fines and Forfeits	2,042	0.53	2,331	0.61	289
Miscellaneous Revenues	22,309	5.84	25,581	6.69	3,272
Other Financing Sources	<u>43,015</u>	<u>11.25</u>	<u>33,169</u>	<u>8.68</u>	<u>(9,846)</u>
Total	<u>\$382,298</u>	<u>100.00</u>	<u>\$382,305</u>	<u>100.00</u>	<u>\$ 7</u>

The largest increase in 2000 governmental fund type revenues and other financing sources over 1999 occurred in **intergovernmental revenues**. Major increases (decreases) for 2000 were as follows:

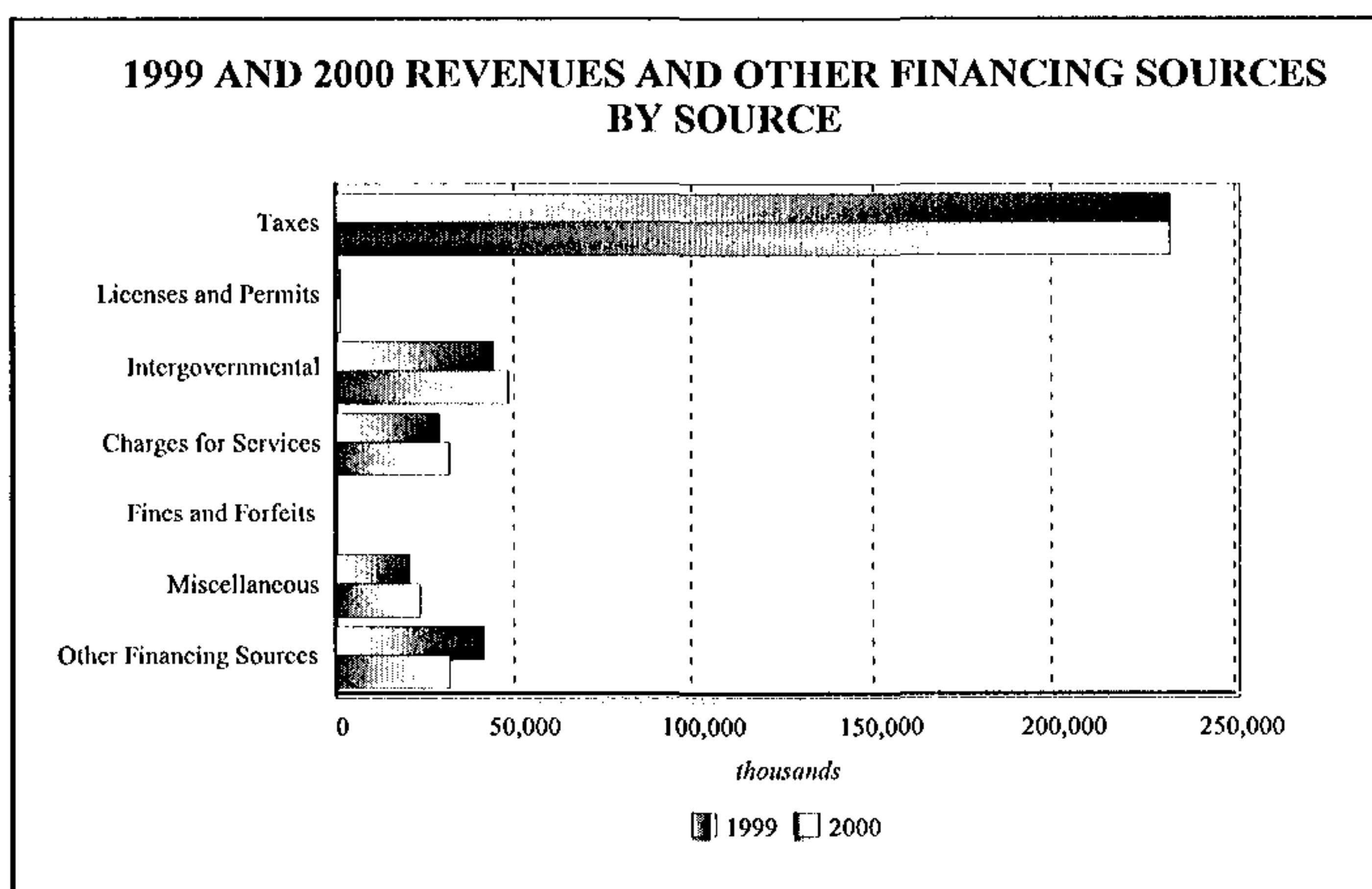
<u>Funding Source</u>	<u>Purpose/Explanation</u>	<u>Increase (Decrease) in millions</u>
U. S. Department of Justice Law Enforcement Block Grant	Police Equipment	\$0.9
Video Poker Fees (Previously distributed by the State)	Video Poker was eliminated by voters effective June 30, 1999	(1.2)
Tobacco Tax State Shared Revenue	Not funded by the State of Louisiana For State Fiscal Year 2000-2001	(0.4)
U.S. Department of Military Affairs	Acquisition of flood properties	1.1
Louisiana Department of Transportation & Development (DOTD)	Construction - Groom Road and Bayou Duplantier Bridge	1.1
DOTD (Prior year grants)	Construction - North Sherwood Forest Boulevard, Bayou Fountain Drainage, and Flannery Road Re-alignment	(3.2)
DOTD Federal pass-through and state funds	Construction - Advanced Traffic Management Facility	6.3
Total Increase in Intergovernmental Revenues		\$4.6

An additional \$2.1 million was generated in **charges for services** by the governmental funds in 2000. Emergency Medical Services emergency transport charges increased \$1.3 million during 2000. The increase is due to changes in the Medicaid billing process. In addition, more information is being requested of patients, which improves reimbursements from patients and their insurance companies. The Communication District's enhanced 911 fees increased \$0.4 million in 2000 as a result of a new state statute that requires a surcharge on all wireless phone customers. These funds will be used to implement FCC-ordered enhancements to the E911 system. City Court charges for services showed a net increase of approximately \$0.3 million as compared to 1999. An additional \$0.5 million was generated when the court liquidated a backlog of cases. Judiciary court costs decreased \$0.2 million for the same period when fewer court costs were assessed. The garbage collection fee outside the incorporated city limits grew by approximately \$0.1 million, reflecting growth in the number of customers in that area.

Miscellaneous revenues grew by \$3.2 million. Interest earnings for 2000, at an average rate of 6.2%, were \$3.0 million greater than in 1999 when the average earnings rate was 4.9%. Several private companies contributed approximately \$0.2 million for intersection improvements in the parish during 2000.

The largest decrease in revenues and other financing sources for governmental fund types is reflected in the amount of \$9.9 million in **other financing sources**. In 1999, a \$12.0 million loan was recognized from the Louisiana Community Development Authority to construct the Advanced Traffic Management Facility. Sales of general fixed assets were \$0.9 million less in 2000 compared to 1999. The City Club building and a significant number of police cars were sold in 1999. Increases in other financing sources for 2000 include an additional \$3.0 million operating

transfer from the Parish General Sub Fund to the City General Sub Fund primarily as a result of the increase in accordance with the Local Services Agreement between the City and the Parish for year 2000.

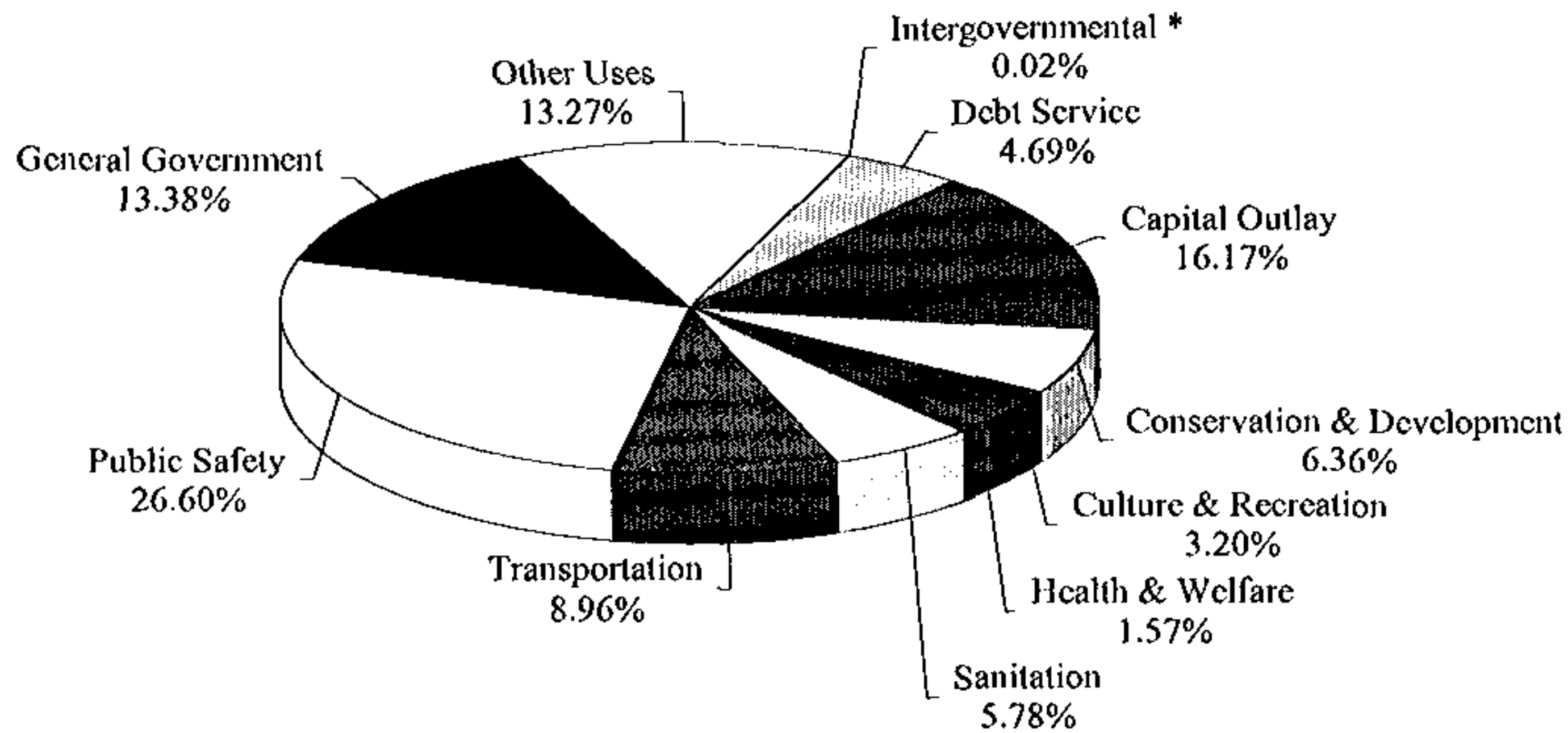


Expenditures and other uses of the primary government increased 7.6% in 2000 compared to 1999. Expenditures for general governmental functions and the increase (decrease) for each major function are summarized in the following table. The "Percent of Total" for each item relates to total expenditures for that year.

(in thousands)

<u>Function</u>	<u>1999</u>		<u>2000</u>		<u>Increase (Decrease) Over 1999</u>
	<u>Expenditure</u>	<u>Percent of Total</u>	<u>Expenditure</u>	<u>Percent of Total</u>	
General Government	\$ 54,017	15.37	\$ 50,625	13.38	\$ (3,392)
Public Safety	98,944	28.16	100,598	26.60	1,654
Transportation	36,891	10.50	33,896	8.96	(2,995)
Sanitation	20,702	5.89	21,840	5.78	1,138
Health & Welfare	6,210	1.77	5,919	1.57	(291)
Culture & Recreation	11,346	3.23	12,094	3.20	748
Conservation & Development	23,416	6.66	24,052	6.36	636
Capital Outlay	40,819	11.62	61,163	16.17	20,344
Debt Service	12,894	3.67	17,737	4.69	4,843
Intergovernmental	71	0.02	71	0.02	--
Other Uses	<u>46,080</u>	<u>13.11</u>	<u>50,186</u>	<u>13.27</u>	<u>4,106</u>
Total	<u>\$351,390</u>	<u>100.00</u>	<u>\$378,181</u>	<u>100.00</u>	<u>\$ 26,791</u>

2000 EXPENDITURES AND OTHER USES BY FUNCTION

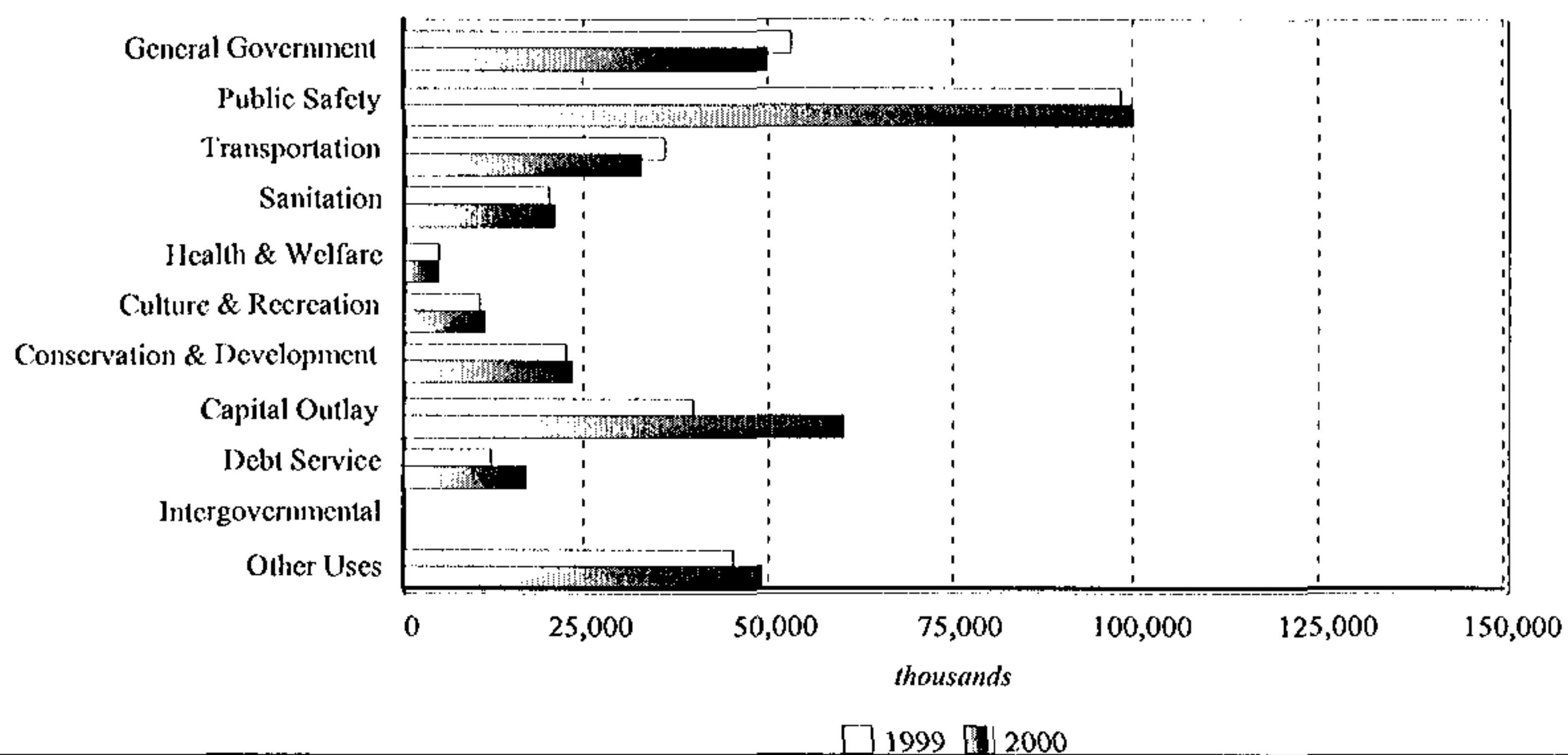


*Percentages less than 1% have a minimal effect on the chart.

Total governmental funds expenditures and other uses grew by \$26.8 million from 1999 through the end of 2000. The only significant increase in spending was in the **capital outlay** function where an additional \$20.3 million was expended during 2000. Major spending increases occurred in the following funds for the following purposes:

<u>Fund</u>	<u>Project</u>	<u>Increase (Decrease) in millions</u>
General Fund	Police Vehicles	\$ 1.2
General Fund	Fire Trucks	0.5
Grants Special Revenue	Law Enforcement Block Grant - Computer Equipment	1.2
Grants Special Revenue	Bayou Duplantier	0.9
Grants Special Revenue	Groom Road	0.3
Grants Special Revenue	Acquisition of Flood Properties	1.0
Parish Transportation	Bridges and Viaducts	1.0
97 Bond Capital Projects	1999 Project for Landfill Improvements	(2.2)
98A Bond Capital Projects	North Treatment Plant and Emergency Rehabilitation Sewerage Improvements	1.7
Miscellaneous Capital Projects	Property Acquisition and Construction of new branch libraries in Baker, Scotlandville, and Central	6.5
LCDA Capital Projects	Advanced Traffic Management Facility	8.2
Total increase in capital outlay expenditures		\$20.3

1999 AND 2000 EXPENDITURES AND OTHER USES BY FUNCTION



Property Assessments and Tax Levies

The assessed value of parishwide property was \$2.324 billion in 2000, a re-assessment year, representing an increase of \$127.9 million, or 5.7%, over 1999. State law requires all parish assessors to perform a re-assessment of property once every four years. The citywide assessed valuation of \$1.107 billion represents an increase of \$57.1 million, or 5.4%, over 1999.

The allocation of property tax levies for citywide and parishwide districts for 2000 and the three preceding years are as follows:

Mills Per Dollar of Assessed Valuation

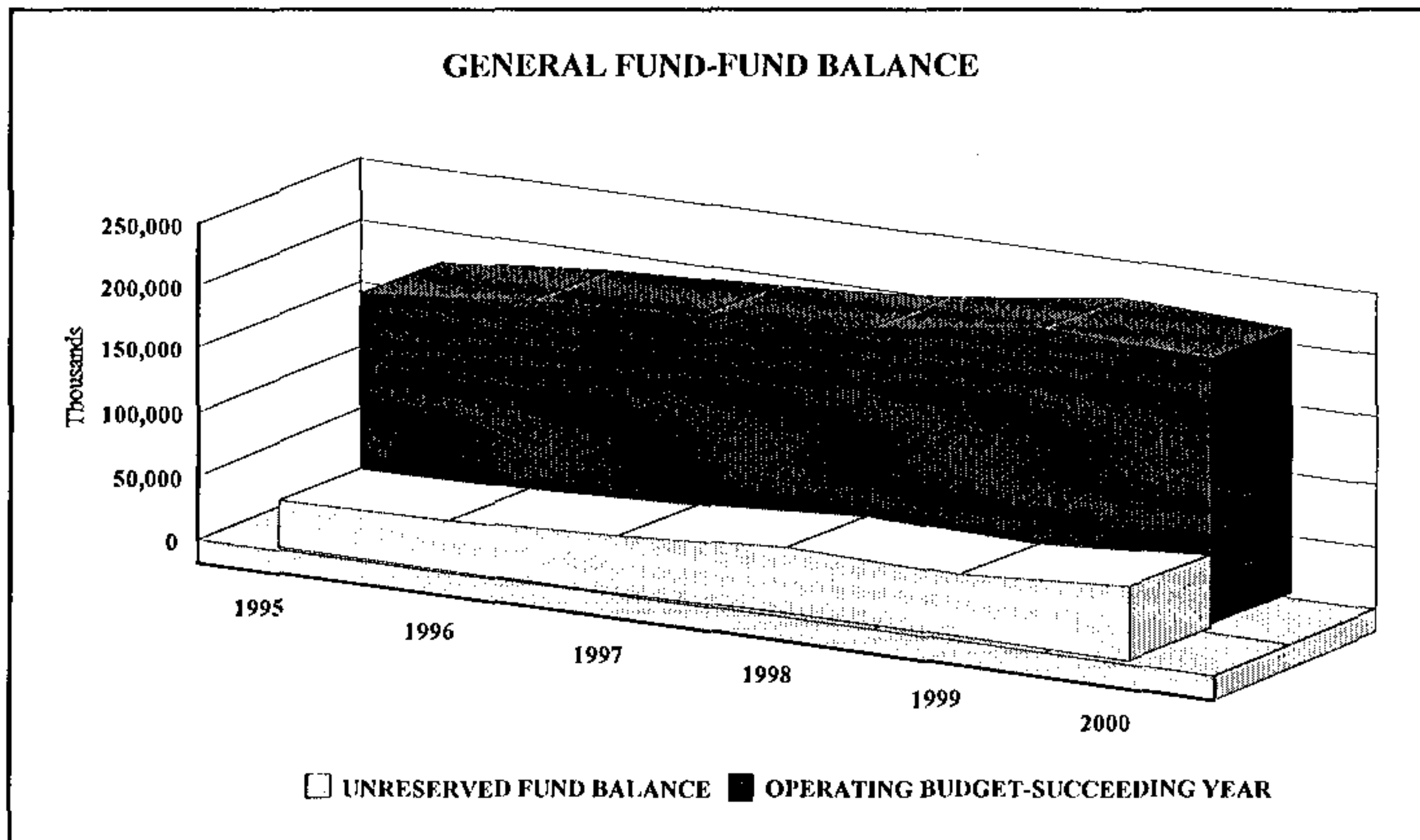
	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>
General Fund	12.70	12.70	12.70	12.40
Special Revenue Funds	15.28	15.28	15.28	14.76
Debt Service Funds	.63	--	--	--
Total	<u>28.61</u>	<u>27.98</u>	<u>27.98</u>	<u>27.16</u>

General Fund-Fund Balance

The City-Parish continued to maintain a healthy fund balance during 2000. The following schedule illustrates the relationship of the unreserved fund balance to the General Fund operating budget for the following years:

(in thousands)

<u>Fiscal Year Ended December 31</u>	<u>Unreserved Fund Balance for the General Fund</u>	<u>General Fund Operating Budget, Succeeding Year</u>	<u>Ratio of Unreserved General Fund Balance to Succeeding Year's Budget</u>
1995	\$40,120	\$174,947	23%
1996	43,021	185,768	23
1997	48,446	193,737	25
1998	52,493	203,116	26
1999	52,068	216,081	24
2000	58,181	210,193	28



The City-Parish Finance Department will continue to propose conservative revenue estimates in the budget process. Additionally, proceeds of the gaming admissions tax will be used primarily for capital outlay purposes.

Enterprise Operations

The City-Parish's enterprise operations consist of five entities: the Greater Baton Rouge Airport District, Riverside Centroplex, Greater Baton Rouge Parking Authority, Comprehensive Sewerage System, and Solid Waste Disposal Facility.

The **Greater Baton Rouge Airport District** had a net loss of \$802,534 in 2000. The fund's retained earnings were in excess of \$16 million as of December 31, 2000. The authority has an airport-airline lease agreement, whereby all surpluses or shortages in operating cash at year-end, exclusive of certain capital improvements, are shared with the airlines through increased or decreased landing fees in subsequent years.

The **Riverside Centroplex** fund incurred a loss before operating transfers of \$631,465 in 2000, compared with a loss of \$870,368 in 1999. In April 1996, the management of the Centroplex was contracted to Spectacor Management Group (SMG), a private management company. The management fee paid to SMG for 2000 was \$413,962. The general fund subsidy for the year was \$411,930.

The **Greater Baton Rouge Parking Authority** was subsidized by the General Fund in 2000 in the amount of \$394,988. Parking fees are currently insufficient to pay for both operating costs and debt service on parking revenue bonds. However, the deficit in retained earnings dropped from \$900,209 at the end of 1999 to \$739,366 as of December 31, 2000. Parking revenue bonds will fully mature on July 1, 2003.

The largest City-Parish enterprise operation is the **Comprehensive Sewerage System Program**. It was established as an enterprise fund in 1985 concurrent with the enactment of a sewer user fee. Retained earnings of the Comprehensive Sewerage System Fund exceeded \$182 million at year-end. This fund encompasses all assets associated with sewerage operations and improvements held by the City, the Parish, and the East Baton Rouge Sewerage Commission.

The **Solid Waste Disposal Facility**, which handles the Parish's landfill operation, realized a net loss of \$86,575 for 2000 as compared to the 1999 loss of \$117,444. Retained earnings at year-end were approximately \$3.2 million. The Landfill is permitted by the EPA and the Louisiana Department of Environmental Quality to dispose of municipal solid waste and non-hazardous industrial waste from East Baton Rouge Parish and surrounding communities. More than 471,000 tons of solid waste were handled during 2000.

Segment information on all enterprise operations is further explained in the Notes to Financial Statements.

Pension Operations

As previously mentioned, 637 police officers transferred from the CPERS retirement system to the MPERS retirement system effective February 26, 2000. The effect of this transaction reduced the unfunded actuarial accrued liability (UAAL) of the CPERS system by approximately \$102 million. Changes in assumptions during 1999 and experience ratios and other factors, including a taxpayer approved 26% increase in firefighters' pay beginning January 1, 2001, increased the UAAL by approximately \$11,000,000. CPERS also set up a separate and distinct trust for the Police Guarantee Benefits in the year 2000 that is fully funded as of December 31, 2000.

The City-Parish's contribution to the CPERS system during 2000 exceeded the Governmental Accounting Standards Board (GASB) Statement No. 27 annual pension cost (APC) by approximately \$1.8 million, reducing the Net Pension Obligation from \$6.4 million at January 1 to \$4.6 million at December 31, 2000. See Note 7 for additional information regarding pension operations and the aforementioned transfer.

Debt Administration

The ratio of net bonded debt to assessed valuation and the amount of bonded debt per capita are indications of debt position that are useful to municipal management, taxpayers, and investors. This data for the City-Parish government, as of December 31, 2000, is as follows:

	<u>Amount of Debt (in thousands)</u>	<u>Ratio of Debt to Assessed Value</u>	<u>Ratio of Debt to Present Market Value</u>	<u>Debt Per Capita</u>
Net Direct Debt	\$ 84,181	3.62%	0.40%	\$204
Overlapping Debt	<u>23,090</u>	<u>0.99</u>	<u>0.11</u>	<u>56</u>
Net Direct and Overlapping Debt	<u>\$107,271</u>	<u>4.61%</u>	<u>0.51%</u>	<u>\$260</u>

A summary of the excess revenue contracts, loans and notes, and revenue bond activities for 2000 is shown below:

(in thousands)

	<u>Outstanding 1/1/00</u>	<u>Issued</u>	<u>Retired</u>	<u>Outstanding 12/31/00</u>
Excess Revenue Contracts, Loans and Notes	\$ 12,044	\$72,739	\$ 601	\$ 84,182
Revenue Bonds	<u>378,485</u>	<u>—</u>	<u>12,510</u>	<u>365,975</u>
Total	<u>\$390,529</u>	<u>\$72,739</u>	<u>\$13,111</u>	<u>\$450,157</u>

The following tabulation compares bonds sold during the last five years:

<u>Date of Issue</u>	<u>Amount (in thousands)</u>	<u>Average Life (in years)</u>	<u>Effective Net Interest Rate</u>	<u>Interest Cost Per Borrowed Dollar</u>
03/01/96	65,000	16.05	5.66	0.91
10/01/97	19,325	6.83	4.79	0.33
11/01/98	94,450	9.60	4.60	0.49
11/01/98	16,825	11.27	4.74	0.53
11/01/98	4,600	6.16	4.15	0.25
08/01/99	43,000	15.47	5.65	0.87

As of December 31, 1999, City-Parish bonds are rated by three of the major rating services as follows:

	<u>Underlying Ratings</u>			<u>Insured Ratings</u>		
	<u>Moody's Investors Service</u>	<u>Standard and Poor's</u>	<u>Fitch Investors</u>	<u>Moody's Investors Service</u>	<u>Standard and Poor's</u>	<u>Fitch Investors</u>
City of Baton Rouge (2%) Sales Tax Revenue Bonds	A1	AA-	AA-	Aaa	AAA	AAA
Parish of East Baton Rouge (2%) Sales Tax Revenue Bonds	A1	AA-	AA-	Aaa	AAA	AAA
Parish of East Baton Rouge Sewerage Improvement (½%) Sales Tax Revenue Bonds	A3	A	A	Aaa	AAA	AAA

Treasury Administration

Diverse operations of the various funds of the City-Parish require a sophisticated cash management system to control and actively utilize cash as a financial resource.

A single consolidated account has been established at a local bank into which monies are deposited and from which most disbursements are made. The purpose of the Consolidated Cash Management Pool is to reduce administrative costs and provide a single cash balance available for the maximization of investment earnings.

The objectives of the legally adopted investment program are, in order of importance, to minimize risk, ensure adequate liquidity, and maximize yields. The City-Parish is authorized by state statute to invest temporarily idle cash, as more fully described in Note 3 of the Notes to Financial Statements.

During 2000, temporarily idle cash was invested in the Louisiana Asset Management Pool (LAMP), U.S. government securities, and certificates of deposit, at rates ranging from 4.46% to 6.65%. Interest earnings on matured investments in the central cash management program totaled \$17,844,470 in 2000. The effective annual interest rate on all maturing centrally managed investments was 6.2% in 2000, compared with 4.9% in 1999.

The ratio of "idle cash investments" to the total cash available was as follows:

	<u>1999</u>		<u>2000</u>	
	<u>Average Amount</u>	<u>Average Percent</u>	<u>Average Amount</u>	<u>Average Percent</u>
Cash in Bank	\$ 3,018	1.19	\$ (97)	(0.33)
Investments of Idle Cash	<u>249,616</u>	<u>98.81</u>	<u>290,504</u>	<u>100.33</u>
Total Cash Available	<u>\$252,634</u>	<u>100.00</u>	<u>\$290,407</u>	<u>100.00</u>

(in thousands)

Cash and investments for one blended component unit, the City-Parish Employees' Retirement System, are not included in the City-Parish government's consolidated bank account. This organization is considered part of the City-Parish primary government, but maintains separate bank accounts and controls its own disbursements and investments. Individual cash items of the discretely presented component units are presented in the financial statements.

In accordance with bond resolutions concerning the issuance of revenue bonds, separate cash accounts are maintained by trustees for the debt accounts of all sales tax revenue bonds, the Greater Baton Rouge Parking Authority, and the East Baton Rouge Sewerage Commission. Trustee-held funds as of December 31, 2000, were as follows:

	<i>(in thousands)</i>
Sales Tax Revenue Bonds	\$19,923
Greater Baton Rouge Parking Authority	1,468
East Baton Rouge Sewerage Commission	<u>35,778</u>
Total Trustee-Held Funds	<u>\$57,169</u>

Investment activity as of December 31, 2000, on trustee-held funds is detailed in Exhibit K-1. All deposits not covered by FDIC insurance are collateralized as required by state law. All of the primary government's deposits as of December 31, 2000, were either collateralized with securities held by the pledging financial institution's trust department or agent in the City-Parish's name, or covered by FDIC insurance.

Risk Management

The City-Parish's comprehensive risk management program includes coverage for property, general liability, workers' compensation, unemployment, health, life, and dental insurance. The City-Parish self-insurance policy is further explained in the Notes to Financial Statements.

OTHER INFORMATION

Independent Audit

The local government charter requires a comprehensive annual audit to be performed by a firm of certified public accountants. The audit has been completed, and the firm's opinion covers the basic financial statements of the financial section of the report only. The general purpose financial statements and the combining and individual fund and account-group statements constitute the basic financial statements.

In addition to meeting the requirements set forth by local charter and state statutes, the audit also meets the requirements of the Single Audit Act of 1996 and the requirements of related U.S. Office of Management and Budget Circular A-133. The auditors' reports relating specifically to the single audit are issued under separate cover.

Awards

The Government Finance Officers Association (GFOA) of the United States and Canada awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Baton Rouge and Parish of East Baton Rouge for its Comprehensive Annual Financial Report for the fiscal year ended December 31, 1999. The Certificate of Achievement

is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

In order to be awarded a Certificate of Achievement for Excellence by GFOA, a governmental unit must publish an easily readable and efficiently organized comprehensive annual financial report with contents conforming to program standards. Such reports must satisfy both Generally Accepted Accounting Principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. The City-Parish has received this award each year for the 13-year period ending December 31, 1999. I believe our current report conforms to the Certificate of Achievement Program requirements, and we are submitting it to GFOA to determine its eligibility for a certificate.

In addition, the City-Parish also received the GFOA's Award for Distinguished Budget Presentation for its annual operating budget prepared for the fiscal year covered by this Comprehensive Annual Financial Report. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, an operations guide, a financial plan, and a communications device.

Acknowledgments

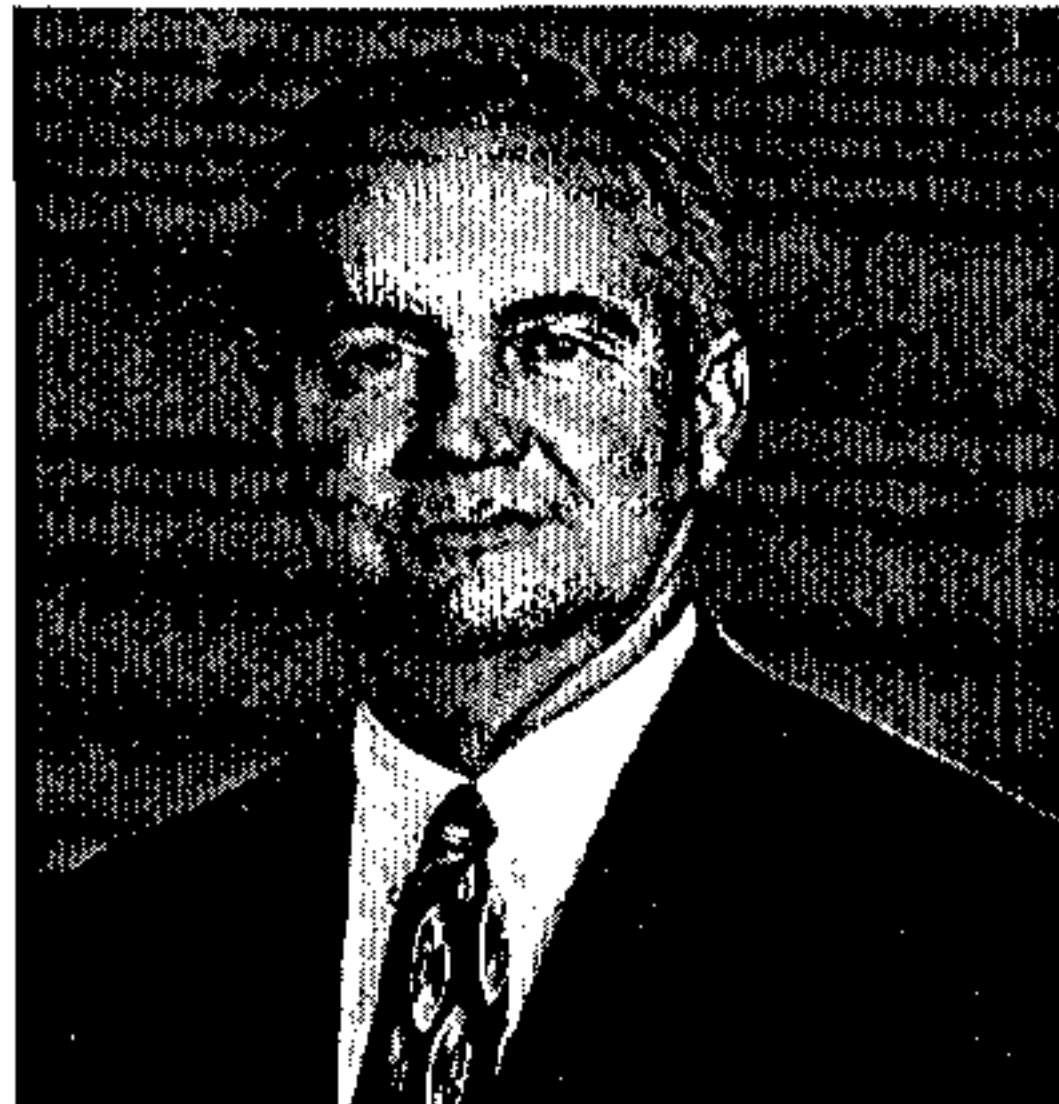
The preparation of this report on a timely basis could not have been accomplished without the dedicated services of a highly qualified staff. Special acknowledgment is due to the staff of the Accounting Division, whose efforts resulted in the successful completion of this document. I also acknowledge the thorough, professional, and timely manner in which the audit was conducted by our independent auditors, KPMG LLP. In addition, I express my sincere appreciation to Mayor-President Bobby Simpson and the Metropolitan Council for the support they have shown the Finance Department during the first five months of the administration. With the assistance of the Mayor-President and Metropolitan Council, we will strive to continuously improve our accounting and financial reporting to the people of East Baton Rouge Parish and other readers of our financial reports.

Respectfully submitted,

David Medlin

David Medlin, CPA
Finance Director

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
PRINCIPAL OFFICIALS
DECEMBER 31, 2000**



Mayor-President
Tom Ed McHugh



District 1
Roxson Welch



District 2
Thomas Woods



District 3
Pat Culbertson



District 4
Joseph "Joe" Greco



District 5
Charles Kelly



District 6
M. A. "Mike" Tassin

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
PRINCIPAL OFFICIALS
DECEMBER 31, 2000**



President Pro-Tempore
District 11
Mary Frey Eaton



District 7
W. T. Winfield



District 9
Darrell Ourso



District 8
Karen Futrell

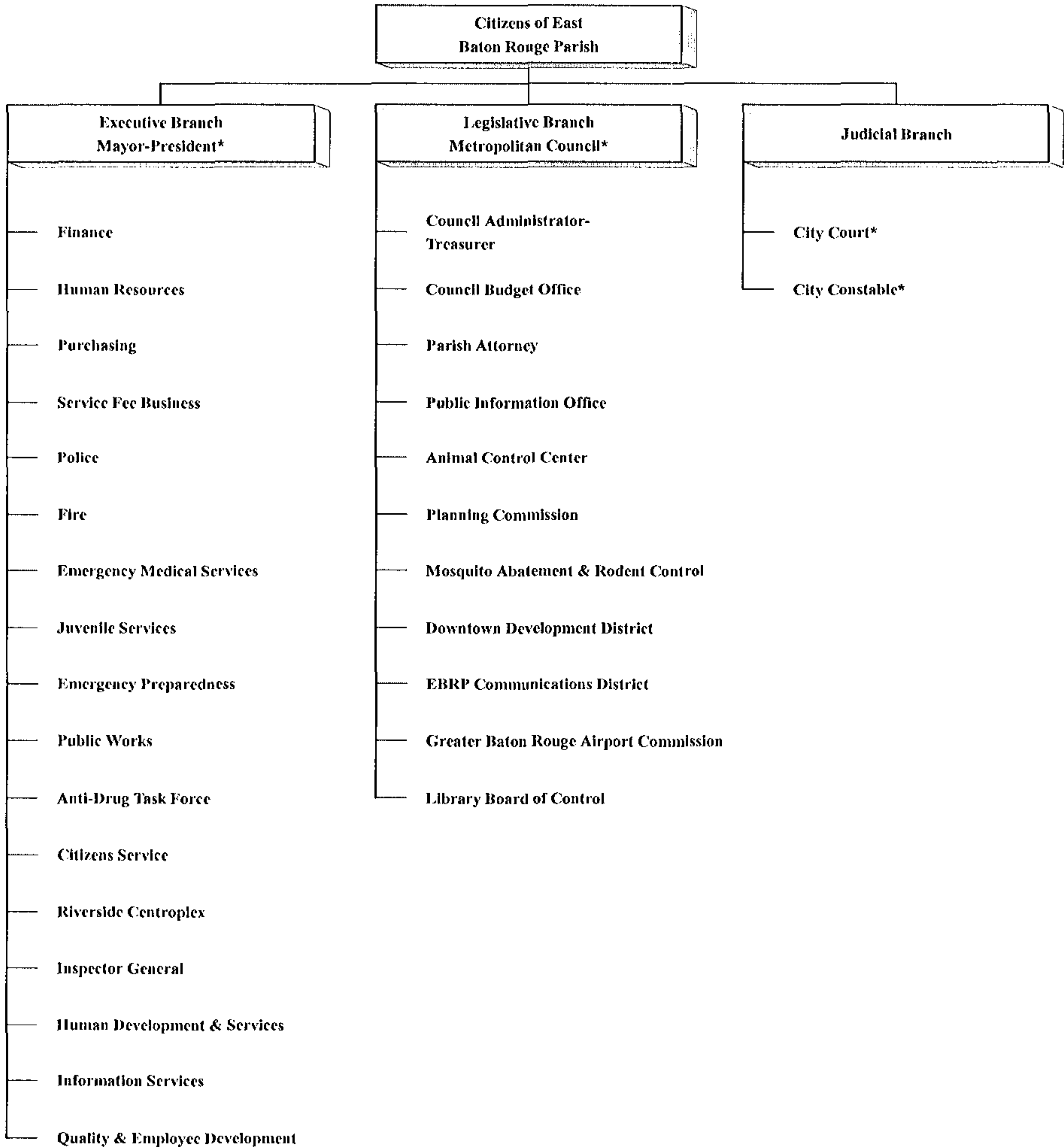


District 10
Lorri Burgess



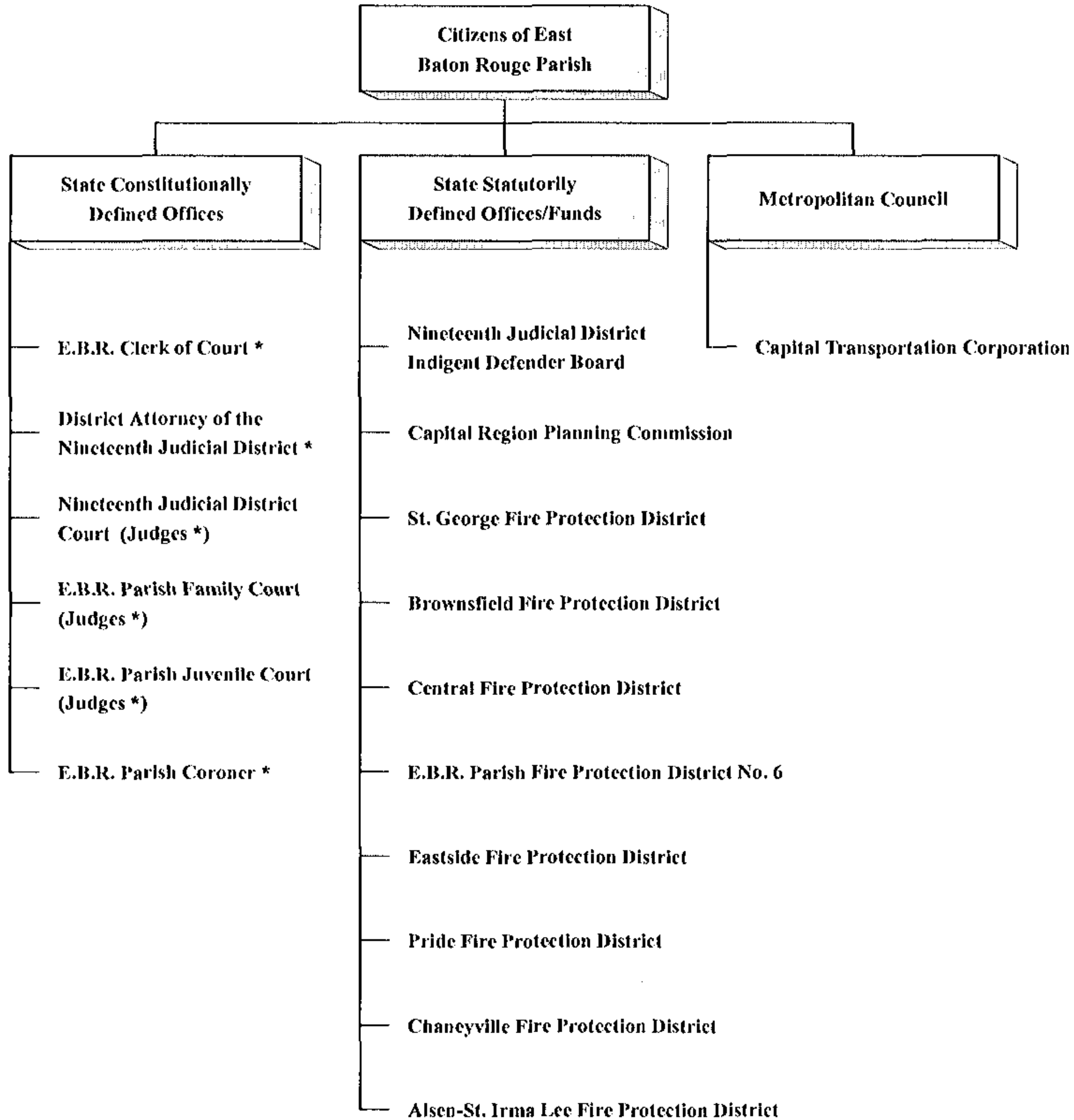
District 12
James T. "Jim" Benham

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
ORGANIZATIONAL CHART
PRIMARY GOVERNMENT**



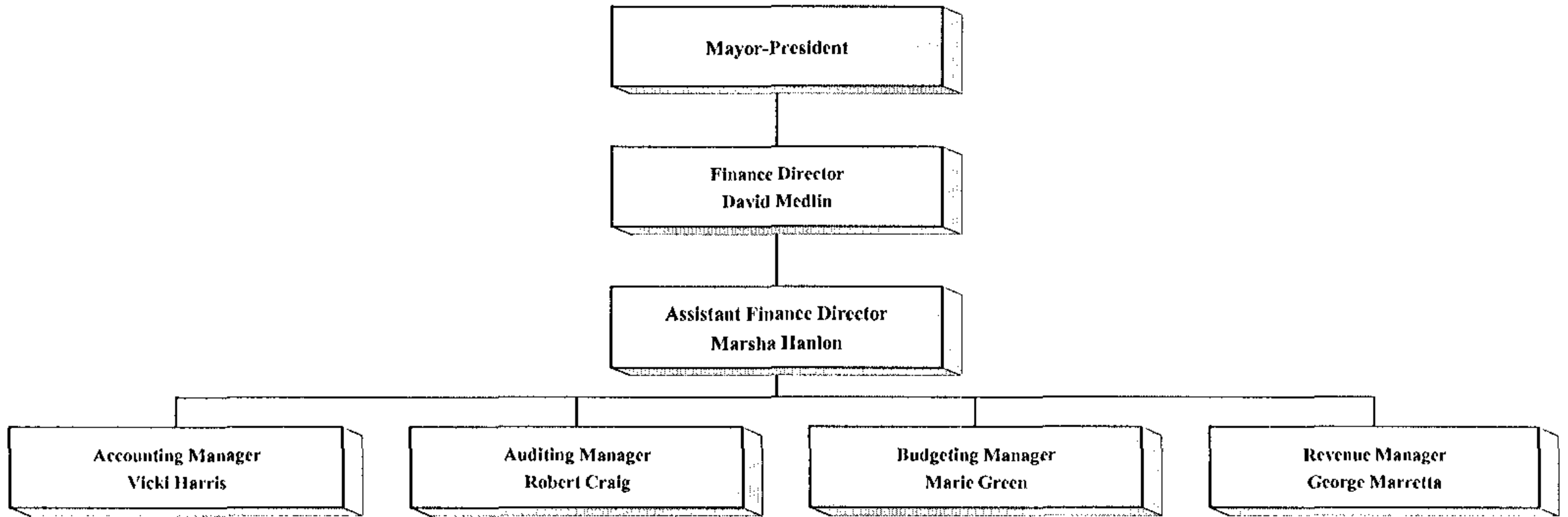
* Designates Elected Officials

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
ORGANIZATIONAL CHART
COMPONENT UNITS**



* Designates Elected Officials

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
ORGANIZATIONAL CHART
FINANCE DEPARTMENT**



Certificate of Achievement for Excellence in Financial Reporting

Presented to

City of Baton Rouge -
Parish of East Baton Rouge,
Louisiana

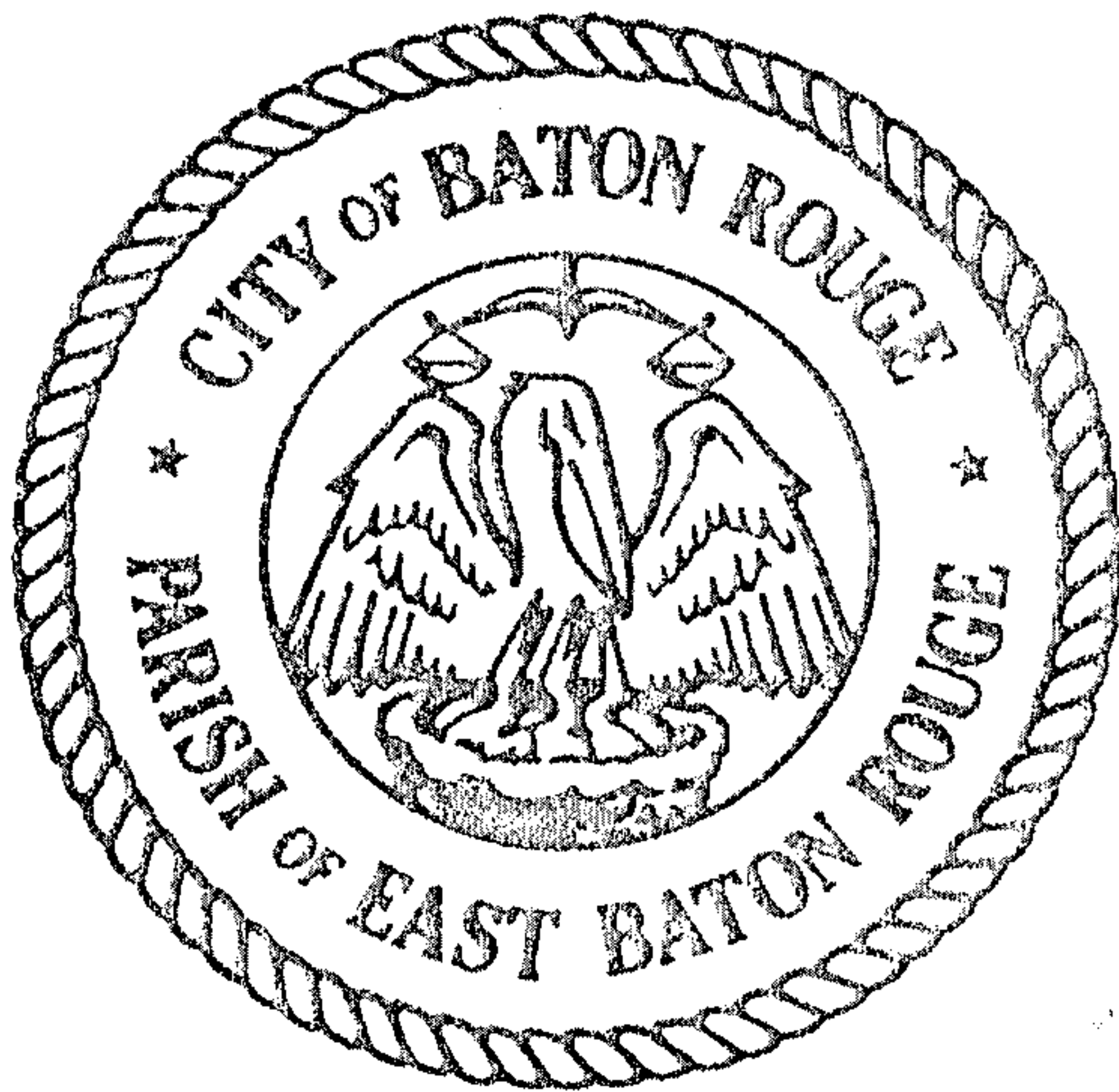
For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 1999

A Certificate of Achievement for Excellence in Financial
Reporting is presented by the Government Finance Officers
Association of the United States and Canada to
government units and public employee retirement
systems whose comprehensive annual financial
reports (CAFRs) achieve the highest
standards in government accounting
and financial reporting.



Anne Spray Kinney
President

Jeffrey L. Esder
Executive Director





Bank One Centre-North Tower
Suite 1700
451 Florida Street
Baton Rouge, LA 70801-1705

Independent Auditors' Report

Honorable Mayor-President and Members
of the Metropolitan Council
City of Baton Rouge and Parish of East Baton Rouge
Baton Rouge, Louisiana

We have audited the general purpose financial statements and the combining, individual fund, and account group financial statements and schedules of the City of Baton Rouge and Parish of East Baton Rouge, Louisiana (City-Parish) as of and for the year ended December 31, 2000, as listed in the accompanying table of contents as Exhibits A-1 through A-9 and B-1 through J-1. These financial statements and schedules are the responsibility of the City-Parish's management. Our responsibility is to express an opinion on these financial statements and schedules based on our audit. We did not audit the financial statements of the component units discretely presented as described in note 1a. to the general purpose financial statements, which account for 96% of the assets and 97% of the revenues and other sources of the governmental fund type component units. Those financial statements were audited by other auditors, whose reports thereon were furnished to us, and our opinion, herein, insofar as it relates to the amounts included for these entities, is based solely upon the reports of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the reports of other auditors provide a reasonable basis for our opinion.

In our opinion, based upon our audit and the reports of other auditors, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of City-Parish as of December 31, 2000, and the results of its operations and the cash flows of its Proprietary Fund Types for the year then ended in conformity with accounting principles generally accepted in the United States of America. Also, in our opinion, the combining, individual fund and account group financial statements and schedules, Exhibits B-1 through J-1, present fairly, in all material respects, the financial position of each of the individual funds and individual account groups of the City-Parish, as of December 31, 2000, and the results of operations of such individual funds and the cash flows of the individual Proprietary Fund Types for the year then ended in conformity with accounting principles generally accepted in the United States of America.



In accordance with *Government Auditing Standards*, we have also issued our report dated June 8, 2001, on our consideration of internal control over financial reporting of the City-Parish and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

The accompanying financial information as listed in the Table of Contents as Supplementary Schedules, Exhibits K-1 and K-2, is presented for purposes of additional analysis and is not a required part of the general purpose financial statements of the City-Parish. Such information has been subjected to the auditing procedures applied in the audit of the general purpose, combining, individual fund and account group financial statements and schedules, and, in our opinion, is fairly stated in all material respects in relation to the financial statements of each of the respective individual funds and account groups taken as a whole.

KPMG LLP

June 8, 2001

GENERAL PURPOSE FINANCIAL STATEMENTS

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
COMBINED BALANCE SHEET
ALL FUND TYPES, ACCOUNT GROUPS AND DISCRETELY PRESENTED COMPONENT UNITS
DECEMBER 31, 2000

	<u>Governmental Fund Types</u>				<u>Proprietary</u>
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Enterprise</u>
ASSETS AND OTHER DEBITS					
Assets:					
Cash and Cash Equivalents (Note 3)	\$ 4,382,163	\$ 31,073,671	\$ 1,742,454	\$ 51,445,404	\$ 3,615,474
Investments (Note 3)	35,455,681	19,830,386	18,181,268	2,314,643	21,058,095
Taxes Receivable - Net	21,422,356	8,521,759	--	1,666,877	2,898,382
Accounts Receivable - Net	677,237	968,218	--	--	1,698,528
Employee Contributions Receivable	--	--	--	--	--
Employer Contributions Receivable	--	--	--	--	--
Pending Trades Receivable	--	--	--	--	--
Other Contributions Receivable	--	--	--	--	--
Accrued Interest Receivable	416,946	546,234	500,826	499,648	550,739
Special Assessments Receivable	40,497	--	--	13,957	315,183
Other Receivables	--	--	--	--	--
Due From Other Funds (Note 11)	328,775	--	--	9,586,207	1,224,783
Due From Other Governments (Note 11)	13,163,700	32,199,110	--	11,253,656	89,402
Due From Component Units (Note 11)	50,340	--	--	--	86,668
Due From Primary Government (Note 11)	--	--	--	--	--
Prepaid Items	--	--	--	--	53,653
Loans Receivable	--	9,948,082	--	--	--
Inventory	578,650	--	--	--	--
Net Pension Asset	--	--	--	--	--
Other Assets	--	--	--	--	--
Restricted Assets:					
Cash and Cash Equivalents (Note 3)	--	--	--	--	14,531,074
Investments (Note 3)	--	--	--	--	111,384,583
Sales Taxes Receivable	--	--	--	--	45,579
Accounts Receivable - Net	--	--	--	--	2,952,618
Accrued Interest Receivable	--	--	--	--	1,485,075
Due From Other Governments (Note 11)	--	--	--	--	8,191,101
Deferred Bond Issuance Costs	--	--	--	--	1,101,830
Fixed Assets, Net (Note 6)	--	--	--	--	545,647,596
Other Debits:					
Amount Available for Retirement of Long-Term Debt	--	--	--	--	--
Amount to be Provided for Retirement of Long-Term Debt	--	--	--	--	--
Total Assets and Other Debits	\$ 76,516,345	\$ 103,087,460	\$ 20,424,548	\$ 76,780,392	\$ 716,930,363

The accompanying notes are an integral part of this statement.

Continued

<u>Fund Types</u>	<u>Fiduciary Fund Types</u>	<u>Account Groups</u>		<u>Totals (Memorandum Only)</u>		<u>Totals (Memorandum Only)</u>
<u>Internal Service</u>	<u>Trust and Agency</u>	<u>General Fixed Assets</u>	<u>General Long-Term Debt</u>	<u>Primary Government</u>	<u>Component Units</u>	<u>Reporting Entity</u>
\$ 7,955,551	\$ 10,300,657	\$ --	\$ --	\$ 110,515,374	\$ 13,738,203	\$ 124,253,577
--	836,393,462	--	--	933,233,535	17,245,657	950,479,192
--	--	--	--	34,509,374	4,177,758	38,687,132
--	200,919	--	--	3,544,902	2,555,160	6,100,062
--	626,240	--	--	626,240	--	626,240
--	820,592	--	--	820,592	--	820,592
--	1,366,052	--	--	1,366,052	--	1,366,052
--	344,845	--	--	344,845	--	344,845
69,269	1,814,521	--	--	4,398,183	67,704	4,465,887
--	--	--	--	369,637	--	369,637
--	--	--	--	--	271,695	271,695
--	--	--	--	11,139,765	--	11,139,765
15,522	36,826	--	--	56,758,216	1,839,212	58,597,428
--	--	--	--	137,008	--	137,008
--	--	--	--	--	132,261	132,261
--	--	--	--	53,653	95,931	149,584
--	--	--	--	9,948,082	--	9,948,082
185,438	--	--	--	764,088	223,691	987,779
--	--	--	--	--	578,153	578,153
--	--	--	--	--	12,214	12,214
--	--	--	--	14,531,074	1,345,361	15,876,435
--	--	--	--	111,384,583	--	111,384,583
--	--	--	--	45,579	--	45,579
--	--	--	--	2,952,618	--	2,952,618
--	--	--	--	1,485,075	--	1,485,075
--	--	--	--	8,191,101	623,505	8,814,606
--	--	--	--	1,101,830	--	1,101,830
7,862,265	837,077	558,376,036	--	1,112,722,974	33,364,088	1,146,087,062
--	--	--	13,532,246	13,532,246	--	13,532,246
--	--	--	238,812,049	238,812,049	5,403,155	244,215,204
\$ 16,088,045	\$ 852,741,191	\$ 558,376,036	\$ 252,344,295	\$ 2,673,288,675	\$ 81,673,748	\$ 2,754,962,423

Continued

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
COMBINED BALANCE SHEET
ALL FUND TYPES, ACCOUNT GROUPS AND DISCRETELY PRESENTED COMPONENT UNITS
DECEMBER 31, 2000

	<u>Governmental Fund Types</u>				<u>Proprietary</u>
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Enterprise</u>
LIABILITIES, EQUITY AND OTHER CREDITS					
Accounts and Contracts Payable	\$ 6,525,169	\$ 3,627,686	\$ 582	\$ 4,293,345	\$ 2,457,028
Accrued Expenses and Benefits Payable	--	--	--	--	--
Pending Trades Payable	--	--	--	--	--
Due to Other Funds (Note 11)	--	9,804,614	--	--	1,111,015
Due to Other Governments	183,994	120,961	--	148,125	141,687
Due to Primary Government (Note 11)	--	--	--	--	--
Due to Component Units (Note 11)	--	--	--	--	--
Accrued Payables	3,803,395	916,649	--	--	571,034
Deferred Revenue	939,374	7,897,751	--	19,537	818,679
Deposits and Escrow Accounts	828,910	275,105	--	--	--
Obligations Payable - Current (Note 17)	--	--	--	--	5,345,484
Compensated Absences Payable - Current	--	--	--	--	716,011
Obligation Under Capital Leases - Current (Note 14)	--	--	--	--	--
Other Liabilities	--	--	--	--	2,024
Liabilities Payable From Restricted Assets	--	--	--	--	18,672,789
Obligations Payable - Long-Term (Note 17)	--	--	--	--	57,245,776
Revenue Bonds Payable - Long-Term (Note 10)	--	--	--	--	237,765,000
Deferred Amount on Refunding (Note 10)	--	--	--	--	(2,789,020)
Bonds and Loans Payable - Long-Term (Note 10)	--	--	--	--	--
Landfill Closure and Postclosure Care Liability (Note 20)	--	--	--	--	6,319,767
Compensated Absences Payable - Long-Term (Note 10)	--	--	--	--	--
Obligation Under Capital Leases - Long-Term (Note 14)	--	--	--	--	--
Claims and Judgments Payable (Note 13)	--	--	--	--	--
Employee Benefits Payable (Note 13)	--	--	--	--	--
Arbitrage Payable for Governmental Fund Types (Note 10)	--	--	--	--	--
Net Pension Obligation - Long-Term (Note 10)	--	--	--	--	717,890
Total Liabilities	12,280,842	22,642,766	582	4,461,007	329,095,164

The accompanying notes are an integral part of this statement.

Continued

EXHIBIT A - 1
(Continued)

<u>Fund Types</u>	<u>Fiduciary Fund Types</u>	<u>Account Groups</u>		<u>Totals (Memorandum Only)</u>	<u>Component Units</u>	<u>Totals (Memorandum Only) Reporting Entity</u>
		<u>General Fixed Assets</u>	<u>General Long-Term Debt</u>			
<u>Internal Service</u>	<u>Trust and Agency</u>			<u>Primary Government</u>		
\$ 508,411	\$ 3,086,329	\$ --	\$ --	\$ 20,498,550	\$ 1,198,257	\$ 21,696,807
--	409,542	--	--	409,542	--	409,542
--	1,649,448	--	--	1,649,448	--	1,649,448
--	224,136	--	--	11,139,765	--	11,139,765
--	3,499	--	--	598,266	9,810	608,076
--	--	--	--	--	137,008	137,008
--	132,261	--	--	132,261	--	132,261
44,736	--	--	--	5,335,814	524,570	5,860,384
--	--	--	--	9,675,341	43,906	9,719,247
--	7,252,896	--	--	8,356,911	19,943,458	28,300,369
--	--	--	--	5,345,484	--	5,345,484
110,101	--	--	--	826,112	729,828	1,555,940
1,161,698	--	--	--	1,161,698	--	1,161,698
--	--	--	--	2,024	95,310	97,334
--	--	--	--	18,672,789	819,199	19,491,988
--	--	--	--	57,245,776	--	57,245,776
--	--	--	--	237,765,000	--	237,765,000
--	--	--	--	(2,789,020)	--	(2,789,020)
--	--	--	205,266,135	205,266,135	2,969,477	208,235,612
--	--	--	--	6,319,767	--	6,319,767
--	--	--	8,194,104	8,194,104	1,414,817	9,608,921
1,222,848	--	--	890,434	2,113,282	894,384	3,007,666
--	--	--	30,491,378	30,491,378	--	30,491,378
--	--	--	4,082,211	4,082,211	--	4,082,211
--	--	--	4,345	4,345	--	4,345
103,891	17,142	--	3,415,688	4,254,611	124,477	4,379,088
3,151,685	12,775,253	--	252,344,295	636,751,594	28,904,501	665,656,095

Continued

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
COMBINED BALANCE SHEET
ALL FUND TYPES, ACCOUNT GROUPS AND DISCRETELY PRESENTED COMPONENT UNITS
DECEMBER 31, 2000

	<u>Governmental Fund Types</u>				<u>Proprietary</u>
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Enterprise</u>
LIABILITIES, EQUITY AND OTHER CREDITS (Continued)					
Equity and Other Credits:					
Investment in General Fixed Assets	\$ --	\$ --	\$ --	\$ --	\$ --
Contributed Capital (Note 16)	--	--	--	--	193,419,028
Retained Earnings (Note 2):					
Reserved for Revenue Bond					
Debt Service	--	--	--	--	22,007,884
Reserved Passenger Facility Charges (Note 19)	--	--	--	--	1,075,350
Reserved for Airport Police	--	--	--	--	13,733
Unreserved	--	--	--	--	171,319,204
Fund Balances:					
Reserved for Encumbrances	1,780,169	2,608,771	--	14,520,683	--
Reserved for Loans Receivable	--	9,948,082	--	--	--
Reserved for Inventory	578,650	--	--	--	--
Reserved for Debt Service - Principal	--	--	13,532,246	--	--
Reserved for Debt Service - Interest	--	--	6,891,720	--	--
Reserved for Employees' Pension Benefits	--	--	--	--	--
Reserved for Prepaid Items	--	--	--	--	--
Reserved for Capital Defense	--	--	--	--	--
Reserved for Subsequent Year					
Expenditures (Note 1)	3,695,760	4,817,120	--	--	--
Unreserved:					
Designated for Unencumbered Appropriations (Note 1)	9,280,319	11,649,029	--	47,139,101	--
Designated for Insurance	22,590,185	--	--	--	--
Designated for Future Years					
Debt Service (Note 1)	1,427,120	--	--	--	--
Designated for Solid Waste Collection and Disposal	8,753,356	11,843,619	--	--	--
Designated for Special Purposes	833,054	--	--	--	--
Designated Gaming Revenues	1,840,125	--	--	--	--
Designated for Budget Stabilization	6,482,500	--	--	--	--
Designated for Other Uses	--	--	--	--	--
Undesignated	6,974,265	39,578,073	--	10,659,601	--
Total Equity and Other Credits	64,235,503	80,444,694	20,423,966	72,319,385	387,835,199
Total Liabilities, Equity and Other Credits	\$ 76,516,345	\$ 103,087,460	\$ 20,424,548	\$ 76,780,392	\$ 716,930,363

The accompanying notes are an integral part of this statement.

EXHIBIT A - 1
(Continued)

<u>Fund Types</u>	<u>Fiduciary Fund Types</u>	<u>Account Groups</u>		<u>Totals (Memorandum Only) Primary Government</u>	<u>Component Units</u>	<u>Totals (Memorandum Only) Reporting Entity</u>
		<u>General Fixed Assets</u>	<u>General Long-Term Debt</u>			
<u>Internal Service</u>	<u>Trust and Agency</u>					
\$ --	\$ --	\$ 558,376,036	\$ --	\$ 558,376,036	\$ 20,830,821	\$ 579,206,857
2,684,304	--	--	--	196,103,332	15,397,647	211,500,979
--	--	--	--	22,007,884	--	22,007,884
--	--	--	--	1,075,350	--	1,075,350
--	--	--	--	13,733	--	13,733
10,252,056	--	--	--	181,571,260	(1,444,339)	180,126,921
--	--	--	--	18,909,623	--	18,909,623
--	--	--	--	9,948,082	--	9,948,082
--	--	--	--	578,650	--	578,650
--	--	--	--	13,532,246	--	13,532,246
--	--	--	--	6,891,720	--	6,891,720
--	839,965,938	--	--	839,965,938	4,113,469	844,079,407
--	--	--	--	--	11,214	11,214
--	--	--	--	--	254,245	254,245
--	--	--	--	8,512,880	--	8,512,880
--	--	--	--	68,068,449	29,062	68,097,511
--	--	--	--	22,590,185	--	22,590,185
--	--	--	--	1,427,120	--	1,427,120
--	--	--	--	20,596,975	--	20,596,975
--	--	--	--	833,054	--	833,054
--	--	--	--	1,840,125	--	1,840,125
--	--	--	--	6,482,500	--	6,482,500
--	--	--	--	--	881,191	881,191
--	--	--	--	57,211,939	12,695,937	69,907,876
12,936,360	839,965,938	558,376,036	--	2,036,537,081	52,769,247	2,089,306,328
\$ 16,088,045	\$ 852,741,191	\$ 558,376,036	\$ 252,344,295	\$ 2,673,288,675	\$ 81,673,748	\$ 2,754,962,423

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES AND DISCRETELY PRESENTED COMPONENT UNITS
FOR THE YEAR ENDED DECEMBER 31, 2000

	Governmental Fund Types		
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>
Revenues:			
Taxes	\$ 164,332,179	\$ 41,348,428	\$ 11,710,164
Licenses and Permits	2,838,900	336,818	--
Intergovernmental Revenues	9,317,378	33,234,081	--
Charges for Services	19,294,735	14,125,369	--
Fines and Forfeits	1,689,015	641,848	--
Miscellaneous Revenues	14,498,961	6,495,898	1,209,171
Total Revenues	<u>211,971,168</u>	<u>96,182,442</u>	<u>12,919,335</u>
Other Financing Sources:			
Proceeds of General Fixed Asset Disposition	558,023	135,252	--
Capital Leases	61,300	99,035	--
Operating Transfers In (Note 12)	16,335,911	1,381,435	5,269,957
Operating Transfers From Component Units (Note 12)	--	--	--
Operating Transfers From Primary Government (Note 12)	--	--	--
Total Other Financing Sources	<u>16,955,234</u>	<u>1,615,722</u>	<u>5,269,957</u>
Total Revenues and Other Financing Sources	<u>228,926,402</u>	<u>97,798,164</u>	<u>18,189,292</u>
Expenditures:			
Current:			
General Government	49,546,646	1,078,780	--
Public Safety	89,246,620	11,351,653	--
Transportation	20,066,465	13,829,549	--
Sanitation	12,833,300	9,006,459	--
Health and Welfare	1,644,784	4,273,795	--
Culture and Recreation	1,448,020	10,646,114	--
Conservation and Development	2,152,670	21,899,656	--
Capital Outlay	9,139,235	9,440,756	--
Debt Service:			
Principal Retirement	--	--	7,438,835
Interest and Fiscal Charges	--	--	10,297,746
Other Costs	--	--	--
Intergovernmental	70,618	--	--
Total Expenditures	<u>186,148,358</u>	<u>81,526,762</u>	<u>17,736,581</u>
Other Uses (Note 12):			
Operating Transfers Out	30,602,004	6,510,334	--
Operating Transfers to Component Units	11,945,504	1,128,510	--
Operating Transfers to Primary Government	--	--	--
Total Other Uses	<u>42,547,508</u>	<u>7,638,844</u>	<u>--</u>
Total Expenditures and Other Uses	<u>228,695,866</u>	<u>89,165,606</u>	<u>17,736,581</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	230,536	8,632,558	452,711
Fund Balances, Beginning of Year	63,860,309	71,812,136	19,971,255
Residual Equity Transfer (Note 12)	<u>144,658</u>	<u>--</u>	<u>--</u>
Fund Balances, End of Year	<u>\$ 64,235,503</u>	<u>\$ 80,444,694</u>	<u>\$ 20,423,966</u>

The accompanying notes are an integral part of this statement.

<u>Capital Projects</u>	<u>Totals (Memorandum Only) Primary Government</u>	<u>Component Units</u>	<u>Totals (Memorandum Only) Reporting Entity</u>
\$ 16,872,756	\$ 234,263,527	\$ 6,069,302	\$ 240,332,829
--	3,175,718	53,181	3,228,899
7,812,527	50,363,986	8,396,396	58,760,382
--	33,420,104	9,846,682	43,266,786
--	2,330,863	2,533,937	4,864,800
3,377,349	25,581,379	2,947,861	28,529,240
28,062,632	349,135,577	29,847,359	378,982,936
--	693,275	1,620	694,895
--	160,335	48,980	209,315
9,318,117	32,305,420	--	32,305,420
10,353	10,353	--	10,353
--	--	10,840,314	10,840,314
9,328,470	33,169,383	10,890,914	44,060,297
37,391,102	382,304,960	40,738,273	423,043,233
--	50,625,426	29,234,917	79,860,343
--	100,598,273	8,501,500	109,099,773
--	33,896,014	--	33,896,014
--	21,839,759	--	21,839,759
--	5,918,579	--	5,918,579
--	12,094,134	--	12,094,134
--	24,052,326	--	24,052,326
42,583,322	61,163,313	2,221,846	63,385,159
--	7,438,835	--	7,438,835
--	10,297,746	--	10,297,746
--	--	940,757	940,757
--	70,618	--	70,618
42,583,322	327,995,023	40,899,020	368,894,043
--	37,112,338	--	37,112,338
--	13,074,014	--	13,074,014
--	--	10,353	10,353
--	50,186,352	10,353	50,196,705
42,583,322	378,181,375	40,909,373	419,090,748
(5,192,220)	4,123,585	(171,100)	3,952,485
77,511,605	233,155,305	14,042,749	247,198,054
--	144,658	--	144,658
\$ 72,319,385	\$ 237,423,548	\$ 13,871,649	\$ 251,295,197

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
GENERAL, SPECIAL REVENUE AND DEBT SERVICE FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2000

		General Fund	
	Revised Budget	Actual (Budgetary Basis)	Variance- Favorable (Unfavorable)
Revenues:			
Taxes	\$ 160,577,990	\$ 164,332,179	\$ 3,754,189
Licenses and Permits	2,735,300	2,838,900	103,600
Intergovernmental Revenues	9,148,800	9,317,378	168,578
Charges for Services	18,390,549	19,294,735	904,186
Fines and Forfeits	1,330,000	1,689,015	359,015
Miscellaneous Revenues	12,054,759	14,498,961	2,444,202
Total Revenues	<u>204,237,398</u>	<u>211,971,168</u>	<u>7,733,770</u>
Other Financing Sources:			
Proceeds of General Fixed Asset Disposition	570,610	558,023	(12,587)
Operating Transfers In	16,398,607	16,335,911	(62,696)
Total Other Financing Sources	<u>16,969,217</u>	<u>16,893,934</u>	<u>(75,283)</u>
Total Revenues and Other Financing Sources	<u>221,206,615</u>	<u>228,865,102</u>	<u>7,658,487</u>
Expenditures:			
Current:			
General Government	52,240,946	49,694,914	2,546,032
Public Safety	90,534,536	90,103,416	431,120
Transportation	20,284,247	20,069,284	214,963
Sanitation	12,834,038	12,833,300	738
Health and Welfare	1,744,974	1,644,784	100,190
Culture and Recreation	1,448,170	1,448,020	150
Conservation and Development	2,384,038	2,156,392	227,646
Capital Outlay	15,644,608	7,339,214	8,305,394
Debt Service:			
Principal Retirement	--	--	--
Interest and Fiscal Charges	--	--	--
Intergovernmental	76,940	70,618	6,322
Total Expenditures	<u>197,192,497</u>	<u>185,359,942</u>	<u>11,832,555</u>
Other Uses:			
Operating Transfers Out	30,678,841	29,776,643	902,198
Operating Transfers to Component Units	12,205,908	11,945,504	260,404
Total Other Uses	<u>42,884,749</u>	<u>41,722,147</u>	<u>1,162,602</u>
Total Expenditures and Other Uses	<u>240,077,246</u>	<u>227,082,089</u>	<u>12,995,157</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(18,870,631)	1,783,013	20,653,644
Fund Balances, January 1	60,527,663	60,527,663	--
Residual Equity Transfer (Note 12)	144,658	144,658	--
Fund Balances, December 31	<u>\$ 41,801,690</u>	<u>\$ 62,455,334</u>	<u>\$ 20,653,644</u>

The accompanying notes are an integral part of this statement.

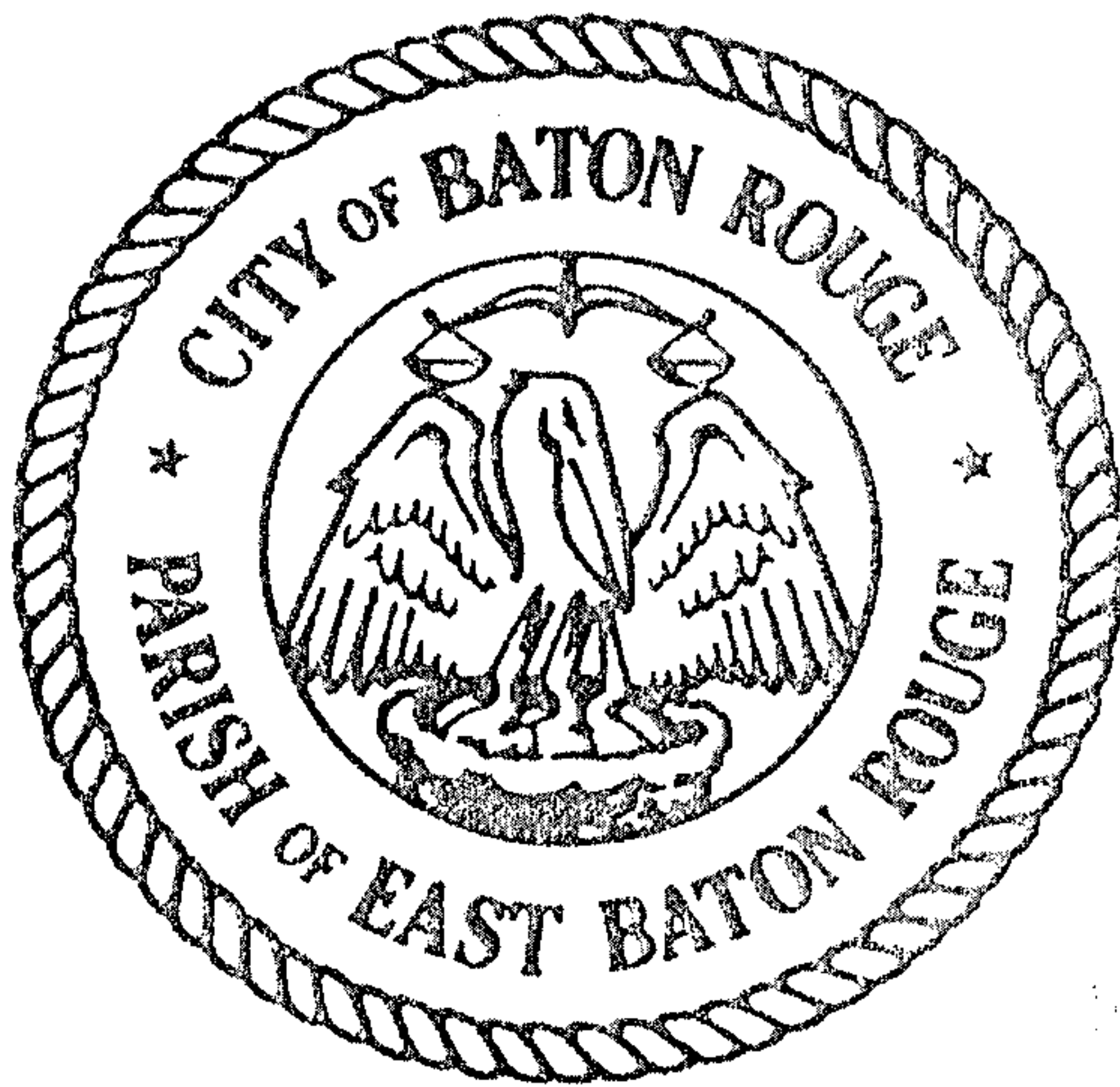
Special Revenue Funds			Debt Service Funds		
Revised Budget	Actual (Budgetary Basis)	Variance- Favorable (Unfavorable)	Revised Budget	Actual (Budgetary Basis)	Variance- Favorable (Unfavorable)
\$ 41,278,730	\$ 41,348,428	\$ 69,698	\$ 12,055,000	\$ 11,710,164	\$ (344,836)
336,280	336,818	538	--	--	--
72,176,537	33,234,081	(38,942,456)	--	--	--
12,278,160	14,125,369	1,847,209	--	--	--
653,620	641,848	(11,772)	--	--	--
4,188,287	6,495,898	2,307,611	871,930	1,209,171	337,241
130,911,614	96,182,442	(34,729,172)	12,926,930	12,919,335	(7,595)
116,065	135,252	19,187	--	--	--
1,410,294	1,381,435	(28,859)	4,816,930	4,284,570	(532,360)
1,526,359	1,516,687	(9,672)	4,816,930	4,284,570	(532,360)
132,437,973	97,699,129	(34,738,844)	17,743,860	17,203,905	(539,955)
1,295,417	1,182,637	112,780	--	--	--
14,002,541	11,406,535	2,596,006	--	--	--
17,283,604	14,725,959	2,557,645	--	--	--
8,847,470	9,006,459	(158,989)	--	--	--
4,671,789	4,284,042	387,747	--	--	--
11,796,547	10,621,570	1,174,977	--	--	--
55,459,435	22,957,936	32,501,499	--	--	--
22,016,746	9,283,827	12,732,919	--	--	--
--	--	--	6,758,210	6,541,409	216,801
--	--	--	10,532,650	10,209,785	322,865
--	--	--	--	--	--
135,373,549	83,468,965	51,904,584	17,290,860	16,751,194	539,666
6,379,167	6,350,308	28,859	--	--	--
1,128,510	1,128,510	--	--	--	--
7,507,677	7,478,818	28,859	--	--	--
142,881,226	90,947,783	51,933,443	17,290,860	16,751,194	539,666
(10,443,253)	6,751,346	17,194,599	453,000	452,711	(289)
59,485,521	59,485,521	--	19,971,255	19,971,255	--
--	--	--	--	--	--
\$ 49,042,268	\$ 66,236,867	\$ 17,194,599	\$ 20,424,255	\$ 20,423,966	\$ (289)

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
COMBINED STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN RETAINED EARNINGS
ALL PROPRIETARY FUND TYPES AND DISCRETELY PRESENTED COMPONENT UNIT
FOR THE YEAR ENDED DECEMBER 31, 2000

	<u>Enterprise</u>	<u>Internal Service</u>	Totals (Memorandum Only) <u>Primary Government</u>
Operating Revenues:			
Charges for Services	\$ 50,516,353	\$ 12,428,563	\$ 62,944,916
Miscellaneous Revenues	451,558	--	451,558
Total Operating Revenues	<u>50,967,911</u>	<u>12,428,563</u>	<u>63,396,474</u>
Operating Expenses:			
Cost of Materials	--	4,432,432	4,432,432
Personal Services	13,216,565	1,230,439	14,447,004
Employee Benefits	3,154,835	309,522	3,464,357
Supplies	2,497,929	101,253	2,599,182
Contractual Services	23,500,710	2,725,633	26,226,343
Landfill Closure and Postclosure Care Expense	1,002,548	--	1,002,548
Depreciation	25,556,210	3,020,302	28,576,512
Bad Debts	173,494	--	173,494
Administrative Expenses	413,962	--	413,962
Total Operating Expenses	<u>69,516,253</u>	<u>11,819,581</u>	<u>81,335,834</u>
Operating Income (Loss)	<u>(18,548,342)</u>	<u>608,982</u>	<u>(17,939,360)</u>
Non-Operating Revenues (Expenses):			
Taxes	30,134,066	--	30,134,066
Operating and Study Grants	31,370	--	31,370
Transportation, Planning, and Financing Studies	--	--	--
Passenger Facility Charges	1,186,138	--	1,186,138
Interest Earnings	9,049,989	410,782	9,460,771
Interest Expense	(18,821,127)	(99,906)	(18,921,033)
Bond Issuance Costs	(428,694)	--	(428,694)
Gain (Loss) on Disposition of Fixed Assets	209,231	996,852	1,206,083
Total Non-Operating Revenues (Expenses)	<u>21,360,973</u>	<u>1,307,728</u>	<u>22,668,701</u>
Net Income (Loss) Before Operating Transfers	2,812,631	1,916,710	4,729,341
Operating Transfers In (Note 12):	4,806,918	--	4,806,918
Operating Transfers From Primary Government (Note 12)	--	--	--
Net Income (Loss)	7,619,549	1,916,710	9,536,259
Depreciation on Fixed Assets Acquired with Externally-Restricted Capital Contributions	<u>3,102,810</u>	<u>--</u>	<u>3,102,810</u>
Income (Loss) Transferred to Retained Earnings	10,722,359	1,916,710	12,639,069
Retained Earnings, January 1	<u>183,693,812</u>	<u>8,335,346</u>	<u>192,029,158</u>
Retained Earnings, December 31	<u>\$ 194,416,171</u>	<u>\$ 10,252,056</u>	<u>\$ 204,668,227</u>

The accompanying notes are an integral part of this statement.

<u>Component Unit Capital Transportation Corporation</u>	<u>Totals (Memorandum Only) Reporting Entity</u>
\$ 3,741,348	\$ 66,686,264
79,680	531,238
<u>3,821,028</u>	<u>67,217,502</u>
--	4,432,432
5,962,004	20,409,008
--	3,464,357
1,218,340	3,817,522
4,316,177	30,542,520
--	1,002,548
1,185,633	29,762,145
--	173,494
--	413,962
<u>12,682,154</u>	<u>94,017,988</u>
<u>(8,861,126)</u>	<u>(26,800,486)</u>
716,567	30,850,633
4,345,683	4,377,053
(214,983)	(214,983)
--	1,186,138
66,685	9,527,456
--	(18,921,033)
--	(428,694)
134,350	1,340,433
<u>5,048,302</u>	<u>27,717,003</u>
(3,812,824)	916,517
--	4,806,918
<u>2,233,700</u>	<u>2,233,700</u>
(1,579,124)	7,957,135
<u>1,178,592</u>	<u>4,281,402</u>
(400,532)	12,238,537
<u>(1,043,807)</u>	<u>190,985,351</u>
<u>\$ (1,444,339)</u>	<u>\$ 203,223,888</u>



CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
STATEMENT OF CHANGES IN PLAN NET ASSETS
PENSION TRUST FUND AND DISCRETELY PRESENTED COMPONENT UNIT
FOR THE YEAR ENDED DECEMBER 31, 2000

EXHIBIT A - 5

	<u>Employees'</u> <u>Retirement</u> <u>System</u>	<u>Component</u> <u>Unit</u> <u>Capital</u> <u>Transportation</u> <u>Corporation</u>	<u>Totals</u> <u>(Memorandum</u> <u>Only)</u> <u>Reporting</u> <u>Entity</u>
Additions:			
Contributions:			
Employee	\$ 9,273,287	\$ 299,574	\$ 9,572,861
Employer	13,648,350	299,574	13,947,924
Total Contributions	<u>22,921,637</u>	<u>599,148</u>	<u>23,520,785</u>
Investment Income:			
Net Appreciation (Depreciation) in Fair Value of Investments	9,459,899	(94,519)	9,365,380
Interest	9,458,887	--	9,458,887
Dividends	2,378,005	39,265	2,417,270
Total Investment Income	<u>21,296,791</u>	<u>(55,254)</u>	<u>21,241,537</u>
Less: Investment Expense	<u>1,375,172</u>	<u>50</u>	<u>1,375,222</u>
Net Investment Income	<u>19,921,619</u>	<u>(55,304)</u>	<u>19,866,315</u>
Total Additions	<u>42,843,256</u>	<u>543,844</u>	<u>43,387,100</u>
Deductions:			
Benefit Payments	44,803,114	91,497	44,894,611
Refunds and Withdrawals	1,760,184	69,502	1,829,686
Administrative Expenses	1,160,814	21,883	1,182,697
Depreciation Expense	37,240	--	37,240
Total Deductions	<u>47,761,352</u>	<u>182,882</u>	<u>47,944,234</u>
Net Increase (Decrease)	<u>(4,918,096)</u>	<u>360,962</u>	<u>(4,557,134)</u>
Net Assets Held in Trust for Employees'			
Pension Benefits:			
Beginning of Year	<u>844,884,034</u>	<u>3,752,507</u>	<u>848,636,541</u>
End of Year	<u>\$ 839,965,938</u>	<u>\$ 4,113,469</u>	<u>\$ 844,079,407</u>

The accompanying notes are an integral part of this statement.

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
COMBINED STATEMENT OF CASH FLOWS
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS
ALL PROPRIETARY FUND TYPES AND DISCRETELY PRESENTED COMPONENT UNIT
FOR THE YEAR ENDED DECEMBER 31, 2000

	<u>Proprietary Fund Types</u>		Totals (Memorandum Only) Primary <u>Government</u>
	<u>Enterprise</u>	<u>Internal Service</u>	
Cash Flows From Operating Activities:			
Cash Received From Customers	\$ 49,778,061	\$ 12,415,190	\$ 62,193,251
Cash Payments to Suppliers for Goods and Services	(26,565,817)	(7,167,041)	(33,732,858)
Cash Payments to Employees for Services and Benefits	(16,625,346)	(1,576,023)	(18,201,369)
Other Operating Revenues	49,846	--	49,846
Net Cash Provided by (Used for) Operating Activities	<u>6,636,744</u>	<u>3,672,126</u>	<u>10,308,870</u>
Cash Flows From Noncapital Financing Activities:			
Cash Received From General Property Taxes	338	--	338
Cash Received From General Sales and Use Taxes	29,450,237	--	29,450,237
Operating Grants Received	255,613	--	255,613
Transportation Planning and Financing Studies - Net	--	--	--
Operating Transfers In From Other Funds	4,806,918	--	4,806,918
Operating Transfers From Primary Government	--	--	--
Interest Paid on Short-term Interfund Loans	(81,803)	--	(81,803)
Loans to Other Funds	(1,224,784)	--	(1,224,784)
Loans From Other Funds	1,006,376	--	1,006,376
Loans to Component Units	(86,668)	--	(86,668)
Repayment of Loans to Other Funds	2,662,001	--	2,662,001
Repayment of Loans From Other Funds	(1,557,228)	--	(1,557,228)
Net Cash Provided by (Used for) Noncapital Financing Activities	<u>35,231,000</u>	<u>--</u>	<u>35,231,000</u>
Cash Flows From Capital and Related Financing Activities:			
Cash Received From Occupancy Taxes	686,994	--	686,994
Proceeds From Capital Grants	10,327,713	--	10,327,713
Proceeds From Sale of Capital Assets	221,954	1,213,043	1,434,997
Passenger Facility Charges	1,387,269	--	1,387,269
Acquisition and Construction of Capital Assets	(46,351,570)	(2,743,973)	(49,095,543)
Principal Paid on Bonds, Obligations and Capital Leases	(11,577,088)	(1,540,344)	(13,117,432)
Interest Paid on Bonds, Obligations and Capital Leases	(19,029,988)	(99,906)	(19,129,894)
Capital Contributed by the Government	1,282	--	1,282
Capital Contributed by Primary Government	--	--	--
Capital Contributed by Other Governments	381,831	--	381,831
Capital Contributed from Impact Fees	3,196,174	--	3,196,174
Net Cash Provided by (Used for) Capital and Related Financing Activities	<u>(60,755,429)</u>	<u>(3,171,180)</u>	<u>(63,926,609)</u>
Cash Flows From Investing Activities:			
Purchase of Investments	(132,442,678)	--	(132,442,678)
Proceeds From Sales and Maturities of Investments	141,524,781	--	141,524,781
Interest Received on Investments	9,051,552	405,250	9,456,802
Net Cash Provided by (Used for) Investing Activities	<u>18,133,655</u>	<u>405,250</u>	<u>18,538,905</u>
Net Increase (Decrease) in Cash and Cash Equivalents (Note 1)	(754,030)	906,196	152,166

The accompanying notes are an integral part of this statement.

Continued

<u>Component Unit Capital Transportation Corporation</u>	<u>Totals (Memorandum Only) Reporting Entity</u>
\$ 3,681,234	\$ 65,874,485
(5,577,392)	(39,310,250)
(6,121,411)	(24,322,780)
123,738	173,584
(7,893,831)	2,415,039
--	338
743,566	30,193,803
4,345,683	4,601,296
(214,983)	(214,983)
--	4,806,918
2,233,700	2,233,700
--	(81,803)
--	(1,224,784)
--	1,006,376
--	(86,668)
--	2,662,001
--	(1,557,228)
7,107,966	42,338,966
--	686,994
--	10,327,713
--	1,434,997
--	1,387,269
(252,553)	(49,348,096)
--	(13,117,432)
--	(19,129,894)
--	1,282
132,059	132,059
317,685	699,516
--	3,196,174
197,191	(63,729,418)
--	(132,442,678)
--	141,524,781
66,685	9,523,487
66,685	18,605,590
(521,989)	(369,823)

Continued

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
COMBINED STATEMENT OF CASH FLOWS
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS
ALL PROPRIETARY FUND TYPES AND DISCRETELY PRESENTED COMPONENT UNIT
FOR THE YEAR ENDED DECEMBER 31, 2000

	<u>Proprietary Fund Types</u>		Totals (Memorandum Only) Primary Government
	<u>Enterprise</u>	<u>Internal Service</u>	
Cash and Cash Equivalents, January 1	\$ 18,900,578	\$ 7,049,355	\$ 25,949,933
Cash and Cash Equivalents, December 31	18,146,548	7,955,551	26,102,099
Cash and Cash Equivalents from Fiduciary Fund Type included in Combined Balance Sheet	--	--	--
Adjusted Cash and Cash Equivalents, December 31	<u>\$ 18,146,548</u>	<u>\$ 7,955,551</u>	<u>\$ 26,102,099</u>
Reconciliation of Operating Income to Net Cash Provided by (Used for) Operating Activities:			
Operating Income (Loss)	\$ (18,548,342)	\$ 608,982	\$ (17,939,360)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities:			
Depreciation	25,556,210	3,020,302	28,576,512
Landfill Closure and Postclosure Care Expense	1,002,548	--	1,002,548
Increase (Decrease) in Compensated Absences Payable	(85,007)	(21,437)	(106,444)
Increase (Decrease) in Net Pension Obligation	(154,871)	(13,548)	(168,419)
Decrease (Increase) in Net Pension Asset	--	--	--
Change in Assets and Liabilities:			
Decrease (Increase) in Accounts Receivable	(1,249,367)	(13,373)	(1,262,740)
Decrease (Increase) in Prepaid Items	17,340	--	17,340
Decrease (Increase) in Inventory	--	9,751	9,751
Increase (Decrease) in Accounts and Contracts Payable	(171,173)	82,525	(88,648)
Increase (Decrease) in Accrued Salaries Payable	(14,067)	(1,076)	(15,143)
Increase (Decrease) in Deferred Revenue	283,901	--	283,901
Increase (Decrease) in Other Liabilities	(428)	--	(428)
Increase (Decrease) in Liabilities Payable From Restricted Assets	--	--	--
Total Adjustments	<u>25,185,086</u>	<u>3,063,144</u>	<u>28,248,230</u>
Net Cash Provided By (Used for) Operating Activities	<u>\$ 6,636,744</u>	<u>\$ 3,672,126</u>	<u>\$ 10,308,870</u>
Non Cash Investing, Capital, and Financing Activities:			
Gain On Fair Value of Investments	\$ 2,035,814	\$ 69,269	\$ 2,105,083
Fixed Assets Contributed From Other Funds	2,603,503	--	2,603,503
Gain (Loss) on Disposal of Fixed Assets	(12,723)	(216,191)	(228,914)
Fixed Assets Acquired Through Capital Lease	--	2,016,279	2,016,279

The accompanying notes are an integral part of this statement.

Component Unit Capital Transportation Corporation	Totals (Memorandum Only) Reporting Entity
\$ 2,081,650	\$ 28,031,583
1,559,661	27,661,760
336,388	336,388
\$ 1,896,049	\$ 27,998,148
\$ (8,861,126)	\$ (26,800,486)
1,185,633	29,762,145
--	1,002,548
--	(106,444)
--	(168,419)
(196,869)	(196,869)
(16,056)	(1,278,796)
(55,242)	(37,902)
(28,518)	(18,767)
128,746	40,098
--	(15,143)
--	283,901
--	(428)
(50,399)	(50,399)
967,295	29,215,525
\$ (7,893,831)	\$ 2,415,039
\$ --	\$ 2,105,083
--	2,603,503
134,350	(94,564)
--	2,016,279

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
COMBINING BALANCE SHEET
ALL DISCRETELY PRESENTED COMPONENT UNITS
DECEMBER 31, 2000**

	<u>Governmental Fund Types</u>		
	<u>District Attorney of the Nineteenth Judicial District</u>	<u>Nineteenth Judicial District Court (1)</u>	<u>E.B.R. Parish Family Court</u>
ASSETS AND OTHER DEBITS			
Assets:			
Current Assets:			
Cash and Cash Equivalents	\$ 1,537,024	\$ 801,145	\$ 40,715
Investments	1,200,000	--	260,000
Property Taxes Receivable-Net (Note 4)	--	--	--
Accounts Receivable	--	44,312	--
Accrued Interest Receivable	--	--	1,848
Other Receivables	172,899	--	96
Due From Other Governments	111,477	118,229	16,388
Due From Primary Government (Note 11)	--	--	--
Prepaid Items	--	--	--
Inventory	--	--	--
Net Pension Asset	--	--	--
Other Assets	--	--	--
Restricted Assets:			
Cash and Cash Equivalents	--	--	--
Due From Other Governments	--	--	--
Fixed Assets:			
Land	--	--	--
Buildings	--	--	--
Equipment	1,367,601	1,692,240	226,167
Equipment Under Capital Leases	--	--	--
Construction Work-In-Progress	--	--	--
Accumulated Depreciation	--	--	--
Other Debits:			
Amount to be Provided for Retirement of Long-Term Debt	55,857	540,523	2,360
Total Assets and Other Debits	<u>\$ 4,444,858</u>	<u>\$ 3,196,449</u>	<u>\$ 547,574</u>

(1) As of June 30, 2000

The accompanying notes are an integral part of this statement.

Continued

Governmental Fund Types					
<u>E.B.R. Parish Juvenile Court</u>	<u>Nineteenth Judicial District Indigent Defender Board</u>	<u>E.B.R. Parish Clerk of Court (1)</u>	<u>Capital Region Planning Commission (1)</u>	<u>E.B.R. Parish Coroner</u>	<u>St. George Fire Protection District</u>
\$ 349,570	\$ 362,039	\$ 8,811,430	\$ 99,400	\$ 32,224	\$ 419,327
--	--	11,772,944	274,437	--	--
--	--	--	--	--	3,458,806
--	253,003	1,917,552	--	12,460	14,246
--	--	--	24,635	--	--
1,055	--	97,579	--	--	--
118,815	--	--	152,181	--	--
--	132,261	--	--	--	--
--	--	--	--	--	--
--	--	--	--	--	--
--	--	--	--	--	--
--	11,214	--	--	--	1,000
--	--	--	--	--	--
--	--	--	--	--	--
--	--	--	--	--	275,871
--	--	--	--	--	995,072
438,120	187,845	2,958,486	352,320	148,963	3,501,876
--	--	--	--	18,990	--
--	--	--	--	--	69,891
--	--	--	--	--	--
151,233	--	326,625	--	21,191	2,487,821
<u>\$ 1,058,793</u>	<u>\$ 946,362</u>	<u>\$ 25,884,616</u>	<u>\$ 902,973</u>	<u>\$ 233,828</u>	<u>\$ 11,223,910</u>

Continued

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
 COMBINING BALANCE SHEET
 ALL DISCRETELY PRESENTED COMPONENT UNITS
 DECEMBER 31, 2000

	Governmental Fund Types		
	Brownsfield Fire Protection District	Central Fire Protection District	E.B.R. Parish Fire Protection District No. 6
ASSETS AND OTHER DEBITS			
Assets:			
Current Assets:			
Cash and Cash Equivalents	\$ --	\$ 234,867	\$ 200,596
Investments	--	--	--
Property Taxes Receivable-Net (Note 4)	30,949	164,723	69,268
Accounts Receivable	--	97,029	25,638
Accrued Interest Receivable	--	--	--
Other Receivables	--	66	--
Due From Other Governments	166,114	323,530	347,052
Due From Primary Government (Note 11)	--	--	--
Prepaid Items	--	--	--
Inventory	--	--	--
Net Pension Asset	--	--	--
Other Assets	--	--	--
Restricted Assets:			
Cash and Cash Equivalents	--	--	--
Due From Other Governments	--	--	--
Fixed Assets:			
Land	18,592	159,018	43,000
Buildings	59,323	855,124	456,930
Equipment	363,225	1,279,624	510,609
Equipment Under Capital Leases	48,980	437,604	278,011
Construction Work-In-Progress	--	--	--
Accumulated Depreciation	--	--	--
Other Debits:			
Amount to be Provided for Retirement of Long-Term Debt	46,794	406,802	239,784
Total Assets and Other Debits	<u>\$ 733,977</u>	<u>\$ 3,958,387</u>	<u>\$ 2,170,888</u>

The accompanying notes are an integral part of this statement.

Continued

<u>Governmental Fund Types</u>				<u>Proprietary Fund Type</u>	
<u>Eastside Fire Protection District</u>	<u>Pride Fire Protection District</u>	<u>Chaneyville Fire Protection District</u>	<u>Alsen- St. Irma Lee Fire Protection District</u>	<u>Capital Transportation Corporation</u>	<u>Totals</u>
\$ 70,294	\$ 185,944	\$ 21,172	\$ 21,768	\$ 550,688	\$ 13,738,203
--	--	--	--	3,738,276	17,245,657
411,182	--	--	42,830	--	4,177,758
101,088	--	--	--	89,832	2,555,160
--	1,804	79	533	38,805	67,704
--	--	--	--	--	271,695
113,936	--	--	161,665	209,825	1,839,212
--	--	--	--	--	132,261
--	--	--	--	95,931	95,931
--	--	--	--	223,691	223,691
--	--	--	--	578,153	578,153
--	--	--	--	--	12,214
--	--	--	--	1,345,361	1,345,361
--	--	--	--	623,505	623,505
151,360	15,000	--	9,000	284,375	956,216
1,505,609	135,353	109,334	256,496	8,963,145	13,336,386
657,289	236,510	274,840	189,666	10,948,922	25,334,303
341,113	--	--	205,769	--	1,330,467
--	--	--	--	--	69,891
--	--	--	--	(7,663,175)	(7,663,175)
999,305	--	--	124,860	--	5,403,155
<u>\$ 4,351,176</u>	<u>\$ 574,611</u>	<u>\$ 405,425</u>	<u>\$ 1,012,587</u>	<u>\$ 20,027,334</u>	<u>\$ 81,673,748</u>

Continued

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
COMBINING BALANCE SHEET
ALL DISCRETELY PRESENTED COMPONENT UNITS
DECEMBER 31, 2000

	<u>Governmental Fund Types</u>		
	<u>District Attorney of the Nineteenth Judicial District</u>	<u>Nineteenth Judicial District Court (1)</u>	<u>E.B.R. Parish Family Court</u>
LIABILITIES, EQUITY, AND OTHER CREDITS			
Liabilities:			
Current Liabilities:			
Accounts and Contracts Payable	\$ 73,617	\$ 67,477	\$ 9,436
Due to Other Governments	--	--	--
Due to Primary Government (Note 11)	50,340	--	--
Accrued Salaries Payable	--	--	12,689
Accrued Claims Payable	--	--	--
Accrued Interest Payable	--	--	--
Deferred Revenue	--	23,500	--
Deposits and Escrow Accounts	--	--	--
Compensated Absences Payable	57,279	59,312	--
Other Liabilities	87,109	--	--
Liabilities Payable From Restricted Assets	--	--	--
Long-Term Liabilities (Note 10):			
Bonds and Notes Payable	--	--	--
Compensated Absences Payable	--	533,811	--
Obligation Under Capital Leases (Note 14)	--	--	--
Net Pension Obligation (Note 7)	55,857	6,712	2,360
Total Liabilities	<u>324,202</u>	<u>690,812</u>	<u>24,485</u>
Equity and Other Credits (Note 2):			
Investment in General Fixed Assets	1,367,601	1,692,240	226,167
Contributed Capital:			
Federal Government	--	--	--
Retirement of Federal Government Contribution	--	--	--
Primary Government	--	--	--
Retained Earnings:			
Unreserved	--	--	--
Fund Balances:			
Reserved for Employees' Pension Benefits	--	--	--
Reserved for Prepaid Items	--	--	--
Reserved for Capital Defense	--	--	--
Unreserved:			
Designated for Unencumbered Appropriations	--	--	--
Designated for Other Uses	--	--	--
Undesignated	2,753,055	813,397	296,922
Total Equity and Other Credits	<u>4,120,656</u>	<u>2,505,637</u>	<u>523,089</u>
Total Liabilities, Equity, and Other Credits	<u>\$ 4,444,858</u>	<u>\$ 3,196,449</u>	<u>\$ 547,574</u>

(1) As of June 30, 2000

The accompanying notes are an integral part of this statement.

Continued

Governmental Fund Types					
<u>E.B.R. Parish Juvenile Court</u>	<u>Nineteenth Judicial District Indigent Defender Board</u>	<u>E.B.R. Parish Clerk of Court (1)</u>	<u>Capital Region Planning Commission (1)</u>	<u>E.B.R. Parish Coroner</u>	<u>St. George Fire Protection District</u>
\$ 7,724	\$ 394,213	\$ 107,473	\$ 21,821	\$ --	\$ 23,228
9,810	--	--	--	--	--
--	--	--	--	--	--
7,791	--	125,454	--	--	--
--	--	66,520	--	--	--
--	--	--	--	--	19,952
--	--	--	--	--	--
26,375	--	19,917,083	--	--	--
--	--	--	31,978	--	--
--	--	--	2,346	--	--
--	--	--	--	--	--
--	--	--	--	--	2,170,477
126,119	--	326,625	--	--	317,344
--	--	--	--	1,694	--
25,114	--	--	--	19,497	--
202,933	394,213	20,543,155	56,145	21,191	2,531,001
438,120	187,845	2,958,486	352,320	167,953	4,842,710
--	--	--	--	--	--
--	--	--	--	--	--
--	--	--	--	--	--
--	--	--	--	--	--
--	--	--	--	--	--
--	11,214	--	--	--	--
--	254,245	--	--	--	--
--	--	--	--	--	--
44,185	--	--	--	--	837,006
373,555	98,845	2,382,975	494,508	44,684	3,013,193
855,860	552,149	5,341,461	846,828	212,637	8,692,909
\$ 1,058,793	\$ 946,362	\$ 25,884,616	\$ 902,973	\$ 233,828	\$ 11,223,910

Continued

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
COMBINING BALANCE SHEET
ALL DISCRETELY PRESENTED COMPONENT UNITS
DECEMBER 31, 2000

	<u>Governmental Fund Types</u>		
	<u>Brownsfield Fire Protection District</u>	<u>Central Fire Protection District</u>	<u>E.B.R. Parish Fire Protection District No. 6</u>
LIABILITIES, EQUITY, AND OTHER CREDITS			
Liabilities:			
Current Liabilities:			
Accounts and Contracts Payable	\$ 16,026	\$ 9,193	\$ 16,116
Due to Other Governments	--	--	--
Due to Primary Government (Note 11)	86,668	--	--
Accrued Salaries Payable	--	39,013	5,990
Accrued Claims Payable	--	--	--
Accrued Interest Payable	--	--	--
Deferred Revenue	9,663	--	--
Deposits and Escrow Accounts	--	--	--
Compensated Absences Payable	--	--	--
Other Liabilities	--	--	--
Liabilities Payable From Restricted Assets	--	--	--
Long-Term Liabilities (Note 10):			
Bonds and Notes Payable	--	--	102,000
Compensated Absences Payable	--	73,134	8,030
Obligation Under Capital Leases (Note 14)	43,424	325,068	126,787
Net Pension Obligation (Note 7)	3,370	8,600	2,967
Total Liabilities	<u>159,151</u>	<u>455,008</u>	<u>261,890</u>
Equity and Other Credits (Note 2):			
Investment in General Fixed Assets	490,120	2,731,370	1,288,550
Contributed Capital:			
Federal Government	--	--	--
Retirement of Federal Government Contribution	--	--	--
Primary Government	--	--	--
Retained Earnings:			
Unreserved	--	--	--
Fund Balances:			
Reserved for Employees' Pension Benefits	--	--	--
Reserved for Prepaid Items	--	--	--
Reserved for Capital Defense	--	--	--
Unreserved:			
Designated for Unencumbered Appropriations	--	--	--
Designated for Other Uses	--	--	--
Undesignated	84,706	772,009	620,448
Total Equity and Other Credits	<u>574,826</u>	<u>3,503,379</u>	<u>1,908,998</u>
Total Liabilities, Equity, and Other Credits	<u>\$ 733,977</u>	<u>\$ 3,958,387</u>	<u>\$ 2,170,888</u>

The accompanying notes are an integral part of this statement.

Governmental Fund Types				Proprietary Fund Type	
Eastside Fire Protection District	Pride Fire Protection District	Chaneyville Fire Protection District	Alsen- St. Irma Lee Fire Protection District	Capital Transportation Corporation	Totals
\$ --	\$ 90,546	\$ 4,537	\$ 7,956	\$ 348,894	\$ 1,198,257
--	--	--	--	--	9,810
--	--	--	--	--	137,008
41,811	--	--	--	205,350	438,098
--	--	--	--	--	66,520
--	--	--	--	--	19,952
--	--	--	10,743	--	43,906
--	--	--	--	--	19,943,458
--	--	--	--	581,259	729,828
--	--	--	--	5,855	95,310
--	--	--	--	819,199	819,199
697,000	--	--	--	--	2,969,477
29,754	--	--	--	--	1,414,817
272,551	--	--	124,860	--	894,384
--	--	--	--	--	124,477
1,041,116	90,546	4,537	143,559	1,960,557	28,904,501
2,655,371	386,863	384,174	660,931	--	20,830,821
--	--	--	--	17,720,184	17,720,184
--	--	--	--	(7,844,079)	(7,844,079)
--	--	--	--	5,521,542	5,521,542
--	--	--	--	(1,444,339)	(1,444,339)
--	--	--	--	4,113,469	4,113,469
--	--	--	--	--	11,214
--	--	--	--	--	254,245
--	--	--	29,062	--	29,062
--	--	--	--	--	881,191
654,689	97,202	16,714	179,035	--	12,695,937
3,310,060	484,065	400,888	869,028	18,066,777	52,769,247
\$ 4,351,176	\$ 574,611	\$ 405,425	\$ 1,012,587	\$ 20,027,334	\$ 81,673,748

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - COMPONENT UNITS
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2000**

	District Attorney of the Nineteenth Judicial District	Nineteenth Judicial District Court (1)	E.B.R. Parish Family Court
Revenues:			
Taxes	\$ --	\$ --	\$ --
Licenses and Permits	--	--	--
Intergovernmental Revenues	2,128,314	3,382,669	423,557
Charges for Services	--	188,335	120,063
Fines and Forfeits	715,255	--	--
Miscellaneous Revenues	1,072,703	54,706	19,998
Total Revenues	<u>3,916,272</u>	<u>3,625,710</u>	<u>563,618</u>
Other Financing Sources:			
Proceeds of General Fixed Asset Disposition	--	--	--
Capital Leases	--	--	--
Operating Transfers From Primary Government (Note 12)	3,083,124	3,944,902	560,087
Total Other Financing Sources	<u>3,083,124</u>	<u>3,944,902</u>	<u>560,087</u>
Total Revenues and Other Financing Sources	<u>6,999,396</u>	<u>7,570,612</u>	<u>1,123,705</u>
Expenditures:			
Current:			
General Government	6,310,227	7,486,755	1,031,664
Public Safety	--	--	--
Capital Outlay	131,318	56,351	40,382
Debt Service	--	--	--
Total Expenditures	<u>6,441,545</u>	<u>7,543,106</u>	<u>1,072,046</u>
Other Uses:			
Operating Transfers to Primary Government (Note 12)	--	--	--
Total Expenditures and Other Uses	<u>6,441,545</u>	<u>7,543,106</u>	<u>1,072,046</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	557,851	27,506	51,659
Fund Balances, Beginning of Year	<u>2,195,204</u>	<u>785,891</u>	<u>245,263</u>
Fund Balances, End of Year	<u>\$ 2,753,055</u>	<u>\$ 813,397</u>	<u>\$ 296,922</u>

(1) As of June 30, 1999

The accompanying notes are an integral part of this statement.

Continued

<u>E.B.R. Parish Juvenile Court</u>	<u>Nineteenth Judicial District Indigent Defender Board</u>	<u>E.B.R. Parish Clerk of Court (1)</u>	<u>Capital Region Planning Commission (1)</u>	<u>E.B.R. Parish Coroner</u>	<u>St. George Fire Protection District</u>
\$ --	\$ --	\$ --	\$ --	\$ --	\$ 4,355,368
--	--	53,181	--	--	--
507,667	169,013	--	695,340	--	599,003
419,967	--	7,493,690	78,229	65,321	647,693
6,473	1,812,209	--	--	--	--
18,395	269,761	1,088,804	22,527	--	135,583
952,502	2,250,983	8,635,675	796,096	65,321	5,737,647
--	--	--	--	--	--
--	--	--	--	--	--
669,213	149,439	937,908	--	788,501	--
669,213	149,439	937,908	--	788,501	--
1,621,715	2,400,422	9,573,583	796,096	853,822	5,737,647
1,551,109	2,448,939	9,651,227	735,541	--	--
--	--	--	--	778,444	4,990,128
27,481	17,090	56,813	26,383	23,861	1,172,512
--	--	8,000	--	6,833	469,461
1,578,590	2,466,029	9,716,040	761,924	809,138	6,632,101
--	--	--	--	--	--
1,578,590	2,466,029	9,716,040	761,924	809,138	6,632,101
43,125	(65,607)	(142,457)	34,172	44,684	(894,454)
374,615	429,911	2,525,432	460,336	--	4,744,653
\$ 417,740	\$ 364,304	\$ 2,382,975	\$ 494,508	\$ 44,684	\$ 3,850,199

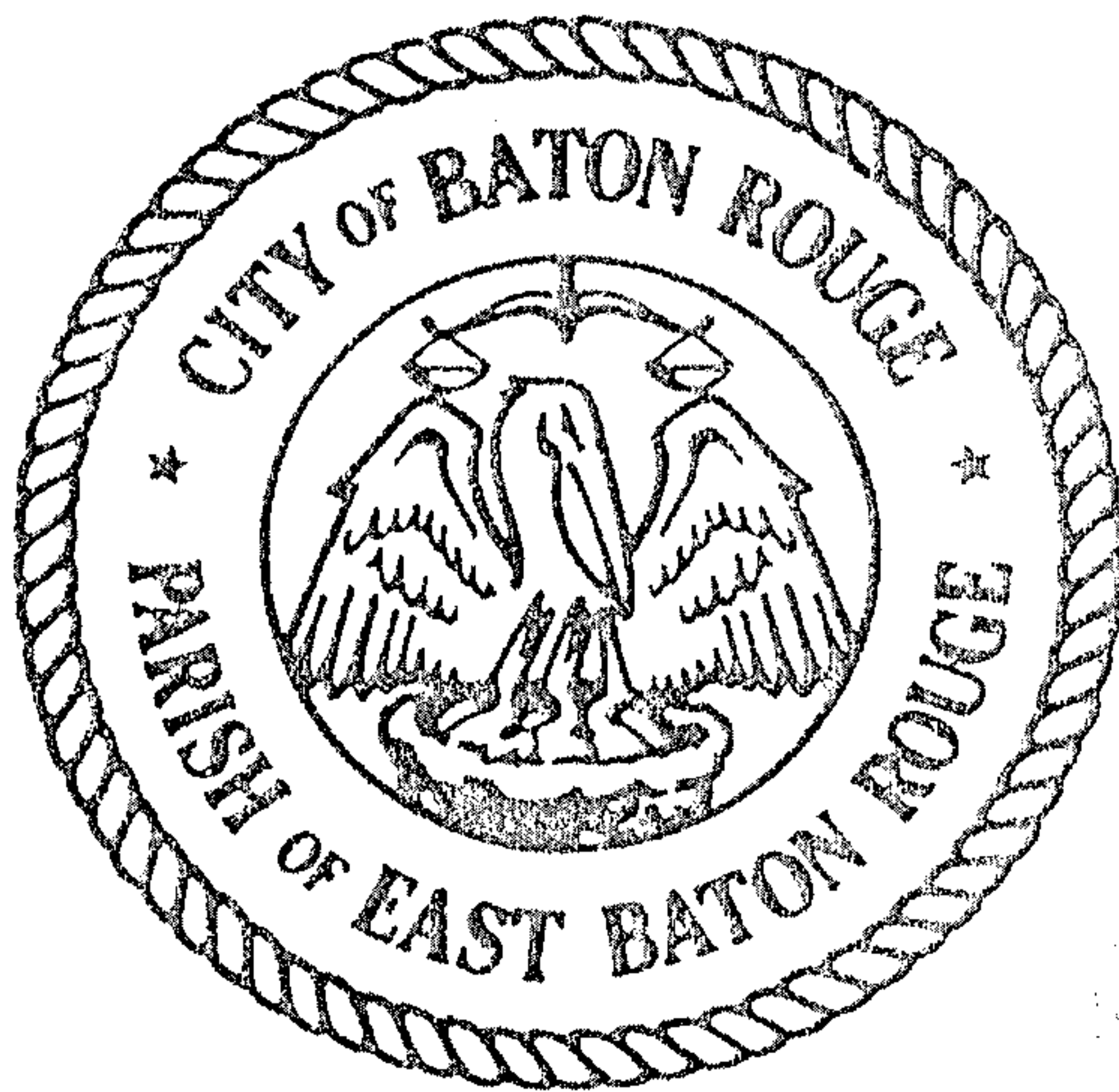
Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - COMPONENT UNITS
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2000**

	<u>Brownsfield Fire Protection District</u>	<u>Central Fire Protection District</u>	<u>E.B.R. Parish Fire Protection District No. 6</u>
Revenues:			
Taxes	\$ 151,628	\$ 469,725	\$ 360,282
Licenses and Permits	--	--	--
Intergovernmental Revenues	110,639	230,151	133,749
Charges for Services	134,294	304,659	148,921
Fines and Forfeits	--	--	--
Miscellaneous Revenues	7,265	27,330	49,710
Total Revenues	<u>403,826</u>	<u>1,031,865</u>	<u>692,662</u>
Other Financing Sources:			
Proceeds of General Fixed Asset Disposition	--	1,620	--
Capital Leases	48,980	--	--
Operating Transfers From Primary Government (Note 12)	161,990	39,550	136,600
Total Other Financing Sources	<u>210,970</u>	<u>41,170</u>	<u>136,600</u>
Total Revenues and Other Financing Sources	<u>614,796</u>	<u>1,073,035</u>	<u>829,262</u>
Expenditures:			
Current:			
General Government	--	--	19,455
Public Safety	379,170	834,515	662,370
Capital Outlay	230,833	48,007	123,293
Debt Service	6,828	87,062	70,016
Total Expenditures	<u>616,831</u>	<u>969,584</u>	<u>875,134</u>
Other Uses:			
Operating Transfers to Primary Government (Note 12)	--	--	--
Total Expenditures and Other Uses	<u>616,831</u>	<u>969,584</u>	<u>875,134</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>(2,035)</u>	<u>103,451</u>	<u>(45,872)</u>
Fund Balances, Beginning of Year	<u>86,741</u>	<u>668,558</u>	<u>666,320</u>
Fund Balances, End of Year	<u>\$ 84,706</u>	<u>\$ 772,009</u>	<u>\$ 620,448</u>

The accompanying notes are an integral part of this statement.

<u>Eastside Fire Protection District</u>	<u>Pride Fire Protection District</u>	<u>Chaneyville Fire Protection District</u>	<u>Alsen- St. Irma Lee Fire Protection District</u>	<u>Totals</u>
\$ 531,652	\$ --	\$ --	\$ 200,647	\$ 6,069,302
--	--	--	--	53,181
--	4,088	8,178	4,028	8,396,396
187,502	30,292	19,129	8,587	9,846,682
--	--	--	--	2,533,937
152,331	13,059	6,045	9,644	2,947,861
871,485	47,439	33,352	222,906	29,847,359
--	--	--	--	1,620
--	--	--	--	48,980
60,170	99,590	181,580	27,660	10,840,314
60,170	99,590	181,580	27,660	10,890,914
931,655	147,029	214,932	250,566	40,738,273
--	--	--	--	29,234,917
539,313	48,048	61,303	208,209	8,501,500
--	100,599	158,989	7,934	2,221,846
249,959	--	--	42,598	940,757
789,272	148,647	220,292	258,741	40,899,020
--	10,353	--	--	10,353
789,272	159,000	220,292	258,741	40,909,373
142,383	(11,971)	(5,360)	(8,175)	(171,100)
512,306	109,173	22,074	216,272	14,042,749
\$ 654,689	\$ 97,202	\$ 16,714	\$ 208,097	\$ 13,871,649



CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000

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CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000

EXHIBIT A-9

NOTE 1 - Summary of Significant Accounting Policies

a. Financial Reporting Entity

The Consolidated Government of the City of Baton Rouge, Parish of East Baton Rouge serves as the financial reporting entity for both the municipality (City of Baton Rouge) and for the Parish (East Baton Rouge Parish). The financial reporting entity consists of (1) the primary government (all funds under the auspices of the Mayor-President and the Metropolitan Council), (2) organizations for which the primary government is financially accountable, and (3) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board (GASB) Statement No. 14, *The Financial Reporting Entity*, established criteria for determining which component units should be considered part of the City of Baton Rouge, Parish of East Baton Rouge for financial reporting purposes. The basic criteria are as follows:

1. Legal status of the potential component unit including the right to incur its own debt, levy its own taxes and charges, expropriate property in its own name, sue and be sued, and the right to buy, sell and lease property in its own name.
2. Whether the City-Parish governing authority (Metropolitan Council or Mayor-President) appoints a majority of board members of the potential component unit.
3. Fiscal interdependency between the City-Parish and the potential component unit.
4. Imposition of will by the City-Parish on the potential component unit.
5. Financial benefit/burden relationship between the City-Parish and the potential component unit.

Based on the previous criteria, City-Parish management has included the following component units in the financial reporting entity:

Blended Component Units

The Employees' Retirement System of the City of Baton Rouge and Parish of East Baton Rouge is reported as part of the primary government in the General Purpose Financial Statements of the City of Baton Rouge, Parish of East Baton Rouge. The retirement system, a separate legal entity, was created in accordance with The Plan of Government in 1949. This retirement system exists for the sole benefit of current and former (primary government, component units, and related organizations) City-Parish employees who are members of the system. The system is governed by a seven-member board of trustees. Four members of the seven-member board are elected by the employees who participate in the system. The system is funded by the investment of contributions received from the City-Parish primary government, some of the government's component units, and related organizations, and member employees who are obligated to make the contributions to the system based upon actuarial valuations. The City-Parish does not serve as trustee for the retirement system. The fiscal year for the Employees' Retirement System is the calendar year. The separately issued audit report on the Retirement System can be obtained at the following address: Jeffrey R. Yates, Retirement Administrator; P.O. Box 1471, Baton Rouge, LA 70821-1471.

Discrete Component Units

Capital Transportation Corporation (CTC) - CTC is a corporation created by and for the benefit of the Parish to provide urban mass transportation services. Any property acquired by the corporation is for the use and benefit of the City-Parish. Metropolitan Council approval is required for all transportation fare changes and operating subsidies. Operating subsidies are provided through a federal grant passed through City-Parish and by local matching funds. CTC's financial statements for the period ended December 31, 2000, are discretely presented in the General Purpose Financial Statements.

The Louisiana State Constitution mandates that parish governments fund a significant portion of the operational budgets of certain legally separate state constitutionally defined parish officials. These budgets are adopted as part of the City-Parish

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000

EXHIBIT A-9
(Continued)

NOTE 1 - Summary of Significant Accounting Policies (Continued)

a. Financial Reporting Entity (Continued)

Discrete Component Units (Continued)

budget process. These officials also have certain statutorily defined sources of funds that are used for operating and/or capital purposes. These agencies have been discretely presented in the City-Parish Comprehensive Annual Financial Report (CAFR):

District Attorney of the Nineteenth Judicial District (for the period ended December 31, 2000)
Nineteenth Judicial District Court (for the period ended June 30, 2000)
E.B.R. Parish Coroner (for the period ended December 31, 2000)
E.B.R. Parish Family Court (for the period ended December 31, 2000)
E.B.R. Parish Juvenile Court (for the period ended December 31, 2000)
Nineteenth Judicial District Indigent Defender Board (for the period ended December 31, 2000)

Financial statements for the East Baton Rouge Parish Clerk of Court (for the period ended June 30, 2000) are also reported in the component units columns of the General Purpose Financial Statements. A financial burden/benefit relationship exists between the Clerk and the primary government since the parish is statutorily required to fund certain items in the budget of the Clerk. The parish is also entitled to fifty percent of any surplus general funds of the Clerk of Court at the end of the Clerk's elected term.

Capital Region Planning Commission - The Capital Region Planning Commission is a private non-profit government agency that administers federal funding from the U.S. Department of Transportation. A majority of the commissioners are appointed by the City-Parish governing authority. The Metropolitan Council also approves grant budgets and pass-through funding to the Commission. The Commission's financial statements for the year ended June 30, 2000 are included in the discrete component unit columns of the General Purpose Financial Statements.

Parish Fire Protection Districts - Parish Fire Protection Districts (including St. George Fire Protection District, Brownsfield Fire Protection District, Central Fire Protection District, E.B.R. Parish Fire Protection District No. 6, Eastside Fire Protection District, Pride Fire Protection District, Chaneyville Fire Protection District, and Alsen-St. Irma Lee Fire Protection District) are established pursuant to State Statutes. The Metropolitan Council appoints a majority of the board members of each fire protection district. The Council has the right to approve the fire protection districts' tax rates and charges. Although the City-Parish has issued debt in the past on behalf of one or more of the fire protection districts, each district is legally responsible for the debt it incurs. The fiscal year for all fire protection districts is the calendar year.

Complete financial statements of the City-Parish discretely presented component units can be obtained at the Office of the Legislative Auditor of the State of Louisiana, 1600 North Third Street, P.O. Box 94397, Baton Rouge, LA 70804-9397 or at the following administrative offices:

District Attorney Doug Moreau
222 St. Louis Street, Fifth Floor
Baton Rouge, LA 70802

Nineteenth Judicial District Court
JoAnn Bruce, Judicial Administrator
222 St. Louis Street, Sixth Floor
Baton Rouge, LA 70802

Nineteenth Judicial District Indigent
Defender Board
Michael Mitchell
333 St. Louis Street
Baton Rouge, LA 70802

East Baton Rouge Clerk of Court
Doug Welborn
222 St. Louis Street, First Floor
Baton Rouge, LA 70802

Capital Region Planning Commission
Don Neisler, Executive Director
333 North 19th Street
P.O. Box 3355
Baton Rouge, LA 70821

St. George Fire Protection District
13686 Perkins Road
Baton Rouge, LA 70810

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000

EXHIBIT A-9
(Continued)

NOTE 1 - Summary of Significant Accounting Policies (Continued)

a. Financial Reporting Entity (Continued)

Discrete Component Units (Continued)

East Baton Rouge Parish Family Court
Ronnie Bullion, Judicial Administrator
222 St. Louis Street, Seventh Floor
Baton Rouge, LA 70802

East Baton Rouge Parish Juvenile Court
Donna Carter, Judicial Administrator
8333 Veterans Memorial Boulevard
Baton Rouge, LA 70807

East Baton Rouge Parish Coroner
Dr. Louis Cataldie
222 St. Louis Street, Fifth Floor
Baton Rouge, LA 70802

Capital Transportation Corporation
Deborah A. Moore, General Manager, CEO
2250 Florida Boulevard
Baton Rouge, LA 70802

Brownsfield Fire Protection District
Chaneyville Fire Protection District
Pride Fire Protection District
Alsen-St. Irma Lee Fire Protection District
c/o Brian Mayers, Council Administrator
P.O. Box 1471
Baton Rouge, LA 70821-1471

E.B.R. Parish Fire Protection District No. 6
7878 Prescott Road
Baton Rouge, LA 70812

Eastside Fire Protection District
15094 Old Hammond Highway
Baton Rouge, LA 70816-1243

Central Fire Protection District
11646 Sullivan Road
Baton Rouge, LA 70818

Related Organizations

City-Parish officials are also responsible for appointing members of the boards of other organizations. City-Parish's accountability does not extend beyond making the appointments. The following agencies are related organizations to City-Parish government. Each organization's financial statements can be obtained at their respective administrative offices listed as follows:

Gas Utility Service District
Arlene Norwood, Office Manager
10633 Zachary-Deerford Road
Zachary, LA 70791-9304

East Baton Rouge Housing Authority
Joseph F. Johnson, Executive Director
4546 North Street
Baton Rouge, LA 70806

Baton Rouge Recreation and Park Commission
(BREC)
Mike Proctor, Finance Director
P.O. Box 15887
Baton Rouge, LA 70895

The following three agencies are non-profit corporations established pursuant to State Statutes to finance debt for various public purposes within East Baton Rouge Parish. The Metropolitan Council appoints the board members of each respective agency. Each agency is fiscally independent from the City-Parish, issues its debt, approves its budgets, and sets its rates and charges. The primary government has no authority to remove board members, designate management, or approve or modify rates. The City-Parish is not obligated in any manner for the debt issues of these agencies. Financial statements for these agencies can be obtained at the following addresses:

Hospital Service District No. 1
David Verinder, Chief Financial Officer
Lane Memorial Hospital
6300 Main Street
Zachary, LA 70791

East Baton Rouge Mortgage Finance Authority
Sidney Longwell, Jr., Chairman
8555 United Plaza Boulevard
Suite 207, Four United Plaza
Baton Rouge, LA 70809-2251

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000

EXHIBIT A-9
(Continued)

NOTE 1 - Summary of Significant Accounting Policies (Continued)

a. Financial Reporting Entity (Continued)

Related Organizations (Continued)

Industrial Development Board
(No Financial Transactions)

b. Basis of Presentation

The accounts of the City-Parish are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, equity, revenues, and expenditures or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The various funds of the primary government are grouped, in the financial statements in this report, into eight generic fund types and three broad fund categories as follows:

Governmental Funds:

General Fund -- The General Fund is the general operating fund of the City and Parish. The General Fund accounts for all financial resources except those required to be accounted for in other funds.

Special Revenue Funds -- Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes.

Debt Service Funds -- Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs.

Capital Projects Funds -- Capital Projects Funds are used to account for financial resources used for the acquisition or construction of major capital facilities (other than those financed by Proprietary Funds).

Proprietary Funds:

Enterprise Funds -- Enterprise Funds are used to account for operations: (a) that are financed and operated similar to private business enterprises--where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Internal Service Funds -- Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the City-Parish, or to other governments, on a cost-reimbursement basis.

Proprietary Funds are reported in accordance with GASB Statement No. 20, *Accounting and Financial Reporting for Proprietary Funds and other Governmental Entities that use Proprietary Fund Accounting*. This standard requires that all applicable GASB pronouncements, Financial Accounting Standards Board (FASB) Statements and Interpretations, Accounting Principles Board (APB) Opinions, and Accounting Research Bulletins (ARBs) issued on or before November 30, 1989, be applied to proprietary activities unless they (FASB Statements and Interpretations, APB Opinions, and ARBs) conflict with or contradict GASB pronouncements.

GASB Statement No. 20 also states that for proprietary activities, management may elect to apply all FASB Statements and Interpretations issued after November 30, 1989, except for those that conflict with or contradict GASB pronouncements.

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000

EXHIBIT A-9
(Continued)

NOTE 1 - Summary of Significant Accounting Policies (Continued)

b. Basis of Presentation (Continued)

Proprietary Funds (Continued):

Proprietary activities under the control of the City-Parish primary government and all discretely presented component units elected to not apply FASB Statements and Interpretations issued after November 30, 1989, unless they are adopted by GASB.

Fiduciary Funds:

Trust Funds -- The Employees' Retirement System Pension Trust Fund is used to account for the accumulation of contributions for a defined-benefit cost-sharing multiple-employer pension plan to provide retirement benefits to qualified employees.

Agency Funds -- Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

All discrete component units except for Capital Transportation Corporation (CTC) are presented in the general purpose financial statements on a combined basis for each individual component unit, combining governmental fund types, proprietary fund types, fiduciary fund types, the General Long-Term Debt Account Group, and the General Fixed Assets Account Group for each individual component unit. CTC has its own pension system as established by its Board of Directors. The financial statements for this system are presented as a pension trust fund in the Statement of Changes in Plan Net Assets using the guidelines of GASB Statement No. 25.

c. Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds, including General, Special Revenue, Debt Service, and Capital Projects Funds, are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (revenues and other financing sources) and decreases (expenditures and other uses) in net current assets.

All proprietary funds and pension trust funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. Fund equity (net total assets) is segregated into contributed capital and retained earnings components. Operating statements for proprietary fund types present increases (revenues) and decreases (expenses) in net total assets.

Governmental funds and agency funds are maintained on the modified accrual basis of accounting. Governmental fund revenues are recognized in the accounting period in which they become available and measurable. Property taxes are considered measurable in the calendar year of the tax levy (See Note 4). Sales taxes and gross receipt business taxes are recognized in accordance with GASB Statement No. 22, *Accounting for Taxpayer Assessed Tax Revenues in Governmental Funds*. Sales taxes and gross receipts business taxes are considered "measurable" when received by the Finance Department-Revenue Division of the City-Parish within 60 days after the end of the fiscal year to be used to pay liabilities of the current period. Anticipated refunds of such taxes are recorded as fund liabilities and reductions of revenue when they are measurable and valid. Special Assessments are recognized as revenues only to the extent that individual installments are considered current assets. Revenues from State and Federal grants are recognized when the reimbursable expenditures have been incurred. Licenses and Permits, Fines and Forfeits, and Miscellaneous Revenues (except investment earnings) are recorded as revenues when received in cash. Charges for Services and investment earnings are recorded as earned since they are measurable and available. Expenditures are recognized in the accounting period in which the related fund liability is incurred, if measurable, except for the following: (1) principal and interest on long-term debt are recorded when due, and (2) claims and judgments, group health claims, net pension obligation and compensated absences are recorded as expenditures when paid with expendable available financial resources.

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000

EXHIBIT A-9
(Continued)

NOTE 1 - Summary of Significant Accounting Policies (Continued)

c. Basis of Accounting (Continued)

Proprietary funds are maintained on the accrual basis of accounting wherein revenues are recognized in the accounting period in which they are earned and become measurable, and expenses are recognized in the period incurred, if measurable.

d. Budget Policies and Budgetary Accounting

The Plan of Government for the City-Parish outlines procedures for adopting a budget for the General, Special Revenue, and Debt Service Funds of the primary government:

1. The Finance Department compiles for the Mayor-President estimates of revenues and requests for appropriations of the annual budget.
2. No later than November 5, the Mayor-President's budget is submitted to the Metropolitan Council for possible revision and adoption.
3. The Council conducts public hearings on the budget, which must be adopted by December 15, to become effective January 1.
4. In no event shall the total appropriations exceed total anticipated revenues taking into account the estimated surplus or deficit at the end of the current fiscal year.

Budgets for Capital Projects Funds do not necessarily follow the time schedule for other funds, since capital projects may be started and completed at any time during the year. However, capital project budgets must be submitted to the Council for adequate public hearing and adoption on a project-length basis.

Annual operating budgets are adopted for the following governmental funds: General, Special Revenue, and Debt Service. All annual appropriations lapse at fiscal year-end.

Budgets of the General, Special Revenue, and Debt Service Funds are adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP), except for the following deviations: (1) On the budget basis, encumbrances are considered expendable from current appropriations and are reported as expenditures in order to reserve appropriations. (2) Capital lease payments are recorded as departmental expenditures on the budget basis, while on the GAAP basis they are reported as debt service expenditures. Capital leases, on the GAAP basis, represent acquisitions of general fixed assets with the value of the assets reported as departmental expenditures and other financing sources. (3) Housing and Urban Development (HUD) loans to program recipients are reported as expenditures on the budget basis to facilitate reporting in accordance with federal regulations. The loans are recorded as "loans receivable" on the GAAP basis with a corresponding reservation of fund balance.

In accordance with The Plan of Government, appropriations, in addition to those contained in any current expenditure budget, shall be made only on the recommendation of the Mayor-President, and only if the Director of Finance certifies that there is available an unappropriated cash surplus sufficient to meet such appropriations. Appropriations at year-end normally lapse, except for those projects of a continuing nature which remain open until the projects are completed or abandoned and are shown on the Balance Sheet as Fund Balance-Designated for Unencumbered Appropriations. Such appropriations for continuing projects carried forward from 1999 to 2000 totaled \$8,754,777 for the General Fund. The level of budget control is at the fund, department or project level, and expenditures/encumbrances may not exceed appropriations. Should additional appropriations be required, interdivisional transfers may be authorized by the Mayor-President. At year-end, interdepartmental transfers may be made at the request of the Mayor-President with approval of the Council. Additional appropriations from fund balance or increases in estimated revenues must be approved by the Council. In accordance with The Plan of Government, if the Mayor-President shall at any time ascertain that there will not be for the parish, the city, or the districts, sufficient funds to meet total appropriations, it shall be his duty to revise appropriations. During 2000, supplemental appropriations in the General Fund in the amount of \$6,772,702 were authorized.

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000

EXHIBIT A-9
(Continued)

NOTE 1 - Summary of Significant Accounting Policies (Continued)

d. Budget Policies and Budgetary Accounting (Continued)

Formal budgetary integration is used for management control in the accounting records during the year for the General, Special Revenue, and Debt Service Funds.

Capital Projects Funds are initiated by project budgets rather than annual budgets, and accountability is controlled on the project-life basis. Effective control of costs is therefore maintained by the Metropolitan Council who approves a budget for each project.

Budgets for Federal and State grants are recorded upon receipt of grant awards. The fiscal year for these grant awards may or may not coincide with the City-Parish's fiscal year.

e. Encumbrances

Encumbrances representing purchase orders, contracts or other commitments are recorded in budgetary funds to reserve portions of applicable appropriations. Encumbrances are part of the budgetary process and are included in actual expenditures when a comparison with budget is necessary. Encumbrances at year-end are not considered expenditures in the financial statements presented on the GAAP basis. At year-end, the reserve for encumbrances reflects total encumbrances less encumbrances for Federal and State grants. Grant encumbrances are subtracted from reserve for encumbrances because the applicable appropriation is recorded in the year in which expenditures occur as required by Section G60.110 of the GASB Codification of Governmental Accounting and Financial Reporting Standards.

f. Cash, Cash Equivalents, and Investments

Cash and cash equivalents for the primary government includes the payroll cash account, cash for insurance, cash for juror and witness fees, cash on hand, petty cash, cash for the Greater Baton Rouge Parking Authority, cash for East Baton Rouge Sewerage Commission, cash for all sinking funds and debt service reserve funds on all City and Parish Public Improvement Sales Tax Revenue Bonds, and each individual fund's share of the consolidated cash account.

A single consolidated bank account has been established in a local bank into which monies are deposited and from which most disbursements are made. In addition, investment purchases are charged and maturities are deposited to the consolidated bank account. The purpose of this consolidation is to reduce administrative costs and provide a single cash balance available for the maximization of investment earnings. Each fund shares in the investment earnings according to its average cash and investments balance, prorated between funds. Cash is transferred from those funds with available cash resources to cover any negative cash balances in other funds at year-end. In addition, an imprest bank account is used for disbursements of payrolls, and separate accounts have been established for the Greater Baton Rouge Parking Authority, the East Baton Rouge Sewerage Commission, and City and Parish Sales Tax Revenue Bonds as required by the bond indentures for related bond issues.

The investment policies of the City-Parish are governed by State Statutes and bond covenants. Additional details on authorized investments of City-Parish primary government and component unit funds are disclosed in Note 3(b).

Cash, Cash Equivalents and Investments for the Employees' Retirement System is not included in the City-Parish's consolidated bank account. This retirement system is considered part of the City-Parish primary government but operates a separate bank account and controls its own disbursements and investments.

For purposes of the Statement of Cash Flows, cash equivalents for each fund include demand deposit account balances, repurchase agreements, certificates of deposit and U.S. government securities with maturities of three months or less from date purchased.

Investments are reported at fair value except for (1) short-term and money market investments, consisting primarily of U.S. treasury obligations with a maturity of one year or less at time of purchase, which are reported at cost and (2) the Louisiana

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000

EXHIBIT A-9
(Continued)

NOTE 1 - Summary of Significant Accounting Policies (Continued)

f. Cash, Cash Equivalents, and Investments (Continued)

Asset Management Pool (LAMP) investment, which is a local government 2a7-like pool administered by a non-profit corporation organized under State of Louisiana law which are permitted to be carried at amortized cost.

Securities traded in a national or international exchange are valued at the last reported sales price at current exchange rates. Investments that do not have an established market are reported at estimated fair value. Unrealized gains and losses on investments recorded at fair value are included in investment income.

g. Inventories of Materials and Supplies

Inventories are stated at cost using the average price method. In the primary government's governmental fund types, inventoried items are recorded as expenditures when consumed, rather than when purchased.

h. Advances to Other Funds

Long-term interfund loans are recorded as receivables, along with a fund balance reserve account to properly indicate that the amount is not available for appropriation. Repayments are credited to the receivable with a corresponding reduction of the fund balance reserve.

i. Fixed Assets

Fixed Assets of the primary government are maintained on the basis of original cost, except those arising from gifts or donations which are recorded at their fair market value at the time of receipt. All such assets which do not constitute assets of the Enterprise or Internal Service Funds are recorded in the General Fixed Assets Account Group (GFAAG), and no depreciation is computed or recorded thereon. Depreciation on fixed assets of the Enterprise and Internal Service Funds has been computed under the straight-line method based on the estimated useful lives of the individual assets. The depreciation rates for the major classifications of assets are as follows:

<u>Type of Fixed Assets</u>	<u>Annual Rates</u>
Buildings and Structures	2.5-4%
Runways and Improvements	2.5%
Furniture	10%
Equipment	10-20%

Certain improvements, including roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, lighting systems and other assets acquired from subdivision developers have not been capitalized. All purchased infrastructure assets of the general government are recorded in the GFAAG.

Fixed assets contributed by other governments, private developers, and other funds to Enterprise or Internal Service Funds are recorded as contributed capital. Depreciation on fixed assets acquired by grants externally restricted for capital acquisitions and construction reduces the appropriate contributed capital account and is recorded as a retirement of contributed capital, thereby increasing retained earnings.

j. Capitalization of Interest Cost

FASB Statements No. 34, *Capitalization of Interest Cost*, and No. 62, *Capitalization of Interest Cost in Situations Involving Certain Tax-Exempt Borrowings and Certain Gifts and Grants*, require that interest cost (net of interest earned) during the construction phase of major capital projects be capitalized if financed with restricted tax-exempt debt. The objectives of capitalizing interest are: (a) to obtain a measure of acquisition cost that more closely reflects the enterprise's total investment in the asset, and (b) to charge a cost that relates to the acquisition of a resource that will benefit future periods against the revenues of the period benefited.

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000

EXHIBIT A-9
(Continued)

NOTE 1 - Summary of Significant Accounting Policies (Continued)

j. Capitalization of Interest Cost (Continued)

The amount of interest cost capitalized on major capital projects acquired/constructed with proceeds of restricted tax-exempt debt includes all interest cost of the borrowing less any interest earned on related interest-bearing investments acquired with proceeds of the related tax-exempt borrowings from the date of the borrowing until the assets are ready for their intended use. Interest cost capitalized for the period ending December 31, 2000, is disclosed by project in Note 6, Changes in Fixed Assets.

k. Revenues Susceptible to Accrual

Under the modified accrual basis of accounting, some revenues are susceptible to accrual while others are not. Major revenues treated as susceptible to accrual are sales taxes, property taxes, gross receipts business taxes, and certain state shared revenues such as tobacco tax, beer tax, and parish transportation funds.

l. Long-Term Debt

Long-term liabilities that are financed from governmental funds are accounted for in the General Long-Term Debt Account Group. Long-term debt intended to be financed from proprietary funds is accounted for in the proprietary fund.

Excess Revenue Contracts and Loans are obligations of the General Fund, and payment of these debts is provided by transfers from the General Fund to the Excess Revenue and Limited Tax Fund.

Sales Tax Revenue Bonds are secured by sales tax revenues. For those issues not associated with Enterprise Fund operations, payment of the debt is provided by sales tax revenue recognized in the appropriate debt service fund. Bond issues associated with Enterprise Funds are accounted for in the relevant Enterprise Fund. Parking Garage Revenue Bonds, and Sewer Sales Tax Revenue Bonds are payable from earnings of operations and are accounted for in their respective Enterprise Fund.

m. Reserves and Designations of Equity

Some portions of fund balance and/or retained earnings are reserved to indicate that a portion of equity is legally restricted to a specific future use and is not available for appropriation or expenditure. Reserved for Subsequent Year Expenditures is fund balance that has been budgeted as a source in the 2001 Operating Budget.

Designated portions of fund balance indicate tentative future spending plans, which may be changed and are subject to subsequent authorization before expenditures can be made. "Designated for Unencumbered Appropriations" are those portions of incomplete projects that are to be carried forward and become actual appropriations in the following year. Designated for Future Years Expenditures and Designated for Future Years Debt Service are portions of fund balance that have been set aside for future years budgets. Other designations are made for specific indicated purposes included in the title and require a council appropriation in subsequent years.

n. Comparative Data

Comparative data for the prior year has been presented in the Primary Government combining, individual fund and account group statements and schedules of the CAFR in order to provide an understanding of changes in financial condition. Comparative data for the prior year is not included in the General Purpose Financial Statements.

o. Total Column on Combined Statements - Overview

Total Column on the Combined Statements - Overview is captioned "Memorandum Only" to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position, results of operations, or changes in cash flows in conformity with GAAP, nor is such data comparable to consolidation. Interfund items are not eliminated from the total column.

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000

EXHIBIT A-9
(Continued)

NOTE 1 - Summary of Significant Accounting Policies (Continued)

p. Compensated Absences

All City-Parish primary government classified and non-classified regular employees earn vacation leave in varying amounts according to the employee's number of years of continuous service up to a maximum of five years accrual.

All City-Parish primary government classified and non-classified regular employees earn sick leave in varying amounts according to the employee's number of years of continuous service. Sick leave is accumulated without time limitations. Sick leave is payable only upon death or retirement.

Payments for accrued sick and vacation leave are limited to a combined 120 days under all circumstances except death. Upon death, the maximum accrued leave payable is 120 days sick leave and the equivalent of two years of accrued vacation. Vacation and sick leave may also be converted into time worked for retirement purposes. Per Metropolitan Council Ordinance 85011 effective January 1, 1988, the Employees' Retirement System assumed liability for separation benefits (accrued sick and vacation leave) for employees who retire or who die. At December 31, 2000, the City-Parish retains approximately 12.98% of the total liability for accumulated sick and vacation leave per calculations performed by an outside actuary consultant.

City-Parish employees of certain job classifications may accrue compensatory time in lieu of overtime payment up to 30 days for regular employees and 60 days for public safety employees. Compensatory leave is paid by the City-Parish upon termination, resignation, retirement or death, up to the maximum accrual amounts. City-Parish retains 100% of the compensatory leave liability as of December 31, 2000.

GASB Statement No. 16, *Accounting for Compensated Absences*, requires governments to accrue compensated absences only to the extent it is probable that the employer will compensate employees for benefits through cash payments conditioned on the employees' termination or retirement. The City-Parish has recorded the following liabilities as of December 31, 2000, for certain salary-related benefits associated with the payment of compensated absences:

1. The actuarially determined percentage of accrued vacation for each employee valued at the employees' current rate of pay.
2. Using the "termination pay method," the value of the City-Parish's liability for sick leave as of December 31, 2000, is limited to 1/3 of the accumulated sick leave accrued at year-end for DROP participants. No sick leave is recorded in the financial statements for active employees since the amount applicable under GASB Statement No. 16 is immaterial.
3. A total of 100% of the compensatory leave for each employee valued at the employees' current rate of pay.
4. Applicable percentages of retirement contribution, social security, and Medicare have been added to the above accrued leave.

In governmental funds, the total liability as stated above is included in the General Long-Term Debt Account Group. Accrued vacation, compensatory, and related benefits will be paid from future years' resources. In proprietary fund types, the total compensated absences liability is recorded as an expense. A current liability is recorded for the value of one year's accrual of leave.

Details of the compensated absences liability for the City-Parish discrete component units can be found in the separately issued audit reports of each component unit.

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000

EXHIBIT A-9
(Continued)

NOTE 1 - Summary of Significant Accounting Policies (Continued)

q. Accounting for Special Assessment Projects

Special Assessment Projects are accounted for in capital projects or enterprise funds in accordance with guidelines recommended in Section S40.113-.126 of the *GASB Codification of Governmental Accounting and Financial Reporting Standards*.

Special Assessments are recognized as revenues only to the extent that individual installments are considered current assets.

r. Accounting for Municipal Solid Waste Landfill Closure and Postclosure Care Costs

Municipal Solid Waste Landfill (MSWLF) Closure and Postclosure Care Costs are accounted for in accordance with guidelines recommended by Section L10 of the *GASB Codification of Governmental Accounting and Financial Reporting Standards*.

The Solid Waste Disposal Facility Enterprise Fund recognizes (based on MSWLF use) that portion of the estimated total current cost of MSWLF closure and postclosure care as an expense and as a liability in each period that it accepts solid waste. A complete explanation of the liability and its calculation is referenced in Note 20.

s. Accounting Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make certain estimates and assumptions. Those estimates affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements. They may also affect the reported amounts of revenues and expenses of proprietary funds during the reporting period. Actual results could differ from these estimates.

NOTE 2 - Stewardship, Compliance and Accountability

a. Deficit Fund Balance and Retained Earnings of Individual Funds

Enterprise Funds:

Riverside Centroplex Fund shows a deficit in retained earnings of \$6,722,524. Management policy is to provide an operating transfer from the General Fund for the amount of the net loss, exclusive of depreciation. The fund deficit is primarily the result of prior years accumulated depreciation.

The Greater Baton Rouge Parking Authority shows a deficit in retained earnings of \$739,366. Management policy is to provide an operating transfer from the General Fund for the net loss, exclusive of depreciation. The fund deficit is primarily the result of prior years accumulated depreciation.

Component Units:

Capital Transportation Corporation shows a deficit in retained earnings of \$1,444,339 for enterprise fund operations in 2000, as compared to \$1,043,807 in 1999. The Capital Transportation Corporation pension trust fund reflects fund balance in the amount of \$4,113,469 resulting in a combined retained earnings/fund balance of \$2,669,130. Capital Transportation Corporation is a bus company that incurs a deficit each year which is offset by subsidies from federal and local governments. These operating subsidies do not cover the depreciation on assets acquired with Capital Transportation Corporation funds or local government contributions, which results in a retained earnings deficit.

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000

EXHIBIT A-9
(Continued)

NOTE 2 - Stewardship, Compliance and Accountability (Continued)

b. Expenditures Exceeding Appropriations (Non-GAAP Budgetary Basis)

Excess of expenditures and encumbrances over appropriations in individual funds or departments within the funds occurred as follows:

	<u>Revised Budget</u>	<u>Actual (Budgetary Basis)</u>	<u>Variance- Favorable (Unfavorable)</u>
General Fund:			
Public Safety:			
Sheriff - Correctional Institution	\$3,516,370	\$ 3,587,915	\$ (71,545)
Operating Transfers to Component Units:			
E.B.R. Parish Family Court	554,075	560,087	(6,012)
Special Revenue Funds:			
Consolidated Garbage Service District No. 1	9,919,040	10,078,029	(158,989)

The excess of expenditures and encumbrances over appropriations in Sheriff - Correctional Institution was the result of projections exceeding actual collections for state prisoner reimbursements. Fund Balance reserves were sufficient to provide for these overages.

The excess of expenditures over appropriations in Operating Transfer to Component Units - E.B.R. Parish Family Court was caused by expenditures for payroll and related benefits exceeding earlier projections. Fund Balance reserves were sufficient to provide for these overages.

Due to the rising cost of fuel, the solid waste collection contract increased more than was anticipated for 2000, causing an excess of expenditures and encumbrances over appropriations for Consolidated Garbage Service District No. 1. Fund Balance reserves were sufficient to provide for these overages.

c. Budgetary - GAAP Reporting Reconciliation

Annual budgets are adopted for the General, Special Revenue, and Debt Service Funds. Budgets for these funds are prepared on the modified accrual basis of accounting. Budgetary comparisons presented in this report are on the budgetary basis.

As discussed in Note 1(d) certain adjustments are necessary to compare actual data on a GAAP versus budget basis. Adjustments reconciling the excess (deficit) of revenues and other financing sources over (under) expenditures and other uses at year end on the GAAP basis to the budgetary basis are as follows:

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Debt Service Funds</u>
Excess (Deficit) of Revenues and Other Sources Over (Under) Expenditures and Other Uses (Budget Basis)	\$ 1,783,013	\$6,751,346	\$452,711
Adjustments:			
To adjust for encumbrances	(1,552,477)	714,863	--
To adjust for U.S. Housing and Urban Development loans receivable	--	<u>1,166,349</u>	--
Excess (Deficit) of Revenues and Other Sources Over (Under) Expenditures and Other Uses (GAAP Basis)	<u>\$ 230,536</u>	<u>\$8,632,558</u>	<u>\$452,711</u>

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000

EXHIBIT A-9
(Continued)

NOTE 2 - Stewardship, Compliance and Accountability (Continued)

c. Budgetary - GAAP Reporting Reconciliation (Continued)

The budgetary basis accounts for encumbrances as expenditures in the year in which the funds are encumbered. However, on the GAAP basis, expenditures for encumbered funds are recognized when the obligation is liquidated. Therefore, a timing difference exists between budgetary practices and GAAP. In accounting for grant funds, fund balance is not reserved for the grantor portion of encumbrances. Accordingly, grant encumbrances must be added to the reserve for encumbrances in calculating the adjustment necessary to reconcile GAAP basis to budgetary basis. In the Special Revenue Funds, the adjustment for encumbrances is calculated as follows:

	<u>2000</u>	<u>1999</u>	<u>2000 Over (Under) 1999</u>
Reserve for Encumbrances	\$2,608,771	\$1,514,010	\$1,094,761
Grant Encumbrances	<u>1,650,974</u>	<u>2,030,872</u>	<u>(379,898)</u>
Total Encumbrances	<u>\$4,259,745</u>	<u>\$3,544,882</u>	<u>\$ 714,863</u>

NOTE 3 - Cash, Cash Equivalents and Investments

The City-Parish maintains a consolidated cash management pool that is available for use by all funds except the Employees' Retirement System Pension Trust Fund. Each fund type's portion of the consolidated cash pool is displayed on the combined balance sheet as "Cash and Cash Equivalents" or "Investments."

a. Deposits - Primary Government

City-Parish deposits (including demand deposit accounts and certificates of deposits) at December 31, 2000, for the City-Parish primary government are summarized as follows:

	<u>Carrying Amount</u>	<u>Bank Balance</u>
Category 1	\$163,993,586	\$168,724,419
Category 2	--	--
Category 3	<u>-----</u>	<u>-----</u>
Total	<u>\$163,993,586</u>	<u>\$168,724,419</u>

Certificates of deposit with a maturity of 90 days or more are classified on the combined balance sheet as "Investments" (\$154,303,253). The remaining carrying amount of \$9,690,333 is classified as "Cash and Cash Equivalents."

The City-Parish's bank balance of deposits at December 31, 2000, is categorized above in three levels of credit risk. Category 1 includes bank balance which is insured or collateralized with securities held by the City-Parish or its agent in the City-Parish's name. Category 2 includes bank balance which is collateralized with securities held by the pledging financial institution's trust department or agent in the City-Parish's name. Category 3 includes bank balance which is uncollateralized, including any bank balance that is collateralized with securities held by the pledging financial institution or by its trust department or agent but not in the City-Parish's name.

The carrying amount of deposits does not include a cash on hand balance of \$1,116,402 which is not on deposit with a financial institution. Cash on hand includes petty cash and cash received but not yet deposited at year-end.

The Employees' Retirement System Pension Trust Fund owns \$64,312 of the deposits that are in Category 1.

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000

EXHIBIT A-9
(Continued)

NOTE 3 - Cash, Cash Equivalents and Investments (Continued)

b. Cash Equivalents and Investments - Primary Government

The City-Parish is authorized by LRS 39:1211-1245 and 33:2955 to invest temporarily idle monies in the following:

1. United States Treasury Bonds
2. United States Treasury Notes
3. United States Treasury Bills
4. Obligations of U.S. Government Agencies, including such instruments as Federal Home Loan Bank bonds, Government National Mortgage Association bonds, or a variety of "Federal Farm Credit" bonds.
5. Fully collateralized certificates of deposit issued by qualified commercial banks and savings and loan associations located within the State of Louisiana.
6. Fully collateralized repurchase agreements.
7. Fully collateralized interest-bearing checking accounts.
8. Mutual or Trust Fund institutions which are registered with the Securities and Exchange Commission under the Security Act of 1933 and the Investment Act of 1940, and which have underlying investments consisting solely of and limited to securities of the United States Government or its agencies.
9. Any other investment allowed by state statute for local governments.
10. Louisiana Asset Management Pool (LAMP).

Proceeds from the issuance of revenue bonds for the Greater Baton Rouge Parking Authority, and sales tax revenue bonds for the City of Baton Rouge and Parish of East Baton Rouge are invested according to guidelines set forth in the bond resolutions. The proceeds from the issuance of the Greater Baton Rouge Parking Authority Bonds are to be invested in obligations of or guaranteed by the State of Louisiana or the United States of America; obligations issued or guaranteed by any instrumentality or agency of the United States of America; or interest-bearing deposits in any bank or trust company provided that all such deposits shall be insured or collaterally secured in the manner required by the Act and the laws of Louisiana for the securing of such deposits.

Proceeds from the issuance of the Parish's 1991, 1993, 1995, 1996, 1998, and 1999 Public Improvement Sales Tax Bonds are authorized to be invested in direct obligations of the United States of America, time certificates of deposit secured by direct obligations of the United States of America, and obligations issued or guaranteed by the federal government.

Authorized investments from the proceeds of the issuance of the City's 1990, 1992, 1993, 1997, and 1998 Public Improvement Sales Tax Revenue Bonds are in general, government securities, certificates of deposit collateralized by government securities, and bonds issued by any state or political subdivision, provided that the bonds are rated in one of Moody's Investors Service or Standard and Poor's Corporation's two highest rating categories. All of the qualified investments must have maturities of five years or less at the time of investment.

City-Parish investments for the primary government at December 31, 2000, are categorized below in order to give an indication of the level of risk assumed by the entity at year-end.

1. Primary Government excluding Employees' Retirement System Pension Trust Fund:

	<u>Category 1</u>	<u>Carrying Amount</u>	<u>Amortized Cost</u>
U.S. Government Securities	<u>\$55,389,401</u>	\$ 55,389,401	\$ 56,175,440
Investments not subject to categorization:			
Louisiana Asset Management Pool (LAMP)		<u>112,771,715</u>	<u>112,771,715</u>
Total		<u>\$168,161,116</u>	<u>\$168,947,155</u>

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000

EXHIBIT A-9
(Continued)

NOTE 3 - Cash, Cash Equivalents and Investments (Continued)

b. Cash Equivalents and Investments - Primary Government (Continued)

Investments with a maturity of less than 90 days are classified on the combined balance sheet as "Cash and Cash Equivalents" (\$114,239,713). The remaining carrying amount of \$53,921,403 is classified on the combined balance sheet as "Investments." The difference between carrying amount and amortized cost of \$786,039 is included in "Accrued Interest Receivable" on the combined balance sheet. All investments are shown at amortized cost in accordance with GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*, which states that U.S. Treasury obligations that have a remaining maturity at time of purchase of one year or less, and investments in 2a7-like pools may be stated at amortized cost.

The \$112,771,715 invested in LAMP is owned by the Parish's pooled account (\$110,500,000), and the East Baton Rouge Sewerage Commission (\$2,271,715). In accordance with GASB Codification Section 150.165, these investments are not categorized above because they are not evidenced by securities that exist in physical or book entry form.

LAMP, a local government investment pool, is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana, which was formed by an initiative of the State Treasurer in 1993. While LAMP is not required to be a registered investment company under the Investment Company Act of 1940, its investment policies are similar to those established by Rule 2a7, which governs registered money market funds. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high-quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest. Accordingly, LAMP investments are restricted to securities issued, guaranteed, or backed by the U.S. Treasury, the U.S. Government, or one of its agencies, enterprises, or instrumentalities, as well as repurchase agreements collateralized by those securities. The dollar weighted average portfolio maturity of LAMP assets is restricted to not more than 90 days, and consists of no securities with a maturity in excess of 397 days. The fair value of investments is determined on a weekly basis to monitor any variances between amortized cost and fair value. For purposes of determining participants' shares, investments are valued at amortized cost. The fair value of the participant's position is the same as the value of the pool shares. LAMP is designed to be highly liquid to give its participants immediate access to their account balances.

2. Employees' Retirement System Pension Trust Fund:

	<u>Category 1</u>	<u>Fair Value</u>
U.S. Treasury Bonds	\$ 10,537,324	\$ 10,537,324
U.S. Agency Notes	46,315,822	46,315,822
Corporate Bonds	71,439,334	71,439,334
Corporate Stocks	108,634,908	108,634,908
Corporate Stock Index	329,099,606	329,099,606
International Equity	106,147,731	106,147,731
Enhanced Bond Index Fund	146,107,737	146,107,737
Repurchase Agreements	<u>18,111,000</u>	<u>18,111,000</u>
Total	<u>\$836,393,462</u>	<u>\$836,393,462</u>

The fair value of \$836,393,462 is classified on the combined balance sheet as "Investments."

Category 1 includes investments that are insured or registered or for which the securities are held by the City-Parish or its agent in the City-Parish's name.

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000

EXHIBIT A-9
(Continued)

NOTE 3 - Cash, Cash Equivalents and Investments (Continued)

c. Deposits - Discretely Presented Component Units

The discretely presented component unit agencies are required to invest idle funds within the same state statute as the primary government. Component unit deposits (including demand deposit accounts and certificates of deposits) at their respective year ends, are categorized below in the three levels of credit risk as explained in section (a) of this note above:

	<u>Carrying Amount</u>	<u>Bank Balance</u>	<u>Category 1</u>	<u>Category 2</u>	<u>Category 3</u>
District Attorney of the Nineteenth Judicial District	\$ 2,737,024	\$ 2,902,404	\$ 1,075,000	\$1,827,404	\$ --
Nineteenth Judicial District Court	801,145	950,007	100,000	--	850,007
E.B.R. Parish Family Court	300,715	300,715	300,715	--	--
E.B.R. Parish Juvenile Court	349,270	430,568	149,992	--	280,576
Nineteenth Judicial District Indigent Defender Board	362,039	428,617	428,617	--	--
E.B.R. Parish Clerk of Court	20,582,149	20,975,337	6,275,512	--	14,699,825
Capital Region Planning Commission	373,837	400,479	400,479	--	--
E.B.R. Parish Coroner	32,224	33,094	33,094	--	--
St. George Fire Protection District	419,327	470,885	470,885	--	--
Central Fire Protection District	234,867	256,150	100,000	--	156,150
District 6 Fire Protection District	200,596	209,665	209,665	--	--
Eastside Fire Protection District	70,294	70,294	70,294	--	--
Pride Fire Protection District	185,944	185,944	185,944	--	--
Chaneyville Fire Protection District	21,172	21,172	21,172	--	--
Alsen-St. Irma Lee Fire Protection District	21,768	21,768	21,768	--	--
Capital Transportation Corporation	<u>1,894,207</u>	<u>872,877</u>	<u>872,877</u>	<u>--</u>	<u>--</u>
Total Component Units	<u>\$28,586,578</u>	<u>\$28,529,976</u>	<u>\$10,716,014</u>	<u>\$1,827,404</u>	<u>\$15,986,558</u>

For the component unit agencies that carry pledged securities that are considered Category 3 under the provisions of GASB Statement 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the component unit agency that the fiscal agent has failed to pay deposited funds upon demand.

Certificates of deposit with a maturity of 90 days or more are classified on the combined balance sheet as "Investments" (\$13,507,381). The remaining carrying amount of \$15,079,197 is classified as "Cash and Cash Equivalents."

The carrying amounts of deposits do not include a cash on hand balance for E.B.R. Parish Juvenile Court (\$300), Clerk of Court (\$2,225), and Capital Transportation Corporation (\$1,842) which is not on deposit with a financial institution. Cash on hand includes petty cash and cash received but not yet deposited at year-end.

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000

EXHIBIT A-9
(Continued)

NOTE 3 - Cash, Cash Equivalents and Investments (Continued)

d. Investments - Discretely Presented Component Units

	<u>Fair Value</u>
Mutual Funds	<u>\$3,738,276</u>

The mutual funds are owned by Capital Transportation Corporation. In accordance with GASB Codification Section 150.165, these investments are not categorized because they are not evidenced by securities that exist in physical or book entry form.

e. Cash, Cash Equivalents and Investments Summary

The following is a reconciliation of the carrying amount of deposits and investments to "Cash and Cash Equivalents" and "Investments" on the combined balance sheet.

1. Primary Government

Cash and Cash Equivalents:	
Deposits	\$ 9,690,333
Cash on hand	1,116,402
Investments	1,467,998
Louisiana Asset Management Pool	<u>112,771,715</u>
Sub-total Cash and Cash Equivalents	<u>125,046,448</u>

Investments:	
Deposits	154,303,253
Investments	<u>890,314,865</u>
Sub-total Investments	<u>1,044,618,118</u>

Cash, Cash Equivalents and Investments, December 31, 2000	<u>\$1,169,664,566</u>
---	------------------------

2. Component Units

Cash and Cash Equivalents:	
Deposits	\$15,079,197
Cash on hand	<u>4,367</u>
Sub-total Cash and Cash Equivalents	<u>15,083,564</u>

Investments:	
Deposits	13,507,381
Investments	<u>3,738,276</u>
Sub-total Investments	<u>17,245,657</u>

Cash, Cash Equivalents and Investments, December 31, 2000	<u>\$32,329,221</u>
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NOTE 4 - Property Taxes

The 1974 Louisiana Constitution (Article 7 Section 18) provided that land and improvements for residential purposes be 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. Fair market value is determined by the elected assessor of the parish on all property subject to taxation except public service properties, which

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000

EXHIBIT A-9
(Continued)

NOTE 4 - Property Taxes (Continued)

are valued by the Louisiana Tax Commission (LRS 47:1957). The correctness of assessments by the assessor is subject to review and certification by the Louisiana Tax Commission. The assessor is required to reappraise all property subject to taxation at intervals of not more than four years. Year 2000 was a reassessment year.

The Sheriff of East Baton Rouge Parish, as provided by State Law (LRS 33:1435), is the official tax collector of general property taxes levied by the Parish and Parish Special Districts. By agreement, the Sheriff is also the tax collector for City property taxes for which he receives a commission of 4.5% of total taxes collected for the City. December tax collections remitted to the City-Parish by the Sheriff in January are reported as "Due From Other Governments."

The 2000 property tax calendar is as follows:

Levy Date	August 9, 2000
Millage Rates Adopted	August 9, 2000
Tax Bills Mailed	November 30, 2000
Due Date	December 31, 2000
Lien Date	January 1, 2001

State Law requires the Sheriff to collect property taxes in the calendar year in which the assessment is made. Property taxes become delinquent January 1 of the following year. If taxes are not paid by the due date, taxes bear interest at the rate of one and one-fourth percent per month until the taxes are paid (LRS 47:2101). After notice is given to the delinquent taxpayers, the Sheriff is required by the Constitution of the State of Louisiana to sell the least quantity of property necessary to settle the taxes and interest owed (LRS 47:2181). Therefore, there are no delinquent taxes at year-end.

Property taxes are considered measurable in the calendar year of the tax levy. Accordingly, the entire tax roll less an estimate for uncollectible taxes is recorded as taxes receivable in the current calendar year. Uncollectible taxes are those taxes which based on past experience will not be collected in the subsequent year and are primarily due to subsequent adjustments to the tax roll.

Property taxes that are measurable and available (receivable within the current period and collected within the current period or within 60 days thereafter to be used to pay liabilities of the current period) are recognized as revenue in the year of levy. Property taxes that are measurable, but not available, are recorded, net of estimated uncollectible amounts, as deferred revenues in the year of levy. Such deferred revenues are recognized as revenue in the fiscal year in which they become available.

a. Property taxes receivable and estimated uncollectible taxes by fund type for the Primary Government are as follows:

	Property Taxes <u>Receivable</u>	Estimated Uncollectible Property Taxes	Net Property Taxes <u>Receivable</u>
General Fund	\$ 4,610,825	\$ 426,422	\$ 4,184,403
Special Revenue Funds	<u>8,214,289</u>	<u>924,261</u>	<u>7,290,028</u>
Total	<u>\$12,825,114</u>	<u>\$1,350,683</u>	<u>\$11,474,431</u>

b. Property taxes receivable and estimated uncollectible taxes for the Component Units are as follows:

	Property Taxes <u>Receivable</u>	Estimated Uncollectible Property Taxes	Net Property Taxes <u>Receivable</u>
St. George Fire Protection District	\$4,355,368	\$896,562	\$3,458,806
Brownsfield Fire Protection District	38,371	7,422	30,949

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000

EXHIBIT A-9
(Continued)

NOTE 4 - Property Taxes (Continued)

b. Property taxes receivable and estimated uncollectible taxes for the Component Units (Continued):

	Property Taxes <u>Receivable</u>	Estimated Uncollectible Property Taxes	Net Property Taxes <u>Receivable</u>
Central Fire Protection District	\$ 185,323	\$ 20,600	\$ 164,723
E.B.R. Parish Fire Protection District No. 6	84,519	15,251	69,268
Eastside Fire Protection District	421,924	10,742	411,182
Alsco-St. Irma Lee Fire Protection District	<u>44,738</u>	<u>1,908</u>	<u>42,830</u>
Total	<u>\$5,130,243</u>	<u>\$952,485</u>	<u>\$4,177,758</u>

NOTE 5 - Federal and State Financial Assistance

a. Grants From Other Governmental Units

Federal and State grant programs represent an important source of funding to finance housing, employment, construction, and social programs which are beneficial to the City and the Parish. These funds are recorded in the Special Revenue, Capital Projects, and Enterprise Funds. A grant appropriation is recorded when an approved contract is authorized with the funding agency through the "Grants Review Process." Receivables are established when expenditures are incurred. The grants normally specify the purpose for which funds may be used and are audited annually in accordance with Office of Management and Budget Circular A-133 under the "Single Audit Concept."

During 2000 and 1999, the following amounts under various grants and entitlements are recorded as revenues, subsidies, or additions to contributions in the accompanying financial statements:

	<u>2000</u>	<u>1999</u>
Primary Government:		
Special Revenue Funds:		
Grants Fund	\$29,312,154	\$25,623,553
Capital Projects Funds:		
Miscellaneous Capital Improvements Fund	489,000	700,000
Capital Improvement Fund	318,508	3,484,525
Louisiana Community Development Authority	7,005,019	729,269
Enterprise Funds:		
Greater Baton Rouge Airport District	12,370,234	8,430,704
Riverside Centroplex Fund	515,316	267,370
Comprehensive Sewerage System Fund	93,825	797,676
Solid Waste Disposal Facility Fund	--	1,800
Total Primary Government	<u>\$50,104,056</u>	<u>\$40,034,897</u>
Component Units:		
District Attorney of the Nineteenth District	\$ 912,440	\$ 863,033
Nineteenth Judicial District Court	22,963	34,921
E.B.R. Parish Juvenile Court	287,967	34,265
Capital Region Planning Commission	617,022	725,294
Brownsfield Fire Protection District	23,885	--
Capital Transportation Corporation	<u>5,091,826</u>	<u>4,531,792</u>
Total Component Units	<u>\$ 6,956,103</u>	<u>\$ 6,189,305</u>

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000

EXHIBIT A-9
(Continued)

NOTE 5 - Federal and State Financial Assistance (Continued)

b. On-Behalf Payments for Salaries and Benefits

GASB Statement No. 24, *Accounting and Financial Reporting for Certain Grants and Other Financial Assistance* requires the City-Parish to report and disclose in the financial statements on-behalf salary and fringe benefit payments made by the State of Louisiana to certain groups of City-Parish employees.

Supplementary salary payments are made by the state directly to certain groups of employees. City-Parish is not legally responsible for these salaries. Therefore, the basis for recognizing the revenue and expenditure (expense) payments is the actual contribution made by the state. For 2000, the state paid supplemental salaries to the following groups of employees of the primary government: fire and law enforcement employees, city court judges, and employees of the Registrar of Voter's Office. The state also paid supplemental salaries for employees of the Nineteenth Judicial District Attorney, judges salaries and benefits for the three court systems and state supplemental salaries of the parish fire protection district component units.

LRS 33:7392 provides for a percentage of property taxes collected in East Baton Rouge Parish to be remitted to the State Municipal Employees' Retirement System (MERS). The statute further provides for MERS to distribute these funds back to the City-Parish Employees' Retirement System and the Cities of Zachary and Baker Retirement Systems.

On-behalf payments recorded as revenues and expenditures (expenses) in the 2000 financial statements are as follows:

	<u>State Supplemented Salaries</u>	<u>MERS Contribution</u>	<u>Total 2000 On-Behalf Payments</u>
Primary Government:			
General Fund	\$4,516,566	\$431,544	\$4,948,110
Special Revenue Funds	32,400	--	32,400
Enterprise Funds	<u>84,599</u>	<u>--</u>	<u>84,599</u>
Total Primary Government	<u>4,633,565</u>	<u>431,544</u>	<u>5,065,109</u>
Component Units:			
District Attorney of the Nineteenth Judicial District	1,197,696	--	1,197,696
Nineteenth Judicial District Court	1,482,448	--	1,482,448
E.B.R. Parish Family Court	423,557	--	423,557
E.B.R. Parish Juvenile Court	211,778	--	211,778
St. George Fire Protection District	259,940	--	259,940
E.B.R. Parish Fire Protection District No. 6	35,750	--	35,750
Brownsfield Fire Protection District	9,000	--	9,000
Central Fire Protection District	<u>27,000</u>	<u>--</u>	<u>27,000</u>
Total Component Units	<u>3,647,169</u>	<u>--</u>	<u>3,647,169</u>
Total On-Behalf Payments	<u>\$8,280,734</u>	<u>\$431,544</u>	<u>\$8,712,278</u>

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000

EXHIBIT A-9
(Continued)

NOTE 6 - Changes in Fixed Assets

a. A summary of changes in general fixed assets for the Primary Government follows:

	Balance 1/1/2000	Additions	Adjustments and Deletions	Balance 12/31/2000
Land	\$ 17,210,148	\$ 1,493,815	\$ --	\$ 18,703,963
Buildings	126,093,225	17,778,533	(4,102,062)	147,973,820
Improvements Other Than Buildings	263,948,292	15,120,151	(6,707,016)	285,775,459
Equipment	76,877,062	11,953,344	6,270,673	82,559,733
Equipment Under Capital Leases	4,845,793	160,334	222,867	4,783,260
Construction Work in Progress	<u>16,725,184</u>	<u>11,931,250</u>	<u>10,076,633</u>	<u>18,579,801</u>
Total	<u>\$505,699,704</u>	<u>\$58,437,427</u>	<u>\$ 5,761,095</u>	<u>\$558,376,036</u>

b. Construction Work in Progress of the Primary Government for general fixed assets is composed of the following:

	Project Authorization	Capitalized to Date	Balance in Construction Work In Progress 12/31/2000	Committed	Estimated Required Future Financing
1997 Bond Capital Improvements	\$ 19,590,266	\$ 18,984,111	\$ --	\$ 41,289	None
1998A City Bonds Capital Improvements	9,679,247	3,647,190	2,229,403	1,398,241	None
Miscellaneous Capital Improvements	52,427,557	34,874,903	729,634	1,259,843	None
Capital Improvement	55,604,240	41,379,208	2,167,570	4,293,003	None
Road and Street Improvement	59,636,640	17,099,761	11,963,773	5,831,761	None
LCDA Capital Projects	17,273,000	10,052,863	--	1,696,546	None
Community Development	14,526,271	10,692,678	688,199	616,333	None
General Government	4,149,480	3,964,425	--	121,489	None
Street Improvements	34,732,679	25,408,611	801,222	1,019,439	None
Animal Control Center	<u>75,500</u>	<u>74,540</u>	<u>--</u>	<u>360</u>	None
Total	<u>\$267,694,880</u>	<u>\$166,178,290</u>	<u>\$18,579,801</u>	<u>\$16,278,304</u>	

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000

EXHIBIT A-9
(Continued)

NOTE 6 - Changes in Fixed Assets (Continued)

- c. A summary of Primary Government proprietary fund type and pension trust fund property, plant, and equipment at December 31, 2000, follows:

	<u>Enterprise</u>	<u>Internal Service</u>	<u>Pension Trust</u>
Land	\$ 54,477,222	\$ 47,568	\$ 550,628
Buildings	94,189,173	2,213,798	691,385
Improvements Other Than Buildings	606,741,069	7,190	--
Equipment	13,611,897	16,031,939	182,696
Equipment Under Capital Leases	--	3,564,253	--
Construction Work in Progress	<u>5,139,612</u>	<u>--</u>	<u>--</u>
Total	774,158,973	21,864,748	1,424,709
Less Accumulated Depreciation	<u>(228,511,377)</u>	<u>(14,002,483)</u>	<u>(587,632)</u>
Net Fixed Assets	<u>\$ 545,647,596</u>	<u>\$ 7,862,265</u>	<u>\$ 837,077</u>

- d. Construction Work in Progress at December 31, 2000, for Primary Government enterprise funds is composed of the following:

	<u>Project Authorization</u>	<u>Expended to Date</u>	<u>Capitalized</u>	<u>Balance in Construction Work in Progress 12/31/00</u>
Greater Baton Rouge Airport District:				
Miscellaneous Project Costs	\$ 736,314	\$ 736,314	\$ 28,695	\$ 707,619
FAA Flight Standards Office	47,617	47,617	--	47,617
Terminal Access Road	330,151	330,151	--	330,151
Airport Passenger Loading Bridges	2,391,911	246,971	--	246,971
Noise Mitigation Projects	9,999,999	1,204,842	--	1,204,842
Cost Benefit Analysis for Runway 4L/22R	<u>42,601</u>	<u>24,942</u>	<u>--</u>	<u>24,942</u>
Total	<u>13,548,593</u>	<u>2,590,837</u>	<u>28,695</u>	<u>2,562,142</u>
Riverside Centroplex Fund:				
Centroplex Expansion Project	3,000,000	996,415	--	996,415
Miscellaneous	<u>4,820</u>	<u>2,066</u>	<u>--</u>	<u>2,066</u>
Total	<u>3,004,820</u>	<u>998,481</u>	<u>--</u>	<u>998,481</u>
Comprehensive Sewerage System Fund:				
North Wastewater Treatment Plant				
Alternate Power	417,989	8,000	--	8,000
South Wastewater Treatment Plant				
Alternate Power	220,000	8,000	--	8,000
South Wastewater Treatment Plant				
Influent Pump Station Upgrade	5,610,000	301,483	--	301,483
Central Wastewater Treatment Plant				
Outfall Line Replacement	4,090,913	212,383	--	212,383
Miscellaneous Treatment Plant Improvements	343,470	98,537	73,515	25,022
Rehabilitation Construction	6,391,013	680,983	335,749	345,234
Sanitary Sewer Overflow Corrective				
Action Plan	36,383,519	6,907,160	6,549,268	357,892
Trunkline System	5,206,679	289,983	34,753	255,230

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000

EXHIBIT A-9
(Continued)

NOTE 6 - Changes in Fixed Assets (Continued)

d. Construction Work in Progress at December 31, 2000, for Primary Government enterprise funds (Continued):

	<u>Project Authorization</u>	<u>Expended to Date</u>	<u>Capitalized</u>	<u>Balance in Construction Work in Progress 12/31/00</u>
Comprehensive Sewerage System Fund (Continued):				
Telemetry System	\$ 3,032,100	\$ 1,606,078	\$1,559,865	\$ 46,213
Rehabilitation of Air Ejector Pump Stations	<u>775,000</u>	<u>19,532</u>	<u>--</u>	<u>19,532</u>
Total	<u>62,470,683</u>	<u>10,132,139</u>	<u>8,553,150</u>	<u>1,578,989</u>
Total-All Enterprise Funds	<u>\$79,024,096</u>	<u>\$13,721,457</u>	<u>\$8,581,845</u>	<u>\$5,139,612</u>

Total construction period interest costs of \$15,474 were capitalized in 2000 in the Comprehensive Sewerage System Fund. Construction period interest costs of \$11,165 from the current and previous fiscal years remain in Construction Work in Progress at December 31, 2000.

e. A summary of changes in general fixed assets for governmental fund component units is as follows:

	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Adjustments and Deletions</u>	<u>Balance End of Year</u>
<u>District Attorney of the Nineteenth Judicial District</u> Equipment	<u>\$ 1,330,551</u>	<u>\$ 131,318</u>	<u>\$ 94,268</u>	<u>\$ 1,367,601</u>
<u>Nineteenth Judicial District Court</u> Equipment	<u>\$ 1,734,397</u>	<u>\$ 56,351</u>	<u>\$ 98,508</u>	<u>\$ 1,692,240</u>
<u>E.B.R. Parish Family Court</u> Equipment	<u>\$ 185,785</u>	<u>\$ 40,382</u>	<u>\$ --</u>	<u>\$ 226,167</u>
<u>E.B.R. Parish Juvenile Court</u> Equipment	<u>\$ 433,756</u>	<u>\$ 27,481</u>	<u>\$ 23,117</u>	<u>\$ 438,120</u>
<u>Nineteenth Judicial District Indigent Defender Board</u> Equipment	<u>\$ 190,607</u>	<u>\$ 17,090</u>	<u>\$ 19,852</u>	<u>\$ 187,845</u>
<u>E.B.R. Parish Clerk of Court</u> Equipment	<u>\$ 3,113,847</u>	<u>\$ 56,813</u>	<u>\$ 212,174</u>	<u>\$ 2,958,486</u>
<u>Capital Region Planning Commission</u> Equipment	<u>\$ 325,937</u>	<u>\$ 26,383</u>	<u>\$ --</u>	<u>\$ 352,320</u>

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000

EXHIBIT A-9
(Continued)

NOTE 6 - Changes in Fixed Assets (Continued)

e. A summary of changes in general fixed assets for governmental fund component units (Continued):

	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Adjustments and Deletions</u>	<u>Balance End of Year</u>
<u>EBR Parish Coroner</u>				
Equipment	\$ --	\$ 23,861	\$(125,102)	\$ 148,963
Equipment Under Capital Leases	--	--	(18,990)	18,990
Total E.B.R. Parish Coroner	<u>\$ --</u>	<u>\$ 23,861</u>	<u>\$(144,092)</u>	<u>\$ 167,953</u>
<u>St. George Fire Protection District</u>				
Land	\$ 275,871	\$ --	\$ --	\$ 275,871
Buildings	962,521	32,551	--	995,072
Equipment	1,968,667	1,112,140	(421,069)	3,501,876
Equipment Under Capital Leases	422,511	--	422,511	--
Construction Work In Progress	42,070	27,821	--	69,891
Total St. George Fire Protection District	<u>\$ 3,671,640</u>	<u>\$1,172,512</u>	<u>\$ 1,442</u>	<u>\$ 4,842,710</u>
<u>Brownsfield Fire Protection District</u>				
Land	\$ 18,592	\$ --	\$ --	\$ 18,592
Buildings	59,323	--	--	59,323
Equipment	319,509	181,853	138,137	363,225
Equipment Under Capital Leases	--	48,980	--	48,980
Total Brownsfield Fire Protection District	<u>\$ 397,424</u>	<u>\$ 230,833</u>	<u>\$ 138,137</u>	<u>\$ 490,120</u>
<u>Central Fire Protection District</u>				
Land	\$ 159,018	\$ --	\$ --	\$ 159,018
Buildings	844,806	10,318	--	855,124
Equipment	1,250,385	37,689	8,450	1,279,624
Equipment Under Capital Leases	437,604	--	--	437,604
Total Central Fire Protection District	<u>\$ 2,691,813</u>	<u>\$ 48,007</u>	<u>\$ 8,450</u>	<u>\$ 2,731,370</u>
<u>E.B.R. Parish Fire Protection District No. 6</u>				
Land	\$ 43,000	\$ --	\$ --	\$ 43,000
Buildings	456,930	--	--	456,930
Equipment	387,316	123,293	--	510,609
Equipment Under Capital Leases	278,011	--	--	278,011
Total E.B.R. Parish Fire Protection District No. 6	<u>\$ 1,165,257</u>	<u>\$ 123,293</u>	<u>\$ --</u>	<u>\$ 1,288,550</u>

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000

EXHIBIT A-9
(Continued)

NOTE 6 - Changes in Fixed Assets (Continued)

e. A summary of changes in general fixed assets for governmental fund component units (Continued):

	Balance Beginning of Year	Additions	Adjustments and Deletions	Balance End of Year
<u>Eastside Fire Protection District</u>				
Land	\$ 151,360	\$ --	\$ --	\$ 151,360
Buildings	1,505,609	--	--	1,505,609
Equipment	756,289	--	99,000	657,289
Equipment Under Capital Leases	<u>341,113</u>	<u>--</u>	<u>--</u>	<u>341,113</u>
Total Eastside Fire Protection District	<u>\$ 2,754,371</u>	<u>\$ --</u>	<u>\$ 99,000</u>	<u>\$ 2,655,371</u>
<u>Pride Fire Protection District</u>				
Land	\$ 15,000	\$ --	\$ --	\$ 15,000
Buildings	--	--	(135,353)	135,353
Equipment	135,911	100,599	--	236,510
Construction Work in Progress	<u>10,049</u>	<u>--</u>	<u>10,049</u>	<u>--</u>
Total Pride Fire Protection District	<u>\$ 160,960</u>	<u>\$ 100,599</u>	<u>\$(125,304)</u>	<u>\$ 386,863</u>
<u>Chaneyville Fire Protection District</u>				
Buildings	\$ 109,334	\$ --	\$ --	\$ 109,334
Equipment	<u>157,832</u>	<u>158,989</u>	<u>41,981</u>	<u>274,840</u>
Total Chaneyville Fire Protection District	<u>\$ 267,166</u>	<u>\$ 158,989</u>	<u>\$ 41,981</u>	<u>\$ 384,174</u>
<u>Alsen-St. Irma Lee Fire Protection District</u>				
Land	\$ 9,000	\$ --	\$ --	\$ 9,000
Buildings	256,496	--	--	256,496
Equipment	181,732	7,934	--	189,666
Equipment Under Capital Leases	<u>205,769</u>	<u>--</u>	<u>--</u>	<u>205,769</u>
Total Alsen-St. Irma Lee Fire Protection District	<u>\$ 652,997</u>	<u>\$ 7,934</u>	<u>\$ --</u>	<u>\$ 660,931</u>
Total Governmental Fund Component Units	<u>\$19,076,508</u>	<u>\$2,221,846</u>	<u>\$ 467,533</u>	<u>\$20,830,821</u>

f. A summary of property, plant, and equipment for Capital Transportation Corporation, a proprietary fund type component unit at December 31, 2000 is as follows:

Land	\$ 284,375
Buildings	8,963,145
Equipment	<u>10,948,922</u>
Total	20,196,442
Less Accumulated Depreciation	<u>(7,663,175)</u>
Net Fixed Assets	<u>\$12,533,267</u>

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000

EXHIBIT A-9
(Continued)

NOTE 7 - Employees' Retirement Systems

a. Primary Government

1. Plan Description and Provisions

The City of Baton Rouge and Parish of East Baton Rouge Employees' Retirement System, a separate legal entity, administers an agent multiple-employer defined benefit pension plan. The participating local government employers include:

- City of Baton Rouge, Parish of East Baton Rouge
- District Attorney of the Nineteenth Judicial District
- Nineteenth Judicial District Court
- E.B.R. Parish Family Court
- E.B.R. Parish Juvenile Court
- St. George Fire Protection District
- Brownsfield Fire Protection District
- Central Fire Protection District
- E.B.R. Parish Fire Protection District No. 6
- Eastside Fire Protection District
- * East Baton Rouge Recreation and Park Commission (BREC)
- * Related Organization under GASB 14

The Retirement System is reported as a blended component unit of City-Parish as defined by Governmental Accounting Standards Board (GASB) Statement No. 14, *The Financial Reporting Entity*. Since the Retirement System is part of the City-Parish's reporting entity, its financial statements are included as a Pension Trust Fund by the primary government.

The Retirement System was created by The Plan of Government and is governed by a seven member Board of Trustees. The board is responsible for administering the assets of the system and for making policy decisions regarding investments. The trustees are members of the Retirement System, except as noted below, and are selected in the following manner: 1) two are elected from non police and fire department employees; 2) one trustee each is elected from the Police and Fire Departments; 3) two people with business and accounting experience are appointed by the Metropolitan Council; 4) one is appointed by the Mayor-President. The two trustees appointed by the Metropolitan Council and the one appointed by the Mayor-President may or may not be members of the Retirement System. This is dependent on whether or not the appointees are City-Parish employees. All administrative expenses of the Retirement System are paid from funds of the system.

The Retirement System issues a publicly available financial report that includes financial statements and required supplementary information. The financial report may be obtained by writing to:

Jeffrey R. Yates
Retirement Administrator
Employees' Retirement System
City of Baton Rouge, Parish of East Baton Rouge
P.O. Box 1471
Baton Rouge, LA 70821-1471

The Retirement System reports its financial activities under the provisions of GASB Statement No. 25, *Financial Reporting for Defined Benefit Pension Plans and Note Disclosures for Defined Contribution Plans*. All required disclosures are included in their separately issued report. The primary government (City-Parish), as stated previously, reports the Retirement System as a Pension Trust Fund and has adopted the reporting requirements for an employer under GASB Statement No. 25 and GASB Statement No. 27, *Accounting for Pensions by State and Local Government Employers*.

Any person who becomes a regular full-time employee of the Primary Government becomes a member of the Retirement System as a condition of employment. An employee's benefit rights vest after the employee has been a member of the

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000

EXHIBIT A-9
(Continued)

NOTE 7 - Employees' Retirement Systems (Continued)

a. Primary Government (Continued)

1. Plan Description and Provisions (Continued)

Retirement System for 10 years (Ordinance 10779). Benefit payments are classified into two distinct categories: full retirement benefits and minimum eligibility benefits. The service requirements and benefits granted for each category are:

1. Full retirement benefits -
 - a. Granted with 25 years of service, regardless of age.
 - b. Defined as 3% of average compensation times the number of years of service.
2. Minimum eligibility benefits -
 - a. Granted with 20 years of service regardless of age; or at age 55 with 10 years of service.
 - b. Defined as 2.5% of average compensation times the number of years of service.

Average compensation is determined by the highest average compensation in 36 successive months. In the case of interrupted service, the periods immediately before and after the interruption may be joined to produce 36 successive months. Benefits paid to employees shall not exceed 90% of average compensation. Benefits are reduced by 3% for each year below age 55, if service is less than 25 years.

2. Summary of Significant Accounting Policies

Basis of Accounting

The financial statements of the Retirement System are prepared using the accrual basis of accounting. Contributions from participating plan employers and their employees are recognized in the period in which employees provide services to the entity. Benefits and refunds are recognized when due and payable in accordance with the terms of the plan.

Method Used to Value Investments

The investments of the Retirement System are reported at fair value. Short-term investments are reported at cost, which approximates fair value. Securities traded on a national or international exchange are valued at the last reported sales price at current exchange rates. Investments that do not have an established market are reported at estimated fair value.

3. Concentrations of Investments

The Retirement System has no investments in any one organization representing 5% or more of the net assets available for pension benefits except for obligations of the federal government. There are no investments in loans to or leases with parties related to the pension plan. The investment activity of the Retirement System is subject to an investment policy adopted by the Board of Trustees and to oversight by the Board.

4. Funding Policy

The Plan of Government requires that the Retirement System be funded on an actuarially sound basis. Under the current plan, both employee and employer contributions are made to properly fund the system. In 2000, employees made a mandatory contribution of 9.5% of gross earnings through May 5, 2000, and 8% of gross earnings for the remainder of the fiscal year. The actuarially determined employer contribution was as follows during the 2000 fiscal year: 1) 16.13% of active payroll through May 5, 2000 for all funds and outside employers; 2) 9.57% of active payroll through August 25, 2000 for all funds and outside employers; and 3) 6.97% of active payroll for the General Fund for the remainder of the fiscal year, and 13.85% of active payroll for all special funds and outside employers for the remainder of the fiscal year.

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000

EXHIBIT A-9
(Continued)

NOTE 7 - Employees' Retirement Systems (Continued)

a. Primary Government (Continued)

5. Annual Pension Cost and Net Pension Obligation for Regular Employees' Trust

The following information regarding the Retirement System's net pension obligation is based on the December 31, 2000, actuarial valuation:

Annual required contribution	\$11,240,695
Interest on net pension obligation	513,929
Adjustment to annual required contribution	<u>(440,546)</u>
Annual pension cost	11,314,078
Contributions made	<u>13,120,568</u>
Increase (decrease) in net pension obligation	(1,806,490)
Net pension obligation beginning of year	<u>6,424,119</u>
Net pension obligation end of year	4,617,629
Less: Net pension obligation for related organization	<u>(238,541)</u>
Net pension obligation - Primary Government and Component Units	<u><u>\$ 4,379,088</u></u>

The annual required contribution for the current year was determined as part of the December 31, 2000, actuarial valuation using the Entry Age Normal Actuarial Cost Method with Unfunded Actuarial Accrued Liability. This method compares the theoretical reserve for service prior to the valuation date to plan assets. With this method, the actuarial present value of the projected benefits of each individual included in an actuarial valuation is allocated on a level basis over both the earnings and service of the individual between entry age (date of membership in the system) and assumed exit age.

Significant actuarial assumptions used in the valuation include: 1) a rate of return on the investment of present and future assets of 8.0% per year, compounded annually; 2) projected salary increases of 4.0% per year compounded annually, attributable to inflation; 3) additional projected salary increases based on years of service and age attributable to seniority and merit; 4) no post-retirement benefit increases. The actuarial value of assets was determined using an adjusted market value approach which recognizes 20% of the unrealized gains and losses each year. This technique smoothes the volatility of market values for investments.

The initial Unfunded Actuarial Accrued Liability (UAAL) will be amortized over 30 years as a level percentage of payroll, assuming payroll increases of 4% per year during the first 15 years of the amortization period and 0% per year during the remaining 15 years. Each change in UAAL will be amortized over the greater of 20 years or the remaining amortization period for the initial UAAL, as a level percent of payroll assuming payroll increases 0% per year during the final 15 years of the amortization period and 4% per year for all years prior to the final 15 years. The remaining amortization period at December 31, 2000, is 24 years.

Three-Year Trend Information for the Retirement System

<u>Fiscal</u> <u>Year</u> <u>Ending</u>	<u>Annual</u> <u>Pension</u> <u>Cost (APC)</u>	<u>Percentage</u> <u>of APC</u> <u>Contributed</u>	<u>Net</u> <u>Pension</u> <u>Obligation</u>
12/31/00	\$11,314,078	116.0%	\$ 4,617,629
12/31/99	15,802,749	126.7	6,424,119
12/31/98	18,170,554	105.9	10,643,073

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000

EXHIBIT A-9
(Continued)

NOTE 7 - Employees' Retirement Systems (Continued)

a. Primary Government (Continued)

6. Police Guarantee Trust

The Police Guarantee Trust was established on February 26, 2000 by the City-Parish and the City of Baton Rouge and Parish of East Baton Rouge Employees' Retirement System (CPERS) as the result of the voluntary transfer of 637 public safety employees from CPERS to the Municipal Police Employees' Retirement System (MPERS). As a part of the transfer agreement, each officer signed a "Police Guarantee Agreement" with CPERS whereby each officer receives the same benefit he/she would have received if they had remained with CPERS. The CPERS Board of Trustees established a separate Police Guarantee Trust to administer benefits to the transferred officers. The benefits paid from the trust will equal the difference between the benefit the employee would have received from CPERS if the transfer had not taken place, and the benefit actually paid by MPERS. An initial investment of \$24.6 million was moved from the CPERS trust to the Police Guarantee Trust for the future administration of the benefits.

The December 31, 2000 actuarial valuation was conducted using the Aggregate Actuarial Cost Method. Under this method the excess actuarial present value of projected benefits of the group included in an actuarial valuation over the actuarial value of assets is allocated on a level basis over the earnings or service of the group between the valuation date and assumed exit. This allocation is performed for the group as a whole, not as a sum of individual allocations. That portion of the actuarial present value allocated to a valuation year is called normal cost. The actuarial accrued liability is equal to the actuarial value of assets. The December 31, 2000 actuarial valuation concluded the trust had an actuarial gain of \$62,317 which will reduce future normal costs. The allocation was based on earnings of the group. Significant actuarial assumptions include: 1) an investment return of 8% compounded annually on plan assets and 2) salary increases of 4% compounded annually due to inflation, longevity and merit increases. For the year ended December 31, 2000, the City-Parish made contributions of \$67,554 to the trust, equal to the annual required contribution. The City-Parish had no net pension obligation with respect to the Police Guarantee Trust under GASB Statement No. 27 at December 31, 2000.

7. Municipal Police Employees' Retirement System (MPERS)

The City-Parish contributes to the Municipal Police Employees' Retirement System (MPERS) Pension Plan, a cost sharing multiple-employer defined benefit pension plan administered by the MPERS Board of Trustees. MPERS covers any full-time public safety officer employed by a participating municipality of the State of Louisiana and engaged in law enforcement, empowered to make arrests, providing said officer does not have to pay social security. Section 6 of this note describes the transfer of 637 public safety officers from CPERS to MPERS, effective February 26, 2000. All new public safety officers hired by the City-Parish after February 26, 2000 are required to join MPERS as a condition of employment. MPERS benefits are established by state statutes and may be amended at the discretion of the State Legislature. MPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the Board of Trustees of the Municipal Police Employees' Retirement System, 8550 United Plaza Blvd., Suite 501, Baton Rouge, Louisiana 70809-0200.

Funding Policy

Contributions for all members and employers are established by state statute and may be amended by state statute when necessary. Plan members contribute 7.5% of earned compensation while employers contribute 9% of earned compensation excluding certain overtime, but including state supplemental pay. The City-Parish's contributions to MPERS for the year ended December 31, 2000 was \$1,896,912; this was equal to the statutorily required contribution. The City-Parish had no net pension obligation with respect to MPERS under GASB Statement No. 27 at December 31, 2000.

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000

EXHIBIT A-9
(Continued)

NOTE 7 - Employees' Retirement Systems (Continued)

b. Component Units

1. Capital Transportation Corporation Pension Plan

a. Plan Description

Employees of Capital Transportation Corporation (CTC) are members of the Capital Transportation Corporation Pension Trust Fund ("Plan"), a defined-benefit single employer pension plan. The Plan is administered by a local bank under the direction of a Board of Trustees. CTC issues a Comprehensive Annual Financial Report (CAFR) which includes the financial statements and required supplementary information for CTC's Pension Trust Fund. CTC has adopted the reporting provisions of GASB Statement No. 25, *Financial Reporting for Defined Benefit Pension Plans and Note Disclosures for Defined Contribution Plans*, and has implemented GASB Statement No. 27, *Accounting for Pensions by State and Local Government Employers*. CTC's financial reports may be obtained by writing to:

Capital Transportation Corporation
Deborah A. Moore, General Manager, CEO
2250 Florida Boulevard
Baton Rouge, LA 70802

Because CTC issues its own CAFR with detailed disclosures on the operations of its Pension Trust Fund and because said fund is immaterial to the Primary Government, the City-Parish has chosen to provide limited disclosure in accordance with the reporting provisions of GASB Statement No. 25 and No. 27.

b. Summary of Significant Accounting Policies

Basis of Accounting

The financial statements of CTC's Pension Trust Fund are prepared using the accrual basis of accounting. Contributions from CTC and their employees are recognized in the period in which employees provide services to the entity. Benefits and refunds are recognized when due and payable in accordance with the terms of the plan.

Method Used to Value Investments

CTC's Pension Trust Fund investments, consisting of mutual funds, are reported at fair value. Short-term investments are reported at cost, which approximates fair value. Securities traded on a national or international exchange are valued at the last reported sales price at current exchange rates.

The Corporation's annual pension and net pension asset for the year ended December 31, 2000, was as follows:

Annual required contribution	\$ 91,777
Interest on net pension asset	(30,290)
Adjustment to annual required contribution	<u>38,564</u>
Annual pension cost	100,051
 Contributions made	 <u>296,920</u>
Increase (decrease) in net pension asset	196,869
 Net pension asset beginning of year	 <u>381,284</u>
Net pension asset end of year	<u>\$578,153</u>

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000

EXHIBIT A-9
(Continued)

NOTE 7 - Employees' Retirement Systems (Continued)

b. Component Units (Continued)

1. Capital Transportation Corporation Pension Plan (Continued)

Trend Information for the Capital Transportation Corporation's
Pension Trust Fund

Fiscal Year <u>Ending</u>	Annual Pension Cost (APC)	Percentage of APC <u>Contributed</u>	Net Pension <u>Asset</u>
12/31/00	\$100,051	296.8%	\$578,153
12/31/99	115,024	200.1	381,284
12/31/98	107,195	179.8	266,190

2. District Attorney of the Nineteenth Judicial District Defined-Benefit Pension Plans

The district attorney and assistant attorneys, whose salaries are paid by the State of Louisiana, and the Office of the District Attorney, are members of the Louisiana District Attorney's Retirement System. This retirement system is a multiple employer cost sharing, statewide public employee retirement system administered and controlled by a separate board of trustees.

The Louisiana District Attorneys' Retirement System (LDARS) provides retirement benefits as well as disability and survivor benefits. Benefits are established and amended by state statute. The LDARS issues a publicly available financial report that includes financial statements and required supplementary information for the LDARS. That report may be obtained by writing to the Louisiana District Attorneys' Retirement System, 1645 Nicholson Drive, Baton Rouge, Louisiana 70802, or by calling (225) 267-4824.

Plan members are required to contribute 7.0% of their annual covered salary and the district attorney is required to contribute at an actuarially determined rate. Member contributions and employer contributions for the LDARS are established by state law and rates are established by the Public Retirement Systems' Actuarial Committee. There were no employer contributions required for 2000 or 1999.

Certain other employees, whose salaries are paid by the Office of the District Attorney, are members of the City of Baton Rouge and Parish of East Baton Rouge Employees' Retirement System. The District Attorney's contributions for the year ended December 31, 2000, 1999, and 1998 were \$274,271, \$358,256, and \$263,937 respectively. Additional information on this system is included in Note 7(a)(1) above.

Trend Information for the District Attorney of the Nineteenth Judicial District Defined-Benefit
Pension Plan for Members Enrolled in the City of Baton Rouge and
Parish of East Baton Rouge Employees' Retirement System

Fiscal Year <u>Ending</u>	Annual Pension Cost (APC)	Percentage of APC <u>Contributed</u>	Net Pension <u>Asset</u>
12/31/00	\$243,950	112.4%	\$55,857
12/31/99	288,132	124.3	86,178
12/31/98	249,054	106.0	156,302

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000

EXHIBIT A-9
(Continued)

NOTE 7 - Employees' Retirement Systems (Continued)

b. Component Units (Continued)

3. Nineteenth Judicial District Court Pension Plans

Louisiana State Employees' Retirement System

The employees of the Commissioners' offices, whose salaries are paid from appropriations from the State of Louisiana, are members of the Louisiana State Employees' Retirement System ("System"), a public employee retirement system (PERS). The System is a statewide public retirement system for the benefit of state employees which is administered and controlled by a separate board of trustees. The system provides retirement and disability benefits, annual cost-of-living adjustment, and death benefits to plan members and beneficiaries. The system was established and provided for within Louisiana Revised Statute Title 11 Chapter 401. The Louisiana State Employees' Retirement System issues a publicly available financial report that includes financial statements and required supplementary information. The report may be obtained by writing to Louisiana State Employees' Retirement System, P.O. Box 44213, Baton Rouge, Louisiana 70804-4213.

Plan members are required by state statute to contribute 7.5% of gross salary to which the Commissioners' office adds 12.30% employer's match. The Commissioners' offices' statutory and actual contributions for the year ending June 30, 2000, 1999, and 1998 were \$21,898, \$22,132, and \$25,758, respectively.

Louisiana Clerk of Court Retirement and Relief Fund

Other court employees, whose salaries are expenditures of the Judicial Expense Fund are members of the Louisiana Clerk of Court Retirement and Relief Fund. See section b(5) of this note for disclosure on this multiple-employer cost-sharing PERS.

The Nineteenth Judicial District Court's contributions to the system for the years ended June 30, 2000, 1999, and 1998, were \$20,131, \$55,130, and \$57,560, respectively, which was equal to the required contributions for each year.

4. Nineteenth Judicial District Indigent Defender Board Pension Plan

The Board contracted with A.G. Edwards in 1992 for a pension plan that paid 7.7% of the employees salary into a fully vested fund for each employee. This is a defined contribution plan and each employee will receive the amount in his individual fund at retirement. The Board pays all of the 7.7% contribution. There is no unfunded portion at December 31, 2000. Contributions in 2000 were \$99,318.

5. East Baton Rouge Parish Clerk of Court Pension Plan

Substantially all employees participate in the Louisiana Clerk of Courts Retirement and Relief Fund ("Fund"), a multiple-employer (cost-sharing), public employee retirement system (PERS), controlled and administered by a separate Board of Trustees. Plan members are required by state statute to contribute 8.25% of their annual covered salary and the E.B.R. Clerk of Court is required to contribute at an actuarially determined rate. The current rate is 10% of covered payroll. Contributions also include one-fourth of one percent of the taxes shown to be collectible by the tax rolls of each parish. Contribution requirements of both members and employers are established and amended by state statute. The E.B.R. Clerk of Court's contributions to the system for the years ending June 30, 2000, 1999, and 1998, were \$469,890, \$443,469, and \$416,094, respectively. These contributions were equivalent to the required contributions for each fiscal year.

Effective July 1, 1999, the East Baton Rouge Parish Clerk of Court could elect to pay all or a portion of the 8.25% employee retirement contribution which would otherwise be deducted from the employees' salary. This election can be changed annually by the Clerk. The East Baton Rouge Parish Clerk of Court elected to implement this policy for the year ended June 30, 2000. The contributions to the System under this election were \$371,221 for the year.

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000

EXHIBIT A-9
(Continued)

NOTE 7 - Employees' Retirement Systems (Continued)

b. Component Units (Continued)

5. East Baton Rouge Parish Clerk of Court Pension Plan (Continued)

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana Clerks of Court Retirement and Relief Fund, 11745 Bricksome Avenue, Suite B1, Baton Rouge, LA 70816.

NOTE 8 - Council Members Compensation

Each Council Member receives monthly compensation in accordance with The Plan of Government. The following is a list of Council Members and their compensation for the year 2000.

District 1	Roxson Welch	\$ 3,600
District 2	Thomas Woods	3,600
District 3	Pat Culbertson	3,600
District 4	Joseph "Joe" Greco	3,600
District 5	Charles Kelly	3,600
District 6	M. A. "Mike" Tassin	3,574
District 7	W.T. Winfield	3,600
District 8	Mike Futrell	180
	Karen Futrell	3420
District 9	Darrell Ourso	3,600
District 10	Lorri Burgess	3,600
District 11	Mary Frey Eaton	
	Council	3,600
	President Pro-Tempore	18,000
District 12	James T. "Jim" Benham	3,600

In addition, members of the Metropolitan Council receive \$800 per month combined travel and auto allowance. (LRS 33:1233(B))

NOTE 9 - Postemployment Benefits

City-Parish employees are eligible to continue participation in the government's health, dental and life insurance programs upon retirement.

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000

EXHIBIT A-9
(Continued)

NOTE 9 - Postemployment Benefits (Continued)

a. Health and Dental Benefits

All classified and unclassified employees of the City-Parish may at their option participate in the employees' group health and dental self insurance programs. Since 1998, employees are participating in the point-of-service health maintenance plan. Employees may also participate in the indemnity plan for dental benefits. Upon retirement the employee may continue his coverage with the same benefits payable to active employees. During 2000, the minimum premium plan was funded with employees and retirees contributing 34% of the premium and the City-Parish contributing 66% of the premium. Retirees may continue coverage in accordance with Parish Resolution 10179 adopted by the Parish Council on December 13, 1972. The City-Parish's portion of the postretirement benefit for health and dental coverage is funded on a pay-as-you-go basis from the General Fund-Risk Management budget.

During 2000, the government recognized expenditures for postretirement health and dental benefits as follows:

	<u>Average Number of Participants</u>	<u>Amount</u>
Health	1,431	\$4,692,075
Dental	1,190	308,363

b. Life Insurance Benefits

In accordance with City Resolution 5942 and Parish Resolution 12478 adopted by the respective councils on April 14, 1976, all City-Parish employees who retired after May 1, 1976, have \$3,000 of term life insurance coverage. As of December 31, 2000, approximately 1,411 retirees had the \$3,000 coverage with Prudential Life Insurance Company.

The cost of this insurance is paid by the City-Parish through an actuarially determined monthly assessment of 70 cents per active employee. The premium is paid into an Insurance Continuance Fund Account. The fund has a balance of \$147,081 as of January 1, 2001.

NOTE 10 - Long-Term Debt

a. Primary Government

1. Summary of Changes in Long-Term Debt

Long-term liabilities that will be financed from governmental funds are accounted for in the General Long-Term Debt Account Group. The General Long-Term Debt Account Group shows only the measurement of financial position and is not involved with measurement of results of operations. Long-term liabilities of proprietary funds are accounted for in their respective fund.

	<u>Balance 1/1/00</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/00</u>
<u>General Long-Term Debt Account Group</u>				
Excess Revenue Contracts, Loans and Notes	\$ 12,043,775	\$72,738,769	\$ 601,409	\$ 84,181,135
Revenue Bonds	127,025,000	--	5,940,000	121,085,000
Compensated Absences Payable	9,097,367	--	903,263	8,194,104
Obligation Under Capital Leases (Note 14)	1,635,786	160,335	905,687	890,434
Claims and Judgments Payable (Note 13)	41,809,000	3,323,561	14,641,183	30,491,378
Employee Benefits Payable (Note 13)	4,560,643	8,579,938	9,058,370	4,082,211

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000

EXHIBIT A-9
(Continued)

NOTE 10 - Long-Term Debt (Continued)

a. Primary Government (Continued)

1. Summary of Changes in Long-Term Debt (Continued)

	Balance <u>1/1/00</u>	<u>Additions</u>	<u>Reductions</u>	Balance <u>12/31/00</u>
<u>General Long-Term Debt Account Group</u>				
<u>(Continued)</u>				
Arbitrage Payable for Governmental				
Fund Types	\$ 87,242	\$ 4,345	\$ 87,242	\$ 4,345
Net Pension Obligation	<u>4,932,871</u>	<u>--</u>	<u>1,517,183</u>	<u>3,415,688</u>
 Total General Long-Term Debt				
Account Group	<u>201,191,684</u>	<u>84,806,948</u>	<u>33,654,337</u>	<u>252,344,295</u>
 <u>Enterprise Funds (Excluding Current</u>				
<u> Portion)</u>				
Obligations Payable	62,591,260	--	5,345,484	57,245,776
Revenue Bonds Payable	244,890,000	--	7,125,000	237,765,000
Deferred Amount on Refunding	(3,118,794)	--	(329,774)	(2,789,020)
Landfill Closure and Postclosure				
Care Liability (Note 20)	5,317,219	1,002,548	--	6,319,767
Long-Term Compensated Absences				
Payable	2,235	--	2,235	--
Net Pension Obligation	<u>872,764</u>	<u>--</u>	<u>154,874</u>	<u>717,890</u>
 Total Enterprise Funds	<u>310,554,684</u>	<u>1,002,548</u>	<u>12,297,819</u>	<u>299,259,413</u>
 <u>Internal Service Funds (Excluding</u>				
<u> Current Portion)</u>				
Long-Term Obligation Under Capital Leases	681,317	2,016,279	1,474,748	1,222,848
Net Pension Obligation	<u>117,439</u>	<u>--</u>	<u>13,548</u>	<u>103,891</u>
 Total Internal Service Funds	<u>798,756</u>	<u>2,016,279</u>	<u>1,488,296</u>	<u>1,326,739</u>
 <u>Trust and Agency Funds</u>				
Net Pension Obligation	<u>22,195</u>	<u>--</u>	<u>5,053</u>	<u>17,142</u>
 Total Long-Term Debt	<u>\$512,567,319</u>	<u>\$87,825,775</u>	<u>\$47,445,505</u>	<u>\$552,947,589</u>

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000

EXHIBIT A-9
(Continued)

NOTE 10 - Long-Term Debt (Continued)

a. Primary Government (Continued)

2. Schedule of Bonds Payable

The following is a schedule of bonds payable for the primary government at December 31, 2000:

	<u>Interest Dates</u>	<u>Issue Date</u>	<u>Final Maturity Date</u>	<u>Original Authorized and Issued</u>	<u>Outstanding</u>
<u>Excess Revenue Contracts, Loans and Notes</u>					
City of Baton Rouge:					
State Municipal Police Employees Retirement System Note	Quarterly	02/26/00	03/31/2030	\$ 72,738,769	\$ 72,166,149
Parish of East Baton Rouge:					
1982 Jail Project Contract	06/15-12/15	12/15/82	06/15/2002	150,000	30,486
LA Community Development Authority	Monthly	08/11/99	09/30/2020	<u>12,000,000</u>	<u>11,984,500</u>
Total Excess Revenue Contracts, Loans and Notes				<u>84,888,769</u>	<u>84,181,135</u>
<u>Revenue Bonds</u>					
City of Baton Rouge:					
1990 Public Improvement Sales Tax	02/01-08/01	12/01/90	08/01/2015	5,000,000	--
1992 Public Improvement Sales Tax	02/01-08/01	02/01/92	08/01/2016	21,400,000	650,000
1992A Public Improvement Sales Tax	02/01-08/01	04/01/92	08/01/2012	85,000,000	3,375,000
1993 Public Improvement Sales Tax	02/01-08/01	10/01/93	08/01/2018	4,000,000	3,420,000
1997 Public Improvement Sales Tax	02/01-08/01	10/01/97	08/01/2017	19,325,000	14,925,000
1998A Public Improvement Sales Tax	02/01-08/01	11/01/98	08/01/2016	94,450,000	94,440,000
Parish of East Baton Rouge:					
1998C Public Improvement Sales Tax	02/01-08/01	11/01/98	08/01/2008	4,600,000	4,275,000
Sewer Sales Tax Bonds:					
1991 Public Improvement Sales Tax	02/01-08/01	08/01/91	02/01/2016	20,000,000	660,000
1993 Public Improvement Sales Tax	02/01-08/01	03/01/93	02/01/2018	30,200,000	26,085,000
1993A Public Improvement Sales Tax	02/01-08/01	10/01/93	02/01/2018	70,000,000	59,985,000
1995 Public Improvement Sales Tax	02/01-08/01	08/01/95	02/01/2020	36,000,000	34,560,000
1996 Public Improvement Sales Tax	02/01-08/01	03/01/96	02/01/2021	65,000,000	63,105,000
1998B Public Improvement Sales Tax	02/01-08/01	11/01/98	02/01/2016	16,825,000	16,815,000
1999 Public Improvement Sales Tax	02/01-08/01	08/01/99	02/01/2024	43,000,000	42,100,000
Greater Baton Rouge Parking Authority:					
1978 Parking Garage	01/01-07/01	01/01/78	07/01/2003	<u>6,875,000</u>	<u>1,580,000</u>
Total Revenue Bonds				<u>521,675,000</u>	<u>365,975,000</u>
Total All Bonds, Contracts, Loans and Notes				<u>\$606,563,769</u>	<u>\$450,156,135</u>

The City-Parish is in compliance with all legal debt covenants at December 31, 2000.

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000

EXHIBIT A-9
(Continued)

NOTE 10 - Long-Term Debt (Continued)

a. Primary Government (Continued)

3. Changes in Bonds Payable

Changes in bonds payable for the year 2000 were as follows:

	Outstanding January 1, 2000	Issued	Retired	Outstanding December 31, 2000
<u>Excess Revenue Contracts, Loans and Notes</u>				
City of Baton Rouge:				
State Municipal Police Employees Retirement System Note	\$ --	\$72,738,769	\$ 572,620	\$ 72,166,149
Parish of East Baton Rouge:				
1982 Jail Project Contract	43,775	--	13,289	30,486
LA Community Development Authority	<u>12,000,000</u>	<u>--</u>	<u>15,500</u>	<u>11,984,500</u>
 Total Excess Revenue Contracts, Loans and Notes	 <u>12,043,775</u>	 <u>72,738,769</u>	 <u>601,409</u>	 <u>84,181,135</u>
<u>Revenue Bonds</u>				
City of Baton Rouge:				
1990 Public Improvement Sales Tax	140,000	--	140,000	--
1992 Public Improvement Sales Tax	1,265,000	--	615,000	650,000
1992A Public Improvement Sales Tax	6,555,000	--	3,180,000	3,375,000
1993 Public Improvement Sales Tax	3,525,000	--	105,000	3,420,000
1997 Public Improvement Sales Tax	16,500,000	--	1,575,000	14,925,000
1998A Public Improvement Sales Tax	94,445,000	--	5,000	94,440,000
Parish of East Baton Rouge:				
1998C Public Improvement Sales Tax	4,595,000	--	320,000	4,275,000
Sewer Sales Tax Bonds:				
1991 Public Improvement Sales Tax	1,290,000	--	630,000	660,000
1993 Public Improvement Sales Tax	26,825,000	--	740,000	26,085,000
1993A Public Improvement Sales Tax	62,005,000	--	2,020,000	59,985,000
1995 Public Improvement Sales Tax	34,900,000	--	340,000	34,560,000
1996 Public Improvement Sales Tax	64,580,000	--	1,475,000	63,105,000
1998B Public Improvement Sales Tax	16,820,000	--	5,000	16,815,000
1999 Public Improvement Sales Tax	43,000,000	--	900,000	42,100,000
Greater Baton Rouge Parking Authority:				
1978 Parking Garage	<u>2,040,000</u>	<u>--</u>	<u>460,000</u>	<u>1,580,000</u>
 Total Revenue Bonds	 <u>378,485,000</u>	 <u>--</u>	 <u>12,510,000</u>	 <u>365,975,000</u>
 Total All Bonds, Contracts, Loans and Notes	 <u>\$390,528,775</u>	 <u>\$72,738,769</u>	 <u>\$13,111,409</u>	 <u>\$450,156,135</u>

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000

EXHIBIT A-9
(Continued)

NOTE 10 - Long-Term Debt (Continued)

a. Primary Government (Continued)

4. Interest Requirements to Maturity

The following is a summary of bonded debt at December 31, 2000, and interest requirements to maturity:

	<u>Debt Payable</u> <u>12/31/00</u>	<u>Interest</u> <u>Requirements</u> <u>to Maturity</u>	<u>Total</u>
<u>Excess Revenue Contracts, Loans and Notes</u>			
City of Baton Rouge:			
State Municipal Police Employees Retirement System Note (7.0%)	\$ 72,166,149	\$ 92,161,663	\$164,327,812
Parish of East Baton Rouge:			
1982 Jail Project Contract (10.64%)*	30,486	3,345	33,831
L.A. Community Development Authority	<u>11,984,500</u>	<u>7,111,410</u>	<u>19,095,910</u>
Total Excess Revenue Contracts, Loans and Notes	<u>84,181,135</u>	<u>99,276,418</u>	<u>183,457,553</u>
<u>Revenue Bonds</u>			
City of Baton Rouge:			
1992 Public Improvement Sales Tax (6.43%)*	650,000	38,350	688,350
1992A Public Improvement Sales Tax (6.41%)*	3,375,000	239,625	3,614,625
1993 Public Improvement Sales Tax (5.13%)*	3,420,000	1,850,980	5,270,980
1997 Public Improvement Sales Tax (4.79%)*	14,925,000	3,777,552	18,702,552
1998A City Sales Tax (4.43%)**	94,440,000	38,117,850	132,557,850
Parish of East Baton Rouge:			
1998C Public Improvement Sales Tax (4.11%)**	4,275,000	831,971	5,106,971
Sewer Sales Tax Bonds:			
1991 Public Improvement Sales Tax (6.67%)*	660,000	29,700	689,700
1993 Public Improvement Sales Tax (5.49%)*	26,085,000	14,343,918	40,428,918
1993A Public Improvement Sales Tax (5.13%)*	59,985,000	30,235,615	90,220,615
1995 Public Improvement Sales Tax (5.97%)*	34,560,000	27,973,439	62,533,439
1996 Public Improvement Sales Tax (5.66%)*	63,105,000	42,112,786	105,217,786
1998B Public Improvement Sales Tax (4.66%)*	16,815,000	7,639,240	24,454,240
1999 Public Improvement Sales Tax (5.69%)*	42,100,000	35,077,446	77,177,446
Greater Baton Rouge Parking Authority:			
1978 Parking Garage (6.29%)*	<u>1,580,000</u>	<u>205,594</u>	<u>1,785,594</u>
Total Revenue Bonds	<u>365,975,000</u>	<u>202,474,066</u>	<u>568,449,066</u>
Total All Bonds, Contracts, Loans and Notes	<u>\$450,156,135</u>	<u>\$301,750,484</u>	<u>\$751,906,619</u>

* Net Interest Cost (NIC)

** True Interest Cost (TIC)

During 1998, the City-Parish changed its policy for awarding competitive bids for sales tax revenue bonds from Net Interest Cost to True Interest Cost.

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000

EXHIBIT A-9
(Continued)

NOTE 10 - Long-Term Debt (Continued)

a. Primary Government (Continued)

5. Debt Service Requirements to Maturity

The annual requirements to amortize all bonded debt outstanding, including principal and interest, are as follows:

<u>Year</u>	<u>Excess Revenue Contracts, Loans and Notes</u>			<u>Revenue Bonds</u>			<u>Total Principal and Interest All Bonds</u>
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	
2001	\$ 1,121,590	\$ 5,299,036	\$ 6,420,626	\$ 14,600,000	\$ 19,582,091	\$ 34,182,091	\$ 40,602,717
2002	1,328,849	5,426,852	6,755,701	16,310,000	18,564,430	34,874,430	41,630,131
2003	1,404,269	5,340,361	6,744,630	17,575,000	17,574,789	35,149,789	41,894,419
2004	1,489,632	5,246,761	6,736,393	18,190,000	16,545,457	34,735,457	41,471,850
2005	1,583,686	5,147,285	6,730,971	19,155,000	15,595,630	34,750,630	41,481,601
2006-2010	9,605,769	24,002,009	33,607,778	97,220,000	62,488,732	159,708,732	193,316,510
2011-2015	13,167,880	20,336,278	33,504,158	93,115,000	36,754,846	129,869,846	163,374,004
2016-2020	15,524,798	15,465,584	30,990,382	71,705,000	13,586,741	85,291,741	116,282,123
2021-2025	18,028,161	10,062,062	28,090,223	18,105,000	1,781,350	19,886,350	47,976,573
2026-2030	<u>20,926,501</u>	<u>2,950,190</u>	<u>23,876,691</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>23,876,691</u>
Total	<u>\$84,181,135</u>	<u>\$99,276,418</u>	<u>\$183,457,553</u>	<u>\$365,975,000</u>	<u>\$202,474,066</u>	<u>\$568,449,066</u>	<u>\$751,906,619</u>

6. Future Year Obligations

Principal and interest requirements of various bond issues for the year 2001 are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total Requirements</u>
<u>Excess Revenue Contracts, Loans and Notes</u>			
City of Baton Rouge:			
State Municipal Police Employees Retirement System Note	\$ 810,125	\$ 4,807,920	\$ 5,618,045
Parish of East Baton Rouge:			
1982 Jail Project Contract	14,462	2,488	16,950
LA Community Development Authority	<u>297,003</u>	<u>488,628</u>	<u>785,631</u>
Total Excess Revenue Contracts, Loans and Notes	<u>1,121,590</u>	<u>5,299,036</u>	<u>6,420,626</u>
<u>Revenue Bonds</u>			
City of Baton Rouge:			
1992 Public Improvement Sales Tax	650,000	38,350	688,350
1992A Public Improvement Sales Tax	3,375,000	239,625	3,614,625
1993 Public Improvement Sales Tax	110,000	174,520	284,520
1997 Public Improvement Sales Tax	1,700,000	694,305	2,394,305
1998A Public Improvement Sales Tax	1,200,000	4,752,762	5,952,762

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000

EXHIBIT A-9
(Continued)

NOTE 10 - Long-Term Debt (Continued)

a. Primary Government (Continued)

6. Future Year Obligations (Continued)

	<u>Principal</u>	<u>Interest</u>	<u>Total Requirements</u>
<u>Revenue Bonds (Continued)</u>			
Parish of East Baton Rouge:			
1998C Public Improvement Sales Tax	\$ 440,000	\$ 176,073	\$ 616,073
Sewer Sales Tax Bonds:			
1991 Public Improvement Sales Tax	660,000	29,700	689,700
1993 Public Improvement Sales Tax	820,000	1,393,877	2,213,877
1993A Public Improvement Sales Tax	2,165,000	3,023,076	5,188,076
1995 Public Improvement Sales Tax	385,000	2,079,388	2,464,388
1996 Public Improvement Sales Tax	1,620,000	3,655,027	5,275,027
1998B Public Improvement Sales Tax	5,000	770,690	775,690
1999 Public Improvement Sales Tax	975,000	2,453,973	3,428,973
Greater Baton Rouge Parking Authority:			
1978 Parking Garage	<u>495,000</u>	<u>100,725</u>	<u>595,725</u>
Total Revenue Bonds	<u>14,600,000</u>	<u>19,582,091</u>	<u>34,182,091</u>
Total All Bonds, Contracts, Loans and Notes	<u>\$15,721,590</u>	<u>\$24,881,127</u>	<u>\$40,602,717</u>

7. Legal Debt Margin

Computation of Legal Debt Margin for General Obligation Bonds is as follows:

Governing Authority:

City of Baton Rouge

Ad Valorem Taxes:

Assessed Valuation

\$1,107,123,367

Debt Limit: 10% of Assessed Valuation (for any one purpose)

110,712,337

Debt Limit: 15% of Assessed Valuation (aggregate, all purposes)

166,068,505

Debt Limit: 35% of Assessed Valuation (sewerage purposes)

387,493,178

Debt Outstanding

\$ --

Governing Authority:

Parish of East Baton Rouge

Ad Valorem Taxes:

Assessed Valuation

\$2,324,089,310

Debt Limit: 10% of Assessed Valuation (for any one purpose)

232,408,931

Debt Limit: 15% of Assessed Valuation (for sewerage purposes)

348,613,396

Debt Outstanding

\$ --

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000

EXHIBIT A-9
(Continued)

NOTE 10 - Long-Term Debt (Continued)

a. Primary Government (Continued)

7. Legal Debt Margin (Continued)

Governing Authority: East Baton Rouge Sewerage Commission

Ad Valorem Taxes:

Assessed Valuation \$2,324,089,310

Debt Limit: 15% of Assessed Valuation 348,613,396

Debt Outstanding \$ --

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 one purpose and 35% for all purposes.

Excess Revenue Contracts, Loans and Notes are secured by the general property tax levied for operation of the General Fund. They are payable through excess revenues through the General Fund budget. The debt obligations are issued on the authority of the Metropolitan Council and do not require a referendum from taxpayers.

8. Parking Revenue Bonds

On January 1, 1978, Parking Revenue Bonds were issued in the amount of \$6,875,000 for the purpose of constructing a multi-level parking facility for approximately 1,400 vehicles, including the funding of \$600,000 to a debt service reserve and paying \$665,000 interest on the bonds during construction of the project. The bonds do not constitute a pledge of full faith and credit of the City-Parish but are payable solely from the revenues derived from the facility or by subrentals under a sublease of the project. As security for payments, the City-Parish has pledged to dedicate gross receipts derived from the project, as well as its parking revenues from the existing 450 space Plaza Garage, 156 space surface Arena Lot, and designated on-street parking meter revenues, and any additional sums required are unconditionally obligated to be budgeted and paid from the General Fund.

The bonds are a combination serial and term bond issue with serial bonds maturing July 1, 1982, and each year thereafter through the year 1998, in principal amounts ranging from \$150,000 to \$410,000. The term bonds in the amount of \$1,580,000 mature July 1, 2003.

9. Governmental Funds Sales Tax Revenue Bonds

The City of Baton Rouge and the Parish of East Baton Rouge, each levy a two percent sales and use tax on all goods and services within their respective taxing districts. Since 1989, both the City of Baton Rouge and the Parish of East Baton Rouge have authorized the issuance of Public Improvement Sales Tax Bonds secured by this sales tax for the purpose of constructing and improving public facilities, advance refunding outstanding parity bond issues when market rates made it advantageous, providing a Debt Service Reserve for each respective issue, and paying the issuance costs thereof.

These bonds are paid through the City Sales Tax Bonds Debt Service Fund and the Parish Sales Tax Bonds Debt Service Fund. Sinking fund payments are made monthly with bond interest and/or principal payments due February 1 and August 1 of each year. As of December 31, 2000, the following issues are outstanding:

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000

EXHIBIT A-9
(Continued)

NOTE 10 - Long-Term Debt (Continued)

a. Primary Government (Continued)

9. Governmental Funds Sales Tax Revenue Bonds (Continued)

<u>Bond Issue</u>	<u>Outstanding 12/31/2000</u>	<u>Primary Purpose of Issue</u>
City of Baton Rouge:		
\$21,400,000; Series 1992	\$ 650,000	Construction of New Landfill and Improvements to Public Buildings
\$85,000,000; Series 1992A	3,375,000	Improvements to Public Facilities
\$ 4,000,000; Series 1993	3,420,000	Improvements to Public Buildings and Facilities
\$19,325,000; Series 1997	14,925,000	Airport Terminal Development Program and Landfill Improvements
\$94,450,000; Series 1998A	<u>94,440,000</u>	Advance Refunding Parity Bond Issues and Improvements to Public Buildings
Total	\$116,810,000	
Parish of East Baton Rouge:		
\$4,600,000; Series 1998C	\$ 4,275,000	Advance Refunding Parity Bond Issues and Improvements to Public Buildings

All of the above governmental fund type sales tax revenue bonds issued by the City of Baton Rouge and Parish of East Baton Rouge are complete parity bonds and are secured by the net revenues from the respective entity's two percent sales and use tax.

10. Proprietary Fund Sales Tax Revenue Bonds

In April 1988, the general electorate authorized an additional parish-wide one-half of one percent sales and use tax specifically for sewerage purposes. The Parish of East Baton Rouge is authorized to issue debt secured by this additional one-half percent sewer sales tax for the purpose of constructing sewerage related capital improvements, advance refunding outstanding parity bond issues when market rates make it advantageous, providing a Debt Service Reserve for each respective issue, and paying the issuance costs thereof.

These bonds are accounted for in the Comprehensive Sewerage System Enterprise Fund. Sinking fund payments are made monthly with bond interest and/or principal payments due February 1 and August 1 of each year. As of December 31, 2000, the following issues are outstanding:

<u>Bond Issue</u>	<u>Outstanding 12/31/2000</u>	<u>Primary Purpose of Issue</u>
Parish of East Baton Rouge:		
Sewer Sales Tax Bonds:		
\$20,000,000; Series ST-1991	\$ 660,000	Sewerage Capital Improvements Program
\$30,200,000; Series ST-1993	26,085,000	Sewerage Capital Improvements Program
\$70,000,000; Series ST-1993A	59,985,000	Sewerage Capital Improvements Program
\$36,000,000; Series ST-1995	34,560,000	Sewerage Capital Improvements Program
\$65,000,000; Series ST-1996	63,105,000	Advance Refunding Parity Bond Issues
\$16,825,000; Series 1998B	16,815,000	Advance Refunding Parity Bond Issues
\$43,000,000; Series 1999	<u>42,100,000</u>	Sewerage Capital Improvements Program
Total	\$243,310,000	

All of the above proprietary fund sales tax revenue bonds issued by the Parish of East Baton Rouge are complete parity bonds and are secured by the net revenues from the special one-half percent sales and use tax dedicated to sewerage purposes.

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000

EXHIBIT A-9
(Continued)

NOTE 10 - Long-Term Debt (Continued)

a. Primary Government (Continued)

11. Louisiana Community Development Authority Loan

In 1999, the Metropolitan Council authorized the Parish to execute a loan agreement with the Louisiana Local Government Environmental Facilities and Community Development Authority (the "LCDA") for the purpose of providing funds for the construction of the Advanced Traffic Management Facility and other capital programs of the City-Parish. In 1999, this loan was included in the Louisiana Community Development Authority Capital Projects Fund as an Other Financing Source for \$12 million of the appropriations for the Advanced Traffic Management Facility. The loan agreement provides that the principal amount due thereon shall be only such amount as has been drawn down by the Parish. As of December 31, 2000, \$6,006,511 has been drawn down from the LCDA program. The debt service schedule is based on draws that total \$12 million which was recorded in the General Long-Term Debt Account Group. Disclosure of future debt principal and interest payments have been estimated based on the remaining amount of \$5,993,489 being drawn down over the next year at an assumed interest rate of 5.75% and repaid over the next 18 years. The interest rate on this note fluctuates weekly with changes in the Bond Market Association (BMA) Municipal Swap Index. The weekly BMA Swap Index rate plus 100 basis points constitutes the Participant Rate charged to the City-Parish.

12. State Municipal Police Employees Retirement System Note

During the year 2000, the City of Baton Rouge entered into a merger agreement with the State Municipal Police Employees' Retirement System (MPERS) effective February 26, 2000. The City offered a voluntary transfer to City law enforcement employees that qualified to enter into the State system. The City signed a long-term note with MPERS in the amount of \$72,738,769. The 30 year note amount represents 60% of the initial merger liability for transferred police officer MPERS retirement benefits on February 26, 2000. The note bears interest at 7% per annum. Principal and interest are payable on the first day of each calendar quarter. The outstanding amount of the note is reported as an obligation in the General Long-Term Debt Account Group as of December 31, 2000.

13. Prior Year - Advance Refunding

On March 1, 1996, the Parish issued \$65,000,000 of Public Improvement Sales Tax Revenue Bonds, Series ST-1996, to refund and defease in substance the callable portion of the 1989 Public Improvement (Sewer) Sales Tax Revenue Bonds, Series ST-1989 (net interest cost rate - 6.933%; principal refunded - \$36,300,000, called 2/1/1999).

As a result of the refunding, the City-Parish recognized a Deferred Amount on Refunding of \$2,710,061. This recognition is required by GASB Statement No. 23, *Accounting and Financial Reporting for Refunding of Debt Reported by Proprietary Activities*. As of December 31, 2000, \$1,050,184 of the Deferred Amount on Refunding was amortized (\$215,219 in 2000 and \$834,965 in prior years) resulting in a net Deferred Amount on Refunding of \$1,659,877. This is reflected as a reduction of bonds payable on the balance sheet for the Comprehensive Sewerage System Fund.

On November 1, 1998, the City issued \$94,450,000 of Public Improvement Sales Tax Revenue Bonds, Series 1998A, a portion of which was used to refund and defease in substance the callable portion of the following Sales Tax Revenue Bond issues:

<u>Bond Issue</u>	<u>Principal Refunded</u>	<u>Net Interest Cost (NIC) at Issuance</u>	<u>Call Date</u>
\$14,340,000; Series 1989	\$ 9,225,000	6.933%	8/1/1999
\$ 5,000,000; Series 1990	3,985,000	6.924%	8/1/2000
\$21,400,000; Series 1992	16,620,000	6.430%	8/1/2001
\$85,000,000; Series 1992A.	<u>54,855,000</u>	6.410%	8/1/2001
	\$84,685,000		

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000

EXHIBIT A-9
(Continued)

NOTE 10 - Long-Term Debt (Continued)

a. Primary Government (Continued)

13. Prior Year - Advance Refunding (Continued)

The new bonds were issued with a true interest cost of 4.427%. A portion of the proceeds of the new issue was provided by monies available in existing debt service sinking funds for the above referenced bond issues. The refunding portion of the new issue was used to purchase U.S. Government Securities. Those securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the callable portion. An amount of the aforementioned bond issues (\$71,475,000) remains outstanding with the escrow agent as of December 31, 2000. As a result, these bond issues are considered defeased, and the liability for these bonds has been removed from the General Long-Term Debt Account Group. The non-callable portion of the old bond issues (\$4,025,000 as of December 31, 2000) is reported as a liability in the General Long-Term Debt Account Group.

On November 1, 1998, the Parish issued \$4,600,000 of Public Improvement Sales Tax Revenue Bonds, Series 1998C, to refund and defease in substance the callable portion of the 1989 Public Improvement Sales Tax Revenue Bonds, Series 1989 (net interest cost - 6.933%; principal refunded - \$4,255,000, called 8/1/1999).

On November 1, 1998, the Parish also issued \$16,825,000 of Public Improvement (Sewer) Sales Tax Revenue Bonds, Series ST-1998B, to refund and defease in substance the callable portion of the 1991 Public Improvement (Sewer) Sales Tax Revenue Bonds, Series ST-1991 (net interest cost - 6.67%; principal refunded - \$15,690,000, which remains outstanding at December 31, 2000; called in its entirety February 1, 2001). The new bonds were issued with a true interest cost of 4.664%. A portion of the proceeds of the new issue was provided by monies available in an existing debt service sinking fund. A portion of the proceeds of the new issue was used to purchase U.S. Government Securities. Those securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the callable portion (\$15,690,000) of the 1991 Public Improvement (Sewer) Sales Tax Revenue Bonds, Series ST-1991. As a result, that portion of the 1991 issue is considered to be defeased, and the liability for those bonds has been removed from the balance sheet of the Comprehensive Sewerage System Fund. The non-callable portion of the old issue (\$660,000 as of December 31, 2000) is reported as a liability of the Comprehensive Sewerage System Fund.

As a result of refunding the callable portion of the \$20,000,000 Public Improvement (Sewer) Sales Tax Revenue Bonds, Series ST-1991 (with the Series ST-1998B bonds), on November 1, 1998, the City-Parish recognized a Deferred Amount on Refunding in the amount of \$1,291,440. This recognition is required by GASB Statement No. 23, *Accounting and Financial Reporting for Refunding of Debt Reported by Proprietary Activities*.

As of December 31, 2000, \$162,297 of the Deferred Amount on Refunding was amortized (\$114,555 in 2000 and \$47,742 in prior years) resulting in a net Deferred Amount on Refunding of \$1,129,143. This is reflected as a reduction of bonds payable on the balance sheet for the Comprehensive Sewerage System Fund.

14. Bonds of Other Governmental Units

Bonds of the East Baton Rouge Consolidated School District and the City of Zachary are obligations of other governmental units located within the limits of the Parish of East Baton Rouge. These bonds are not included in these financial statements because they are not obligations of this governmental unit.

Bonds of the Recreation and Park Commission and the Hospital Service District No. 1 are obligations of City-Parish related organizations; however, neither the City of Baton Rouge nor East Baton Rouge Parish holds responsibility for the debt of these entities.

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000

EXHIBIT A-9
(Continued)

NOTE 10 - Long-Term Debt (Continued)

a. Primary Government (Continued)

15. Port Authority Bonds

East Baton Rouge and other surrounding parishes are situated within the limits of the Greater Baton Rouge Port Commission. Outstanding obligations of the port are secured by a pledge of the full faith and credit of East Baton Rouge and other parishes in the district. However, the Supreme Court of the State of Louisiana has held that the pledge of the full faith and credit of the State comes before the pledges of the credit of the various parishes. Therefore, East Baton Rouge Parish does not have any potential liability with respect to the bonds of the port.

16. Arbitrage Liability

Section 148 of the Internal Revenue Code of 1986, as amended, requires that issuers of tax exempt debt make arbitrage calculations annually on bond issues issued after August 31, 1986, to determine whether an arbitrage rebate liability exists between the issuer and the U.S. Department of the Treasury. Arbitrage is the difference (or profit) earned from borrowing funds at tax exempt rates and investing the proceeds in higher yielding taxable securities.

Arbitrage rebate calculations made on December 31, 2000, for the City of Baton Rouge show arbitrage rebate liabilities to the U.S. Department of Treasury for the following Public Improvement Sales Tax Bonds:

<u>Bond Issue</u>	<u>Arbitrage Liability</u>
\$4,000,000; Series 1993	\$ 4,345
\$19,325,000; Series 1997	<u>148,125</u>
	\$152,470

These liabilities are recorded in the General Long-Term Debt Account Group and in the Capital Projects Funds.

Arbitrage rebate calculations made on December 31, 2000, also show arbitrage rebate liabilities to the U.S. Department of Treasury for the following Public Improvement Sales Tax Bonds:

<u>Bond Issue</u>	<u>Arbitrage Liability</u>
City of Baton Rouge:	
\$19,325,000; Series 1997 (Airport Projects)	\$187,976
Parish of East Baton Rouge:	
\$70,000,000; Series ST-1993-A (Sewer)	18,280
\$36,000,000; Series ST-1995 (Sewer)	<u>46,903</u>
	\$253,159

These arbitrage rebate liabilities have been recorded as "Due to Other Governments" in the Comprehensive Sewerage System Fund and the Greater Baton Rouge Airport District.

17. Conduit Debt Obligations

The Parish and Parish Special Districts have issued industrial development revenue bonds and industrial pollution control revenue bonds. These bonds are limited obligations of the Parish or District payable from revenues of the projects. The bonds are not a charge upon other income of the Parish or District nor are they a charge against the credit or taxing power of the District, the Parish of East Baton Rouge, or the City of Baton Rouge.

As of December 31, 2000, there were 60 series of Industrial Revenue Bonds outstanding, with an aggregate principal amount payable of approximately \$260,000,000.

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000

EXHIBIT A-9
(Continued)

NOTE 10 - Long-Term Debt (Continued)

b. Component Units

A summary of the general long-term obligations of governmental fund component units of the City-Parish is as follows:

	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance End of Year</u>
<u>District Attorney of the Nineteenth Judicial District</u>				
Net Pension Obligation	\$ 86,178	\$ --	\$ 30,321	\$ 55,857
<u>Nineteenth Judicial District Court</u>				
Compensated Absences Payable	\$ 540,720	\$ --	\$ 6,909	\$ 533,811
Net Pension Obligation	6,636	76	--	6,712
Total	<u>\$ 547,356</u>	<u>\$ 76</u>	<u>\$ 6,909</u>	<u>\$ 540,523</u>
<u>E.B.R. Parish Family Court</u>				
Net Pension Obligation	\$ 6,044	\$ --	\$ 3,684	\$ 2,360
<u>E.B.R. Parish Juvenile Court</u>				
Compensated Absences Payable	\$ 101,392	\$ 24,727	\$ --	\$ 126,119
Net Pension Obligation	29,515	--	4,401	25,114
Total	<u>\$ 130,907</u>	<u>\$ 24,727</u>	<u>\$ 4,401</u>	<u>\$ 151,233</u>
<u>E.B.R. Parish Clerk of Court</u>				
Compensated Absences Payable	\$ 315,652	\$ 10,973	\$ --	\$ 326,625
<u>E.B.R. Parish Coroner</u>				
Obligation Under Capital Leases	\$ --	\$ 8,261	\$ 6,567	\$ 1,694
Net Pension Obligation	--	19,497	--	19,497
Total	<u>\$ --</u>	<u>\$ 27,758</u>	<u>\$ 6,567</u>	<u>\$ 21,191</u>
<u>St. George Fire Protection District</u>				
Bonds and Notes Payable	\$2,492,314	\$ --	\$321,837	\$2,170,477
Compensated Absences Payable	201,964	343,120	227,740	317,344
Obligation Under Capital Leases	17,642	--	17,642	--
Total	<u>\$2,711,920</u>	<u>\$343,120</u>	<u>\$567,219</u>	<u>\$2,487,821</u>
<u>Brownsfield Fire Protection District</u>				
Obligation Under Capital Leases	\$ --	\$ 48,980	\$ 5,556	\$ 43,424
Net Pension Obligation	4,724	--	1,354	3,370
Total	<u>\$ 4,724</u>	<u>\$ 48,980</u>	<u>\$ 6,910</u>	<u>\$ 46,794</u>
<u>Central Fire Protection District</u>				
Compensated Absences Payable	\$ 54,706	\$ 18,428	\$ --	\$ 73,134
Obligation Under Capital Leases	390,104	--	65,036	325,068
Net Pension Obligation	17,600	--	9,000	8,600
Total	<u>\$ 462,410</u>	<u>\$ 18,428</u>	<u>\$ 74,036</u>	<u>\$ 406,802</u>

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000

EXHIBIT A-9
(Continued)

NOTE 10 - Long-Term Debt (Continued)

b. Component Units (Continued)

	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance End of Year</u>
<u>E.B.R. Parish Fire Protection</u>				
<u>District No. 6</u>				
Bonds Payable	\$ 136,000	\$ --	\$ 34,000	\$ 102,000
Compensated Absences Payable	6,035	1,995	--	8,030
Obligation Under Capital Leases	148,320	--	21,533	126,787
Net Pension Obligation	<u>13,907</u>	<u>--</u>	<u>10,940</u>	<u>2,967</u>
Total	<u>\$ 304,262</u>	<u>\$ 1,995</u>	<u>\$ 66,473</u>	<u>\$ 239,784</u>
<u>Eastside Fire Protection District</u>				
Notes Payable	\$ 834,000	\$ --	\$137,000	\$ 697,000
Compensated Absences Payable	21,288	8,466	--	29,754
Obligation Under Capital Leases	328,978	--	56,427	272,551
Net Pension Obligation	<u>1,907</u>	<u>--</u>	<u>1,907</u>	<u>--</u>
Total	<u>\$1,186,173</u>	<u>\$ 8,466</u>	<u>\$195,334</u>	<u>\$ 999,305</u>
<u>Alsen-St. Irma Lee Fire Protection District</u>				
Obligation Under Capital Leases	<u>\$ 161,020</u>	<u>\$ --</u>	<u>\$ 36,160</u>	<u>\$ 124,860</u>
Total Governmental Fund Component Units Long-Term Debt				
	<u>\$5,916,646</u>	<u>\$484,523</u>	<u>\$998,014</u>	<u>\$5,403,155</u>

NOTE 11 - Receivables and Payables

a. Individual fund interfund receivable and payable balances at year-end for the Primary Government were as follows:

	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
General Fund	\$ 328,775	\$ --
Special Revenue Funds:		
Library Board of Control Fund	--	9,498,314
Downtown Development District	--	218,407
Emergency Medical Services Fund	--	87,893
Total Special Revenue Funds	<u>--</u>	<u>9,804,614</u>
Capital Projects Funds:		
Miscellaneous Capital Improvements Fund	<u>9,586,207</u>	<u>--</u>
Enterprise Funds:		
Greater Baton Rouge Airport District	--	104,639
Greater Baton Rouge Parking Authority	--	1,006,376
Comprehensive Sewerage System Fund	<u>1,224,783</u>	<u>--</u>
Total Enterprise Funds	<u>1,224,783</u>	<u>1,111,015</u>
Trust and Agency Funds:		
Employees' Retirement System Pension Trust Fund	<u>--</u>	<u>224,136</u>
Total	<u>\$11,139,765</u>	<u>\$11,139,765</u>

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000

EXHIBIT A-9
(Continued)

NOTE 11 - Receivables and Payables (Continued)

b. Due From Other Governments by governmental agencies for the Primary Government consists of the following at year-end:

<u>Fund</u>	<u>Federal</u>	<u>State</u>	<u>School Board</u>	<u>Sheriff</u>	<u>Other</u>	<u>Total</u>
General	\$ --	\$ 662,285	\$230,548	\$11,544,434	\$ 726,433	\$13,163,700
Special Revenue	6,108,191	2,702,124	--	22,281,706	1,107,089	32,199,110
Capital Projects	--	11,253,656	--	--	--	11,253,656
Enterprise	3,159,874	5,114,791	--	21	5,817	8,280,503
Internal Service	--	--	--	--	15,522	15,522
Trust and Agency	--	--	--	36,826	--	36,826
Total	<u>\$9,268,065</u>	<u>\$19,732,856</u>	<u>\$230,548</u>	<u>\$33,862,987</u>	<u>\$1,854,861</u>	<u>\$64,949,317</u>

c. Receivable and payable balances at year-end between the Primary Government and Component Units were as follows:

	<u>Due (To)/From Primary Government</u>	<u>Due (To)/From Component Units</u>
<u>Primary Government:</u>		
General Fund	\$ --	\$ 50,340
Enterprise Funds:		
Comprehensive Sewerage System Fund	--	86,668
Trust and Agency Funds:		
Indigent Defender Fund	--	(132,261)
<u>Component Units:</u>		
District Attorney of the Nineteenth Judicial District	(50,340)	--
Nineteenth Judicial District Indigent Defender Board	132,261	--
Brownsfield Fire Protection District	<u>(86,668)</u>	<u>--</u>
Total	<u>\$ (4,747)</u>	<u>\$ 4,747</u>

NOTE 12 - Interfund Transfers

a. Residual Equity Transfers

1. A residual equity transfer of \$4,060 was made from the General Fund to the Capital Transportation Corporation discrete component unit to provide local matching funds for a federal grant to construct a maintenance yard. An increase in local government contribution was recorded by Capital Transportation Corporation.
2. A residual equity transfer of \$1,282 was made from the General Fund to cover capital outlay expenditures for the Greater Baton Rouge Parking Authority. An increase in local government contribution was recorded in the Greater Baton Rouge Parking Authority.
3. In 1999, a residual equity transfer of \$150,000 was made from the General Fund to the Greater Baton Rouge Airport District to fund a portion of the construction of a new access road to the Airport. An increase in local government contribution was recorded in 1999, in the Greater Baton Rouge Airport District. During 2000, an alternate funding source became available for this project, and the residual equity transfer of \$150,000 from the General Fund was reversed. Local government contribution was decreased during 2000 in the Greater Baton Rouge Airport District.

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000

EXHIBIT A-9
(Continued)

NOTE 12 - Interfund Transfers (Continued)

b. Operating Transfers In and Out for the Primary Government are listed by fund type for the year 2000:

	<u>Operating Transfers In</u>	<u>Operating Transfers Out</u>
General Fund	<u>\$16,335,911</u>	<u>\$30,602,004</u>
Special Revenue Funds:		
Library Board of Control Fund	--	4,418,617
Downtown Development District	47,960	--
Gaming Enforcement Division Fund	--	103,857
Animal Control Center Fund	577,040	--
Federal Forfeited Property Fund	--	500,000
East Baton Rouge Parish Communications District	360,121	56,169
Emergency Medical Services Fund	--	360,121
Consolidated Garbage Service District No. 1	--	1,071,570
Grants Fund	<u>396,314</u>	<u>--</u>
Total Special Revenue Funds	<u>1,381,435</u>	<u>6,510,334</u>
Debt Service Funds:		
Excess Revenue and Limited Tax Fund	<u>5,269,957</u>	<u>--</u>
Capital Projects Funds:		
Miscellaneous Capital Improvements Fund	5,624,000	--
Capital Improvement Fund	3,514,117	--
Road and Street Improvement Fund	50,000	--
Louisiana Community Development Authority	<u>130,000</u>	<u>--</u>
Total Capital Projects Funds	<u>9,318,117</u>	<u>--</u>
Enterprise Funds:		
Riverside Centroplex Fund	411,930	--
Greater Baton Rouge Parking Authority	394,988	--
Comprehensive Sewerage System Fund	<u>4,000,000</u>	<u>--</u>
Total Enterprise Funds	<u>4,806,918</u>	<u>--</u>
Total	<u>\$37,112,338</u>	<u>\$37,112,338</u>

c. Operating transfers between the Primary Government and Component Units were as follows:

	<u>Operating Transfers (To)/From Primary Government</u>	<u>Operating Transfers (To)/From Component Units</u>
<u>Primary Government:</u>		
General Fund	\$ --	\$(11,945,504)
Special Revenue Funds:		
Parish Transportation Fund	--	(1,128,510)
Capital Projects Funds:		
1998A Bond Capital Improvements Fund	--	10,353

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000

EXHIBIT A-9
(Continued)

NOTE 12 - Interfund Transfers (Continued)

c. Operating transfers between the Primary Government and Component Units (Continued):

	Operating Transfers (To)/From Primary Government	Operating Transfers (To)/From Component Units
<u>Component Units:</u>		
District Attorney of the Nineteenth Judicial District	\$ 3,083,124	\$ --
Nineteenth Judicial District Court	3,944,902	--
E.B.R. Parish Family Court	560,087	--
E.B.R. Parish Juvenile Court	669,213	--
Nineteenth Judicial District Indigent Defender Board	149,439	--
E.B.R. Parish Clerk of Court	937,908	--
E.B.R. Parish Coroner	788,501	--
Brownsfield Fire Protection District	161,990	--
Central Fire Protection District	39,550	--
E.B.R. Parish Fire Protection District No. 6	136,600	--
Eastside Fire Protection District	60,170	--
Pride Fire Protection District	(10,353)	--
Pride Fire Protection District	99,590	--
Chaneyville Fire Protection District	181,580	--
Alsen-St. Irma Lee Fire Protection District	27,660	--
Capital Transportation Corporation	<u>2,233,700</u>	<u>--</u>
Total	<u>\$13,063,661</u>	<u>\$(13,063,661)</u>

NOTE 13 - Risk Management

a. Types of Risk

The City-Parish is self-insured for unemployment compensation, workers' compensation, general liability, automobile liability, and police liability, including liability for probation officers and constables.

For fire and extended coverage, the City-Parish is self-insured for buildings and contents owned by the City-Parish with a combined value of less than \$1,000,000 and carries an insurance policy for all other locations with a combined \$1,000,000 deductible. There were no settlements that exceeded insurance coverage for the past three years.

b. Accounting for Risk

In accordance with GASB Statement No. 10 *Accounting and Financial Reporting for Risk Financing and Related Insurance Issues* and the 1999-2000 *Codification of Governmental Accounting and Financial Reporting Standards* of the Governmental Accounting Standards Board, the City-Parish accounts for and reports risk management activities in the general fund within the constraints of the modified accrual basis of accounting. Claims paid under the self-insurance risk activities are recorded as expenditures against the General Fund. Annual fees based on reduced market premiums are charged to special revenue funds and proprietary fund types, with corresponding credits to General Fund expenditures. Long-term obligations that are not expected to be liquidated with expendable available financial resources are reported in the General Long-Term Debt Account Group. There were no major changes in insurance coverage for the year ended December 31, 2000.

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000

EXHIBIT A-9
(Continued)

NOTE 13 - Risk Management (Continued)

c. Contingent Liabilities - Claims and Judgments

The City-Parish is a defendant in various tort claims and lawsuits involving general liability, automobile liability, personnel suits, and contractual matters. In accordance with FASB Statement No. 5, *Accounting for Contingencies*, litigation and other claims against the City-Parish for which there is at least a reasonable possibility of loss are estimated as of the balance sheet date. The estimated amount of liability is based on current Louisiana laws and judgments rendered in similar matters. FASB No. 5 requires the accrual of a loss contingency if it is probable that an asset has been impaired or a liability incurred, whether or not it has been reported, and that the amount of loss can be reasonably estimated. In accordance with GASB Statement No. 30, *Risk Financing Omnibus*, claims liabilities are based on an estimated ultimate cost of settling the claims, considering the effects of inflation, recent claim settlement trends and other social and economic factors, including the effects of specific incremental claim adjustment expenses, salvage and subrogation. Incremental claim costs have been estimated by management to be approximately 2% of the total amount paid out in settlements and judgments.

An amount of \$29,053,590 has been recorded as a long-term obligation in the General Long-Term Debt Account Group for estimated claims and judgments for risk management purposes. Incremental claim costs as required by GASB Statement No. 30, account for approximately 2% of that total. It is the government's policy to pay judgments against the City-Parish on a current basis from available financial resources.

d. Employee Benefits

The City-Parish is self-insured and maintains a minimum premium plan for the group health and dental programs, providing medical and dental coverage to those City-Parish employees who choose to participate. During 2000, the City-Parish contributed 66% of the premium and employees contributed 34%. The government's share of the health and dental premium in the self-insured program is charged to individual budget accounts. Claims paid by the government in excess of the premium base for any given year are covered 100% by the General Fund. Any surplus of premiums over claims within a single fiscal year are recognized as "operating transfers in" to the General Fund and increase Fund Balance Designated for Insurance.

The estimated value of self-insured claims incurred but not reported or paid as of December 31, 2000, for group health and dental are as follows:

Self-funded medical	\$3,928,160
Self-funded dental	<u>154,051</u>
Total estimate	<u>\$4,082,211</u>

This amount has been included in the General Long-Term Debt Account Group for December 31, 2000.

e. Changes in Liabilities for Claims

The following is a reconciliation of changes in long-term claims payable for the years ended December 31, 2000, 1999, and 1998:

	<u>2000</u>	<u>1999</u>	<u>1998</u>
<u>Claims and Judgments Payable:</u>			
Beginning Balance	\$ 41,809,000	\$ 40,507,000	\$26,521,622
Additions:			
Claims Incurred & Changes in Estimate	3,323,561	12,614,119	18,769,625
Deductions:			
Claims Paid	(1,309,037)	(3,349,589)	(1,292,308)
Claims Dismissed & Changes in Estimate	<u>(13,332,146)</u>	<u>(7,962,530)</u>	<u>(3,491,939)</u>
Ending Balance	<u>\$30,491,378</u>	<u>\$ 41,809,000</u>	<u>\$40,507,000</u>

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000

EXHIBIT A-9
(Continued)

NOTE 13 - Risk Management (Continued)

e. Changes in Liabilities for Claims (Continued)

	<u>2000</u>	<u>1999</u>	<u>1998</u>
<u>Employee Benefits Payable:</u>			
Beginning Balance	\$ 4,560,643	\$ 5,453,047	\$ 660,356
Additions:			
Claims Incurred	8,579,938	11,769,037	11,619,719
Deductions:			
Claims Paid	<u>(9,058,370)</u>	<u>(12,661,441)</u>	<u>(6,827,028)</u>
Ending Balance	<u>\$ 4,082,211</u>	<u>\$ 4,560,643</u>	<u>\$ 5,453,047</u>

f. Insurance Designation

The City-Parish maintains a practice of designating a portion of General Fund fund balance for self-insurance purposes. The designation is made in addition to the annual recurring appropriation of approximately \$8.1 million. The amount designated for insurance at December 31, 2000, was determined as follows:

Insurance Designation, December 31, 1999	\$19,378,073
Less: Appropriations from Insurance Designation for risk management purposes	(177,651)
Plus: Additional amount designated for insurance by authority of the Budget Ordinance	2,136,108
Interest earned on designated funds during 2000	<u>1,253,655</u>
Insurance Designation, December 31, 2000	<u>\$22,590,185</u>

NOTE 14 - Lease Commitments

Leases are accounted for in accordance with Section L20 of the GASB Codification and NCGA Statement No. 5 which require governments to use the criteria contained in FASB Statement No. 13, *Accounting for Leases*, and GASB Statement No. 13, *Accounting for Operating Leases with Scheduled Rent Increases*, to classify leases as capital or operating leases. The GASB Codification and NCGA Statement No. 5 also require governmental fund assets under capital leases to be recorded in the General Fixed Assets Account Group and the lease obligation to be recorded in the General Long-Term Debt Account Group. Proprietary fund assets and liabilities arising from capital leases are accounted for and reported within the proprietary funds. Component unit leases are recorded in the same manner as those of the primary government.

a. Primary Government - Capital Leases

The City-Parish has entered into lease agreements to acquire or obtain the use of machinery equipment, communication equipment, office equipment, transportation equipment, and office space. The lease terms range from 12 to 84 months. All equipment leases will expire during the next four years. The amount necessary to reduce net minimum lease payments to present value is calculated by comparing the implicit rate and the incremental rate at the inception of the lease and using the lower of the two rates. The rate used in calculating present value ranges from 4.25% to 7.14%. The lease payments are expected to remain the same throughout the term of the leases. The City-Parish has the option to purchase the equipment at a bargain price at the end of the lease term or in most cases title transfers to the City-Parish at the end of the leases. The lease agreements contain a fiscal funding clause which generally provides for cancellation in the event the Metropolitan Council does not appropriate funds in subsequent years for the lease payments.

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000

EXHIBIT A-9
(Continued)

NOTE 14 - Lease Commitments (Continued)

a. Primary Government - Capital Leases (Continued)

During 2000, the majority of lease agreements entered into by the City-Parish were due to the Equipment Use Charge Program approved by the Council during 1989. The Equipment Use Charge Program is a plan whereby the Fleet Rental and Replacement Fund leases and maintains motorized equipment for use by the Department of Public Works. The Fleet Rental and Replacement Fund charges the user agency an equipment use charge to cover the total cost to operate the equipment including repair costs and purchase price. The objective of this program is to replace motorized equipment in a timely manner while minimizing costs.

The following is a schedule by years of the future minimum lease payments under capital leases together with the present value of the net minimum lease payments as of December 31, 2000:

	<u>Governmental Funds</u>	<u>Proprietary Funds</u>	<u>Total</u>
2001	\$858,815	\$1,259,174	\$2,117,989
2002	44,555	898,648	943,203
2003	16,904	374,902	391,806
2004	<u>5,240</u>	<u>--</u>	<u>5,240</u>
Total Minimum Lease Payments	925,514	2,532,724	3,458,238
Less: Amount Representing Interest	<u>(35,080)</u>	<u>(148,178)</u>	<u>(183,258)</u>
Present Value of Net Minimum Lease Payments	<u>\$890,434</u>	<u>\$2,384,546</u>	<u>\$3,274,980</u>

Asset balances as of December 31, 2000, for equipment under capital lease by major classes are as follows:

<u>Classes of Equipment</u>	<u>General Fixed Assets Account Group</u>	<u>Proprietary Funds</u>
Machinery Equipment	\$ --	\$3,564,253
Office Equipment	5,053	--
Communication Equipment	4,643,329	--
Transportation Equipment	<u>134,878</u>	<u>--</u>
Subtotal	4,783,260	3,564,253
Less: Accumulated Depreciation	<u>--</u>	<u>(826,550)</u>
Total	<u>\$4,783,260</u>	<u>\$2,737,703</u>

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000

EXHIBIT A-9
(Continued)

NOTE 14 - Lease Commitments (Continued)

b. Component Units - Capital Leases

1. E.B.R. Parish Coroner

The E.B.R. Parish Coroner is obligated under a capital lease for transportation equipment, which will expire in 2001. Future minimum lease payments due next year under this lease is \$1,708, of which \$14 represents interest. The present value of the net minimum lease payments, as of December 31, 2000, is \$1,694.

Asset balances as of December 31, 2000, for equipment under capital lease for the E.B.R. Parish Coroner is \$18,990.

2. Parish Fire Protection Districts

The following is a schedule by years of the future minimum lease payments under capital leases together with the present value of the net minimum lease payments, as of December 31, 2000, for the parish fire protection districts:

	Brownsfield Fire Protection District	Central Fire Protection District	E.B.R. Parish Fire Protection District No. 6	Eastside Fire Protection District	Alsen- St. Irma Lee Fire Protection District
2001	\$13,656	\$ 67,117	\$ 29,690	\$ 73,449	\$ 30,901
2002	13,656	67,117	29,690	59,553	27,002
2003	13,656	67,117	29,690	59,553	27,002
Thereafter	<u>6,828</u>	<u>201,451</u>	<u>59,380</u>	<u>119,206</u>	<u>54,005</u>
Total Minimum Lease Payments	47,796	402,802	148,450	311,761	138,910
Less: Amount Representing Interest	<u>(4,372)</u>	<u>(77,734)</u>	<u>(21,663)</u>	<u>(39,210)</u>	<u>(14,050)</u>
Present Value of Net Minimum Lease Payments	<u>\$43,424</u>	<u>\$325,068</u>	<u>\$126,787</u>	<u>\$272,551</u>	<u>\$124,860</u>

Asset balances as of December 31, 2000, for equipment under capital lease by major classes for the parish fire protection districts are as follows:

<u>Classes of Equipment</u>	Brownsfield Fire Protection District	Central Fire Protection District	E.B.R. Parish Fire Protection District No. 6	Eastside Fire Protection District	Alsen- St. Irma Lee Fire Protection District
Machinery Equipment	\$ --	\$437,604	\$278,011	\$ --	\$162,425
Transportation Equipment	<u>48,980</u>	<u>--</u>	<u>--</u>	<u>341,113</u>	<u>43,344</u>
Total	<u>\$48,980</u>	<u>\$437,604</u>	<u>\$278,011</u>	<u>\$341,113</u>	<u>\$205,769</u>

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000

EXHIBIT A-9
(Continued)

NOTE 14 - Lease Commitments (Continued)

c. Operating Leases

1. Primary Government

Most operating leases contain one of the following options: (a) the City-Parish can, after the initial lease term, purchase the property at the fair value of the property or (b) the term can be extended on a month-to-month basis until either the City-Parish returns the equipment to the Lessor or the Lessor terminates the lease by a ten day written notice. In most cases, leases are renewed or replaced by other leases. The City-Parish does not have any operating leases with scheduled rent increases.

Operating lease payments during 2000 totaled \$347,469. A schedule by years of the future minimum rental payments as of December 31, 2000, on operating leases follows:

	<u>Governmental Funds</u>	<u>Proprietary Funds</u>	<u>Total</u>
2001	\$168,941	\$3,750	\$172,691
2002	49,207	--	49,207
2003	<u>18,540</u>	<u>--</u>	<u>18,540</u>
Total Minimum Payments	<u>\$236,688</u>	<u>\$3,750</u>	<u>\$240,438</u>

2. Component Unit - Fire Districts

St. George Fire Protection District is obligated under several operating leases for two buildings and equipment. These leases will expire over the next five years. Operating lease payments during 2000 totaled \$45,264. The future annual minimum lease payments under these operating leases as of December 31, 2000, is \$110,462.

Central Fire Protection District is obligated under several operating leases which expire over the next five years, for a building and equipment. Operating lease payments during 2000 totaled \$10,496. The future annual minimum lease payments under these operating leases as of December 31, 2000, is \$39,515.

3. Component Unit - Nineteenth Judicial District Indigent Defender Board

The Nineteenth Judicial District Indigent Defender Board is obligated under several operating leases which expire over the next three years, for a building and equipment. Operating lease payments during 2000 totaled \$91,881. The future annual minimum lease payments under these operating leases as of December 31, 2000, is \$337,133.

NOTE 15 - Communications District Wireless E911 Service

Act 1029 of the 1999 Louisiana Legislative Session authorizes the parish governing authority of a communication district to levy an emergency telephone service charge on wireless communications systems to pay the costs of implementing FCC ordered enhancements to the E911 system. The act further requires that governing authorities disclose in the audited financial statements information on the revenues derived from the service charge, the use of such revenues, and the status of implementation of wireless E911 service.

The East Baton Rouge Parish Communications District Board of Commissioners enacted Resolution No. 001/2000 on March 17, 2000, assessing an emergency telephone service charge of \$0.50 per month per wireless Commercial Mobile Radio Service (CMRS) user. The Communications District collected revenues of \$399,863 during the year 2000. These revenues were recognized in the East Baton Rouge Communications District Special Revenue Fund and will be used in future years to pay the costs of technological enhancements to the E911 system.

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000

EXHIBIT A-9
(Continued)

NOTE 16 - Capital Changes in Funds

Enterprise Funds receive contributions from federal, state, private, and local sources for the purpose of acquiring or constructing capital facilities. Retirement of federal and state contributions is the equivalent of the depreciation charged against the assets involved.

a. Primary Government

The additions and major sources of contributed capital or other changes in contributed capital of Enterprise and Internal Service Funds are as follows:

	<u>Enterprise Funds</u>	<u>Internal Service Funds</u>	<u>Total</u>
Contributions, December 31, 1999	<u>\$177,951,321</u>	<u>\$2,684,304</u>	<u>\$180,635,625</u>
Greater Baton Rouge Airport District:			
Federal Government Contribution	5,582,852	--	5,582,852
Retirement of Federal Contribution	(1,639,962)	--	(1,639,962)
State of Louisiana Contribution	6,787,382	--	6,787,382
Retirement of State Contribution	(339,937)	--	(339,937)
Local Government Contribution	(150,000)	--	(150,000)
Riverside Centroplex:			
Retirement of Federal Contribution	(434,352)	--	(434,352)
State of Louisiana Contribution	515,316	--	515,316
Retirement of State Contribution	(307,797)	--	(307,797)
Greater Baton Rouge Parking Authority			
Local Government Contribution	1,282	--	1,282
Comprehensive Sewerage System:			
Federal Government Contribution	62,455	--	62,455
Retirement of Federal Contribution	(378,665)	--	(378,665)
Retirement of State Contribution	(2,096)	--	(2,096)
Local Government Contribution	2,573,062	--	2,573,062
Contribution From Impact Fees	3,167,726	--	3,167,726
Solid Waste Disposal Facility:			
Local Government Contribution	<u>30,441</u>	<u>--</u>	<u>30,441</u>
Net Increase	<u>15,467,707</u>	<u>--</u>	<u>15,467,707</u>
Contributions, December 31, 2000	<u>\$193,419,028</u>	<u>\$2,684,304</u>	<u>\$196,103,332</u>

b. Component Unit - Capital Transportation Corporation

Contributions, December 31, 1999	<u>\$16,268,277</u>
Federal Government Contribution	175,903
Retirement of Federal Contribution	(1,178,592)
Local Government Contribution	<u>132,059</u>
Net Decrease	<u>(870,630)</u>
Contributions, December 31, 2000	<u>\$15,397,647</u>

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000

EXHIBIT A-9
(Continued)

NOTE 17 - Obligations of Intragovernmental Agencies

a. Greater Baton Rouge Airport District - 1980 Obligation

On March 15, 1980, the City of Baton Rouge issued \$11,300,000 of Airport Improvement Bonds. Concurrently, the Greater Baton Rouge Airport District signed an \$11,300,000 long-term obligation to the City of Baton Rouge bearing an interest rate of 7.86%. This long-term obligation requires that annual payments be made to the City for the use, possession, and control of the improvements constructed with the bond proceeds. The bonds matured on March 15, 1992, but the long-term obligation to the City remains in effect with semi-annual payments to be made over a 25 year period.

Payments to the City by the Airport District are recorded as miscellaneous revenues in the General Fund. Improvements constructed with the bond proceeds are recorded as assets and as a long-term obligation of the Airport District. Total principal paid prior to 2000 was \$6,012,258. In 2000, a principal payment of \$723,349 reduced the obligation payable to \$4,564,393. Scheduled maturities are as follows:

2001	\$ 780,204
2002	841,528
2003	907,672
2004	979,015
2005	<u>1,055,974</u>
	<u>\$4,564,393</u>

b. Greater Baton Rouge Airport District - 1997 Obligation

On October 22, 1997, the City of Baton Rouge issued \$19,325,000 in Public Improvement Sales Tax Revenue Bonds, Series 1997, for the purpose of financing a portion of the costs of construction (\$14,946,000) of certain improvements in the Terminal Development Project as well as other City-Parish construction projects. The Greater Baton Rouge Airport District is obligated under two negotiated promissory notes and the Amended Intergovernment Contract (Airport-Airline Lease Agreement) dated November 1, 1997, to make semi-annual payments to the City General Fund over a nine year period.

Payments on both obligations to the City by the Airport District are recorded as miscellaneous revenues in the General Fund and as a long-term obligation of the Airport District. Total principal paid prior to 2000 was \$3,163,166. In 2000, a principal payment of \$834,083 from airport rates and charges and \$651,833 from passenger facility charges reduced the obligation payable to \$10,296,918. Scheduled maturities of both obligations are as follows:

	<u>Airport Rates and Charges</u>	<u>Passenger Facility Charges</u>	<u>Total</u>
2001	\$ 901,167	\$ 703,500	\$ 1,604,667
2002	973,250	759,583	1,732,833
2003	1,042,417	814,000	1,856,417
2004	1,104,667	862,833	1,967,500
2005	666,166	914,500	1,580,666
2006 and after	<u>--</u>	<u>1,554,835</u>	<u>1,554,835</u>
Total	<u>\$4,687,667</u>	<u>\$5,609,251</u>	<u>\$10,296,918</u>

c. East Baton Rouge Sewerage Commission

On April 1, 1992, the City of Baton Rouge issued \$85,000,000 in Public Improvement Sales Tax Revenue Bonds, Series 1992A (20 year term), for the purpose of providing funds to finance the acquisition of an undivided interest in the sewerage system owned and/or operated by the East Baton Rouge Sewerage Commission (the "Commission"). The Commission used the proceeds to refund the outstanding portion of the \$27,000,000 Public Improvement Certificates of Indebtedness and to defease the callable portion of the \$70,000,000 Sewer Revenue Bonds, Series 1987.

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000

EXHIBIT A-9
(Continued)

NOTE 17 - Obligations of Intragovernmental Agencies (Continued)

c. East Baton Rouge Sewerage Commission (Continued)

The Commission, through an act of credit sale, repurchased the undivided interest in the sewerage system previously sold to the City of Baton Rouge for \$76,999,452. This transaction is recorded as a long-term obligation in the Comprehensive Sewerage System Fund. Payments to the City by the Commission are required semi-annually over a 19 year period. These payments are recorded as miscellaneous revenues in the General Fund, and will fully offset the impact that the scheduled debt service payments on the \$85,000,000 Public Improvement Sales Tax Revenue Bonds have on the General Fund. Total principal paid prior to 2000 was \$26,471,682. In 2000, a \$2,797,821 principal payment reduced the obligation payable to \$47,729,949. Scheduled maturities are as follows:

2001	\$ 2,960,613
2002	3,190,575
2003	3,466,958
2004	3,766,219
2005	4,095,226
2006 and after	<u>30,250,358</u>
	<u>\$47,729,949</u>

NOTE 18 - Segments of Enterprise Activities

a. Primary Government

Some services provided by the local government are financed by user charges--airport, bus transportation service, arena-convention center, parking, sewerage system, and solid waste disposal. The significant financial data for these enterprises are as follows:

	<u>Airport</u>	<u>Riverside Centroplex</u>	<u>Parking</u>	<u>Sewerage System</u>	<u>Solid Waste Disposal</u>	<u>Total</u>
Operating Revenues	\$ 7,133,897	\$ 1,836,762	\$ 610,967	\$ 32,229,448	\$ 9,156,837	\$ 50,967,911
Depreciation	3,062,558	1,126,819	402,965	19,934,827	1,029,041	25,556,210
Operating Income (Loss)	(1,565,683)	(1,538,750)	(125,333)	(14,484,644)	(833,932)	(18,548,342)
Operating Grants	--	--	--	31,370	--	31,370
Operating Transfers In	--	411,930	394,988	4,000,000	--	4,806,918
Taxes	--	693,056	--	29,441,010	--	30,134,066
Net Income (Loss)	(802,534)	(219,535)	160,843	8,567,350	(86,575)	7,619,549
Working Capital	(2,444,807)	411,620	(1,038,323)	10,381,376	13,118,079	20,427,945
Change in Capital						
Contributions	12,220,234	515,316	1,282	5,803,243	30,441	18,570,516
Property, Plant and						
Equipment:						
Additions	22,519,404	1,110,652	1,282	27,116,456	34,941	50,782,735
Deletions	(92,154)	(3,149)	--	(1,634,448)	(17,930)	(1,747,681)
Total Assets	127,590,601	20,599,393	4,245,706	524,971,340	39,523,323	716,930,363
Obligations Payable	14,861,311	--	--	47,729,949	--	62,591,260
Revenue Bonds Payable	--	--	1,580,000	243,310,000	--	244,890,000
Equity	108,897,470	19,492,508	1,549,665	225,502,761	32,392,795	387,835,199

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000

EXHIBIT A-9
(Continued)

NOTE 18 - Segments of Enterprise Activities (Continued)

b. Component Unit - Capital Transportation Corporation

The following reflects financial information for the Capital Transportation Corporation enterprise fund. The activities of the pension trust fund are excluded.

Operating Revenues	\$ 3,821,028
Depreciation	1,185,633
Operating Income (Loss)	(8,861,126)
Operating Grants	4,345,683
Operating Transfers From Primary Government	2,233,700
Taxes	716,567
Working Capital	307,779
Net Income (Loss)	(1,579,124)
Change in Capital Contributions	307,962
Property, Plant and Equipment:	
Additions	238,515
Deletions	(105,709)
Total Assets	15,913,865
Equity	13,953,308

NOTE 19 - Passenger Facility Charges - Greater Baton Rouge Airport District

On September 28, 1992, the Greater Baton Rouge Airport District (Airport) received approval from the Federal Aviation Administration (FAA) to impose a \$3.00 passenger facility charge (PFC) in accordance with Section 158.29 of the Federal Aviation Regulations (Title 14, Code of Federal Regulations, Part 158).

FAA regulations require that PFC revenues be recognized and recorded as non-operating revenues in the year the fees are collected by the air carriers (not when the funds are spent). This provision requires that airports accrue PFC revenues at fiscal year-end.

FAA regulations also require certain Financial Statement Disclosures with regard to passenger facility charges. Any PFC revenue received, but not yet spent, along with interest income, is classified as restricted retained earnings in the equity section of the balance sheet. On the statement of revenues, expenses, and changes in retained earnings, PFC revenue is classified as non-operating revenue, while on the statement of cash flows, PFC collections are classified as capital in nature. The Governmental Accounting Standards Board is currently studying the proper accounting for passenger facility charges; until guidance is issued by that body, the Airport will account for PFC revenue using the aforementioned FAA regulations.

The Airport began assessing the fee on December 1, 1992, and the FAA approved a total collection of \$9,823,159 over a six year period ending December 1, 1998. On February 14, 1997, the FAA approved an additional collection of \$10,157,206 over an eleven year period commencing June 1, 1997, and ending June 1, 2008. The collection periods were based on information submitted to the FAA by the Airport.

On April 23, 1993, the Airport received approval from the FAA to use PFC revenues to fund certain airport projects. The list of approved projects was amended by the FAA on February 14, 1997.

On July 18, 2000, the FAA approved an additional \$8,912,110 with the date of collection the same, and the estimated charge expiration date of August 1, 2016. The FAA also approved a new project in the amount of \$6,504,390 on July 25, 2000, with an estimated charge expiration date of January 1, 2022. The total amount of approved projects are shown in the following table.

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000

EXHIBIT A-9
(Continued)

NOTE 19 - Passenger Facility Charges - Greater Baton Rouge Airport District (Continued)

<u>Description</u>	<u>Project Amount</u>
Terminal Concept Study	\$ 450,000
Noise Mitigation	8,532,260
Terminal Building Plan Specifications	840,899
Terminal Building Renovations/Expansion	
Financing and Interest	19,069,316
Terminal Access Road/Passenger	
Loading Bridges	<u>6,504,390</u>
 Total	 <u>\$35,396,865</u>

Since the inception of the PFC, the Airport has recorded the following revenues and expenses through the 2000 fiscal year resulting in a reservation of retained earnings from passenger facility charges in the amount of \$1,075,350.

Cumulative PFC Revenues (1992 - 2000)	\$ 9,916,004
Interest Earnings	<u>951,833</u>
Total Revenues	10,867,837
 * Cumulative PFC Administrative Fee	 (200,561)
Cumulative Expenses for PFC Projects (1992 - 2000)	(6,737,993)
Cumulative Bond Principal Payments	(2,039,750)
Cumulative Bond Interest Payments	<u>(814,183)</u>
Retained Earnings Reserved PFC's	<u>\$ 1,075,350</u>

* Prior to 1995 the administrative fee was netted with PFC fees

NOTE 20 - Solid Waste Disposal Facility Closure And Postclosure Care Liability

The 1994 fiscal year was the first full year of operation for the new North Landfill, which opened when the old landfill, Devil's Swamp, was closed on October 8, 1993. The North Landfill is permitted by the U.S. Environmental Protection Agency (EPA) and the Louisiana Department of Environmental Quality (DEQ) to dispose of municipal solid waste and non-hazardous industrial waste from East Baton Rouge Parish and from surrounding cities, towns, and parishes. Regulations issued by the EPA and the DEQ require the City-Parish to perform certain closing functions and postclosure monitoring and maintenance functions for the North Landfill.

Municipal Solid Waste Landfill (MSWLF) Closure and Postclosure Care Costs are accounted for in accordance with guidelines recommended by GASB Statement No. 18, *Accounting for Municipal Solid Waste Landfill Closure and Postclosure Care Costs*. GASB Statement No. 18 states that a portion of the estimated total current cost of MSWLF closure and postclosure care is required to be recognized as an expense and as a liability in each period that the MSWLF accepts solid waste. Recognition should begin on the date the MSWLF begins accepting solid waste, continue in each period that it accepts waste, and be completed by the time it stops accepting waste. The estimated total current cost of closure and postclosure care includes the cost of equipment expected to be installed and facilities expected to be constructed near or after the date that the Solid Waste Disposal Facility stops accepting solid waste and any equipment installed during the 30 year postclosure period. Included in the total current cost is the cost of final cover expected to be applied near or after the date the facility stops accepting solid waste, and the cost of monitoring and maintaining the expected usable landfill area during the postclosure period.

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000

EXHIBIT A-9
(Continued)

NOTE 20 - Solid Waste Disposal Facility Closure And Postclosure Care Liability (Continued)

The total estimated current cost of closure and postclosure care costs for the Solid Waste Disposal Facility, as prepared by an outside engineering firm, is \$19,155,550, and the total estimated capacity is 33,400,000 cubic yards with a projected useful life of 49 years. The estimated cost will be adjusted on an annual basis as deemed necessary by the management of the Department of Public Works to reflect the effects of inflation, changes in technology or changes in applicable laws or regulations.

The Solid Waste Disposal Facility Enterprise Fund recognizes a portion of the estimated total current cost of MSWLF closure and postclosure care as an expense and as a liability in each period that it accepts solid waste. The expense and liability are based on the number of cubic yards used during the period rather than on the passage of time. As of December 31, 2000, the liability for closure and postclosure care totals \$6,319,767. The liability is based on the landfill capacity used to date of 11,019,271 cubic yards or 32.0% of the landfill capacity. The liability will be financed by the Solid Waste Disposal Facility Enterprise Fund. The remaining estimated cost of closure and postclosure care of \$12,835,783 will be recognized as the remaining estimated capacity is filled. The estimated remaining useful life of the landfill as of December 31, 2000, is 42 years.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
REQUIRED SUPPLEMENTARY INFORMATION
EMPLOYEES' RETIREMENT SYSTEMS
SCHEDULES OF FUNDING PROGRESS
(UNAUDITED)**

EXHIBIT A - 10

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

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) --Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/00	\$786,941,507	\$855,994,379	\$ 69,052,872	91.9 %	\$ 99,510,155	69.4 %
12/31/99 (1)	741,562,144	809,012,654	67,450,510	91.7	96,744,086	69.7
12/31/98	740,257,038	875,075,687	134,818,649	84.6	118,742,991	113.5
12/31/97	635,463,896	811,977,242	176,513,346	78.3	114,102,750	154.7
12/31/96	587,193,233	773,936,127	186,742,894	75.9	109,658,886	170.3
12/31/95	551,301,959	718,277,070	166,975,111	76.8	104,601,384	159.6
12/31/94	480,505,268	657,162,178	176,656,910	73.1	100,596,231	175.6

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

Actuarial Valuation Date	Actuarial Value of Assets (a)	Present Value of Future Benefits (b)	Present Value of Future Member Contributions (c)	Funded Ratio (a/b)	Present Value of Future Normal Costs (b-a-c)
12/31/00 (2)	\$25,684,328	\$26,022,017	\$400,000	N/A	(\$62,311)
12/31/99	24,627,209	24,627,209	--	N/A	--

CAPITAL TRANSPORTATION CORPORATION

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/00	\$4,113,469	\$4,113,469	\$ --	100.0 %	\$4,099,654	-- %
12/31/99	3,752,507	3,752,507	--	100.0	3,917,671	--
02/01/98 (3)	2,476,580	2,814,804	338,224	87.9	2,569,374	13.2
02/01/97	2,048,573	2,169,991	121,418	94.4	2,519,162	4.8

- (1) These results reflect the impact of the public safety employees transfer to the Municipal Police Employees' Retirement System and the actuarial assumption changes. (See Note 7)
- (2) Aggregate Actuarial Cost Method (See Note 7)
- (3) Actuarial valuations prior to 1999 were determined as of the beginning of the plan year.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
REQUIRED SUPPLEMENTARY INFORMATION
EMPLOYEES' RETIREMENT SYSTEMS
SCHEDULES OF EMPLOYER CONTRIBUTIONS
(UNAUDITED)**

EXHIBIT A - 11

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

<u>Fiscal Year Ending</u>	<u>Annual Required Contribution</u>	<u>Percentage Contributed</u>
12/31/00	\$11,240,695	116.7 %
12/31/99	15,658,856	130.4
12/31/98	17,967,514	107.1
12/31/97	19,510,792	91.5
12/31/96	17,773,028	91.3
12/31/95	17,845,851	80.0

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

<u>Fiscal Year Ending</u>	<u>Annual Required Contribution</u>	<u>Percentage Contributed</u>
12/31/00	\$67,554	100.0 %

CAPITAL TRANSPORTATION CORPORATION

<u>Fiscal Year Ending</u>	<u>Annual Required Contribution</u>	<u>Percentage Contributed</u>
12/31/00	\$ 91,777	323.5 %
12/31/99	109,745	209.7
12/31/98	102,371	188.3
12/31/97	88,077	159.5
12/31/96	71,240	125.4
12/31/95	57,314	124.8
12/31/94	52,622	118.7

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
EMPLOYEES' RETIREMENT SYSTEMS
(UNAUDITED)**

EXHIBIT A - 12

The information presented in the required supplementary schedules was determined as part of the actuarial valuations at the dates indicated. Additional information as of the latest actuarial valuation follows:

	<u>REGULAR EMPLOYEES' TRUST</u>	<u>POLICE GUARANTEE TRUST</u>
Valuation date	12/31/00	12/31/00
Actuarial cost method	Entry Age Normal	Aggregate Actuarial Cost Method
Amortization method	Level percentage of payroll on a closed basis, assuming payroll increases 0% per year during the final 15 years of the amortization period, and 4% per year for all years prior to the final 15 years	N/A
Remaining amortization period	24 years	N/A
Asset valuation method	Adjusted market value, which recognizes 20% of the unrealized gains (or losses) each year	Market value as of December 31, 2000. Beginning January 1, 2002, adjusted market value with 20% of unrealized gains (or losses) recognized each year.
Actuarial assumptions: Investment rate of return	8% per year, compounded annually	8% compounded annually
Projected salary increases	4% per year, compounded annually, attributable to inflation. Additional projected salary increases based on years of service and age attributable to seniority and merit, and no post-retirement benefit increases.	4% per year, compounded annually attributable to inflation, plus longevity and merit increases.
Cost-of-living adjustments	None	N/A

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
EMPLOYEES' RETIREMENT SYSTEMS
(UNAUDITED)**

**EXHIBIT A - 12
(Continued)**

**CAPITAL
TRANSPORTATION
CORPORATION
COMPONENT UNIT**

Valuation date	12/31/00
Actuarial cost method	Frozen entry age
Amortization method	N/A
Remaining amortization period	N/A
Asset valuation method	Current market value
Actuarial assumptions: Investment rate of return	8% compounded annually
Projected salary increases	4% per year
Cost-of-living adjustments	N/A

GENERAL FUND

The General Fund accounts for all financial transactions except those required to be accounted for in another fund.

City Sub Fund accounts for revenues and expenditures used to finance the legally defined services of the City government which are not accounted for in other funds.

Parish Sub Fund accounts for revenues and expenditures used to finance the legally defined services of the Parish government which are not accounted for in other funds.

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
BALANCE SHEET
COMBINING SCHEDULE OF GENERAL FUND ACCOUNTS
DECEMBER 31, 2000

EXHIBIT B - 1

	City Sub Fund	Parish Sub Fund	Total General Fund	
			December 31, 2000	December 31, 1999
ASSETS				
Cash and Cash Equivalents	\$ 3,461,123	\$ 921,040	\$ 4,382,163	\$ 3,949,391
Investments	28,003,630	7,452,051	35,455,681	35,544,516
Property Taxes Receivable - Net (Note 4)	2,487,637	1,696,766	4,184,403	9,619,656
Gross Receipts Business Taxes Receivable	5,171,786	--	5,171,786	4,206,810
Sales Taxes Receivable	7,372,426	4,593,137	11,965,563	12,044,335
Interest and Penalties Receivable on Taxes	37,047	63,557	100,604	74,521
Accounts Receivable	677,237	--	677,237	607,162
Accrued Interest Receivable	310,814	106,132	416,946	422,362
Special Assessments Receivable	--	40,497	40,497	40,497
Due From Other Funds (Note 11)	104,639	224,136	328,775	121,221
Due From Other Governments (Note 11)	7,355,004	5,808,696	13,163,700	7,496,359
Due From Component Units (Note 11)	7,281	43,059	50,340	21,792
Noncurrent Loans Receivable	--	--	--	8,000
Inventory	347,190	231,460	578,650	587,233
Total Assets	\$ 55,335,814	\$ 21,180,531	\$ 76,516,345	\$ 74,743,855
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts and Contracts Payable	\$ 4,528,246	\$ 1,996,923	\$ 6,525,169	\$ 6,122,704
Due to Other Funds (Note 11)	--	--	--	166,559
Due to Other Governments	--	183,994	183,994	183,881
Accrued Salaries Payable	3,164,189	639,206	3,803,395	3,523,674
Deferred Revenue	497,893	441,481	939,374	40,497
Deposits and Escrow Accounts	574,312	254,598	828,910	846,231
Total Liabilities	8,764,640	3,516,202	12,280,842	10,883,546
Fund Balances:				
Reserved for Encumbrances	1,206,049	574,120	1,780,169	3,332,646
Reserved for Noncurrent Loans Receivable	--	--	--	8,000
Reserved for Inventory	347,190	231,460	578,650	587,233
Reserved for Subsequent Year Expenditures (Note 1)	1,708,500	1,987,260	3,695,760	7,864,070
Unreserved:				
Designated for Unencumbered Appropriations (Note 1)	7,362,460	1,917,859	9,280,319	8,754,777
Designated for Insurance	13,554,111	9,036,074	22,590,185	19,378,073
Designated for Future Years Expenditures (Note 1)	--	--	--	500,000
Designated for Future Years Debt Service (Note 1)	1,427,120	--	1,427,120	1,427,120
Designated for Solid Waste Collection and Disposal	8,753,356	--	8,753,356	8,523,000
Designated for Special Purposes	793,054	40,000	833,054	1,056,739
Designated Gaming Revenues	1,840,125	--	1,840,125	2,299,611
Designated for Budget Stabilization	3,889,500	2,593,000	6,482,500	6,482,500
Undesignated	5,689,709	1,284,556	6,974,265	3,646,540
Total Fund Balances	46,571,174	17,664,329	64,235,503	63,860,309
Total Liabilities and Fund Balances	\$ 55,335,814	\$ 21,180,531	\$ 76,516,345	\$ 74,743,855

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GENERAL FUND ACCOUNTS
FOR THE YEAR ENDED DECEMBER 31, 2000**

EXHIBIT B - 2

	City Sub Fund	Parish Sub Fund	Total General Fund Year Ended	
			December 31, 2000	December 31, 1999
Revenues:				
Taxes	\$ 110,263,346	\$ 54,068,833	\$ 164,332,179	\$ 164,277,924
Licenses and Permits	1,641,472	1,197,428	2,838,900	3,070,913
Intergovernmental Revenues	6,259,594	3,057,784	9,317,378	11,056,363
Charges for Services	15,583,679	3,711,056	19,294,735	18,997,254
Fines and Forfeits	1,685,927	3,088	1,689,015	1,409,358
Miscellaneous Revenues	13,608,350	890,611	14,498,961	13,641,387
Total Revenues	<u>149,042,368</u>	<u>62,928,800</u>	<u>211,971,168</u>	<u>212,453,199</u>
Other Financing Sources:				
Proceeds of General Fixed Asset Disposition	331,410	226,613	558,023	1,541,504
Capital Leases	36,780	24,520	61,300	38,769
Operating Transfers In (Note 12)	16,335,911	--	16,335,911	12,964,819
Total Other Financing Sources	<u>16,704,101</u>	<u>251,133</u>	<u>16,955,234</u>	<u>14,545,092</u>
Total Revenues and Other Financing Sources	<u>165,746,469</u>	<u>63,179,933</u>	<u>228,926,402</u>	<u>226,998,291</u>
Expenditures:				
Current:				
General Government	31,796,093	17,750,553	49,546,646	53,016,676
Public Safety	83,047,106	6,199,514	89,246,620	87,896,333
Transportation	13,391,120	6,675,345	20,066,465	20,661,129
Sanitation	12,833,300	--	12,833,300	12,268,134
Health and Welfare	986,870	657,914	1,644,784	1,657,568
Culture and Recreation	876,864	571,156	1,448,020	1,174,082
Conservation and Development	1,548,474	604,196	2,152,670	1,815,828
Capital Outlay	7,973,000	1,166,235	9,139,235	7,280,484
Intergovernmental	--	70,618	70,618	70,505
Total Expenditures	<u>152,452,827</u>	<u>33,695,531</u>	<u>186,148,358</u>	<u>185,840,739</u>
Other Uses (Note 12):				
Operating Transfers Out	11,610,474	18,991,530	30,602,004	27,205,665
Operating Transfers to Component Units	1,232,353	10,713,151	11,945,504	10,387,586
Total Other Uses	<u>12,842,827</u>	<u>29,704,681</u>	<u>42,547,508</u>	<u>37,593,251</u>
Total Expenditures and Other Uses	<u>165,295,654</u>	<u>63,400,212</u>	<u>228,695,866</u>	<u>223,433,990</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	450,815	(220,279)	230,536	3,564,301
Fund Balances, January 1	46,035,188	17,825,121	63,860,309	60,648,097
Residual Equity Transfer (Note 12)	85,171	59,487	144,658	(352,089)
Fund Balances, December 31	<u>\$ 46,571,174</u>	<u>\$ 17,664,329</u>	<u>\$ 64,235,503</u>	<u>\$ 63,860,309</u>

The accompanying notes are an integral part of this statement.

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
GENERAL FUND ACCOUNTS
FOR THE YEAR ENDED DECEMBER 31, 2000

EXHIBIT B - 3

	<u>Revised Budget</u>	<u>Actual (Budgetary Basis)</u>	<u>Variance- Favorable (Unfavorable)</u>
Revenues:			
Taxes:			
General Property Taxes	\$ 15,499,730	\$ 15,383,050	\$ (116,680)
Gross Receipts Business Taxes	18,508,160	20,503,808	1,995,648
General Sales and Use Taxes	110,332,000	110,176,695	(155,305)
Occupational Taxes	7,000,000	7,113,392	113,392
Insurance Premiums Taxes	2,900,000	2,832,468	(67,532)
Gaming Admissions Taxes	5,170,100	7,010,225	1,840,125
Interest and Penalties-Delinquent Taxes	1,168,000	1,312,541	144,541
Total Taxes	<u>160,577,990</u>	<u>164,332,179</u>	<u>3,754,189</u>
Licenses and Permits:			
Use of Streets:			
Public Conveyances	13,000	12,445	(555)
Bicycle Registration Fees	65,000	68,955	3,955
Occupational and Professional:			
Air Conditioning and Heating	25,000	29,715	4,715
Electrical Contractors	25,000	28,165	3,165
Plumbers	15,000	21,600	6,600
House Moving	1,000	500	(500)
Garbage Collectors	32,000	24,600	(7,400)
Arborists	200	--	(200)
Classified Employees	90,000	82,700	(7,300)
Waiter/Waitress	200	75	(125)
Retail Clerks	66,500	76,070	9,570
Entertainers	4,000	6,250	2,250
Liquor and Beer	465,000	447,679	(17,321)
Restaurant	22,400	19,205	(3,195)
Gaming	5,000	4,000	(1,000)
Chauffeurs	1,300	1,800	500
Second Hand Dealers	500	1,165	665
Construction Permits:			
Air Conditioning and Heating	255,000	241,489	(13,511)
Electrical	345,000	345,801	801
Building	875,000	972,877	97,877
Plumbing and Gas	295,000	281,273	(13,727)
House Moving	5,700	4,900	(800)
Fence	800	1,350	550
Miscellaneous	--	31,200	31,200
Special Events	4,500	4,200	(300)
Alarm User	120,000	127,960	7,960
Sign Permits	2,000	1,510	(490)
Miscellaneous Fire Permits	1,200	1,416	216
Total Licenses and Permits	<u>2,735,300</u>	<u>2,838,900</u>	<u>103,600</u>
Intergovernmental Revenues:			
Federal Grants:			
Conservation and Development:			
U.S. Department of Energy	--	2,500	2,500
State Grants:			
Public Safety:			
Traffic Signal Maintenance	468,300	468,300	--
Department of Military Affairs	65,850	73,231	7,381
Juvenile Meal Reimbursement	50,000	54,029	4,029

The accompanying notes are an integral part of this statement.

Continued

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
GENERAL FUND ACCOUNTS
FOR THE YEAR ENDED DECEMBER 31, 2000

EXHIBIT B - 3
(Continued)

	<u>Revised Budget</u>	<u>Actual (Budgetary Basis)</u>	<u>Variance- Favorable (Unfavorable)</u>
Revenues (Continued):			
Intergovernmental Revenues (Continued):			
State Grants (Continued):			
Highways and Streets:			
Street Maintenance	\$ 238,020	\$ 238,021	\$ 1
Culture and Recreation:			
Hotel/Motel Sales Tax	200,620	200,621	1
State Shared Revenues:			
Beer Taxes	400,000	442,003	42,003
Insurance Company Taxes	415,000	422,320	7,320
Louisiana Revenue Sharing	1,039,000	1,022,039	(16,961)
Mineral Royalties	120,000	269,236	149,236
Severance Taxes	766,000	776,227	10,227
Tobacco Taxes	400,250	400,239	(11)
On-Behalf Payments for Salaries and Benefits	4,985,760	4,948,110	(37,650)
Payments in Lieu of Taxes:			
Federal Government	--	502	502
Total Intergovernmental Revenues	<u>9,148,800</u>	<u>9,317,378</u>	<u>168,578</u>
Charges for Services:			
General Government:			
City Court Civil Fees	1,050,000	1,103,192	53,192
Judiciary Court Costs	730,000	791,263	61,263
City Court School Fees	256,000	248,071	(7,929)
City Court Bench Warrant Fees	740,000	579,086	(160,914)
City Court Miscellaneous Fees	155,000	229,532	74,532
City Court Credit Card Payment Fees	17,000	20,456	3,456
City Constable Civil Fees	340,000	543,089	203,089
Fiscal Management Fees	4,800,000	5,220,153	420,153
Fiscal Management Fees-Inventory	42,000	28,803	(13,197)
Fiscal Management Fees-Auction Facility	80,980	79,691	(1,289)
Sales Tax Collection Charges	1,500,000	1,552,346	52,346
Occupancy Tax Collection Charges	6,000	6,000	--
NSF Check Fees	7,050	5,244	(1,806)
Advertising	9,000	11,893	2,893
Board of Adjustment Fees	8,800	10,046	1,246
Sale of Construction Codes and Plans	35,000	25,637	(9,363)
Pre-Trial Diversion Fees	200,000	350,544	150,544
Notice of Intent	60,000	71,064	11,064
Adjudicated Property	25,000	27,268	2,268
Zoning Fees	80,000	81,301	1,301
Planning Assistance	80,000	75,310	(4,690)
Miscellaneous	--	5,556	5,556
Public Safety:			
Subdivision Inspection, Testing and Plan Review	17,000	24,825	7,825
Flood Determination Fees	21,000	18,432	(2,568)
Commercial and Residential Plan Review	240,000	208,103	(31,897)
Sale of Reports and Photos	225,000	274,626	49,626
Police Collection Fees	3,000	1,776	(1,224)
Sobriety Test	20,000	20,435	435
False Alarm Fees	90,000	73,946	(16,054)

The accompanying notes are an integral part of this statement.

Continued

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
GENERAL FUND ACCOUNTS
FOR THE YEAR ENDED DECEMBER 31, 2000

EXHIBIT B - 3
(Continued)

	<u>Revised Budget</u>	<u>Actual (Budgetary Basis)</u>	<u>Variance- Favorable (Unfavorable)</u>
Revenues (Continued):			
Charges for Services: (Continued):			
Public Safety (Continued):			
Radio Shop Charges	\$ 10,000	\$ 504	\$ (9,496)
Prison Medical Charges	42,000	47,652	5,652
Coroner Report Fee	38,675	38,675	--
Fire Reports	3,600	3,379	(221)
Juvenile Services Fees	2,000	1,922	(78)
Transportation:			
Parking Meters	195,000	196,789	1,789
Sanitation:			
Solid Waste User Fees	7,170,300	7,177,925	7,625
Weed Cutting Charges	30,000	36,918	6,918
Culture and Recreation:			
Summer Program-North Baton Rouge Community Center	12,920	12,920	--
Riverfront Docking Fees	8,900	8,750	(150)
Conservation and Development:			
Rent/Utilities:			
Leo S. Butler Community Center	17,500	19,326	1,826
North Baton Rouge Community Center	7,210	25,168	17,958
Dr. Martin Luther King, Jr. Community Center	--	13,551	13,551
Chaneyville Community Center	--	4,940	4,940
Rent/Donations:			
Delmont Community Center	14,614	18,628	4,014
Total Charges for Services	<u>18,390,549</u>	<u>19,294,735</u>	<u>904,186</u>
Fines and Forfeits:			
City Court Criminal Fines and Forfeitures	100,000	257,882	157,882
City Court Forfeitures	10,000	480	(9,520)
City Court Traffic Fines	1,200,000	1,412,371	212,371
Littering Fines	1,000	--	(1,000)
Alcoholic Beverage Control Board Fines	19,000	18,282	(718)
Total Fines and Forfeits	<u>1,330,000</u>	<u>1,689,015</u>	<u>359,015</u>
Miscellaneous Revenues:			
Interest Earnings	951,127	2,945,016	1,993,889
Rentals:			
Land	18,400	18,911	511
Buildings	281,650	219,972	(61,678)
Oil, Gas and Mineral Royalties	40,000	88,654	48,654
Oil, Gas and Mineral Bonus and Rentals	10,000	--	(10,000)
Airport Note	3,011,930	2,978,675	(33,255)
East Baton Rouge Sewerage Commission	6,959,120	6,959,290	170
Emergency Operations Recoveries	--	31,961	31,961
Condemnations	50,000	65,738	15,738
Juvenile Detention Meals	8,000	3,601	(4,399)
Confiscated Funds-Police	110,228	186,151	75,923
Abandoned or Impounded Bicycles	10,000	6,329	(3,671)
Police - Miscellaneous Revenues	447,767	550,549	102,782

The accompanying notes are an integral part of this statement.

Continued

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
GENERAL FUND ACCOUNTS
FOR THE YEAR ENDED DECEMBER 31, 2000

EXHIBIT B - 3
(Continued)

	<u>Revised Budget</u>	<u>Actual (Budgetary Basis)</u>	<u>Variance- Favorable (Unfavorable)</u>
Revenues (Continued):			
Miscellaneous Revenues (Continued):			
Juvenile Detention Reimbursement	\$ 100,000	\$ 150,616	\$ 50,616
Donations	39,250	95,005	55,755
Other	17,287	198,493	181,206
Total Miscellaneous Revenues	<u>12,054,759</u>	<u>14,498,961</u>	<u>2,444,202</u>
Total Revenues	<u>204,237,398</u>	<u>211,971,168</u>	<u>7,733,770</u>
Other Financing Sources:			
Proceeds of General Fixed Asset Disposition	<u>570,610</u>	<u>558,023</u>	<u>(12,587)</u>
Operating Transfers In (Note 12):			
Parish Sub Fund	15,327,037	15,264,341	(62,696)
Consolidated Garbage Service District No. 1	1,071,570	1,071,570	--
Total Operating Transfers In	<u>16,398,607</u>	<u>16,335,911</u>	<u>(62,696)</u>
Total Other Financing Sources	<u>16,969,217</u>	<u>16,893,934</u>	<u>(75,283)</u>
Total Revenues and Other Financing Sources	<u>221,206,615</u>	<u>228,865,102</u>	<u>7,658,487</u>
Expenditures:			
Current:			
General Government:			
Metropolitan Council	624,855	584,819	40,036
Council Administrator	1,719,852	1,719,852	--
Council Budget Office	138,872	132,481	6,391
Parish Attorney	5,391,213	5,269,133	122,080
Public Information Office	252,249	251,385	864
Planning Commission	1,006,672	959,577	47,095
City Court - Administration	5,748,435	5,663,228	85,207
City Constable	1,533,700	1,532,528	1,172
Justice of Peace and Ward Constables	64,570	60,867	3,703
Sheriff-Costs of Court	217,490	162,179	55,311
Registrar of Voters	442,520	442,257	263
Mayor-President	1,272,841	1,244,485	28,356
Finance	5,746,710	5,649,620	97,090
Collection of Funds	1,727,290	1,677,583	49,707
Service Fee Business Office	366,840	362,846	3,994
Information Services	1,971,901	1,971,901	--
Computerized Systems	202,117	174,277	27,840
Purchasing	855,996	855,996	--
Human Resources	2,126,113	2,126,113	--
Risk Management	7,780,789	5,806,764	1,974,025
Quality and Employee Development	553,832	553,832	--
Municipal Fire and Police Civil Service Board	44,180	44,027	153
Public Works - Administration, Engineering and Building Maintenance	<u>12,270,899</u>	<u>12,270,899</u>	<u>--</u>
Capital Area Legal Services	42,210	42,210	--
Municipal Associations	138,800	136,055	2,745
Total General Government	<u>52,240,946</u>	<u>49,694,914</u>	<u>2,546,032</u>

The accompanying notes are an integral part of this statement.

Continued

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
GENERAL FUND ACCOUNTS
FOR THE YEAR ENDED DECEMBER 31, 2000

EXHIBIT B - 3
(Continued)

	<u>Revised Budget</u>	<u>Actual (Budgetary Basis)</u>	<u>Variance- Favorable (Unfavorable)</u>
Expenditures (Continued):			
Current (Continued):			
Public Safety:			
Sheriff-Correctional Institution	\$ 3,516,370	\$ 3,587,915	\$ (71,545)
Mayor-President's Anti-Drug Task Force	205,840	183,968	21,872
Police	44,531,843	44,347,234	184,609
Fire	29,859,129	29,859,129	--
Emergency Medical Services	2,697,404	2,676,276	21,128
Juvenile Services	2,973,572	2,908,382	65,190
Emergency Preparedness	225,595	225,595	--
Public Works - Inspection and Traffic			
Engineering	6,048,946	6,047,881	1,065
Demolition Program	416,447	227,646	188,801
Interagency Criminal Information			
Tracking System	20,000	--	20,000
Project Exile	25,000	25,000	--
Crimestoppers	14,390	14,390	--
Total Public Safety	<u>90,534,536</u>	<u>90,103,416</u>	<u>431,120</u>
Transportation:			
Public Works - Highway Division	16,445,273	16,434,482	10,791
Street Lighting	3,575,030	3,532,122	42,908
Federal Urban System	161,264	--	161,264
Street Maintenance	102,680	102,680	--
Total Transportation	<u>20,284,247</u>	<u>20,069,284</u>	<u>214,963</u>
Sanitation:			
Public Works-Waste Management	<u>12,834,038</u>	<u>12,833,300</u>	<u>738</u>
Health and Welfare:			
Health Unit	483,324	483,324	--
Council on Aging Projects	710,090	710,090	--
Crisis Care Center	198,780	198,590	190
Mothers Against Drunk Driving	10,800	10,800	--
Baton Rouge Area Alcohol and Drug Center	173,700	173,700	--
Cenikor Foundation	150,000	50,000	100,000
Alcohol and Drug Council of Greater			
Baton Rouge	18,280	18,280	--
Total Health and Welfare	<u>1,744,974</u>	<u>1,644,784</u>	<u>100,190</u>
Culture and Recreation:			
Community Centers Summer Programs	20,130	20,130	--
Louisiana Arts and Science Center	635,100	635,100	--
Arts Council of Greater Baton Rouge	141,310	141,310	--
Baton Rouge Symphony Association	97,810	97,810	--
U.S.S. Kidd	140,570	140,420	150
International Relations Commission	88,250	88,250	--
Southern University-Hines Baseball Stadium	125,000	125,000	--
National Senior Olympics	200,000	200,000	--
Total Culture and Recreation	<u>1,448,170</u>	<u>1,448,020</u>	<u>150</u>

The accompanying notes are an integral part of this statement.

Continued

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
GENERAL FUND ACCOUNTS
FOR THE YEAR ENDED DECEMBER 31, 2000

EXHIBIT B - 3
(Continued)

	<u>Revised Budget</u>	<u>Actual (Budgetary Basis)</u>	<u>Variance- Favorable (Unfavorable)</u>
Expenditures (Continued):			
Current (Continued):			
Conservation and Development:			
Economic Development Program	\$ 162,156	\$ 142,228	\$ 19,928
Community Centers	924,480	919,005	5,475
Human Development and Services	564,900	542,597	22,303
Boy Scouts of America	40,000	40,000	--
Boys and Girls Club of Greater Baton Rouge	19,180	19,180	--
Baton Rouge Youth, Inc.	33,000	33,000	--
Earth Day	24,700	24,700	--
Baton Rouge Convention and Visitors Bureau	40,000	40,000	--
Old State Capitol - World War II Memorial	30,000	30,000	--
Baton Rouge Green	54,500	54,500	--
Cooperative Extension Service	52,242	47,310	4,932
Veterans Service Office	41,430	41,423	7
Big Buddy Program	62,520	62,520	--
Greater Baton Rouge Food Bank	23,980	23,980	--
Community Action for Children	44,320	44,320	--
Can Do	91,630	91,629	1
BREC	175,000	--	175,000
Total Conservation and Development	<u>2,384,038</u>	<u>2,156,392</u>	<u>227,646</u>
Capital Outlay	<u>15,644,608</u>	<u>7,339,214</u>	<u>8,305,394</u>
Intergovernmental Expenditures:			
Equivalent Three Mills on Industrial Area Assessment	<u>76,940</u>	<u>70,618</u>	<u>6,322</u>
Total Expenditures	<u>197,192,497</u>	<u>185,359,942</u>	<u>11,832,555</u>
Other Uses:			
Operating Transfers Out:			
City Sub Fund	15,327,037	15,264,341	62,696
Downtown Development District	47,960	47,960	--
Animal Control Center Fund	577,040	577,040	--
Grants Fund	387,697	387,697	--
Excess Revenue and Limited Tax Fund	4,816,930	4,284,570	532,360
Miscellaneous Capital Improvements Fund	714,000	714,000	--
Capital Improvement Fund	3,514,117	3,514,117	--
Road and Street Improvement Fund	50,000	50,000	--
Louisiana Community Development Authority Fund	130,000	130,000	--
Riverside Centroplex Fund	717,790	411,930	305,860
Greater Baton Rouge Parking Authority	396,270	394,988	1,282
Comprehensive Sewerage System Fund	4,000,000	4,000,000	--
Total Operating Transfers Out	<u>30,678,841</u>	<u>29,776,643</u>	<u>902,198</u>
Operating Transfers to Component Units:			
District Attorney of the Nineteenth Judicial District	3,094,250	3,083,124	11,126
Nineteenth Judicial District Court	3,988,645	3,944,902	43,743
E.B.R. Parish Family Court	554,075	560,087	(6,012)
E.B.R. Parish Juvenile Court	716,392	669,213	47,179

The accompanying notes are an integral part of this statement.

Continued

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
GENERAL FUND ACCOUNTS
FOR THE YEAR ENDED DECEMBER 31, 2000

EXHIBIT B - 3
(Continued)

	<u>Revised Budget</u>	<u>Actual (Budgetary Basis)</u>	<u>Variance- Favorable (Unfavorable)</u>
Other Uses (Continued):			
• Operating Transfers to Component Units (Continued):			
Nineteenth Judicial District Indigent			
Defender Board	\$ 199,340	\$ 149,439	\$ 49,901
E.B.R. Parish Clerk of Court	1,040,650	937,908	102,742
E.B.R. Parish Coroner	789,200	788,501	699
Brownsfield Fire Protection District	161,990	161,990	--
Central Fire Protection District	39,550	39,550	--
E.B.R. Parish Fire Protection District No. 6	136,600	136,600	--
Eastside Fire Protection District	60,170	60,170	--
Pride Fire Protection District	99,590	99,590	--
Chaneyville Fire Protection District	181,580	181,580	--
Alsen-St. Irma Lee Fire Protection District	27,660	27,660	--
Capital Transportation Corporation	1,116,216	1,105,190	11,026
Total Operating Transfers to Component Units	<u>12,205,908</u>	<u>11,945,504</u>	<u>260,404</u>
Total Other Uses	<u>42,884,749</u>	<u>41,722,147</u>	<u>1,162,602</u>
Total Expenditures and Other Uses	<u>240,077,246</u>	<u>227,082,089</u>	<u>12,995,157</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(18,870,631)	1,783,013	20,653,644
Fund Balances, January 1	60,527,663	60,527,663	--
Residual Equity Transfer (Note 12)	<u>144,658</u>	<u>144,658</u>	<u>--</u>
Fund Balances, December 31	<u>\$ 41,801,690</u>	<u>\$ 62,455,334</u>	<u>\$ 20,653,644</u>

The accompanying notes are an integral part of this statement.

SPECIAL REVENUE FUNDS

Special Revenue Funds account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or for major capital projects) that are legally restricted to expenditures for specific purposes.

City Constable Court Costs Fund accounts for City Court cost fees collected from serving the execution of civil papers, garnishment fees and assessments required to maintain the City Constable's office.

Mosquito Abatement and Rodent Control Fund accounts for the special property tax levy required to cover the cost of controlling mosquitoes and rodents.

Library Board of Control Fund accounts for the special property tax levy required to fund the operation, maintenance and expansion of the East Baton Rouge Parish Library System.

Downtown Development District accounts for the special property tax levied within the district for education, planning, traffic, security, promotion and development of the district.

Gaming Enforcement Division Fund accounts for monies collected from the 5% bingo assessment fee collected for the purpose of funding the enforcement and administration of guidelines and regulations relative to the playing of charitable bingo by licensed organizations.

Animal Control Center Fund accounts for monies collected from services rendered in licensing and leashing of small animals.

Federal Forfeited Property Fund accounts for the cash proceeds received from federal seizures and forfeitures, as well as any interest earned on these funds, according to accounting guidelines of the U.S. Attorney General's Office.

East Baton Rouge Parish Communications District was created to provide citizens of East Baton Rouge Parish with Enhanced 911, a computer aided telephone dispatch system that processes incoming requests for emergency assistance, and provides instructions in first aid to the caller.

Emergency Medical Services Fund accounts for the special property tax levy required to maintain emergency medical services in East Baton Rouge Parish.

Consolidated Road Lighting District No. 1 accounts for the special property tax levy required to provide street and road lights within the district.

Continued

SPECIAL REVENUE FUNDS (Continued)

Parish Transportation Fund accounts for receipts from the State Shared Revenue-Parish Transportation Fund as authorized by the Louisiana Revised Statute 48:751 to be used primarily for road improvement and mass transit.

Parish Street Maintenance Fund accounts for the portion (40%) of the one-half of one percent sales tax levied for the sole purpose of public road and street repair within East Baton Rouge Parish.

Consolidated Garbage Service District No. 1 accounts for the special property tax levy required to maintain waste collection and disposal services for the parish rural area.

Grants Fund accounts for the receipts and disbursements of Federal and State grants.



CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
COMBINING BALANCE SHEET
ALL SPECIAL REVENUE FUNDS
DECEMBER 31, 2000

	<u>City Constable Court Costs</u>	<u>Mosquito Abatement and Rodent Control</u>	<u>Library Board of Control</u>
ASSETS			
Cash and Cash Equivalents	\$ 12,854	\$ 1,280,797	\$ 2,450,947
Investments	--	--	19,830,386
Property Taxes Receivable-Net (Note 4)	--	476,433	4,480,133
Sales Taxes Receivable	--	--	--
Accounts Receivable	--	--	--
Accrued Interest Receivable	587	14,616	242,967
Due From Other Governments (Note 11)	--	1,428,878	13,403,140
U.S. Housing and Urban Development Loans Receivable	--	--	--
Total Assets	<u>\$ 13,441</u>	<u>\$ 3,200,724</u>	<u>\$ 40,407,573</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts and Contracts Payable	\$ 5,024	\$ 30,348	\$ 317,811
Due to Other Funds (Note 11)	--	--	9,498,314
Due to Other Governments	--	--	--
Accrued Salaries Payable	8,417	26,798	271,713
Deferred Revenue	--	112,592	1,058,759
Deposits and Escrow Accounts	--	--	--
Total Liabilities	<u>13,441</u>	<u>169,738</u>	<u>11,146,597</u>
Fund Balances:			
Reserved for Encumbrances	--	55,450	66,786
Reserved for U.S. Housing and Urban Development Loans	--	--	--
Reserved for Subsequent Year Expenditures (Note 1)	--	153,130	4,483,360
Unreserved:			
Designated for Unencumbered Appropriations (Note 1)	--	450,000	200,000
Designated for Solid Waste Collection and Disposal	--	--	--
Undesignated	--	2,372,406	24,510,830
Total Fund Balances	<u>--</u>	<u>3,030,986</u>	<u>29,260,976</u>
Total Liabilities and Fund Balances	<u>\$ 13,441</u>	<u>\$ 3,200,724</u>	<u>\$ 40,407,573</u>

The accompanying notes are an integral part of this statement.

Continued

<u>Downtown Development District</u>	<u>Gaming Enforcement Division</u>	<u>Animal Control Center</u>	<u>Federal Forfeited Property</u>	<u>E.B.R. Parish Communications District</u>
\$ --	\$ 55,765	\$ 86,064	\$ 136,461	\$ 556,098
--	--	--	--	--
112,184	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	1,546	1,278	5,379	4,212
193,539	--	12,277	--	485,273
--	--	--	--	--
<u>\$ 305,723</u>	<u>\$ 57,311</u>	<u>\$ 99,619</u>	<u>\$ 141,840</u>	<u>\$ 1,045,583</u>
\$ 6,857	\$ 848	\$ 28,233	\$ 2,063	\$ 49,956
218,407	--	--	--	--
--	--	--	--	--
7,643	5,925	18,347	--	46,948
14,161	--	--	--	--
--	--	3,050	--	--
247,068	6,773	49,630	2,063	96,904
15,525	--	1,590	--	--
--	--	--	--	--
--	--	12,000	--	--
--	--	15,100	129,346	39,418
--	--	--	--	--
43,130	50,538	21,299	10,431	909,261
58,655	50,538	49,989	139,777	948,679
<u>\$ 305,723</u>	<u>\$ 57,311</u>	<u>\$ 99,619</u>	<u>\$ 141,840</u>	<u>\$ 1,045,583</u>

Continued

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
COMBINING BALANCE SHEET
ALL SPECIAL REVENUE FUNDS
DECEMBER 31, 2000

	<u>Emergency Medical Services</u>	<u>Consolidated Road Lighting District No. 1</u>	<u>Parish Transpor- tation</u>
ASSETS			
Cash and Cash Equivalents	\$ 4,268,866	\$ 1,658,035	\$ 7,089,842
Investments	--	--	--
Property Taxes Receivable-Net (Note 4)	1,211,976	145,202	--
Sales Taxes Receivable	--	--	--
Accounts Receivable	448,008	--	--
Accrued Interest Receivable	45,652	15,922	65,679
Due From Other Governments (Note 11)	3,626,291	747,932	440,133
U.S. Housing and Urban Development Loans Receivable	--	--	--
Total Assets	<u><u>\$ 9,600,793</u></u>	<u><u>\$ 2,567,091</u></u>	<u><u>\$ 7,595,654</u></u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts and Contracts Payable	\$ 88,039	\$ 38,977	\$ 133,901
Due to Other Funds (Note 11)	87,893	--	--
Due to Other Governments	--	--	--
Accrued Salaries Payable	195,092	--	--
Deferred Revenue	286,418	14,326	--
Deposits and Escrow Accounts	--	--	--
Total Liabilities	<u><u>657,442</u></u>	<u><u>53,303</u></u>	<u><u>133,901</u></u>
Fund Balances:			
Reserved for Encumbrances	1,127,556	--	135,503
Reserved for U.S. Housing and Urban Development Loans	--	--	--
Reserved for Subsequent Year Expenditures (Note 1)	--	55,350	--
Unreserved:			
Designated for Unencumbered Appropriations (Note 1)	522,663	--	5,544,395
Designated for Solid Waste Collection and Disposal	--	--	--
Undesignated	7,293,132	2,458,438	1,781,855
Total Fund Balances	<u><u>8,943,351</u></u>	<u><u>2,513,788</u></u>	<u><u>7,461,753</u></u>
Total Liabilities and Fund Balances	<u><u>\$ 9,600,793</u></u>	<u><u>\$ 2,567,091</u></u>	<u><u>\$ 7,595,654</u></u>

The accompanying notes are an integral part of this statement.

Parish Street Maintenance	Consolidated Garbage Service District No. 1	Grants	Totals	
			December 31, 2000	December 31, 1999
\$ 2,642,617	\$ 8,605,630	\$ 2,229,695	\$ 31,073,671	\$ 27,586,888
--	--	--	19,830,386	18,381,494
--	864,100	--	7,290,028	17,396,540
1,231,731	--	--	1,231,731	1,236,884
--	520,210	--	968,218	896,170
26,094	95,824	26,478	546,234	496,997
--	2,886,113	8,975,534	32,199,110	19,797,995
--	--	9,948,082	9,948,082	8,781,733
<u>\$ 3,900,442</u>	<u>\$ 12,971,877</u>	<u>\$ 21,179,789</u>	<u>\$ 103,087,460</u>	<u>\$ 94,574,701</u>
\$ 1,203,204	\$ 720,706	\$ 1,001,719	\$ 3,627,686	\$ 3,188,002
--	--	--	9,804,614	12,210,026
120,287	--	674	120,961	129,633
--	--	335,766	916,649	860,022
--	294,272	6,117,223	7,897,751	6,243,141
--	--	272,055	275,105	131,741
<u>1,323,491</u>	<u>1,014,978</u>	<u>7,727,437</u>	<u>22,642,766</u>	<u>22,762,565</u>
1,109,228	--	97,133	2,608,771	1,514,010
--	--	9,948,082	9,948,082	8,781,733
--	113,280	--	4,817,120	682,430
1,416,149	--	3,331,958	11,649,029	10,603,916
--	11,843,619	--	11,843,619	11,718,957
51,574	--	75,179	39,578,073	38,511,090
<u>2,576,951</u>	<u>11,956,899</u>	<u>13,452,352</u>	<u>80,444,694</u>	<u>71,812,136</u>
<u>\$ 3,900,442</u>	<u>\$ 12,971,877</u>	<u>\$ 21,179,789</u>	<u>\$ 103,087,460</u>	<u>\$ 94,574,701</u>

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
ALL SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2000

	<u>City Constable Court Costs</u>	<u>Mosquito Abatement and Rodent Control</u>	<u>Library Board of Control</u>
Revenues:			
Taxes	\$ --	\$ 1,873,030	\$ 17,613,163
Licenses and Permits	--	--	--
Intergovernmental Revenues	21,600	--	--
Charges for Services	564,353	--	97,286
Fines and Forfeits	--	--	275,077
Miscellaneous Revenues	3,517	127,285	1,799,511
Total Revenues	<u>589,470</u>	<u>2,000,315</u>	<u>19,785,037</u>
Other Financing Sources:			
Proceeds of General Fixed Asset Disposition	1,200	16,275	55
Capital Leases	--	--	--
Operating Transfers In (Note 12)	--	--	--
Total Other Financing Sources	<u>1,200</u>	<u>16,275</u>	<u>55</u>
Total Revenues and Other Financing Sources	<u>590,670</u>	<u>2,016,590</u>	<u>19,785,092</u>
Expenditures:			
Current:			
General Government	590,670	--	--
Public Safety	--	--	--
Transportation	--	--	--
Sanitation	--	--	--
Health and Welfare	--	1,740,067	--
Culture and Recreation	--	--	10,631,015
Conservation and Development	--	--	--
Capital Outlay	--	146,115	1,928,570
Total Expenditures	<u>590,670</u>	<u>1,886,182</u>	<u>12,559,585</u>
Other Uses (Note 12):			
Operating Transfers Out	--	--	4,418,617
Operating Transfers to Component Units	--	--	--
Total Other Uses	<u>--</u>	<u>--</u>	<u>4,418,617</u>
Total Expenditures and Other Uses	<u>590,670</u>	<u>1,886,182</u>	<u>16,978,202</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	--	130,408	2,806,890
Fund Balances, January 1	--	2,900,578	26,454,086
Residual Equity Transfer (Note 12)	<u>--</u>	<u>--</u>	<u>--</u>
Fund Balances, December 31	<u>\$ --</u>	<u>\$ 3,030,986</u>	<u>\$ 29,260,976</u>

The accompanying notes are an integral part of this statement.

Continued

<u>Downtown Development District</u>	<u>Gaming Enforcement Division</u>	<u>Animal Control Center</u>	<u>Federal Forfeited Property</u>	<u>E.B.R. Parish Communications District</u>
\$ 326,288	\$ --	\$ --	\$ --	\$ --
--	--	336,818	--	--
--	10,800	--	--	--
--	308,921	89,089	--	2,190,688
--	--	--	366,771	--
16,500	11,770	32,781	38,504	23,951
342,788	331,491	458,688	405,275	2,214,639
--	20,800	5,100	56,400	--
--	99,035	--	--	--
47,960	--	577,040	--	360,121
47,960	119,835	582,140	56,400	360,121
390,748	451,326	1,040,828	461,675	2,574,760
--	406,681	--	--	--
--	--	--	189,189	2,002,898
--	--	--	--	--
--	--	--	--	--
--	--	913,710	--	--
--	--	--	--	--
356,887	--	--	--	--
--	99,035	143,026	106,130	17,082
356,887	505,716	1,056,736	295,319	2,019,980
--	103,857	--	500,000	56,169
--	--	--	--	--
--	103,857	--	500,000	56,169
356,887	609,573	1,056,736	795,319	2,076,149
33,861	(158,247)	(15,908)	(333,644)	498,611
24,794	208,785	65,897	473,421	450,068
--	--	--	--	--
\$ 58,655	\$ 50,538	\$ 49,989	\$ 139,777	\$ 948,679

Continued

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
ALL SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2000

	<u>Emergency Medical Services</u>	<u>Consolidated Road Lighting District No. 1</u>	<u>Parish Transpor- tation</u>
Revenues:			
Taxes	\$ 4,764,683	\$ 864,916	\$ --
Licenses and Permits	--	--	--
Intergovernmental Revenues	--	125,107	3,006,093
Charges for Services	5,314,681	--	--
Fines and Forfeits	--	--	--
Miscellaneous Revenues	382,717	104,917	410,783
Total Revenues	<u>10,462,081</u>	<u>1,094,940</u>	<u>3,416,876</u>
Other Financing Sources:			
Proceeds of General Fixed Asset Disposition	5,357	--	--
Capital Leases	--	--	--
Operating Transfers In (Note 12)	--	--	--
Total Other Financing Sources	<u>5,357</u>	<u>--</u>	<u>--</u>
Total Revenues and Other Financing Sources	<u>10,467,438</u>	<u>1,094,940</u>	<u>3,416,876</u>
Expenditures:			
Current:			
General Government	--	--	--
Public Safety	7,558,241	--	--
Transportation	--	423,356	547,098
Sanitation	--	--	--
Health and Welfare	--	--	--
Culture and Recreation	--	--	--
Conservation and Development	--	--	--
Capital Outlay	79,993	--	1,132,061
Total Expenditures	<u>7,638,234</u>	<u>423,356</u>	<u>1,679,159</u>
Other Uses (Note 12):			
Operating Transfers Out	360,121	--	--
Operating Transfers to Component Units	--	--	1,128,510
Total Other Uses	<u>360,121</u>	<u>--</u>	<u>1,128,510</u>
Total Expenditures and Other Uses	<u>7,998,355</u>	<u>423,356</u>	<u>2,807,669</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	2,469,083	671,584	609,207
Fund Balances, January 1	6,474,268	1,842,204	6,852,546
Residual Equity Transfer (Note 12)	--	--	--
Fund Balances, December 31	<u>\$ 8,943,351</u>	<u>\$ 2,513,788</u>	<u>\$ 7,461,753</u>

The accompanying notes are an integral part of this statement.

Parish Street Maintenance	Consolidated Garbage Service District No. 1	Grants	Totals Year Ended	
			December 31, 2000	December 31, 1999
\$ 12,557,931	\$ 3,348,417	\$ --	\$ 41,348,428	\$ 41,991,381
--	--	--	336,818	262,104
--	758,327	29,312,154	33,234,081	29,786,727
--	5,560,351	--	14,125,369	12,277,178
--	--	--	641,848	632,591
193,297	648,876	2,701,489	6,495,898	5,268,188
12,751,228	10,315,971	32,013,643	96,182,442	90,218,169
--	--	30,065	135,252	57,896
--	--	--	99,035	--
--	--	396,314	1,381,435	1,815,058
--	--	426,379	1,615,722	1,872,954
12,751,228	10,315,971	32,440,022	97,798,164	92,091,123
--	--	81,429	1,078,780	1,000,470
--	--	1,601,325	11,351,653	11,048,157
12,779,920	--	79,175	13,829,549	16,230,188
--	9,006,459	--	9,006,459	8,433,700
--	--	1,620,018	4,273,795	4,552,593
--	--	15,099	10,646,114	10,172,194
--	--	21,542,769	21,899,656	21,600,444
--	--	5,788,744	9,440,756	5,387,495
12,779,920	9,006,459	30,728,559	81,526,762	78,425,241
--	1,071,570	--	6,510,334	7,373,378
--	--	--	1,128,510	1,112,930
--	1,071,570	--	7,638,844	8,486,308
12,779,920	10,078,029	30,728,559	89,165,606	86,911,549
(28,692)	237,942	1,711,463	8,632,558	5,179,574
2,605,643	11,718,957	11,740,889	71,812,136	66,652,083
--	--	--	--	(19,521)
\$ 2,576,951	\$ 11,956,899	\$ 13,452,352	\$ 80,444,694	\$ 71,812,136

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
CITY CONSTABLE COURT COSTS FUND
FOR THE YEAR ENDED DECEMBER 31, 2000**

EXHIBIT C - 3

	<u>Revised Budget</u>	<u>Actual (Budgetary Basis)</u>	<u>Variance- Favorable (Unfavorable)</u>
Revenues:			
Intergovernmental Revenues:			
State Shared Revenues:			
On-Behalf Payments	\$ 31,800	\$ 21,600	\$ (10,200)
Charges for Services:			
Judiciary Court Costs	514,860	500,283	(14,577)
Constable Bench Warrant Fees	66,050	64,070	(1,980)
Total Charges for Services	<u>580,910</u>	<u>564,353</u>	<u>(16,557)</u>
Miscellaneous Revenues:			
Interest Earnings	4,000	3,217	(783)
Other Income	--	300	300
Total Miscellaneous Revenues	<u>4,000</u>	<u>3,517</u>	<u>(483)</u>
Total Revenues	616,710	589,470	(27,240)
Other Financing Sources:			
Proceeds of General Fixed Asset Disposition	--	1,200	1,200
Total Revenues and Other Financing Sources	616,710	590,670	(26,040)
Expenditures:			
Current:			
General Government:			
Judicial	<u>616,710</u>	<u>590,670</u>	<u>26,040</u>
Excess of Revenues and Other Sources Over (Under) Expenditures	--	--	--
Fund Balances, January 1	--	--	--
Fund Balances, December 31	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
MOSQUITO ABATEMENT AND RODENT CONTROL FUND
FOR THE YEAR ENDED DECEMBER 31, 2000**

EXHIBIT C - 4

	<u>Revised Budget</u>	<u>Actual (Budgetary Basis)</u>	<u>Variance- Favorable (Unfavorable)</u>
Revenues:			
Taxes:			
General Property Taxes	\$ 1,910,190	\$ 1,873,030	\$ (37,160)
Miscellaneous Revenues:			
Interest Earnings	78,000	120,801	42,801
Other Income	7,000	6,484	(516)
Total Miscellaneous Revenues	<u>85,000</u>	<u>127,285</u>	<u>42,285</u>
Total Revenues	1,995,190	2,000,315	5,125
Other Financing Sources:			
Proceeds of General Fixed Asset Disposition	<u>7,000</u>	<u>16,275</u>	<u>9,275</u>
Total Revenues and Other Financing Sources	<u>2,002,190</u>	<u>2,016,590</u>	<u>14,400</u>
Expenditures:			
Current:			
Health and Welfare: Operations	1,902,690	1,740,067	162,623
Capital Outlay	<u>632,350</u>	<u>177,689</u>	<u>454,661</u>
Total Expenditures	<u>2,535,040</u>	<u>1,917,756</u>	<u>617,284</u>
Excess of Revenues and Other Sources Over (Under) Expenditures	(532,850)	98,834	631,684
Fund Balances, January 1	<u>2,876,702</u>	<u>2,876,702</u>	--
Fund Balances, December 31	<u>\$ 2,343,852</u>	<u>\$ 2,975,536</u>	<u>\$ 631,684</u>

The accompanying notes are an integral part of this statement.

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
LIBRARY BOARD OF CONTROL FUND
FOR THE YEAR ENDED DECEMBER 31, 2000

EXHIBIT C - 5

	<u>Revised Budget</u>	<u>Actual (Budgetary Basis)</u>	<u>Variance- Favorable (Unfavorable)</u>
Revenues:			
Taxes:			
General Property Taxes	\$ 17,550,300	\$ 17,613,163	\$ 62,863
Charges for Services:			
Library - Copy Machine	105,000	97,286	(7,714)
Fines and Forfeits:			
Fines	256,000	275,077	19,077
Miscellaneous Revenues:			
Interest Earnings	720,440	1,796,650	1,076,210
Donations	2,000	1,816	(184)
Other Income	1,000	1,045	45
Total Miscellaneous Revenues	723,440	1,799,511	1,076,071
Total Revenues	18,634,740	19,785,037	1,150,297
Other Financing Sources:			
Proceeds of General Fixed Asset Disposition	--	55	55
Total Revenues and Other Financing Sources	18,634,740	19,785,092	1,150,352
Expenditures:			
Current:			
Culture and Recreation: Operations	11,767,383	10,606,471	1,160,912
Capital Outlay	2,239,270	1,981,704	257,566
Total Expenditures	14,006,653	12,588,175	1,418,478
Other Uses:			
Operating Transfers Out:			
Grants Fund	8,617	8,617	--
Miscellaneous Capital Improvements Fund	4,410,000	4,410,000	--
Total Other Uses	4,418,617	4,418,617	--
Total Expenditures and Other Uses	18,425,270	17,006,792	1,418,478
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	209,470	2,778,300	2,568,830
Fund Balances, January 1	26,415,890	26,415,890	--
Fund Balances, December 31	\$ 26,625,360	\$ 29,194,190	\$ 2,568,830

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
DOWNTOWN DEVELOPMENT DISTRICT
FOR THE YEAR ENDED DECEMBER 31, 2000**

EXHIBIT C - 6

	<u>Revised Budget</u>	<u>Actual (Budgetary Basis)</u>	<u>Variance- Favorable (Unfavorable)</u>
Revenues:			
Taxes:			
General Property Taxes	\$ 281,000	\$ 326,288	\$ 45,288
Miscellaneous Revenues:			
Donations	<u>25,000</u>	<u>16,500</u>	(8,500)
Total Revenues	306,000	342,788	36,788
Other Financing Sources:			
Operating Transfers In (Note 12):			
General Fund	<u>47,960</u>	<u>47,960</u>	--
Total Revenues and Other Financing Sources	353,960	390,748	36,788
Expenditures:			
Current:			
Conservation and Development:			
Operations	<u>378,750</u>	<u>372,412</u>	6,338
Excess of Revenues and Other Sources Over (Under) Expenditures	(24,790)	18,336	43,126
Fund Balances, January 1	<u>24,794</u>	<u>24,794</u>	--
Fund Balances, December 31	<u>\$ 4</u>	<u>\$ 43,130</u>	<u>\$ 43,126</u>

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
GAMING ENFORCEMENT DIVISION FUND
FOR THE YEAR ENDED DECEMBER 31, 2000**

EXHIBIT C - 7

	<u>Revised Budget</u>	<u>Actual (Budgetary Basis)</u>	<u>Variance- Favorable (Unfavorable)</u>
Revenues:			
Intergovernmental Revenues:			
State Shared Revenues:			
On-Behalf Payments	\$ 10,800	\$ 10,800	\$ --
Charges for Services:			
Gaming Fees	315,350	308,921	(6,429)
Miscellaneous Revenues:			
Interest Earnings	<u>10,000</u>	<u>11,770</u>	<u>1,770</u>
Total Revenues	336,150	331,491	(4,659)
Other Financing Sources:			
Proceeds of General Fixed Asset Disposition	<u>17,500</u>	<u>20,800</u>	<u>3,300</u>
Total Revenues and Other Financing Sources	353,650	352,291	(1,359)
Expenditures:			
Current:			
General Government:			
Operations	<u>552,480</u>	<u>510,538</u>	<u>41,942</u>
Excess of Revenues and Other Sources Over (Under) Expenditures	(198,830)	(158,247)	40,583
Fund Balances, January 1	<u>208,785</u>	<u>208,785</u>	<u>--</u>
Fund Balances, December 31	<u>\$ 9,955</u>	<u>\$ 50,538</u>	<u>\$ 40,583</u>

The accompanying notes are an integral part of this statement.

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
ANIMAL CONTROL CENTER FUND
FOR THE YEAR ENDED DECEMBER 31, 2000

EXHIBIT C - 8

	<u>Revised Budget</u>	<u>Actual (Budgetary Basis)</u>	<u>Variance- Favorable (Unfavorable)</u>
Revenues:			
Licenses and Permits:			
Licenses	\$ 336,280	\$ 336,818	\$ 538
Charges for Services:			
Shelter Income	74,000	61,127	(12,873)
Outside Sales	15,900	18,137	2,237
Spay and Neuter Animals	6,000	9,825	3,825
Total Charges for Services	95,900	89,089	(6,811)
Miscellaneous Revenues:			
Interest Earnings	2,400	8,170	5,770
Donations	24,000	24,611	611
Other Income	500	--	(500)
Total Miscellaneous Revenues	26,900	32,781	5,881
Total Revenues	459,080	458,688	(392)
Other Financing Sources:			
Proceeds of General Fixed Asset Disposition	5,100	5,100	--
Operating Transfers In (Note 12):			
General Fund	577,040	577,040	--
Total Other Financing Sources	582,140	582,140	--
Total Revenues and Other Financing Sources	1,041,220	1,040,828	(392)
Expenditures:			
Current:			
Health and Welfare:			
Operations	934,796	913,710	21,086
Capital Outlay	108,764	93,771	14,993
Total Expenditures	1,043,560	1,007,481	36,079
Excess of Revenues and Other Sources Over (Under) Expenditures	(2,340)	33,347	35,687
Fund Balances, January 1	15,052	15,052	--
Fund Balances, December 31	\$ 12,712	\$ 48,399	\$ 35,687

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FEDERAL FORFEITED PROPERTY FUND
FOR THE YEAR ENDED DECEMBER 31, 2000**

EXHIBIT C - 9

	<u>Revised Budget</u>	<u>Actual (Budgetary Basis)</u>	<u>Variance- Favorable (Unfavorable)</u>
Revenues:			
Fines and Forfeits:			
Forfeited Property	\$ 397,620	\$ 366,771	\$ (30,849)
Miscellaneous Revenues:			
Interest Earnings	--	38,504	38,504
Total Revenues	397,620	405,275	7,655
Other Financing Sources:			
Proceeds of General Fixed Asset Disposition	56,400	56,400	--
Total Revenues and Other Financing Sources	454,020	461,675	7,655
Expenditures:			
Current:			
Public Safety:			
Dedicated Funds	189,189	189,189	--
Capital Outlay	235,475	106,130	129,345
Total Expenditures	424,664	295,319	129,345
Other Uses:			
Operating Transfers Out:			
Miscellaneous Capital Improvements Fund	500,000	500,000	--
Total Expenditures and Other Uses	924,664	795,319	129,345
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(470,644)	(333,644)	137,000
Fund Balances, January 1	473,421	473,421	--
Fund Balances, December 31	\$ 2,777	\$ 139,777	\$ 137,000

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
EAST BATON ROUGE PARISH COMMUNICATIONS DISTRICT
FOR THE YEAR ENDED DECEMBER 31, 2000**

EXHIBIT C - 10

	<u>Revised Budget</u>	<u>Actual (Budgetary Basis)</u>	<u>Variance- Favorable (Unfavorable)</u>
Revenues:			
Charges for Services:			
Enhanced 911	\$ 1,740,000	\$ 2,190,688	\$ 450,688
Miscellaneous Revenues:			
Interest Earnings	8,000	23,411	15,411
Other Income	--	540	540
Total Miscellaneous Revenues	<u>8,000</u>	<u>23,951</u>	<u>15,951</u>
Total Revenues	1,748,000	2,214,639	466,639
Other Financing Sources:			
Operating Transfers In (Note 12):			
Emergency Medical Services Fund	<u>388,980</u>	<u>360,121</u>	<u>(28,859)</u>
Total Revenues and Other Financing Sources	<u>2,136,980</u>	<u>2,574,760</u>	<u>437,780</u>
Expenditures:			
Current:			
Public Safety:			
Communications	2,202,720	2,059,067	143,653
Capital Outlay	<u>56,500</u>	<u>17,082</u>	<u>39,418</u>
Total Expenditures	<u>2,259,220</u>	<u>2,076,149</u>	<u>183,071</u>
Excess of Revenues and Other Sources Over (Under) Expenditures	(122,240)	498,611	620,851
Fund Balances, January 1	<u>450,068</u>	<u>450,068</u>	<u>--</u>
Fund Balances, December 31	<u>\$ 327,828</u>	<u>\$ 948,679</u>	<u>\$ 620,851</u>

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
EMERGENCY MEDICAL SERVICES FUND
FOR THE YEAR ENDED DECEMBER 31, 2000**

EXHIBIT C - 11

	<u>Revised Budget</u>	<u>Actual (Budgetary Basis)</u>	<u>Variance- Favorable (Unfavorable)</u>
Revenues:			
Taxes:			
General Property Taxes	\$ 4,769,480	\$ 4,764,683	\$ (4,797)
Charges for Services:			
Emergency Transport Charges	3,950,000	5,314,681	1,364,681
Miscellaneous Revenues:			
Interest Income	150,000	340,984	190,984
Other Income	15,000	41,733	26,733
Total Miscellaneous Revenues	165,000	382,717	217,717
Total Revenues	8,884,480	10,462,081	1,577,601
Other Financing Sources:			
Proceeds of General Fixed Asset Disposition	--	5,357	5,357
Total Revenues and Other Financing Sources	8,884,480	10,467,438	1,582,958
Expenditures:			
Current:			
Public Safety:			
Operations	8,301,650	7,556,954	744,696
Capital Outlay	1,717,681	1,195,018	522,663
Total Expenditures	10,019,331	8,751,972	1,267,359
Other Uses:			
Operating Transfers Out:			
East Baton Rouge Parish Communications District	388,980	360,121	28,859
Total Expenditures and Other Uses	10,408,311	9,112,093	1,296,218
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(1,523,831)	1,355,345	2,879,176
Fund Balances, January 1	6,460,450	6,460,450	--
Fund Balances, December 31	\$ 4,936,619	\$ 7,815,795	\$ 2,879,176

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
CONSOLIDATED ROAD LIGHTING DISTRICT NO. 1
FOR THE YEAR ENDED DECEMBER 31, 2000**

EXHIBIT C - 12

	<u>Revised Budget</u>	<u>Actual (Budgetary Basis)</u>	<u>Variance- Favorable (Unfavorable)</u>
Revenues:			
Taxes:			
General Property Taxes	\$ 635,830	\$ 864,916	\$ 229,086
Intergovernmental Revenues:			
State Shared Revenues:			
Louisiana Revenue Sharing	119,170	125,107	5,937
Miscellaneous Revenues:			
Interest Earnings	<u>10,000</u>	<u>104,917</u>	<u>94,917</u>
Total Revenues	765,000	1,094,940	329,940
Expenditures:			
Current:			
Transportation:			
Operations	<u>698,920</u>	<u>423,356</u>	<u>275,564</u>
Excess of Revenues Over (Under) Expenditures	66,080	671,584	605,504
Fund Balances, January 1	<u>1,842,204</u>	<u>1,842,204</u>	<u>--</u>
Fund Balances, December 31	<u>\$ 1,908,284</u>	<u>\$ 2,513,788</u>	<u>\$ 605,504</u>

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
PARISH TRANSPORTATION FUND
FOR THE YEAR ENDED DECEMBER 31, 2000**

EXHIBIT C - 13

	<u>Revised Budget</u>	<u>Actual (Budgetary Basis)</u>	<u>Variance- Favorable (Unfavorable)</u>
Revenues:			
Intergovernmental Revenues:			
State Shared Revenues:			
State Road Fund	\$ 3,011,000	\$ 3,006,093	\$ (4,907)
Miscellaneous Revenues:			
Interest Earnings	<u>100,000</u>	<u>410,783</u>	<u>310,783</u>
Total Revenues	<u>3,111,000</u>	<u>3,416,876</u>	<u>305,876</u>
Expenditures:			
Current:			
Transportation:			
Operations	924,400	607,131	317,269
Capital Outlay	<u>5,789,317</u>	<u>244,922</u>	<u>5,544,395</u>
Total Expenditures	6,713,717	852,053	5,861,664
Other Uses:			
Operating Transfers to Component Units:			
Capital Transportation Corporation	<u>1,128,510</u>	<u>1,128,510</u>	<u>--</u>
Total Expenditures and Other Uses	<u>7,842,227</u>	<u>1,980,563</u>	<u>5,861,664</u>
Excess of Revenues Over (Under) Expenditures and Other Uses	(4,731,227)	1,436,313	6,167,540
Fund Balances, January 1	<u>5,889,937</u>	<u>5,889,937</u>	<u>--</u>
Fund Balances, December 31	<u>\$ 1,158,710</u>	<u>\$ 7,326,250</u>	<u>\$ 6,167,540</u>

The accompanying notes are an integral part of this statement.

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
PARISH STREET MAINTENANCE FUND
FOR THE YEAR ENDED DECEMBER 31, 2000

EXHIBIT C - 14

	<u>Revised Budget</u>	<u>Actual (Budgetary Basis)</u>	<u>Variance- Favorable (Unfavorable)</u>
Revenues:			
Taxes:			
General Sales and Use Taxes	\$ 12,773,710	\$ 12,557,931	\$ (215,779)
Miscellaneous Revenues:			
Interest Earnings	<u>100,000</u>	<u>193,297</u>	<u>93,297</u>
Total Revenues	12,873,710	12,751,228	(122,482)
Expenditures:			
Current:			
Transportation:			
Street Maintenance	<u>15,135,080</u>	<u>13,544,879</u>	<u>1,590,201</u>
Excess of Revenues Over (Under) Expenditures	(2,261,370)	(793,651)	1,467,719
Fund Balances, January 1	<u>2,261,374</u>	<u>2,261,374</u>	<u>--</u>
Fund Balances, December 31	<u>\$ 4</u>	<u>\$ 1,467,723</u>	<u>\$ 1,467,719</u>

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
CONSOLIDATED GARBAGE SERVICE DISTRICT NO. 1
FOR THE YEAR ENDED DECEMBER 31, 2000**

EXHIBIT C - 15

	<u>Revised Budget</u>	<u>Actual (Budgetary Basis)</u>	<u>Variance- Favorable (Unfavorable)</u>
Revenues:			
Taxes:			
General Property Taxes	\$ 3,358,220	\$ 3,348,417	\$ (9,803)
Intergovernmental Revenues:			
State Shared Revenues:			
Louisiana Revenue Sharing	762,390	758,327	(4,063)
Charges for Services:			
Solid Waste User Fees	5,491,000	5,560,351	69,351
Miscellaneous Revenues:			
Interest Earnings	<u>307,430</u>	<u>648,876</u>	<u>341,446</u>
Total Revenues	<u>9,919,040</u>	<u>10,315,971</u>	<u>396,931</u>
Expenditures:			
Current:			
Sanitation:			
Operations	8,847,470	9,006,459	(158,989)
Other Uses:			
Operating Transfers Out:			
General Fund	<u>1,071,570</u>	<u>1,071,570</u>	<u>--</u>
Total Expenditures and Other Uses	<u>9,919,040</u>	<u>10,078,029</u>	<u>(158,989)</u>
Excess of Revenues Over (Under) Expenditures and Other Uses	--	237,942	237,942
Fund Balances, January 1	<u>11,718,957</u>	<u>11,718,957</u>	<u>--</u>
Fund Balances, December 31	<u>\$ 11,718,957</u>	<u>\$ 11,956,899</u>	<u>\$ 237,942</u>

The accompanying notes are an integral part of this statement.

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
GRANTS FUND
FOR THE YEAR ENDED DECEMBER 31, 2000

EXHIBIT C - 16

	<u>Revised Budget</u>	<u>Actual (Budgetary Basis)</u>	<u>Variance- Favorable (Unfavorable)</u>
Revenues:			
Intergovernmental Revenues:			
Federal Grants:			
Federal Emergency Management Agency	\$ 451,872	\$ 83,059	\$ (368,813)
Department of Justice	1,973,423	1,848,184	(125,239)
Department of Health and Human Services	7,041,641	6,791,614	(250,027)
Department of Housing and Urban Development	34,788,757	9,540,370	(25,248,387)
Environmental Protection Agency	291,985	36,931	(255,054)
State Grants:			
Department of Health and Hospitals	121,012	92,743	(28,269)
Highway Safety Commission	20,160	4,947	(15,213)
Commission on Law Enforcement	899,741	550,146	(349,595)
Department of Military Affairs	2,504,252	1,163,462	(1,340,790)
Department of Public Safety and Corrections	10,000	9,026	(974)
Office of the Governor	1,671,127	123,515	(1,547,612)
Louisiana State Supreme Court	59,020	59,020	--
Department of Transportation and Development	3,159,417	1,322,089	(1,837,328)
Department of Social Services	2,436,877	1,119,732	(1,317,145)
Department of Culture, Recreation and Tourism	184,578	92,051	(92,527)
Department of Labor	9,976,942	4,519,756	(5,457,186)
Department of Agriculture	54,177	54,127	(50)
Department of Education	2,276,026	1,656,033	(619,993)
Other Grants:			
Capital Region Planning Commission	80,593	26,787	(53,806)
Gulf States Utilities	36,473	34,858	(1,615)
East Baton Rouge Housing Authority	163,548	153,265	(10,283)
Arts Council of Greater Baton Rouge	20,547	11,230	(9,317)
Capital Area United Way	19,209	19,209	--
Total Intergovernmental Revenues	<u>68,241,377</u>	<u>29,312,154</u>	<u>(38,929,223)</u>
Miscellaneous Revenues:			
Interest Earnings	91,992	169,105	77,113
Program Income (Housing and Urban Development)	790,570	790,570	--
Condemnations (Housing and Urban Development)	290	290	--
Donations	20,218	21,077	859
Headstart - In Kind Contributions	1,720,447	1,720,447	--
Total Miscellaneous Revenues	<u>2,623,517</u>	<u>2,701,489</u>	<u>77,972</u>
Total Revenues	<u>70,864,894</u>	<u>32,013,643</u>	<u>(38,851,251)</u>
Other Financing Sources:			
Proceeds of General Fixed Asset Disposition	30,065	30,065	--
Operating Transfers In (Note 12):			
General Fund	387,697	387,697	--
Library Board of Control Fund	8,617	8,617	--
Total Operating Transfers In	<u>396,314</u>	<u>396,314</u>	<u>--</u>
Total Other Financing Sources	<u>426,379</u>	<u>426,379</u>	<u>--</u>
Total Revenues and Other Financing Sources	<u>71,291,273</u>	<u>32,440,022</u>	<u>(38,851,251)</u>

The accompanying notes are an integral part of this statement.

Continued

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
GRANTS FUND
FOR THE YEAR ENDED DECEMBER 31, 2000

EXHIBIT C - 16
(Continued)

	<u>Revised Budget</u>	<u>Actual (Budgetary Basis)</u>	<u>Variance- Favorable (Unfavorable)</u>
Expenditures:			
Current:			
General Government:			
City Court Volunteers in the Court	\$ 126,227	\$ 81,429	\$ 44,798
Public Safety:			
Project Impact	376,770	65,918	310,852
Terrorism Grant	16,156	16,156	--
Community Policing Unit	580,130	--	580,130
Local Law Enforcement Block Grant	291,011	239,455	51,556
Partnership to Reduce Juvenile Gun Violence	296,079	217,239	78,840
Hurricane Andrew	3,488	3,488	--
Rural Development Grants	62,832	62,832	--
Roadway Incident Management System	179,924	50,949	128,975
Emergency Response Communications Campaign	10,000	6,441	3,559
Hazardous Materials Emergency Planning Grant	3,500	3,500	--
Terrorism Consequence Management Preparedness	48,017	37,729	10,288
Emergency Management Performance Grant	5,300	5,300	--
All Hazards Preparedness Training Symposium	16,000	16,000	--
Hazardous Material Emergency Preparedness	13,450	13,450	--
Families In Need of Services	59,020	59,020	--
Drug Abuse Resistance Education	143,092	96,492	46,600
Police Electronic Equipment Enhancement	2,215	1,764	451
Strategic Narcotics Area Patrol	144,001	138,900	5,101
Juvenile Accountability Incentive Block Grant	732,094	404,248	327,846
Reduce Underage Drinking	22,150	5,400	16,750
Housing and Urban Development Drug Elimination Program	163,548	153,265	10,283
Non-Grant Funds:			
Multi-Jurisdictional Investigative Narcotics Task Force Program Income	140,205	3,779	136,426
Total Public Safety	<u>3,308,982</u>	<u>1,601,325</u>	<u>1,707,657</u>
Transportation:			
Capital City Inter-Modal Transportation Study	150,000	150,000	--
Street Name Sign Program	329,680	--	329,680
East Baton Rouge Flood Property Acquisition	34,931	--	34,931
Capital Region Planning Commission Transportation Planning Study	10,593	593	10,000
Total Transportation	<u>525,204</u>	<u>150,593</u>	<u>374,611</u>
Health and Welfare:			
Summer Food Program	902,312	902,312	--
Emergency Medical Services-Prison Medical Services Disease Screening Grant	46,455	46,455	--
Low Income Housing Energy Assistance Program	787,373	642,214	145,159
Teen Pregnancy Prevention Initiative	1,405	1,405	--
Federal Emergency Management Agency Emergency Shelter	19,209	19,209	--

The accompanying notes are an integral part of this statement.

Continued

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
GRANTS FUND
FOR THE YEAR ENDED DECEMBER 31, 2000

EXHIBIT C - 16
(Continued)

	<u>Revised Budget</u>	<u>Actual (Budgetary Basis)</u>	<u>Variance- Favorable (Unfavorable)</u>
Expenditures (Continued):			
• Current (Continued):			
Health and Welfare (Continued):			
Non-Grant Funds:			
Health Insurance	\$ 8,696	\$ (353)	\$ 9,049
Weatherization Assistance Program	641	--	641
Low Income Housing Energy Assistance Program	62,492	19,023	43,469
Summer Food Program	5,720	--	5,720
Total Health and Welfare	<u>1,834,303</u>	<u>1,630,265</u>	<u>204,038</u>
Culture and Recreation:			
Decentralized Arts Funding Grant	<u>29,164</u>	<u>15,099</u>	<u>14,065</u>
Conservation and Development:			
Wetlands Grants	87,944	30,640	57,304
Environmental Protection Agency Brownsfield Pilot Program	187,000	376	186,624
Section 8 Operating Reserve	125,427	--	125,427
Sharlo Terrace II	651,418	320,973	330,445
MOD I Section 8 Rehabilitation	47,280	--	47,280
MOD II Section 8 Rehabilitation	(15,220)	(15,220)	--
MOD III Section 8 Rehabilitation	2,007	--	2,007
MOD IV Section 8 Rehabilitation	1,613,496	535,071	1,078,425
Section 8 Certificate Program	722,123	61,506	660,617
Section 8 Voucher Program	286,712	234,815	51,897
Hurricane Andrew	9,120	9,120	--
Headstart	6,617,613	6,617,613	--
Commodity Distribution Program	29,127	29,127	--
Street Tree Inventory	50	--	50
Urban Forestry Educational Enhancement	25,000	25,000	--
Headstart Food Program	1,342,444	722,451	619,993
Job Training Partnership Act:			
Title I-8%	31,270	31,270	--
Title II-A	794,936	794,936	--
Title II-A Incentive Funds	86,967	22,887	64,080
Title II-C	55,445	55,445	--
Summer Youth Employment Program	487,293	487,293	--
Title III-F	1,062,485	1,062,485	--
Welfare to Work	2,718,029	693,781	2,024,248
Jobnet	213	213	--
Title III-F Special Projects	142,014	142,014	--
Community Services Block Grant:			
Administration and Outreach	849,196	849,196	--
State Discretionary	6,555	5	6,550
McKinley High Renovations	1,500,000	--	1,500,000
Amite River Basin Rural Development Grant	8,295	8,295	--
Louisiana Job Employment Training	471,669	121,531	350,138
Community Development Weatherization Assistance	738,827	30,150	708,677
Community Development Emergency Shelter Grants	258,641	170,276	88,365
Emergency Shelter Grants	5,365	--	5,365
Flood Mitigation Assistance Program - Commercial Floodproofing	99,000	75,000	24,000

The accompanying notes are an integral part of this statement.

Continued

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
GRANTS FUND
FOR THE YEAR ENDED DECEMBER 31, 2000

EXHIBIT C - 16
(Continued)

	<u>Revised Budget</u>	<u>Actual (Budgetary Basis)</u>	<u>Variance- Favorable (Unfavorable)</u>
Expenditures (Continued):			
• Current (Continued):			
Conservation and Development (Continued):			
East Baton Rouge Parish Elevation Project	\$ 11,400	\$ --	\$ 11,400
Workforce Investment Act:			
Administration	363,049	63,604	299,445
Adult Program	1,047,142	28,954	1,018,188
Youth Program	1,095,680	203,801	891,879
Dislocated Workers Program	1,124,626	74,460	1,050,166
Gulf States Emergency Management	31,798	31,798	--
Non-Grant Funds:			
Headstart Programs	2,434	26	2,408
Childhood Learning Centers Food Program	2,879	2,097	782
Rental Rehabilitation Local Funds	325,403	--	325,403
Head Start - In Kind Services	1,720,447	1,720,447	--
Louisiana Job Employment Training	96,535	--	96,535
Urban/Economic Development Program:			
Program Administration	19,845	--	19,845
Contingencies	24,757	--	24,757
Community Development Block Grant:			
Acquisition of Real Property	141,000	141,000	--
Public Improvements, Facilities	1,695,439	224,286	1,471,153
Demolition and Clearance	398,128	79,919	318,209
Public Services	1,695,831	383,937	1,311,894
Housing Rehabilitation	8,147,857	2,814,494	5,333,363
Economic Development	200,000	--	200,000
Planning	10,000	--	10,000
Program Administration	3,867,235	987,241	2,879,994
Contingencies	396,931	--	396,931
Community Development Home Program:			
Construction of Housing	56,488	--	56,488
Direct Home Ownership Assistance	4,558,444	1,116,110	3,442,334
Housing Rehabilitation	677,044	46,045	630,999
Program Administration	1,286,307	402,135	884,172
Community Housing Development Organization	1,973,069	450,120	1,522,949
Continuum of Care - Supportive Housing Program:			
Public Services	2,260,311	651,077	1,609,234
Program Administration	172,865	47,724	125,141
Housing Opportunities for Persons with AIDS Program:			
Public Services	611,100	--	611,100
Program Administration	18,900	--	18,900
Total Conservation and Development	<u>55,080,685</u>	<u>22,585,524</u>	<u>32,495,161</u>
Capital Outlay	<u>11,237,389</u>	<u>5,467,511</u>	<u>5,769,878</u>
Total Expenditures	<u>72,141,954</u>	<u>31,531,746</u>	<u>40,610,208</u>
Excess of Revenues and Other Sources Over (Under) Expenditures	(850,681)	908,276	1,758,957
Fund Balances, January 1	<u>847,887</u>	<u>847,887</u>	<u>--</u>
Fund Balances, December 31	<u>\$ (2,794)</u>	<u>\$ 1,756,163</u>	<u>\$ 1,758,957</u>

The accompanying notes are an integral part of this statement.

DEBT SERVICE FUNDS

Debt Service Funds account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

City Sales Tax Bonds Debt Service Fund accounts for sales tax revenues dedicated for the payment of principal and interest requirements of the 1990, 1992, 1992A, 1993, 1997 and 1998A Public Improvement Sales Tax Bonds of the City of Baton Rouge. Also accounts for the portion of the bonds issued for the purpose of advance refunding certain outstanding obligations of the City-Parish.

Parish Sales Tax Bonds Debt Service Fund accounts for sales tax revenues dedicated for the payment of principal and interest requirements of the 1998C Public Improvement Sales Tax Bonds of the Parish of East Baton Rouge. Also accounts for the portion of the bonds issued for the purpose of advance refunding certain outstanding obligations of the City-Parish.

Excess Revenue and Limited Tax Fund accounts for transfers from the general fund, special revenue funds, and capital projects funds for payment of interest and principal redemption requirements of capital leases, contracts, loans, notes, and bonds that do not require a vote of the general public.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
COMBINING BALANCE SHEET
ALL DEBT SERVICE FUNDS
DECEMBER 31, 2000**

	<u>City Sales Tax Bonds</u>	<u>Parish Sales Tax Bonds</u>	<u>Excess Revenue and Limited Tax</u>
ASSETS			
Cash and Cash Equivalents	\$ 1,661,240	\$ 81,214	\$ --
Investments	17,371,796	809,472	--
Accrued Interest Receivable	<u>478,537</u>	<u>22,289</u>	--
Total Assets	<u>\$ 19,511,573</u>	<u>\$ 912,975</u>	<u>\$ --</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts Payable	<u>\$ 582</u>	<u>\$ --</u>	<u>\$ --</u>
Fund Balances:			
Reserved for Debt Service:			
Principal	12,766,357	765,889	--
Interest	6,744,634	147,086	--
Total Fund Balances	<u>19,510,991</u>	<u>912,975</u>	--
Total Liabilities and Fund Balances	<u>\$ 19,511,573</u>	<u>\$ 912,975</u>	<u>\$ --</u>

The accompanying notes are an integral part of this statement.

Totals	
December 31, 2000	December 31, 1999
\$ 1,742,454	\$ 1,717,713
18,181,268	17,893,806
500,826	360,804
<u>\$ 20,424,548</u>	<u>\$ 19,972,323</u>

\$ 582	\$ 1,068
--------	----------

13,532,246	12,892,943
6,891,720	7,078,312
<u>20,423,966</u>	<u>19,971,255</u>
<u>\$ 20,424,548</u>	<u>\$ 19,972,323</u>

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
ALL DEBT SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2000

	<u>City Sales Tax Bonds</u>	<u>Parish Sales Tax Bonds</u>	<u>Excess Revenue and Limited Tax</u>
Revenues:			
Taxes:			
General Sales and Use Taxes	\$ 11,210,209	\$ 499,955	\$ --
Miscellaneous Revenues:			
Interest Earnings	1,154,945	54,226	--
Total Revenues	<u>12,365,154</u>	<u>554,181</u>	<u>--</u>
Other Financing Sources:			
Operating Transfers In (Note 12):			
General Fund	--	--	5,109,931
City Constable Court Costs Fund	--	--	--
Library Board of Control Fund	--	--	--
Gaming Enforcement Division	--	--	103,857
E.B.R. Parish Communications District	--	--	56,169
Grants Fund	--	--	--
Total Other Financing Sources	<u>--</u>	<u>--</u>	<u>5,269,957</u>
Total Revenues and Other Financing Sources	<u>12,365,154</u>	<u>554,181</u>	<u>5,269,957</u>
Expenditures:			
Debt Service:			
Principal:			
Bond Principal	5,620,000	320,000	601,409
Capital Lease Principal	--	--	897,426
Total Principal	<u>5,620,000</u>	<u>320,000</u>	<u>1,498,835</u>
Interest and Fiscal Charges:			
Bond Interest	6,333,465	189,993	3,683,161
Capital Lease Interest	--	--	87,961
Paying Agent Fees	3,166	--	--
Total Interest and Fiscal Charges	<u>6,336,631</u>	<u>189,993</u>	<u>3,771,122</u>
Total Expenditures	<u>11,956,631</u>	<u>509,993</u>	<u>5,269,957</u>
Excess of Revenues and Other Sources Over (Under) Expenditures	408,523	44,188	--
Fund Balances, January 1	<u>19,102,468</u>	<u>868,787</u>	<u>--</u>
Fund Balances, December 31	<u>\$ 19,510,991</u>	<u>\$ 912,975</u>	<u>\$ --</u>

The accompanying notes are an integral part of this statement.

Totals	
Year Ended	
December 31, 2000	December 31, 1999
\$ 11,710,164	\$ 11,555,482
1,209,171	944,485
12,919,335	12,499,967
5,109,931	893,825
--	21,304
--	3,384
103,857	--
56,169	56,169
--	968
5,269,957	975,650
18,189,292	13,475,617
6,541,409	6,352,117
897,426	826,748
7,438,835	7,178,865
10,206,619	5,580,178
87,961	131,453
3,166	3,620
10,297,746	5,715,251
17,736,581	12,894,116
452,711	581,501
19,971,255	19,389,754
\$ 20,423,966	\$ 19,971,255

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
CITY SALES TAX BONDS DEBT SERVICE FUND
FOR THE YEAR ENDED DECEMBER 31, 2000

EXHIBIT D - 3

	<u>Revised Budget</u>	<u>Actual (Budgetary Basis)</u>	<u>Variance- Favorable (Unfavorable)</u>
Revenues:			
Taxes:			
General Sales and Use Taxes	\$ 11,541,060	\$ 11,210,209	\$ (330,851)
Miscellaneous Revenues:			
Interest Earnings	<u>830,670</u>	<u>1,154,945</u>	<u>324,275</u>
Total Revenues	<u>12,371,730</u>	<u>12,365,154</u>	<u>(6,576)</u>
Expenditures:			
Debt Service:			
Principal:			
Bond Principal	<u>5,620,000</u>	<u>5,620,000</u>	<u>--</u>
Interest and Fiscal Charges:			
Bond Interest	6,333,480	6,333,465	15
Paying Agent Fees	9,450	3,166	6,284
Total Interest and Fiscal Charges	<u>6,342,930</u>	<u>6,336,631</u>	<u>6,299</u>
Total Expenditures	<u>11,962,930</u>	<u>11,956,631</u>	<u>6,299</u>
Excess of Revenues Over (Under) Expenditures	408,800	408,523	(277)
Fund Balances, January 1	<u>19,102,468</u>	<u>19,102,468</u>	<u>--</u>
Fund Balances, December 31	<u>\$ 19,511,268</u>	<u>\$ 19,510,991</u>	<u>\$ (277)</u>

The accompanying notes are an integral part of this statement.

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
PARISH SALES TAX BONDS DEBT SERVICE FUND
FOR THE YEAR ENDED DECEMBER 31, 2000

EXHIBIT D - 4

	<u>Revised Budget</u>	<u>Actual (Budgetary Basis)</u>	<u>Variance- Favorable (Unfavorable)</u>
Revenues:			
Taxes:			
General Sales and Use Taxes	\$ 513,940	\$ 499,955	\$ (13,985)
Miscellaneous Revenues:			
Interest Earnings	<u>41,260</u>	<u>54,226</u>	<u>12,966</u>
Total Revenues	<u>555,200</u>	<u>554,181</u>	<u>(1,019)</u>
Expenditures:			
Debt Service:			
Principal:			
Bond Principal	<u>320,000</u>	<u>320,000</u>	<u>--</u>
Interest and Fiscal Charges:			
Bond Interest	190,000	189,993	7
Paying Agent Fees	1,000	--	1,000
Total Interest and Fiscal Charges	<u>191,000</u>	<u>189,993</u>	<u>1,007</u>
Total Expenditures	<u>511,000</u>	<u>509,993</u>	<u>1,007</u>
Excess of Revenues Over (Under) Expenditures	44,200	44,188	(12)
Fund Balances, January 1	<u>868,787</u>	<u>868,787</u>	<u>--</u>
Fund Balances, December 31	<u>\$ 912,987</u>	<u>\$ 912,975</u>	<u>\$ (12)</u>

The accompanying notes are an integral part of this statement.

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
EXCESS REVENUE AND LIMITED TAX FUND
FOR THE YEAR ENDED DECEMBER 31, 2000

EXHIBIT D - 5

	<u>Revised Budget</u>	<u>Actual (Budgetary Basis)</u>	<u>Variance- Favorable (Unfavorable)</u>
Other Financing Sources:			
<i>Operating Transfers In:</i>			
General Fund	\$ 4,816,930	\$ 4,284,570	\$ (532,360)
Expenditures:			
Debt Service:			
Principal:			
Bond Principal	818,210	601,409	216,801
Interest and Fiscal Charges:			
Bond Interest	3,998,720	3,683,161	315,559
Total Expenditures	4,816,930	4,284,570	532,360
Excess of Other Financing Sources Over (Under) Expenditures	--	--	--
Fund Balances, January 1	--	--	--
Fund Balances, December 31	\$ --	\$ --	\$ --

The accompanying notes are an integral part of this statement.

CAPITAL PROJECTS FUNDS

Capital Projects Funds account for financial resources used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds.)

1997 Bond Capital Improvements Fund accounts for the proceeds received from the sale of sales tax revenue bonds dedicated for the purpose of providing funds to finance certain improvements and renovations to the airport terminal facility and the solid waste disposal facility.

1998A Bond Capital Improvements Fund accounts for the proceeds received from the sale of sales tax revenue bonds dedicated for the purpose of providing funds to finance certain improvements to public buildings and facilities.

East Baton Rouge Prison Expansion Fund accounts for the three year property tax levy authorized for the purpose of financing the cost of renovations, extensions, improvements and equipment for the East Baton Rouge Parish Prison.

Miscellaneous Capital Improvements Fund accounts for the proceeds received from other governmental fund types for non-recurring major capital projects.

Capital Improvement Fund accounts for proceeds from gaming revenues, Federal and State grants, and from other governmental fund types committed for street and drainage improvements.

Road and Street Improvement Fund accounts for the portion (60%) of the one-half of one percent sales tax levied for the purpose of public road and street improvements within East Baton Rouge Parish.

Louisiana Community Development Authority accounts for the proceeds received from the execution of a loan agreement with the Louisiana Local Government Environmental Facilities and Community Development Authority for the purpose of providing funds for the construction of the Advanced Traffic Management and Emergency Operations Center and other capital programs of the City-Parish.

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
COMBINING BALANCE SHEET
ALL CAPITAL PROJECTS FUNDS
DECEMBER 31, 2000

	1997 Bond Capital Improve- ments	1998A Bond Capital Improve- ments	East Baton Rouge Prison Expansion
ASSETS			
Cash and Cash Equivalents	\$ 747,258	\$ 4,129,950	\$ 141,776
Investments	--	--	--
Sales Taxes Receivable	--	--	--
Accrued Interest Receivable	7,122	45,476	1,342
Special Assessment Receivable	--	--	--
Due From Other Funds (Note 11)	--	--	--
Due From Other Governments (Note 11)	--	--	--
Total Assets	<u>\$ 754,380</u>	<u>\$ 4,175,426</u>	<u>\$ 143,118</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts and Contracts Payable	\$ 29,959	\$ 193,824	\$ --
Due To Other Funds (Note 11)	--	--	--
Due To Other Governments	148,125	--	--
Deferred Revenue	--	--	--
Total Liabilities	<u>178,084</u>	<u>193,824</u>	<u>--</u>
Fund Balances:			
Reserved for Encumbrances	41,289	1,398,241	--
Unreserved:			
Designated for Unencumbered Appropriations (Note 1)	535,007	2,404,413	142,581
Undesignated	--	178,948	537
Total Fund Balances	<u>576,296</u>	<u>3,981,602</u>	<u>143,118</u>
Total Liabilities and Fund Balances	<u>\$ 754,380</u>	<u>\$ 4,175,426</u>	<u>\$ 143,118</u>

The accompanying notes are an integral part of this statement.

Miscellaneous Capital Improve- ments	Capital Improve- ment	Road and Street Improve- ment	Louisiana Community Development Authority	Totals	
				December 31, 2000	December 31, 1999
\$ 3,428,930	\$ 12,674,092	\$ 30,290,115	\$ 33,283	\$ 51,445,404	\$ 53,351,451
--	--	2,314,643	--	2,314,643	975,449
--	--	1,666,877	--	1,666,877	1,669,741
17,891	129,726	298,091	--	499,648	517,593
13,957	--	--	--	13,957	15,084
9,586,207	--	--	--	9,586,207	11,978,834
--	914,877	--	10,338,779	11,253,656	13,946,736
<u>\$ 13,046,985</u>	<u>\$ 13,718,695</u>	<u>\$ 34,569,726</u>	<u>\$ 10,372,062</u>	<u>\$ 76,780,392</u>	<u>\$ 82,454,888</u>
\$ 607,357	\$ 1,075,504	\$ 1,826,064	\$ 560,637	\$ 4,293,345	\$ 4,107,529
--	--	--	--	--	815,060
--	--	--	--	148,125	--
13,957	5,580	--	--	19,537	20,694
<u>621,314</u>	<u>1,081,084</u>	<u>1,826,064</u>	<u>560,637</u>	<u>4,461,007</u>	<u>4,943,283</u>
1,259,843	4,293,003	5,831,761	1,696,546	14,520,683	38,636,441
11,165,828	7,764,459	24,741,345	385,468	47,139,101	35,626,275
--	580,149	2,170,556	7,729,411	10,659,601	3,248,889
<u>12,425,671</u>	<u>12,637,611</u>	<u>32,743,662</u>	<u>9,811,425</u>	<u>72,319,385</u>	<u>77,511,605</u>
<u>\$ 13,046,985</u>	<u>\$ 13,718,695</u>	<u>\$ 34,569,726</u>	<u>\$ 10,372,062</u>	<u>\$ 76,780,392</u>	<u>\$ 82,454,888</u>

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
ALL CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2000

	1997 Bond Capital Improve- ments	1998A Bond Capital Improve- ments	East Baton Rouge Prison Expansion
Revenues:			
• Taxes:			
General Property Taxes	\$ --	\$ --	\$ --
General Sales and Use Taxes	--	--	--
Total Taxes	--	--	--
Intergovernmental Revenues:			
State Grants:			
Department of Transportation and Development	--	--	--
Department of Treasury	--	--	--
Total Intergovernmental Revenues	--	--	--
Miscellaneous Revenues:			
Interest Earnings	(102,010)	358,128	9,002
Contributions From Other Sources-			
Private Business	--	--	--
Total Miscellaneous Revenues	(102,010)	358,128	9,002
Total Revenues	(102,010)	358,128	9,002
Other Financing Sources:			
Proceeds From Long-Term Debt	--	--	--
Operating Transfers In (Note 12):			
General Fund	--	--	--
Library Board of Control Fund	--	--	--
Federal Forfeited Property Fund	--	--	--
Emergency Medical Services Fund	--	--	--
Total Operating Transfers In	--	--	--
Operating Transfers From Component Units (Note 12):			
Pride Fire Protection District	--	10,353	--
Total Other Financing Sources	--	10,353	--
Total Revenues and Other Financing Sources	(102,010)	368,481	9,002
Expenditures:			
Capital Outlay	30,441	3,702,166	16,821
Excess of Revenues and Other Sources Over (Under) Expenditures	(132,451)	(3,333,685)	(7,819)
Fund Balances, January 1	708,747	7,315,287	150,937
Fund Balances, December 31	\$ 576,296	\$ 3,981,602	\$ 143,118

The accompanying notes are an integral part of this statement.

Miscellaneous Capital Improvements	Capital Improvement	Road and Street Improvement	Louisiana Community Development Authority	Totals Year Ended	
				December 31, 2000	December 31, 1999
\$ --	\$ --	\$ --	\$ --	\$ --	\$ 3,471
--	--	16,872,756	--	16,872,756	16,739,694
--	--	16,872,756	--	16,872,756	16,743,165
--	318,508	--	7,005,019	7,323,527	4,213,794
489,000	--	--	--	489,000	700,000
489,000	318,508	--	7,005,019	7,812,527	4,913,794
106,018	911,385	1,848,772	--	3,131,295	2,453,348
1,614	244,440	--	--	246,054	1,725
107,632	1,155,825	1,848,772	--	3,377,349	2,455,073
596,632	1,474,333	18,721,528	7,005,019	28,062,632	24,112,032
--	--	--	--	--	12,000,000
714,000	3,514,117	50,000	130,000	4,408,117	7,750,965
4,410,000	--	--	--	4,410,000	5,120,000
500,000	--	--	--	500,000	--
--	--	--	--	--	750,000
5,624,000	3,514,117	50,000	130,000	9,318,117	13,620,965
--	--	--	--	10,353	--
5,624,000	3,514,117	50,000	130,000	9,328,470	25,620,965
6,220,632	4,988,450	18,771,528	7,135,019	37,391,102	49,732,997
7,629,471	9,187,392	12,880,631	9,136,400	42,583,322	28,151,349
(1,408,839)	(4,198,942)	5,890,897	(2,001,381)	(5,192,220)	21,581,648
13,834,510	16,836,553	26,852,765	11,812,806	77,511,605	55,929,957
\$ 12,425,671	\$ 12,637,611	\$ 32,743,662	\$ 9,811,425	\$ 72,319,385	\$ 77,511,605

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
PROJECT-LENGTH SCHEDULE OF CONSTRUCTION PROJECTS
ALL CAPITAL PROJECTS FUNDS
BEGINNING OF PROJECTS TO DECEMBER 31, 2000**

	<u>1997 Bond Capital Improve- ments</u>	<u>1998A Bond Capital Improve- ments</u>	<u>East Baton Rouge Prison Expansion</u>
Total Project Authorization	\$ 19,590,266	\$ 9,679,247	\$ 25,287,266
Revenues:			
Taxes	\$ --	\$ --	\$ 16,989,833
Intergovernmental Revenues	--	--	5,870
Miscellaneous Revenues	235,407	853,198	2,142,100
Other Financing Sources:			
Proceeds From Long-Term Debt	19,325,000	8,994,644	6,150,000
Capital Leases	--	--	--
Operating Transfers In	--	--	--
Operating Transfers From Component Units	--	10,353	--
Total Revenues and Other Financing Sources	<u>\$ 19,560,407</u>	<u>\$ 9,858,195</u>	<u>\$ 25,287,803</u>
Expenditures:			
Capital Outlay	\$ 4,084,036	\$ 5,876,593	\$ 23,103,916
Other Uses:			
Operating Transfers Out	2,400,075	--	2,040,769
Residual Equity Transfers	<u>12,500,000</u>	<u>--</u>	<u>--</u>
Total Expenditures and Other Uses	<u>\$ 18,984,111</u>	<u>\$ 5,876,593</u>	<u>\$ 25,144,685</u>

The accompanying notes are an integral part of this statement.

<u>Miscellaneous Capital Improve- ments</u>	<u>Capital Improve- ment</u>	<u>Road and Street Improve- ment</u>	<u>Louisiana Community Development Authority</u>	<u>Total December 31, 2000</u>
\$ 52,427,557	\$ 55,604,240	\$ 59,636,640	\$ 17,273,000	\$ 239,498,216
\$ --	\$ 3,835	\$ 58,114,314	\$ --	\$ 75,107,982
1,340,351	6,107,900	--	7,734,288	15,188,409
901,811	4,376,807	3,642,882	--	12,152,205
--	--	--	12,000,000	46,469,644
4,763,584	--	--	--	4,763,584
41,024,462	45,346,155	50,000	130,000	86,550,617
--	--	--	--	10,353
\$ 48,030,208	\$ 55,834,697	\$ 61,807,196	\$ 19,864,288	\$ 240,242,794
\$ 32,564,776	\$ 43,546,778	\$ 29,063,534	\$ 10,052,863	\$ 148,292,496
3,039,761	--	--	--	7,480,605
--	(349,692)	--	--	12,150,308
\$ 35,604,537	\$ 43,197,086	\$ 29,063,534	\$ 10,052,863	\$ 167,923,409



ENTERPRISE FUNDS

Enterprise funds account for operations: (a) that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Greater Baton Rouge Airport District accounts for the operation of the Baton Rouge Metropolitan Airport, a commercial and general aviation facility principally financed by air carrier fees and airport related services.

Riverside Centroplex Fund accounts for the operation of a cultural and entertainment center composed of an arena, exhibition hall and theater of performing arts. Principal revenues of the fund are rents, commissions and governmental subsidies.

Greater Baton Rouge Parking Authority accounts for the operation of an off-street parking facility. Principal revenues of the fund are governmental subsidies and automobile parking fees.

Comprehensive Sewerage System Fund accounts for the provision of sewer services and sewerage treatment services to the residents of East Baton Rouge Parish. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations, maintenance, and billing and collection of a sewer user fee.

Solid Waste Disposal Facility Fund accounts for the provision of solid waste disposal services and operation of the landfill. Principal revenues of the fund are landfill dumping fees.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
COMBINING BALANCE SHEET
ALL ENTERPRISE FUNDS
DECEMBER 31, 2000**

	<u>Greater Baton Rouge Airport District</u>	<u>Riverside Centroplex</u>	<u>Greater Baton Rouge Parking Authority</u>
ASSETS			
Current Assets:			
Cash and Cash Equivalents	\$ --	\$ 1,012,788	\$ --
Investments	--	--	--
Sales Taxes Receivable	--	--	--
Accounts Receivable-Net	552,811	448,694	2,217
Accrued Interest Receivable	72,139	3,370	--
Special Assessments Receivable	--	--	--
Due From Other Funds (Note 11)	--	--	--
Due From Other Governments (Note 11)	--	--	--
Due From Component Units (Note 11)	--	--	--
Prepaid Items	--	53,653	--
Total Current Assets	<u>624,950</u>	<u>1,518,505</u>	<u>2,217</u>
Restricted Assets:			
Cash and Cash Equivalents	170,025	3,018,886	1,468,498
Investments	1,375,661	--	--
Sales Taxes Receivable	--	45,579	--
Accounts Receivable - Net	199,418	--	--
Accrued Interest Receivable	17,362	32,124	6,806
Due From Other Funds (Note 11)	--	--	--
Due From Other Governments (Note 11)	7,899,612	291,489	--
Total Restricted Assets	<u>9,662,078</u>	<u>3,388,078</u>	<u>1,475,304</u>
Deferred Bond Issuance Costs	<u>--</u>	<u>--</u>	<u>--</u>
Fixed Assets (Note 6):			
Land	36,428,808	1,024,914	808,586
Buildings	52,234,253	31,975,458	9,979,462
Improvements Other Than Buildings	54,230,175	--	22,165
Equipment	2,400,964	1,248,322	217,572
Construction Work in Progress	2,562,142	998,481	--
Total Fixed Assets	<u>147,856,342</u>	<u>35,247,175</u>	<u>11,027,785</u>
Accumulated Depreciation	<u>(30,552,769)</u>	<u>(19,554,365)</u>	<u>(8,259,600)</u>
Net Fixed Assets	<u>117,303,573</u>	<u>15,692,810</u>	<u>2,768,185</u>
Total Assets	<u>\$ 127,590,601</u>	<u>\$ 20,599,393</u>	<u>\$ 4,245,706</u>

The accompanying notes are an integral part of this statement.

Continued

Comprehensive Sewerage System	Solid Waste Disposal Facility	Totals	
		December 31, 2000	December 31, 1999
\$ 1,165,708	\$ 1,436,978	\$ 3,615,474	\$ 3,923,228
9,431,634	11,626,461	21,058,095	18,918,584
2,898,382	--	2,898,382	2,907,863
--	694,806	1,698,528	1,351,128
354,631	120,599	550,739	387,606
315,183	--	315,183	347,852
1,224,783	--	1,224,783	2,603,480
89,402	--	89,402	249,395
86,668	--	86,668	58,521
--	--	53,653	56,456
<u>15,566,391</u>	<u>13,878,844</u>	<u>31,590,907</u>	<u>30,804,113</u>
9,873,665	--	14,531,074	14,977,350
110,008,922	--	111,384,583	122,606,197
--	--	45,579	39,517
2,753,200	--	2,952,618	2,251,782
1,428,783	--	1,485,075	1,356,366
--	--	--	150,000
--	--	8,191,101	6,045,094
<u>124,064,570</u>	<u>--</u>	<u>138,590,030</u>	<u>147,426,306</u>
1,101,830	--	1,101,830	1,200,750
9,128,907	7,086,007	54,477,222	52,047,912
--	--	94,189,173	77,644,863
527,597,779	24,890,950	606,741,069	579,328,913
9,420,614	324,425	13,611,897	14,065,436
1,578,989	--	5,139,612	2,036,795
<u>547,726,289</u>	<u>32,301,382</u>	<u>774,158,973</u>	<u>725,123,919</u>
(163,487,740)	(6,656,903)	(228,511,377)	(204,688,412)
384,238,549	25,644,479	545,647,596	520,435,507
<u>\$ 524,971,340</u>	<u>\$ 39,523,323</u>	<u>\$ 716,930,363</u>	<u>\$ 699,866,676</u>

Continued

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
COMBINING BALANCE SHEET
ALL ENTERPRISE FUNDS
DECEMBER 31, 2000

	Greater Baton Rouge Airport District	Riverside Centroplex	Greater Baton Rouge Parking Authority
LIABILITIES AND EQUITY			
Current Liabilities:			
Accounts and Contracts Payable	\$ 242,347	\$ 479,423	\$ 13,146
Due to Other Funds (Note 11)	104,639	--	1,006,376
Due to Other Governments	141,687	--	--
Accrued Salaries Payable	95,450	39,123	7,675
Accrued Expenses Payable	--	48,072	--
Deferred Revenue	--	503,496	--
Obligations Payable (Note 17)	2,384,871	--	--
Compensated Absences Payable	100,763	36,771	13,343
Other Liabilities	--	--	--
Total Current Liabilities	<u>3,069,757</u>	<u>1,106,885</u>	<u>1,040,540</u>
Liabilities Payable from Restricted Assets:			
Accounts and Contracts Payable	2,815,270	--	--
Due to Other Governments	187,976	--	--
Accrued Interest Payable	--	--	60,656
Revenue Bonds Payable (Note 10)	--	--	495,000
Total Restricted Liabilities	<u>3,003,246</u>	<u>--</u>	<u>555,656</u>
Long-Term Liabilities:			
Obligations Payable (Note 17)	12,476,440	--	--
Revenue Bonds Payable (Note 10)	--	--	1,085,000
Deferred Amount on Refunding (Note 10)	--	--	--
Landfill Closure and Postclosure Care Liability (Note 20)	--	--	--
Compensated Absences Payable	--	--	--
Net Pension Obligation	143,688	--	14,845
Total Long-Term Liabilities	<u>12,620,128</u>	<u>--</u>	<u>1,099,845</u>
Total Liabilities	<u>18,693,131</u>	<u>1,106,885</u>	<u>2,696,041</u>
Equity:			
Contributed Capital (Note 16):			
Intergovernmental:			
Federal	85,609,217	16,957,367	--
Retirement of Contribution	(17,292,207)	(9,435,796)	--
Other	21,855,653	4,779,256	--
Retirement of Contribution	(1,584,721)	(1,527,151)	--
Government	3,813,350	15,141,356	2,289,031
Developers	--	300,000	--
Impact Fees	--	--	--
Total Contributed Capital	<u>92,401,292</u>	<u>26,215,032</u>	<u>2,289,031</u>
Retained Earnings (Note 2):			
Reserved for Revenue Bond Debt Service	--	--	--
Reserved Passenger Facility Charges (Note 19)	1,075,350	--	--
Reserved for Airport Police	13,733	--	--
Unreserved	15,407,095	(6,722,524)	(739,366)
Total Retained Earnings	<u>16,496,178</u>	<u>(6,722,524)</u>	<u>(739,366)</u>
Total Equity	<u>108,897,470</u>	<u>19,492,508</u>	<u>1,549,665</u>
Total Liabilities and Equity	<u>\$ 127,590,601</u>	<u>\$ 20,599,393</u>	<u>\$ 4,245,706</u>

The accompanying notes are an integral part of this statement.

Comprehensive Sewerage System	Solid Waste Disposal Facility	Totals	
		December 31, 2000	December 31, 1999
\$ 991,488	\$ 730,624	\$ 2,457,028	\$ 2,446,107
--	--	1,111,015	1,678,449
--	--	141,687	141,687
365,007	15,707	522,962	537,029
--	--	48,072	33,535
315,183	--	818,679	567,447
2,960,613	--	5,345,484	5,007,086
550,700	14,434	716,011	798,782
2,024	--	2,024	2,452
5,185,015	760,765	11,162,962	11,212,574
2,721,154	--	5,536,424	3,834,994
65,183	--	253,159	63,920
5,697,550	--	5,758,206	5,985,371
6,630,000	--	7,125,000	6,570,000
15,113,887	--	18,672,789	16,454,285
44,769,336	--	57,245,776	62,591,260
236,680,000	--	237,765,000	244,890,000
(2,789,020)	--	(2,789,020)	(3,118,794)
--	6,319,767	6,319,767	5,317,219
--	--	--	2,235
509,361	49,996	717,890	872,764
279,169,677	6,369,763	299,259,413	310,554,684
299,468,579	7,130,528	329,095,164	338,221,543
12,222,714	--	114,789,298	109,143,991
(6,016,169)	--	(32,744,172)	(30,291,193)
43,617	--	26,678,526	19,375,828
(34,426)	--	(3,146,298)	(2,496,468)
21,624,038	29,217,481	72,085,256	69,630,471
4,652,194	--	4,952,194	4,952,194
10,804,224	--	10,804,224	7,636,498
43,296,192	29,217,481	193,419,028	177,951,321
22,007,884	--	22,007,884	21,805,430
--	--	1,075,350	3,190,248
--	--	13,733	13,733
160,198,685	3,175,314	171,319,204	158,684,401
182,206,569	3,175,314	194,416,171	183,693,812
225,502,761	32,392,795	387,835,199	361,645,133
\$ 524,971,340	\$ 39,523,323	\$ 716,930,363	\$ 699,866,676

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
ALL ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2000

	<u>Greater Baton Rouge Airport District</u>	<u>Riverside Centroplex</u>	<u>Greater Baton Rouge Parking Authority</u>
Operating Revenues:			
Charges for Services	\$ 6,826,579	\$ 1,775,701	\$ 610,415
Miscellaneous Revenues	307,318	61,061	552
Total Operating Revenues	<u>7,133,897</u>	<u>1,836,762</u>	<u>610,967</u>
Operating Expenses:			
Personal Services	2,354,842	713,896	193,018
Employee Benefits	551,127	130,674	67,571
Supplies	319,355	84,612	3,550
Contractual Services	2,411,698	905,549	69,196
Landfill Closure and Postclosure Care Expense	--	--	--
Depreciation	3,062,558	1,126,819	402,965
Bad Debts	--	--	--
Management Fee	--	413,962	--
Total Operating Expenses	<u>8,699,580</u>	<u>3,375,512</u>	<u>736,300</u>
Operating Income (Loss)	<u>(1,565,683)</u>	<u>(1,538,750)</u>	<u>(125,333)</u>
Non-Operating Revenues (Expenses):			
Taxes	--	693,056	--
Operating Grants	--	--	--
Passenger Facility Charges (Note 19)	1,186,138	--	--
Interest Earnings	342,730	214,229	19,328
Interest Expense	(769,408)	--	(128,140)
Bond Issuance Costs	--	--	--
Gain (Loss) on Disposition of Fixed Assets	3,689	--	--
Total Non-Operating Revenues (Expenses)	<u>763,149</u>	<u>907,285</u>	<u>(108,812)</u>
Net Income (Loss) Before Operating Transfers	(802,534)	(631,465)	(234,145)
Operating Transfers In (Note 12):			
Operating Transfers In:			
General Fund	--	411,930	394,988
Net Income (Loss)	(802,534)	(219,535)	160,843
Depreciation on Fixed Assets Acquired with Externally-Restricted Capital Contributions	<u>1,979,899</u>	<u>742,150</u>	<u>--</u>
Income (Loss) Transferred to Retained Earnings	1,177,365	522,615	160,843
Retained Earnings, January 1	<u>15,318,813</u>	<u>(7,245,139)</u>	<u>(900,209)</u>
Retained Earnings, December 31	<u>\$ 16,496,178</u>	<u>\$ (6,722,524)</u>	<u>\$ (739,366)</u>

The accompanying notes are an integral part of this statement.

Comprehensive Sewerage System	Solid Waste Disposal Facility	Totals Year Ended	
		December 31, 2000	December 31, 1999
\$ 32,179,602	\$ 9,124,056	\$ 50,516,353	\$ 41,398,357
49,846	32,781	451,558	569,753
<u>32,229,448</u>	<u>9,156,837</u>	<u>50,967,911</u>	<u>41,968,110</u>
9,541,728	413,081	13,216,565	13,337,862
2,324,278	81,185	3,154,835	3,060,420
2,046,700	43,712	2,497,929	2,724,049
12,693,065	7,421,202	23,500,710	21,900,917
--	1,002,548	1,002,548	937,041
19,934,827	1,029,041	25,556,210	24,098,639
173,494	--	173,494	140,814
--	--	413,962	355,099
<u>46,714,092</u>	<u>9,990,769</u>	<u>69,516,253</u>	<u>66,554,841</u>
(14,484,644)	(833,932)	(18,548,342)	(24,586,731)
29,441,010	--	30,134,066	29,918,354
31,370	--	31,370	845,792
--	--	1,186,138	1,285,039
7,728,728	744,974	9,049,989	6,204,454
(17,923,579)	--	(18,821,127)	(17,136,262)
(428,694)	--	(428,694)	(357,774)
203,159	2,383	209,231	188,203
<u>19,051,994</u>	<u>747,357</u>	<u>21,360,973</u>	<u>20,947,806</u>
4,567,350	(86,575)	2,812,631	(3,638,925)
4,000,000	--	4,806,918	5,202,551
8,567,350	(86,575)	7,619,549	1,563,626
380,761	--	3,102,810	2,941,184
8,948,111	(86,575)	10,722,359	4,504,810
173,258,458	3,261,889	183,693,812	179,189,002
<u>\$ 182,206,569</u>	<u>\$ 3,175,314</u>	<u>\$ 194,416,171</u>	<u>\$ 183,693,812</u>

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
COMBINING STATEMENT OF CASH FLOWS
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS
ALL ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2000

	Greater Baton Rouge Airport District	Riverside Centroplex	Greater Baton Rouge Parking Authority
Cash Flows From Operating Activities:			
Cash Received From Customers	\$ 6,952,249	\$ 1,934,641	\$ 609,289
Cash Payments to Suppliers for Goods and Services	(2,667,169)	(1,354,837)	(78,083)
Cash Payments to Employees for Services and Benefits	(2,938,571)	(833,116)	(287,234)
Other Operating Revenues	--	--	--
Net Cash Provided by (Used for) Operating Activities	<u>1,346,509</u>	<u>(253,312)</u>	<u>243,972</u>
Cash Flows From Noncapital Financing Activities:			
Cash Received From General Property Taxes	--	--	--
Cash Received From General Sales and Use Taxes	--	--	--
Operating Grants Received	--	--	--
Operating Transfers In From Other Funds	--	411,930	394,988
Interest Paid on Short-term Interfund Loans	--	--	(81,803)
Loans to Other Funds	--	--	--
Loans From Other Funds	--	--	1,006,376
Loans to Component Units	--	--	--
Repayment of Loans to Other Funds	--	--	--
Repayment of Loans From Other Funds	--	--	(1,557,228)
Net Cash Provided by (Used for) Noncapital Financing Activities	<u>--</u>	<u>411,930</u>	<u>(237,667)</u>
Cash Flows From Capital and Related Financing Activities:			
Cash Received From Occupancy Taxes	--	686,994	--
Proceeds From Sale of Debt	--	--	--
Proceeds From Capital Grants	10,327,713	--	--
Proceeds From Sale of Capital Assets	13,149	--	--
Passenger Facility Charges	1,387,269	--	--
Acquisition and Construction of Capital Assets	(21,805,906)	(883,073)	(1,282)
Principal Paid on Bonds, Obligations and Capital Leases	(2,209,265)	--	(460,000)
Interest Paid on Bonds, Obligations and Capital Leases	(785,990)	--	(136,354)
Capital Contributed by the Government	--	--	1,282
Capital Contributed by Other Governments	--	381,831	--
Capital Contributed from Impact Fees	--	--	--
Net Cash Provided by (Used for) Capital and Related Financing Activities	<u>(13,073,030)</u>	<u>185,752</u>	<u>(596,354)</u>
Cash Flows From Investing Activities:			
Purchase of Investments	(1,375,661)	--	--
Proceeds From Sales and Maturities of Investments	10,512,713	--	--
Interest Received on Investments	602,462	212,610	86,740
Net Cash Provided by (Used for) Investing Activities	<u>9,739,514</u>	<u>212,610</u>	<u>86,740</u>
 Net Increase (Decrease) in Cash and Cash Equivalents (Note 1)	 <u>(1,987,007)</u>	 <u>556,980</u>	 <u>(503,309)</u>
Cash and Cash Equivalents, January 1	<u>2,157,032</u>	<u>3,474,694</u>	<u>1,971,807</u>
Cash and Cash Equivalents, December 31	<u>\$ 170,025</u>	<u>\$ 4,031,674</u>	<u>\$ 1,468,498</u>

The accompanying notes are an integral part of this statement.

Continued

Comprehensive Sewerage System	Solid Waste Disposal Facility	Totals Year Ended	
		December 31, 2000	December 31, 1999
\$ 31,103,097	\$ 9,178,785	\$ 49,778,061	\$ 41,184,479
(14,997,708)	(7,468,020)	(26,565,817)	(24,075,792)
(12,068,685)	(497,740)	(16,625,346)	(16,862,444)
49,846	--	49,846	121,596
4,086,550	1,213,025	6,636,744	367,839
338	--	338	1,224
29,450,237	--	29,450,237	29,309,298
255,613	--	255,613	645,267
4,000,000	--	4,806,918	5,202,551
--	--	(81,803)	(96,963)
(1,224,784)	--	(1,224,784)	(2,603,480)
--	--	1,006,376	1,557,228
(86,668)	--	(86,668)	(58,521)
2,662,001	--	2,662,001	2,444,755
--	--	(1,557,228)	(2,152,877)
35,056,737	--	35,231,000	34,248,482
--	--	686,994	647,538
--	--	--	43,000,000
--	--	10,327,713	5,637,146
206,105	2,700	221,954	205,263
--	--	1,387,269	999,707
(23,657,797)	(3,512)	(46,351,570)	(21,199,449)
(8,907,823)	--	(11,577,088)	(9,969,879)
(18,107,644)	--	(19,029,988)	(17,121,712)
--	--	1,282	20,580
--	--	381,831	408,181
3,196,174	--	3,196,174	2,535,712
(47,270,985)	(812)	(60,755,429)	5,163,087
(119,440,556)	(11,626,461)	(132,442,678)	(141,524,781)
120,999,305	10,012,763	141,524,781	102,871,931
7,423,806	725,934	9,051,552	5,896,237
8,982,555	(887,764)	18,133,655	(32,756,613)
854,857	324,449	(754,030)	7,022,795
10,184,516	1,112,529	18,900,578	11,877,783
\$ 11,039,373	\$ 1,436,978	\$ 18,146,548	\$ 18,900,578

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
COMBINING STATEMENT OF CASH FLOWS
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS
ALL ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2000**

	<u>Greater Baton Rouge Airport District</u>	<u>Riverside Centroplex</u>	<u>Greater Baton Rouge Parking Authority</u>
Reconciliation of Operating Income to Net Cash Provided by (Used for) Operating Activities:			
Operating Income (Loss)	\$ (1,565,683)	\$ (1,538,750)	\$ (125,333)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities:			
Depreciation	3,062,558	1,126,819	402,965
Landfill Closure and Postclosure Care Expense	--	--	--
Increase (Decrease) in Compensated Absences Payable	(13,730)	6,724	(23,757)
Increase (Decrease) in Net Pension Obligation	(19,891)	--	(2,522)
Change in Assets and Liabilities:			
Decrease (Increase) in Accounts Receivable	(181,648)	(186,022)	(1,678)
Decrease (Increase) in Prepaid Items	--	17,340	--
Increase (Decrease) in Accounts and Contracts Payable	63,884	31,946	(5,337)
Increase (Decrease) in Accrued Salaries Payable	1,019	4,730	(366)
Increase (Decrease) in Deferred Revenue	--	283,901	--
Increase (Decrease) in Other Liabilities	--	--	--
Total Adjustments	<u>2,912,192</u>	<u>1,285,438</u>	<u>369,305</u>
Net Cash Provided By (Used for) Operating Activities	<u>\$ 1,346,509</u>	<u>\$ (253,312)</u>	<u>\$ 243,972</u>
Non Cash Investing, Capital, and Financing Activities:			
Gain On Fair Value of Investments	\$ 89,501	\$ 35,494	\$ 6,806
Fixed Assets Contributed From Other Funds	--	--	--
Loss on Disposal of Fixed Assets	(9,460)	--	--

The accompanying notes are an integral part of this statement.

Comprehensive Sewerage System	Solid Waste Disposal Facility	Totals Year Ended	
		December 31, 2000	December 31, 1999
\$ (14,484,644)	\$ (833,932)	\$ (18,548,342)	\$ (24,586,731)
19,934,827	1,029,041	25,556,210	24,098,639
--	1,002,548	1,002,548	937,041
(55,855)	1,611	(85,007)	(58,914)
(127,914)	(4,544)	(154,871)	(358,813)
(901,967)	21,948	(1,249,367)	(208,386)
--	--	17,340	26,791
(258,560)	(3,106)	(171,173)	878,517
(18,909)	(541)	(14,067)	(46,435)
--	--	283,901	(312,835)
(428)	--	(428)	(1,035)
18,571,194	2,046,957	25,185,086	24,954,570
\$ 4,086,550	\$ 1,213,025	\$ 6,636,744	\$ 367,839
\$ 1,783,414	\$ 120,599	\$ 2,035,814	1,743,972
2,573,062	30,441	2,603,503	2,590,621
(2,946)	(317)	(12,723)	(17,060)

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
COMPARATIVE STATEMENTS OF REVENUES, EXPENSES,
AND CHANGES IN RETAINED EARNINGS
GREATER BATON ROUGE AIRPORT DISTRICT
FOR THE YEARS ENDED DECEMBER 31, 2000 AND 1999**

EXHIBIT F - 4

	<u>Totals</u> <u>Year Ended</u>	
	<u>December 31,</u> <u>2000</u>	<u>December 31,</u> <u>1999</u>
Operating Revenues:		
Airfield:		
Landing Fees - Scheduled Airlines	\$ 927,711	\$ 919,048
Landing Fees - Non-Scheduled and Chartered	15,001	9,204
Fees - Aviation Fuel and Oil Commission	134,417	129,575
Total Airfield	<u>1,077,129</u>	<u>1,057,827</u>
Hangars and Buildings:		
Rental of Hangars	47,375	29,439
Rental of Cargo Buildings	40,610	34,154
Total Hangars and Buildings	<u>87,985</u>	<u>63,593</u>
Terminal Building Area:		
Rentals:		
Airlines	1,371,826	1,203,937
Restaurant	115,294	125,637
Office Tenants	28,309	45,462
Other	38,314	10,514
Commissions:		
Car Rental Agencies	1,331,046	1,179,539
Coin-Operated Services	25,700	14,857
Ground Transportation Service	6,127	8,619
Gift Shop	53,732	129,015
General:		
Auto Parking Fees	2,065,540	1,942,545
Other Revenues	307,318	281,333
Total Terminal Building Area	<u>5,343,206</u>	<u>4,941,458</u>
Rentals - Industrial Area	<u>625,577</u>	<u>548,085</u>
Total Operating Revenues	<u>7,133,897</u>	<u>6,610,963</u>
Operating Expenses:		
General Administration, Security, and Maintenance:		
Personal Services	1,679,426	1,619,907
Employee Benefits	381,138	359,240
Supplies	132,354	64,662
Contractual Services	1,402,702	1,434,902
Total General Administration, Security, and Maintenance	<u>3,595,620</u>	<u>3,478,711</u>
Airfield:		
Personal Services	373,016	347,765
Employee Benefits	95,633	92,487
Supplies	159,162	137,528
Contractual Services	218,305	162,400
Depreciation	1,757,011	1,739,911
Total Airfield	<u>2,603,127</u>	<u>2,480,091</u>

The accompanying notes are an integral part of this statement.

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
COMPARATIVE STATEMENTS OF REVENUES, EXPENSES,
AND CHANGES IN RETAINED EARNINGS
GREATER BATON ROUGE AIRPORT DISTRICT
FOR THE YEARS ENDED DECEMBER 31, 2000 AND 1999**

EXHIBIT F - 4
(Continued)

	<u>Totals</u> <u>Year Ended</u>	
	<u>December 31,</u> <u>2000</u>	<u>December 31,</u> <u>1999</u>
Operating Expenses (Continued):		
Hangars and Buildings:		
Depreciation	\$ 68,951	\$ 29,713
Terminal Building Area:		
Personal Services	302,400	259,215
Employee Benefits	74,356	67,086
Supplies	27,839	27,463
Contractual Services	332,247	297,602
Depreciation	1,232,205	670,636
Operations - Parking Lot	458,444	341,360
Total Terminal Building Area	<u>2,427,491</u>	<u>1,663,362</u>
Noise Mitigation:		
Depreciation	<u>3,640</u>	<u>3,375</u>
Systems and Services:		
Depreciation	<u>751</u>	<u>751</u>
Total Operating Expenses	<u>8,699,580</u>	<u>7,656,003</u>
Operating Income (Loss)	<u>(1,565,683)</u>	<u>(1,045,040)</u>
Non-Operating Revenues (Expenses):		
Operating Grants	--	107,744
Passenger Facility Charge	1,186,138	1,285,039
Interest Earnings	342,730	662,439
Interest Expense	(769,408)	(959,867)
Gain (Loss) on Disposition of Fixed Assets	<u>3,689</u>	<u>21,013</u>
Total Non-Operating Revenues (Expenses)	<u>763,149</u>	<u>1,116,368</u>
Net Income (Loss)	<u>(802,534)</u>	<u>71,328</u>
Depreciation on Fixed Assets Acquired with Externally-Restricted Capital Contributions	<u>1,979,899</u>	<u>1,844,166</u>
Income (Loss) Transferred to Retained Earnings	<u>1,177,365</u>	<u>1,915,494</u>
Retained Earnings, January 1	<u>15,318,813</u>	<u>13,403,319</u>
Retained Earnings, December 31	<u>\$ 16,496,178</u>	<u>\$ 15,318,813</u>

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
COMPARATIVE STATEMENTS OF REVENUES, EXPENSES,
AND CHANGES IN RETAINED EARNINGS
RIVERSIDE CENTROPLEX FUND
FOR THE YEARS ENDED DECEMBER 31, 2000 AND 1999**

EXHIBIT F - 5

	<u>Totals</u> <u>Year Ended</u>	
	<u>December 31,</u> <u>2000</u>	<u>December 31,</u> <u>1999</u>
Operating Revenues:		
Rentals:		
Arena Commercial	\$ 671,183	\$ 355,480
Meeting Rooms	30,496	33,020
Exhibit Hall Commercial	128,716	159,075
Theater	155,950	163,548
Other	7,925	11,444
Total Rentals	<u>994,270</u>	<u>722,567</u>
Concessions and Catering	288,363	330,309
Service Income	138,421	233,883
Novelty Sales	36,449	41,593
Advertising	255,600	195,766
Parking	62,598	56,357
Other Revenues	61,061	107,219
Total Operating Revenues	<u>1,836,762</u>	<u>1,687,694</u>
Operating Expenses:		
Personal Services	713,896	673,607
Employee Benefits	130,674	130,925
Supplies	84,612	119,368
Contractual Services	905,549	961,372
Depreciation	1,126,819	1,141,148
Management Fee	413,962	355,099
Total Operating Expenses	<u>3,375,512</u>	<u>3,381,519</u>
Operating Income (Loss)	<u>(1,538,750)</u>	<u>(1,693,825)</u>
Non-Operating Revenues (Expenses):		
Occupancy Taxes	693,056	687,055
Operating Grants	--	3,398
Interest Earnings	214,229	134,721
Gain (Loss) on Disposition of Fixed Assets	--	(1,717)
Total Non-Operating Revenues (Expenses)	<u>907,285</u>	<u>823,457</u>
Net Income (Loss) Before Operating Transfers	(631,465)	(870,368)
Operating Transfers In (Note 12):		
General Fund	<u>411,930</u>	<u>790,900</u>
Net Income (Loss)	(219,535)	(79,468)
Depreciation on Fixed Assets Acquired With Externally-Restricted Capital Contributions	<u>742,150</u>	<u>718,842</u>
Income (Loss) Transferred to Retained Earnings	522,615	639,374
Retained Earnings, January 1	<u>(7,245,139)</u>	<u>(7,884,513)</u>
Retained Earnings, December 31	<u>\$ (6,722,524)</u>	<u>\$ (7,245,139)</u>

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
COMPARATIVE STATEMENTS OF REVENUES, EXPENSES,
AND CHANGES IN RETAINED EARNINGS
GREATER BATON ROUGE PARKING AUTHORITY
FOR THE YEARS ENDED DECEMBER 31, 2000 AND 1999**

EXHIBIT F - 6

	<u>Totals</u> <u>Year Ended</u>	
	<u>December 31,</u> <u>2000</u>	<u>December 31,</u> <u>1999</u>
Operating Revenues:		
Charges for Services:		
Parking Meter Receipts	\$ 60,104	\$ 59,032
Auto Parking Fees	550,311	555,374
Total Charges for Services	<u>610,415</u>	<u>614,406</u>
Miscellaneous Revenues	<u>552</u>	<u>580</u>
Total Operating Revenues	<u>610,967</u>	<u>614,986</u>
Operating Expenses:		
Personal Services	193,018	207,956
Employee Benefits	67,571	52,133
Supplies	3,550	4,891
Contractual Services	69,196	67,866
Depreciation	<u>402,965</u>	<u>402,746</u>
Total Operating Expenses	<u>736,300</u>	<u>735,592</u>
Operating Income (Loss)	<u>(125,333)</u>	<u>(120,606)</u>
Non-Operating Revenues (Expenses):		
Interest Earnings	19,328	1,874
Interest Expense	<u>(128,140)</u>	<u>(160,798)</u>
Total Non-Operating Revenues (Expenses)	<u>(108,812)</u>	<u>(158,924)</u>
Net Income (Loss) Before Operating Transfers	<u>(234,145)</u>	<u>(279,530)</u>
Operating Transfers In (Note 12):		
General Fund	<u>394,988</u>	<u>411,651</u>
Net Income (Loss) Transferred to Retained Earnings	160,843	132,121
Retained Earnings, January 1	<u>(900,209)</u>	<u>(1,032,330)</u>
Retained Earnings, December 31	<u>\$ (739,366)</u>	<u>\$ (900,209)</u>

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
COMPARATIVE STATEMENTS OF REVENUES, EXPENSES,
AND CHANGES IN RETAINED EARNINGS
COMPREHENSIVE SEWERAGE SYSTEM FUND
FOR THE YEARS ENDED DECEMBER 31, 2000 AND 1999**

EXHIBIT F - 7

	<u>Totals</u> <u>Year Ended</u>	
	<u>December 31,</u> <u>2000</u>	<u>December 31,</u> <u>1999</u>
Operating Revenues:		
Charges for Services:		
Regular Fees	\$ 32,001,421	\$ 23,895,001
Sewer Tie-In Fees	2,771	11,626
Connection Charges	175,410	190,130
Total Charges for Services	<u>32,179,602</u>	<u>24,096,757</u>
Miscellaneous Revenues	<u>49,846</u>	<u>121,596</u>
Total Operating Revenues	<u>32,229,448</u>	<u>24,218,353</u>
Operating Expenses:		
Environmental Section:		
Personal Services	478,116	489,987
Employee Benefits	126,594	100,109
Supplies	19,395	58,444
Contractual Services	128,204	125,928
Total Environmental Section	<u>752,309</u>	<u>774,468</u>
Wastewater Treatment:		
Personal Services	5,141,714	5,299,166
Employee Benefits	1,231,866	1,227,764
Supplies	1,424,296	1,713,247
Contractual Services	6,215,219	5,417,130
Total Wastewater Treatment	<u>14,013,095</u>	<u>13,657,307</u>
Service Fee Business Department:		
Personal Services	450,039	423,670
Employee Benefits	100,242	87,115
Supplies	40,985	9,068
Contractual Services	896,066	904,633
Total Service Fee Business Department	<u>1,487,332</u>	<u>1,424,486</u>
Wastewater Collection:		
Personal Services	2,772,126	2,838,348
Employee Benefits	717,734	693,549
Supplies	533,458	503,359
Contractual Services	937,684	950,531
Total Wastewater Collection	<u>4,961,002</u>	<u>4,985,787</u>
General Administration:		
Personal Services	699,733	742,747
Employee Benefits	147,842	160,481
Supplies	28,566	39,167
Contractual Services	2,462,954	3,775,321
Total General Administration	<u>3,339,095</u>	<u>4,717,716</u>
Sewer Capital Asset Management Program		
Contractual Services	<u>2,052,938</u>	<u>571,072</u>

The accompanying notes are an integral part of this statement.

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
COMPARATIVE STATEMENTS OF REVENUES, EXPENSES,
AND CHANGES IN RETAINED EARNINGS
COMPREHENSIVE SEWERAGE SYSTEM FUND
FOR THE YEARS ENDED DECEMBER 31, 2000 AND 1999**

EXHIBIT F - 7
(Continued)

	<u>Totals</u> <u>Year Ended</u>	
	<u>December 31,</u> <u>2000</u>	<u>December 31,</u> <u>1999</u>
Operating Expenses (Continued):		
Depreciation	\$ 19,934,827	\$ 19,069,242
Bad Debts	173,494	140,814
Total Operating Expenses	46,714,092	45,340,892
Operating Income (Loss)	(14,484,644)	(21,122,539)
Non-Operating Revenues (Expenses):		
General Property Taxes	255	1,145
General Sales and Use Taxes	29,440,755	29,230,154
Operating Grants	31,370	732,850
Interest Earnings	7,728,728	4,919,943
Interest Expense	(17,923,579)	(16,015,597)
Bond Issuance Costs	(428,694)	(357,774)
Gain (Loss) on Disposition of Fixed Assets	203,159	168,907
Total Non-Operating Revenues (Expenses)	19,051,994	18,679,628
Net Income (Loss) Before Operating Transfers	4,567,350	(2,442,911)
Operating Transfers In (Note 12):		
General Fund	4,000,000	4,000,000
Net Income (Loss)	8,567,350	1,557,089
Depreciation on Fixed Assets Acquired with Externally-Restricted Capital Contributions	380,761	378,176
Income (Loss) Transferred to Retained Earnings	8,948,111	1,935,265
Retained Earnings, January 1	173,258,458	171,323,193
Retained Earnings, December 31	\$ 182,206,569	\$ 173,258,458

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
COMPARATIVE STATEMENTS OF REVENUES, EXPENSES,
AND CHANGES IN RETAINED EARNINGS
SOLID WASTE DISPOSAL FACILITY FUND
FOR THE YEARS ENDED DECEMBER 31, 2000 AND 1999**

EXHIBIT F - 8

	<u>Totals</u> <u>Year Ended</u>	
	<u>December 31,</u> <u>2000</u>	<u>December 31,</u> <u>1999</u>
Operating Revenues:		
Charges for Services:		
Landfill Dump Fees	\$ 9,124,056	\$ 8,777,089
Miscellaneous Revenues:		
Recycling Awareness	32,781	59,025
Total Operating Revenues	<u>9,156,837</u>	<u>8,836,114</u>
Operating Expenses:		
General Administration:		
Personal Services	215,107	238,316
Employee Benefits	44,593	51,665
Supplies	26,840	26,539
Contractual Services	7,315,951	6,784,168
Landfill Closure and Postclosure Care Expense	1,002,548	937,041
Depreciation	1,029,041	1,041,117
Total General Administration	<u>9,634,080</u>	<u>9,078,846</u>
Environmental Section:		
Personal Services	120,634	122,269
Employee Benefits	24,832	24,894
Supplies	4,756	14,529
Contractual Services	31,026	30,711
Total Environmental Section	<u>181,248</u>	<u>192,403</u>
Recycling:		
Personal Services	77,340	74,909
Employee Benefits	11,760	12,972
Supplies	12,116	5,784
Contractual Services	74,225	75,921
Total Recycling	<u>175,441</u>	<u>169,586</u>
Total Operating Expenses	<u>9,990,769</u>	<u>9,440,835</u>
Operating Income (Loss)	<u>(833,932)</u>	<u>(604,721)</u>
Non-Operating Revenues (Expenses):		
Operating Grants	--	1,800
Interest Earnings	744,974	485,477
Gain (Loss) on Disposition of Fixed Assets	2,383	--
Total Non-Operating Revenues (Expenses)	<u>747,357</u>	<u>487,277</u>
Net Income (Loss) Transferred to Retained Earnings	<u>(86,575)</u>	<u>(117,444)</u>
Retained Earnings, January 1	<u>3,261,889</u>	<u>3,379,333</u>
Retained Earnings, December 31	<u>\$ 3,175,314</u>	<u>\$ 3,261,889</u>

The accompanying notes are an integral part of this statement.

INTERNAL SERVICE FUNDS

Internal Service Funds account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost-reimbursement basis.

Fleet Rental and Replacement Fund rents motorized equipment to Public Works divisions and provides for their scheduled replacement at the end of the economic life of the asset.

Central Garage Fund maintains motorized and heavy equipment and provides motor fuels for all departments.

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
COMBINING BALANCE SHEET
ALL INTERNAL SERVICE FUNDS
DECEMBER 31, 2000

EXHIBIT G - 1

	<u>Fleet Rental and Replace- ment Fund</u>	<u>Central Garage</u>	<u>Totals</u> <u>December 31,</u> <u>2000</u>	<u>December 31,</u> <u>1999</u>
ASSETS				
Current Assets:				
Cash and Cash Equivalents	\$ 5,969,288	\$ 1,986,263	\$ 7,955,551	\$ 7,049,355
Accrued Interest Receivable	52,764	16,505	69,269	63,737
Due From Other Governments (Note 11)	11,934	3,588	15,522	2,149
Inventory	--	185,438	185,438	195,189
Total Current Assets	<u>6,033,986</u>	<u>2,191,794</u>	<u>8,225,780</u>	<u>7,310,430</u>
Fixed Assets (Note 6):				
Land	--	47,568	47,568	47,568
Buildings	--	2,213,798	2,213,798	2,213,798
Improvements Other Than Buildings	--	7,190	7,190	7,190
Equipment	15,672,592	359,347	16,031,939	14,364,082
Equipment Under Capital Leases	3,564,253	--	3,564,253	4,161,280
Total Fixed Assets	<u>19,236,845</u>	<u>2,627,903</u>	<u>21,864,748</u>	<u>20,793,918</u>
Accumulated Depreciation	<u>(12,573,654)</u>	<u>(1,428,829)</u>	<u>(14,002,483)</u>	<u>(14,455,412)</u>
Net Fixed Assets	<u>6,663,191</u>	<u>1,199,074</u>	<u>7,862,265</u>	<u>6,338,506</u>
Total Assets	<u>\$ 12,697,177</u>	<u>\$ 3,390,868</u>	<u>\$ 16,088,045</u>	<u>\$ 13,648,936</u>
LIABILITIES AND EQUITY				
Current Liabilities:				
Accounts and Contracts Payable	\$ 283,098	\$ 225,313	\$ 508,411	\$ 425,886
Accrued Salaries Payable	--	44,736	44,736	45,812
Compensated Absences Payable	--	110,101	110,101	131,538
Obligation Under Capital Leases (Note 14)	1,161,698	--	1,161,698	1,227,294
Total Current Liabilities	<u>1,444,796</u>	<u>380,150</u>	<u>1,824,946</u>	<u>1,830,530</u>
Long-Term Liabilities:				
Obligation Under Capital Leases (Note 14)	1,222,848	--	1,222,848	681,317
Net Pension Obligation	--	103,891	103,891	117,439
Total Long-Term Liabilities	<u>1,222,848</u>	<u>103,891</u>	<u>1,326,739</u>	<u>798,756</u>
Total Liabilities	<u>2,667,644</u>	<u>484,041</u>	<u>3,151,685</u>	<u>2,629,286</u>
Equity:				
Contributed Capital (Note 16):				
Federal	--	429,153	429,153	429,153
Government	381,635	1,873,516	2,255,151	2,255,151
Total Contributed Capital	<u>381,635</u>	<u>2,302,669</u>	<u>2,684,304</u>	<u>2,684,304</u>
Retained Earnings:				
Unreserved	9,647,898	604,158	10,252,056	8,335,346
Total Equity	<u>10,029,533</u>	<u>2,906,827</u>	<u>12,936,360</u>	<u>11,019,650</u>
Total Liabilities and Equity	<u>\$ 12,697,177</u>	<u>\$ 3,390,868</u>	<u>\$ 16,088,045</u>	<u>\$ 13,648,936</u>

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
COMBINING STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN RETAINED EARNINGS
ALL INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2000**

EXHIBIT G - 2

	Fleet Rental and Replace- ment Fund	Central Garage	Totals Year Ended December 31, 2000	December 31, 1999
Operating Revenues:				
Charges for Services:				
Billings to Departments	\$ 5,479,074	\$ 6,949,489	\$ 12,428,563	\$ 12,050,172
Operating Expenses:				
Cost of Materials	--	4,432,432	4,432,432	3,979,934
Personal Services	--	1,230,439	1,230,439	1,209,807
Employee Benefits	--	309,522	309,522	325,961
Supplies	--	101,253	101,253	91,855
Contractual Services	1,975,582	750,051	2,725,633	2,675,074
Depreciation	2,926,632	93,670	3,020,302	3,581,328
Total Operating Expenses	4,902,214	6,917,367	11,819,581	11,863,959
Operating Income (Loss)	576,860	32,122	608,982	186,213
Non-Operating Revenues (Expenses):				
Operating Grant	--	--	--	7,119
Interest Earnings	308,335	102,447	410,782	285,394
Interest Expense	(99,906)	--	(99,906)	(107,839)
Gain (Loss) on Disposition of Fixed Assets	994,534	2,318	996,852	251,811
Total Non-Operating Revenues (Expenses)	1,202,963	104,765	1,307,728	436,485
Net Income (Loss)	1,779,823	136,887	1,916,710	622,698
Retained Earnings, January 1	7,868,075	467,271	8,335,346	7,712,648
Retained Earnings, December 31	\$ 9,647,898	\$ 604,158	\$ 10,252,056	\$ 8,335,346

The accompanying notes are an integral part of this statement.

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
COMBINING STATEMENT OF CASH FLOWS
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS
ALL INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2000

EXHIBIT G - 3

	<u>Fleet Rental and Replace- ment Fund</u>	<u>Central Garage</u>	<u>Totals Year Ended</u> <u>December 31,</u> <u>2000</u>	<u>December 31,</u> <u>1999</u>
Cash Flows From Operating Activities:				
Cash Received From Customers	\$ 5,467,140	\$ 6,948,050	\$ 12,415,190	\$ 12,050,212
Cash Payments to Suppliers for Goods and Services	(1,752,012)	(5,415,029)	(7,167,041)	(6,641,740)
Cash Payments to Employees for Services and Benefits	--	(1,576,023)	(1,576,023)	(1,618,500)
Net Cash Provided by (Used for) Operating Activities	<u>3,715,128</u>	<u>(43,002)</u>	<u>3,672,126</u>	<u>3,789,972</u>
Cash Flows From Noncapital Financing Activities:				
Operating Grants Received	--	--	--	7,119
Cash Flows From Capital and Related Financing Activities:				
Proceeds From Sale of Capital Assets	1,209,155	3,888	1,213,043	317,041
Acquisition and Construction of Capital Assets	(2,712,060)	(31,913)	(2,743,973)	(754,486)
Principal Paid on Bonds and Capital Leases	(1,540,344)	--	(1,540,344)	(1,788,920)
Interest Paid on Bonds and Capital Leases	(99,906)	--	(99,906)	(107,839)
Capital Contributed by the Government	--	--	--	1,027
Net Cash Provided by (Used for) Capital and Related Financing Activities	<u>(3,143,155)</u>	<u>(28,025)</u>	<u>(3,171,180)</u>	<u>(2,333,177)</u>
Cash Flows From Investing Activities:				
Interest Received on Investments	<u>301,952</u>	<u>103,298</u>	<u>405,250</u>	<u>271,454</u>
Net Increase (Decrease) in Cash and Cash Equivalents (Note 1)	873,925	32,271	906,196	1,735,368
Cash and Cash Equivalents, January 1	<u>5,095,363</u>	<u>1,953,992</u>	<u>7,049,355</u>	<u>5,313,987</u>
Cash and Cash Equivalents, December 31	<u>\$ 5,969,288</u>	<u>\$ 1,986,263</u>	<u>\$ 7,955,551</u>	<u>\$ 7,049,355</u>

The accompanying notes are an integral part of this statement.

Continued

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
COMBINING STATEMENT OF CASH FLOWS
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS
ALL INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2000

EXHIBIT G - 3
(Continued)

	Fleet Rental and Replace- ment Fund	Central Garage	Totals Year Ended December 31, 2000	December 31, 1999
Reconciliation of Operating Income to Net Cash Provided by (Used for) Operating Activities:				
Operating Income (Loss)	\$ 576,860	\$ 32,122	\$ 608,982	\$ 186,213
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities:				
Depreciation	2,926,632	93,670	3,020,302	3,581,328
Increase (Decrease) in Compensated Absences Payable	--	(21,437)	(21,437)	(48,214)
Increase (Decrease) in Net Pension Obligation	--	(13,548)	(13,548)	(30,628)
Change in Assets and Liabilities:				
Decrease (Increase) in Due From Other Governments	(11,934)	(1,439)	(13,373)	40
Decrease (Increase) in Inventory	--	9,751	9,751	(8,262)
Increase (Decrease) in Accounts and Contracts Payable	223,570	(141,045)	82,525	113,385
Increase (Decrease) in Accrued Salaries Payable	--	(1,076)	(1,076)	(3,890)
Total Adjustments	3,138,268	(75,124)	3,063,144	3,603,759
Net Cash Provided by (Used for) Operating Activities	\$ 3,715,128	\$ (43,002)	\$ 3,672,126	\$ 3,789,972
Non Cash Investing, Capital, and Financing Activities:				
Gain On Fair Value of Investments	\$ 52,764	\$ 16,505	\$ 69,269	\$ 63,737
Loss on Disposal of Fixed Assets	(214,621)	(1,570)	(216,191)	(65,230)
Fixed Assets Acquired Through Capital Lease	2,016,279	--	2,016,279	1,023,812

The accompanying notes are an integral part of this statement.



TRUST AND AGENCY FUNDS

Trust Funds account for assets held by a government in a trustee capacity. Agency Funds account for assets held by a government as an agent for individuals, private organizations, other governments, and/or other funds.

Employees' Retirement System Pension Trust Fund accounts for the accumulation of contributions for a defined-benefit cost-sharing multiple-employer pension plan to provide retirement benefits to qualified employees.

Sales Tax Suspense Fund accounts for the collection of the City-Parish 3% sales tax and distribution thereof to the General Fund, City of Baker, City of Zachary, and Consolidated School District.

City Court Receipts Suspense Fund accounts for the receipt of advance court costs and collections and the disbursements for garnishments, court costs, and civil fees.

City Court Appearance Bond Fund accounts for the appearance cash bond deposits and the disbursements of refunds and forfeits.

Indigent Defender Fund accounts for the designated court costs and disbursements to the attorneys of indigent clients.

Pass Through Grants accounts for the receipt and disbursement of federal mass transit funds to Capital Transportation Corporation.

City 2% Sales Tax Suspense Fund accounts for the receipt of the 2% City sales tax from the Sales Tax Suspense Fund and distribution thereof to the General Fund.

Parish 2% Sales Tax Suspense Fund accounts for the receipt of the 2% Parish sales tax from the Sales Tax Suspense Fund and distribution thereof to the General Fund.

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
COMBINING BALANCE SHEET
ALL TRUST AND AGENCY FUNDS
DECEMBER 31, 2000

	<u>Pension Trust</u>	<u>Agency</u>		
	<u>Employees' Retirement System</u>	<u>Sales Tax Suspense</u>	<u>City Court Receipts Suspense</u>	<u>City Court Appearance Bond</u>
ASSETS				
Cash and Cash Equivalents	\$ 64,312	\$ 7,336,383	\$ 2,599,973	\$ 202,636
Investments	836,393,462	--	--	--
Accounts Receivable	--	200,919	--	--
Employee Contributions Receivable	626,240	--	--	--
Employer Contributions Receivable	820,592	--	--	--
Pending Trades Receivable	1,366,052	--	--	--
Other Contributions Receivable	344,845	--	--	--
Accrued Interest Receivable	1,813,626	--	--	--
Due From Other Funds (Note 11)	--	--	--	--
Due From Other Governments (Note 11)	--	--	--	--
Fixed Assets (Note 6):				
Land	550,628	--	--	--
Buildings	691,385	--	--	--
Equipment	182,696	--	--	--
Accumulated Depreciation	(587,632)	--	--	--
Total Assets	<u>\$ 842,266,206</u>	<u>\$ 7,537,302</u>	<u>\$ 2,599,973</u>	<u>\$ 202,636</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts Payable	\$ --	\$ 3,006,746	\$ 75,370	\$ 1,400
Accrued Expenses and Benefits Payable	409,542	--	--	--
Pending Trades Payable	1,649,448	--	--	--
Due to Other Funds (Note 11)	224,136	--	--	--
Due to Other Governments	--	3,499	--	--
Due to Component Units (Note 11)	--	--	--	--
Deposits and Escrow Accounts	--	4,527,057	2,524,603	201,236
Net Pension Obligation - Long-Term	17,142	--	--	--
Total Liabilities	<u>2,300,268</u>	<u>7,537,302</u>	<u>2,599,973</u>	<u>202,636</u>
Fund Balances:				
Reserved for Employees' Pension Benefits	839,965,938	--	--	--
Total Liabilities and Fund Balances	<u>\$ 842,266,206</u>	<u>\$ 7,537,302</u>	<u>\$ 2,599,973</u>	<u>\$ 202,636</u>

The accompanying notes are an integral part of this statement.

Agency				Totals	
<u>Indigent Defender</u>	<u>Pass Through Grants</u>	<u>City 2% Sales Tax Suspense</u>	<u>Parish 2% Sales Tax Suspense</u>	<u>December 31, 2000</u>	<u>December 31, 1999</u>
\$ 97,353	\$ --	\$ --	\$ --	\$ 10,300,657	\$ 7,723,587
--	--	--	--	836,393,462	841,568,482
--	--	--	--	200,919	365,761
--	--	--	--	626,240	812,621
--	--	--	--	820,592	1,185,072
--	--	--	--	1,366,052	--
--	--	--	--	344,845	348,951
895	--	--	--	1,814,521	1,800,778
--	--	--	--	--	16,559
36,826	--	--	--	36,826	42,034
--	--	--	--	550,628	550,628
--	--	--	--	691,385	691,385
--	--	--	--	182,696	191,717
--	--	--	--	(587,632)	(559,412)
\$ 135,074	\$ --	\$ --	\$ --	\$ 852,741,191	\$ 854,738,163
\$ 2,813	\$ --	\$ --	\$ --	\$ 3,086,329	\$ 1,737,215
--	--	--	--	409,542	404,916
--	--	--	--	1,649,448	1,422,188
--	--	--	--	224,136	--
--	--	--	--	3,499	1,527,986
132,261	--	--	--	132,261	108,741
--	--	--	--	7,252,896	4,630,888
--	--	--	--	17,142	22,195
135,074	--	--	--	12,775,253	9,854,129
--	--	--	--	839,965,938	844,884,034
\$ 135,074	\$ --	\$ --	\$ --	\$ 852,741,191	\$ 854,738,163

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
COMPARATIVE STATEMENTS OF PLAN NET ASSETS
EMPLOYEES' RETIREMENT SYSTEM PENSION TRUST FUND
DECEMBER 31, 2000 AND 1999**

EXHIBIT H - 2

	Totals	
	December 31, 2000	December 31, 1999
ASSETS		
Cash and Cash Equivalents	\$ 64,312	\$ 127,370
Receivables:		
Employee Contributions	626,240	812,621
Employer Contributions	820,592	1,185,072
Interest and Dividends	1,813,626	1,799,960
Pending Trades	1,366,052	--
Other Contributions	344,845	348,951
Total Receivables	4,971,355	4,146,604
Investments, at fair value		
U.S. Government Obligations	56,853,146	64,988,877
Bonds - Domestic	71,439,334	60,136,686
Bonds - Enhanced Index Fund	146,107,737	131,913,351
Equity Securities - Domestic	437,734,514	418,492,524
Equity Securities - International	106,147,731	155,937,044
Repurchase Agreements	18,111,000	10,100,000
Total Investments	836,393,462	841,568,482
Due From Other Funds (Note 11)	--	16,559
Fixed Assets (Note 6):		
Land	550,628	550,628
Buildings	691,385	691,385
Equipment	182,696	191,717
Accumulated Depreciation	(587,632)	(559,412)
Total Fixed Assets	837,077	874,318
Total Assets	842,266,206	846,733,333
LIABILITIES		
Accrued Expenses and Benefits Payable	409,542	404,916
Pending Trades Payable	1,649,448	1,422,188
Due To Other Funds (Note 11)	224,136	--
Net Pension Obligation - Long-Term	17,142	22,195
Total Liabilities	2,300,268	1,849,299
FUND BALANCE		
Net Assets Held in Trust for Employees' Pension Benefits	\$ 839,965,938	\$ 844,884,034

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
COMPARATIVE STATEMENTS OF CHANGES IN PLAN NET ASSETS
EMPLOYEES' RETIREMENT SYSTEM PENSION TRUST FUND
FOR THE YEARS ENDED DECEMBER 31, 2000 AND 1999**

EXHIBIT H - 3

	<u>Totals</u> <u>Year Ended</u>	
	<u>December 31,</u> <u>2000</u>	<u>December 31,</u> <u>1999</u>
Additions:		
Contributions:		
Employee	\$ 9,273,287	\$ 11,776,623
Employer	13,648,350	20,334,067
Total Contributions	22,921,637	32,110,690
Investment Income:		
Net Appreciation (Depreciation) in Fair Value of Investments	9,459,899	83,703,462
Interest	9,458,887	8,416,039
Dividends	2,378,005	2,345,440
Total Investment Income	21,296,791	94,464,941
Less: Investment Expense	1,375,172	1,066,791
Net Investment Income	19,921,619	93,398,150
Total Additions	42,843,256	125,508,840
Deductions:		
Benefit Payments	44,803,114	40,759,659
Refunds and Withdrawals	1,760,184	2,012,039
Administrative Expenses	1,160,814	895,013
Depreciation Expense	37,240	49,564
Total Deductions	47,761,352	43,716,275
Net Increase	(4,918,096)	81,792,565
Net Assets Held in Trust for Employees'		
Pension Benefits:		
Beginning of Year	844,884,034	763,091,469
End of Year	\$ 839,965,938	\$ 844,884,034

The accompanying notes are an integral part of this statement.

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2000

EXHIBIT H - 4

	<u>Balance January 1, 2000</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance December 31, 2000</u>
<u>Sales Tax Suspense Fund</u>				
ASSETS				
Cash and Cash Equivalents	\$ 4,704,346	\$ 211,500,812	\$ 208,868,775	\$ 7,336,383
Accounts Receivable	365,761	390,460	555,302	200,919
Total Assets	<u>\$ 5,070,107</u>	<u>\$ 211,891,272</u>	<u>\$ 209,424,077</u>	<u>\$ 7,537,302</u>
LIABILITIES				
Accounts Payable	\$ 1,615,461	\$ 3,495,115	\$ 2,103,830	\$ 3,006,746
Due to Other Governments	1,527,986	3,499	1,527,986	3,499
Deposits and Escrow Accounts	1,926,660	216,685,644	214,085,247	4,527,057
Total Liabilities	<u>\$ 5,070,107</u>	<u>\$ 220,184,258</u>	<u>\$ 217,717,063</u>	<u>\$ 7,537,302</u>
<u>City Court Receipts Suspense Fund</u>				
ASSETS				
Cash and Cash Equivalents	\$ 2,630,208	\$ 6,885,526	\$ 6,915,761	\$ 2,599,973
LIABILITIES				
Accounts Payable	\$ 114,255	\$ 5,152,850	\$ 5,191,735	\$ 75,370
Deposits and Escrow Accounts	2,515,953	6,861,623	6,852,973	2,524,603
Total Liabilities	<u>\$ 2,630,208</u>	<u>\$ 12,014,473</u>	<u>\$ 12,044,708</u>	<u>\$ 2,599,973</u>
<u>City Court Appearance Bond Fund</u>				
ASSETS				
Cash and Cash Equivalents	\$ 191,475	\$ 156,668	\$ 145,507	\$ 202,636
LIABILITIES				
Accounts Payable	\$ 3,200	\$ 123,470	\$ 125,270	\$ 1,400
Deposits and Escrow Accounts	188,275	149,750	136,789	201,236
Total Liabilities	<u>\$ 191,475</u>	<u>\$ 273,220</u>	<u>\$ 262,059</u>	<u>\$ 202,636</u>
<u>Indigent Defender Fund</u>				
ASSETS				
Cash and Cash Equivalents	\$ 70,188	\$ 1,790,061	\$ 1,762,896	\$ 97,353
Accrued Interest Receivable	818	201	124	895
Due From Other Governments (Note 11)	42,034	36,826	42,034	36,826
Total Assets	<u>\$ 113,040</u>	<u>\$ 1,827,088</u>	<u>\$ 1,805,054</u>	<u>\$ 135,074</u>
LIABILITIES				
Accounts Payable	\$ 4,299	\$ 1,653,471	\$ 1,654,957	\$ 2,813
Due to Component Units (Note 11)	108,741	132,261	108,741	132,261
Total Liabilities	<u>\$ 113,040</u>	<u>\$ 1,785,732</u>	<u>\$ 1,763,698</u>	<u>\$ 135,074</u>

The accompanying notes are an integral part of this statement.

Continued

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2000

EXHIBIT H - 4
(Continued)

	Balance January 1, 2000	Additions	Deductions	Balance December 31, 2000
<u>Pass Through Grants</u>				
ASSETS				
Cash and Cash Equivalents	\$ --	\$ 5,091,826	\$ 5,091,826	\$ --
LIABILITIES				
Due to Component Units	\$ --	\$ 5,091,826	\$ 5,091,826	\$ --
<u>City 2% Sales Tax Suspense Fund</u>				
ASSETS				
Cash and Cash Equivalents	\$ --	\$ 76,972,179	\$ 76,972,179	\$ --
LIABILITIES				
Due to Other Funds	\$ --	\$ 76,972,179	\$ 76,972,179	\$ --
<u>Parish 2% Sales Tax Suspense Fund</u>				
ASSETS				
Cash and Cash Equivalents	\$ --	\$ 43,928,047	\$ 43,928,047	\$ --
LIABILITIES				
Due to Other Funds	\$ --	\$ 43,928,047	\$ 43,928,047	\$ --
<u>Totals All Agency Funds</u>				
ASSETS				
Cash and Cash Equivalents	\$ 7,596,217	\$ 346,325,119	\$ 343,684,991	\$ 10,236,345
Accounts Receivable	365,761	390,460	555,302	200,919
Accrued Interest Receivable	818	201	124	895
Due From Other Governments (Note 11)	42,034	36,826	42,034	36,826
Total Assets	\$ 8,004,830	\$ 346,752,606	\$ 344,282,451	\$ 10,474,985
LIABILITIES				
Accounts Payable	\$ 1,737,215	\$ 10,424,906	\$ 9,075,792	\$ 3,086,329
Due to Other Funds	--	120,900,226	120,900,226	--
Due to Other Governments	1,527,986	3,499	1,527,986	3,499
Due to Component Units (Note 11)	108,741	5,224,087	5,200,567	132,261
Deposits and Escrow Accounts	4,630,888	223,697,017	221,075,009	7,252,896
Total Liabilities	\$ 8,004,830	\$ 360,249,735	\$ 357,779,580	\$ 10,474,985

The accompanying notes are an integral part of this statement.



GENERAL FIXED ASSETS ACCOUNT GROUP

The General Fixed Assets account group records the fixed assets of the governmental jurisdiction which are not accounted for in an enterprise, internal service, or trust and agency fund.

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
COMPARATIVE SCHEDULES OF GENERAL FIXED ASSETS - BY SOURCE
DECEMBER 31, 2000 AND 1999

EXHIBIT 1 - 1

	<u>2000</u>	<u>1999</u>
General Fixed Assets:		
Land	\$ 18,703,963	\$ 17,210,148
Buildings	147,973,820	126,093,225
Improvements Other Than Buildings	285,775,459	263,948,292
Equipment	82,559,733	76,877,062
Equipment Under Capital Leases	4,783,260	4,845,793
Construction Work in Progress	18,579,801	16,725,184
	<hr/>	<hr/>
Total General Fixed Assets	\$ 558,376,036	\$ 505,699,704
	<hr/>	<hr/>
Investment in General Fixed Assets:		
Investment in Property Acquired Prior to 1960	\$ 3,601,707	\$ 3,601,707
Investment in Property Acquired After 1960:		
Capital Projects Funds:		
General Obligation Bonds	55,683,037	55,683,037
Excess Revenue Certificates of Indebtedness	48,409,632	48,409,632
Revenue Bonds	10,681,063	9,677,264
Limited Tax Certificates of Indebtedness	6,150,000	6,150,000
Special Assessment Certificates of Indebtedness	17,217,911	17,217,911
Federal Grants	33,640,673	33,640,673
State Grants	17,642,975	17,165,574
City Grants	29,513,702	23,456,843
Parish Grants	14,802,069	11,270,474
Property Taxes	16,817,646	16,800,825
Library Board of Control Special Revenue Fund	20,586,008	14,893,991
Dedicated Sales Tax	29,063,535	16,182,904
Other Sources	28,196,022	17,995,754
General Fund Revenues	67,176,132	63,190,189
Special Revenue Funds Revenues	158,225,392	149,395,851
Gifts	226,537	226,537
Trust and Agency Funds	673,447	673,447
Eminent Domain	68,548	67,091
	<hr/>	<hr/>
Total Investment in General Fixed Assets	\$ 558,376,036	\$ 505,699,704
	<hr/>	<hr/>

The accompanying notes are an integral part of this statement.

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF GENERAL FIXED ASSETS - BY FUNCTION AND ACTIVITY
DECEMBER 31, 2000

EXHIBIT I - 2

Function and Activity	Land	Buildings	Improvements	Equipment	Totals	
			Other Than Buildings		December 31, 2000	December 31, 1999
General Government:						
Legislative	\$ --	\$ --	\$ --	\$ 514,179	\$ 514,179	\$ 519,208
Executive	--	167,938	2,207	566,541	736,686	709,331
Judicial	1,680	17,497,401	2,704	2,158,814	19,660,599	19,997,290
Elections	--	--	--	88,957	88,957	88,957
Finance	--	--	--	1,322,270	1,322,270	1,124,892
Personnel	--	739,000	--	294,833	1,033,833	1,084,037
Law	115,670	85,658	--	909,023	1,110,351	1,048,334
Administration Office and Boards	511,406	1,133,942	174,982	4,188,291	6,008,621	5,801,907
General Government Buildings	8,689,763	28,397,275	26,435	--	37,113,473	36,751,589
Total General Government	9,318,519	48,021,214	206,328	10,042,908	67,588,969	67,125,545
Public Safety:						
Police	809,549	3,469,999	179,927	21,835,106	26,294,581	22,804,096
Fire	1,037,835	7,834,067	21,319	10,778,681	19,671,902	18,280,614
Emergency Medical Services	75,307	2,015,795	10,876	3,607,210	5,709,188	4,715,295
Correctional Institution	--	32,212,703	738,903	1,260,567	34,212,173	33,882,362
Other	625,149	12,254,440	998,278	2,238,901	16,116,768	4,809,025
Total Public Safety	2,547,840	57,787,004	1,949,303	39,720,465	102,004,612	84,491,392
Transportation	2,261,964	963,224	271,800,512	417,784	275,443,484	252,727,969
Sanitation	--	--	--	56,490	56,490	56,490
Health and Welfare	2,400	5,121,400	21,284	1,911,014	7,056,098	6,299,276
Culture and Recreation	2,411,497	26,206,698	3,925,399	27,806,352	60,349,946	52,333,147
Conservation and Development	1,913,007	9,874,280	4,986,870	2,604,720	19,378,877	17,960,409
Miscellaneous	248,736	--	2,885,763	--	3,134,499	3,134,499
Total General Fixed Assets Allocated to Functions	\$ 18,703,963	\$ 147,973,820	\$ 285,775,459	\$ 82,559,733	\$ 535,012,975	\$ 484,128,727
Equipment Under Capital Leases					4,783,260	4,845,793
Construction Work in Progress					18,579,801	16,725,184
Total General Fixed Assets					\$ 558,376,036	\$ 505,699,704

The accompanying notes are an integral part of this statement.

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS
BY FUNCTION AND ACTIVITY
FOR THE YEAR ENDED DECEMBER 31, 2000

EXHIBIT I - 3

<u>Function and Activity</u>	<u>General Fixed Assets 1/1/00</u>	<u>Additions</u>	<u>Adjustments and Deductions</u>	<u>General Fixed Assets 12/31/00</u>
General Government:				
Legislative	\$ 519,208	\$ 26,234	\$ 31,263	\$ 514,179
Executive	709,331	36,884	9,529	736,686
Judicial	19,997,290	63,603	400,294	19,660,599
Elections	88,957	--	--	88,957
Finance	1,124,892	266,289	68,911	1,322,270
Personnel	1,084,037	29,215	79,419	1,033,833
Law	1,048,334	107,540	45,523	1,110,351
Administration Office and Boards	5,801,907	781,492	574,778	6,008,621
General Government Buildings	36,751,589	361,884	--	37,113,473
Total General Government	<u>67,125,545</u>	<u>1,673,141</u>	<u>1,209,717</u>	<u>67,588,969</u>
Public Safety:				
Police	22,804,096	6,224,164	2,733,679	26,294,581
Fire	18,280,614	1,759,236	367,948	19,671,902
Emergency Medical Services	4,715,295	1,257,980	264,087	5,709,188
Correctional Institution	33,882,362	400,427	70,616	34,212,173
Other	4,809,025	9,485,076	(1,822,667)	16,116,768
Total Public Safety	<u>84,491,392</u>	<u>19,126,883</u>	<u>1,613,663</u>	<u>102,004,612</u>
Transportation	252,727,969	16,033,788	(6,681,727)	275,443,484
Sanitation	56,490	--	--	56,490
Health and Welfare	6,299,276	873,707	116,885	7,056,098
Culture and Recreation	52,333,147	7,544,969	(471,830)	60,349,946
Conservation and Development	17,960,409	1,093,355	(325,113)	19,378,877
Miscellaneous	3,134,499	--	--	3,134,499
Equipment Under Capital Leases	4,845,793	160,334	222,867	4,783,260
Construction Work in Progress	16,725,184	11,931,250	10,076,633	18,579,801
Total General Fixed Assets	<u>\$ 505,699,704</u>	<u>\$ 58,437,427</u>	<u>\$ 5,761,095</u>	<u>\$ 558,376,036</u>

The accompanying notes are an integral part of this statement.

GENERAL LONG-TERM DEBT ACCOUNT GROUP

The General Long-Term Debt account group records the general obligation bonds and other forms of long-term debt supported by general revenues that are obligations of a governmental unit as a whole and not its individual constituent funds.

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
COMPARATIVE STATEMENTS OF GENERAL LONG-TERM DEBT
DECEMBER 31, 2000 AND 1999

EXHIBIT J - 1

Amount Available and to be Provided
For the Payment of Long-Term Debt

	Totals	
	December 31, 2000	December 31, 1999
Serial Bonds:		
Amount Available in Debt Service Funds	\$ 20,423,966	\$ 19,971,255
Less: Amount Available for Interest Payments	6,891,720	7,078,312
Total Amount Available for Principal Payments	<u>13,532,246</u>	<u>12,892,943</u>
Amount to be Provided From Sales and Use Taxes	41,482,805	43,689,287
Amount to be Provided From Governmental Funds Revenues	84,181,135	12,043,775
Amount to be Provided From the Consolidated Garbage Service District	1,711,830	1,770,740
Amount to be Provided From the Greater Baton Rouge Airport District Obligation Payable	10,944,000	12,382,000
Amount to be Provided From the East Baton Rouge Sewerage Commission Obligation Payable	47,729,949	50,527,770
Amount to be Provided From the Solid Waste Disposal Facility Fund	2,269,170	2,347,260
Amount to be Provided From State Hotel/Motel Tax	3,415,000	3,415,000
Compensated Absences Payable (Note 10): Amount to be Provided	8,194,104	9,097,367
Obligation Under Capital Leases (Note 14): Amount to be Provided	890,434	1,635,786
Claims and Judgments Payable (Note 13): Amount to be Provided	30,491,378	41,809,000
Employee Benefits Payable (Note 13): Amount to be Provided	4,082,211	4,560,643
Arbitrage Payable for Governmental Fund Types (Note 10): Amount to be Provided	4,345	87,242
Net Pension Obligation (Note 7): Amount to be Provided	<u>3,415,688</u>	<u>4,932,871</u>
Total Available and to be Provided	<u>\$ 252,344,295</u>	<u>\$ 201,191,684</u>

General Long-Term Debt Payable

Serial Bonds Payable (Note 10)	\$ 205,266,135	\$ 139,068,775
Compensated Absences Payable	8,194,104	9,097,367
Obligation Under Capital Leases	890,434	1,635,786
Claims and Judgments Payable	30,491,378	41,809,000
Employee Benefits Payable	4,082,211	4,560,643
Arbitrage Payable for Governmental Fund Types	4,345	87,242
Net Pension Obligation	<u>3,415,688</u>	<u>4,932,871</u>
Total General Long-Term Debt Payable	<u>\$ 252,344,295</u>	<u>\$ 201,191,684</u>

The accompanying notes are an integral part of this statement.

SCHEDULES

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
COMBINED SCHEDULE OF CASH, CASH EQUIVALENTS AND INVESTMENTS
DECEMBER 31, 2000

EXHIBIT K - 1

<u>Description</u>	<u>Interest Rate (%)</u>	<u>Carrying Amount</u>
<u>PRIMARY GOVERNMENT</u>		
<u>Consolidated Cash Account</u>		
Louisiana Asset Management Pool	5.32-6.58	\$ 110,500,000
Certificates of Deposit - Hibernia National Bank	6.08-6.60	106,000,000
U.S. Treasury Bills	5.97-6.34	53,921,403
Cash in Bank - Hibernia National Bank		3,544,738
Total Cash and Investments - Consolidated Cash Account		273,966,141
<u>Other Cash Items</u>		
Petty Cash		12,921
Cash on Hand		1,102,981
Total Other Cash Items		1,115,902
<u>Riverside Centroplex</u>		
Hibernia National Bank:		
Cash in Bank		955,140
<u>Greater Baton Rouge Parking Authority</u>		
Cash on Hand		500
Bank One		
Liquid Asset Treasuries	4.46-6.14	1,467,998
Total Greater Baton Rouge Parking Authority		1,468,498
<u>East Baton Rouge Sewerage Commission</u>		
Louisiana Asset Management Pool	5.32-6.58	2,271,715
Hibernia National Bank:		
Cash in Bank		257
Certificates of Deposit - Hibernia National Bank	6.43-6.65	31,813,993
Certificates of Deposit - Banc One	6.07	1,692,005
Total East Baton Rouge Sewerage Commission		35,777,970
<u>1990 Public Improvement Sales Tax Revenue Bonds (Municipal Waste)</u>		
Hibernia National Bank:		
Cash in Bank		1
Certificates of Deposit - Hibernia National Bank	6.54	16,403
Total 1990 Public Improvement Sales Tax Revenue Bonds (Municipal Waste)		16,404
<u>1992 Public Improvement Sales Tax Revenue Bonds (New Municipal Waste Facility)</u>		
Hibernia National Bank:		
Cash in Bank		1
Certificates of Deposit - Hibernia National Bank	6.43-6.65	1,979,954
Certificates of Deposit - Banc One	6.07	2,541
Total 1992 Public Improvement Sales Tax Revenue Bonds (New Municipal Waste Facility)		1,982,496

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
COMBINED SCHEDULE OF CASH, CASH EQUIVALENTS AND INVESTMENTS
DECEMBER 31, 2000**

EXHIBIT K - 1
(Continued)

<u>Description</u>	<u>Interest Rate (%)</u>	<u>Carrying Amount</u>
<u>PRIMARY GOVERNMENT (Continued)</u>		
<u>1992A Public Improvement Sales Tax Revenue Bonds</u>		
<u>(Sewerage System Acquisition)</u>		
Hibernia National Bank:		
Cash in Bank		\$ 12
Certificates of Deposit - Hibernia National Bank	6.43-6.65	8,365,640
Certificates of Deposit - Banc One	6.07	74,116
Total 1992A Public Improvement Sales Tax Revenue Bonds (Sewerage System Acquisition)		8,439,768
<u>1993 Public Improvement Sales Tax Revenue Bonds</u>		
Hibernia National Bank:		
Cash in Bank		3
Certificates of Deposit - Hibernia National Bank	6.43-6.65	398,766
Certificates of Deposit - Banc One	6.07	13,392
Total 1993 Public Improvement Sales Tax Revenue Bonds		412,161
<u>1997 Public Improvement Sales Tax Revenue Bonds (Airport/Solid Waste)</u>		
Hibernia National Bank:		
Cash in Bank		18
Certificates of Deposit - Hibernia National Bank	6.43-6.65	3,095,100
Certificates of Deposit - Banc One	6.07	120,211
Total 1997 Public Improvement Sales Tax Revenue Bonds (Airport/Solid Waste)		3,215,329
<u>1998A Public Improvement Sales Tax Revenue Bonds</u>		
Hibernia National Bank:		
Cash in Bank		56
Certificates of Deposit - Hibernia National Bank	6.43-6.65	4,593,811
Certificates of Deposit - Banc One	6.07	372,430
Total 1998A Public Improvement Sales Tax Revenue Bonds		4,966,297
<u>1998C Public Improvement Sales Tax Revenue Bonds</u>		
Hibernia National Bank:		
Cash in Bank		5
Certificates of Deposit - Hibernia National Bank	6.43-6.65	860,811
Certificates of Deposit - Banc One	6.07	29,870
Total 1998C Public Improvement Sales Tax Revenue Bonds		890,686
<u>Employees' Retirement System Pension Trust Fund</u>		
Cash in Bank		64,312
U.S. Treasury Bonds		10,537,324
U.S. Agency Notes		46,315,822
Corporate Bonds		71,439,334
Corporate Stocks		108,634,908
Corporate Stock Index		329,099,606
International Equity		106,147,731
Enhance Bond Index Fund		146,107,737
Repurchase Agreements		18,111,000
Total Employees' Retirement System Pension Trust Fund		836,457,774
 Grand Total Cash, Cash Equivalents and Investments - Primary Government		 \$ 1,169,664,566

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
COMBINED SCHEDULE OF CASH, CASH EQUIVALENTS AND INVESTMENTS
DECEMBER 31, 2000**

EXHIBIT K - 1
(Continued)

<u>Description</u>	<u>Carrying Amount</u>
<u>COMPONENT UNITS</u>	
District Attorney of the Nineteenth Judicial District	\$ 2,737,024
Nineteenth Judicial District Court	801,145
E.B.R. Parish Family Court	300,715
E.B.R. Parish Juvenile Court	349,570
Nineteenth Judicial District Indigent Defender Board	362,039
E.B.R. Parish Clerk of Court	20,584,374
Capital Region Planning Commission	373,837
E. B. R. Parish Coroner	32,224
St. George Fire Protection District	419,327
Central Fire Protection District	234,867
E.B.R. Parish Fire Protection District No. 6	200,596
Eastside Fire Protection District	70,294
Pride Fire Protection District	185,944
Chaneyville Fire Protection District	21,172
Alsen-St. Irma Lee Fire Protection District	21,768
Capital Transportation Corporation	5,634,325
Grand Total Cash, Cash Equivalents and Investments - Component Units	\$ 32,329,221

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
EMPLOYEES' RETIREMENT SYSTEM
REVENUE BY SOURCE AND EXPENSES BY TYPE**

EXHIBIT K - 2

<u>Revenue By Source</u>					
<u>Fiscal Year</u>	<u>Employee Contributions</u>	<u>Employer Contributions</u>	<u>Investment Income</u>	<u>Net Appreciation (Depreciation) in Fair Value of Investments</u>	<u>Total</u>
1991	\$ 7,075,487	\$ 11,349,607	\$ 31,726,306	\$ --	\$ 50,151,400
1992	7,631,349	12,096,356	37,418,586	--	57,146,291
1993	7,979,402	12,521,766	45,938,522	--	66,439,690
1994	8,071,425	12,559,091	8,078,771	--	28,709,287
1995	8,751,553	14,276,717	23,361,645	84,200,933 *	130,590,848
1996	9,033,167	16,219,697	20,725,256	35,437,680	81,415,800
1997	9,645,590	18,405,695	14,772,623	86,711,576	129,535,484
1998	11,632,339	20,120,542	9,901,484	79,443,675	121,098,040
1999	11,776,623	20,334,067	9,694,688	83,703,462	125,508,840
2000	9,273,287	13,648,350	10,461,720	9,459,899	42,843,256

<u>Expenses By Type</u>				
<u>Fiscal Year</u>	<u>Benefits</u>	<u>Administrative Expenses</u>	<u>Refunds and Withdrawals</u>	<u>Total</u>
1991	\$ 20,252,966	\$ 1,042,199	\$ 1,185,441	\$ 22,480,606
1992	22,134,910	1,151,444	1,315,215	24,601,569
1993	23,175,012	1,780,369	1,372,805	26,328,186
1994	25,063,890	1,719,250	1,094,799	27,877,939
1995	28,602,602	791,387	1,724,025	31,118,014
1996	30,666,429	877,475	1,815,573	33,359,477
1997	44,787,560	1,020,585	1,487,729	47,295,874
1998	37,095,474	1,015,699	1,493,287	39,604,460
1999	40,759,659	944,577	2,012,039	43,716,275
2000	44,803,114	1,198,054	1,760,184	47,761,352

Contributions were made in accordance with actuarial determined contribution requirements.

* The Retirement System elected early implementation of GASB Statement No. 25.



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.

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
GOVERNMENTAL FUND TYPE EXPENDITURES AND OTHER USES BY FUNCTIONS
PRIMARY GOVERNMENT
LAST TEN YEARS

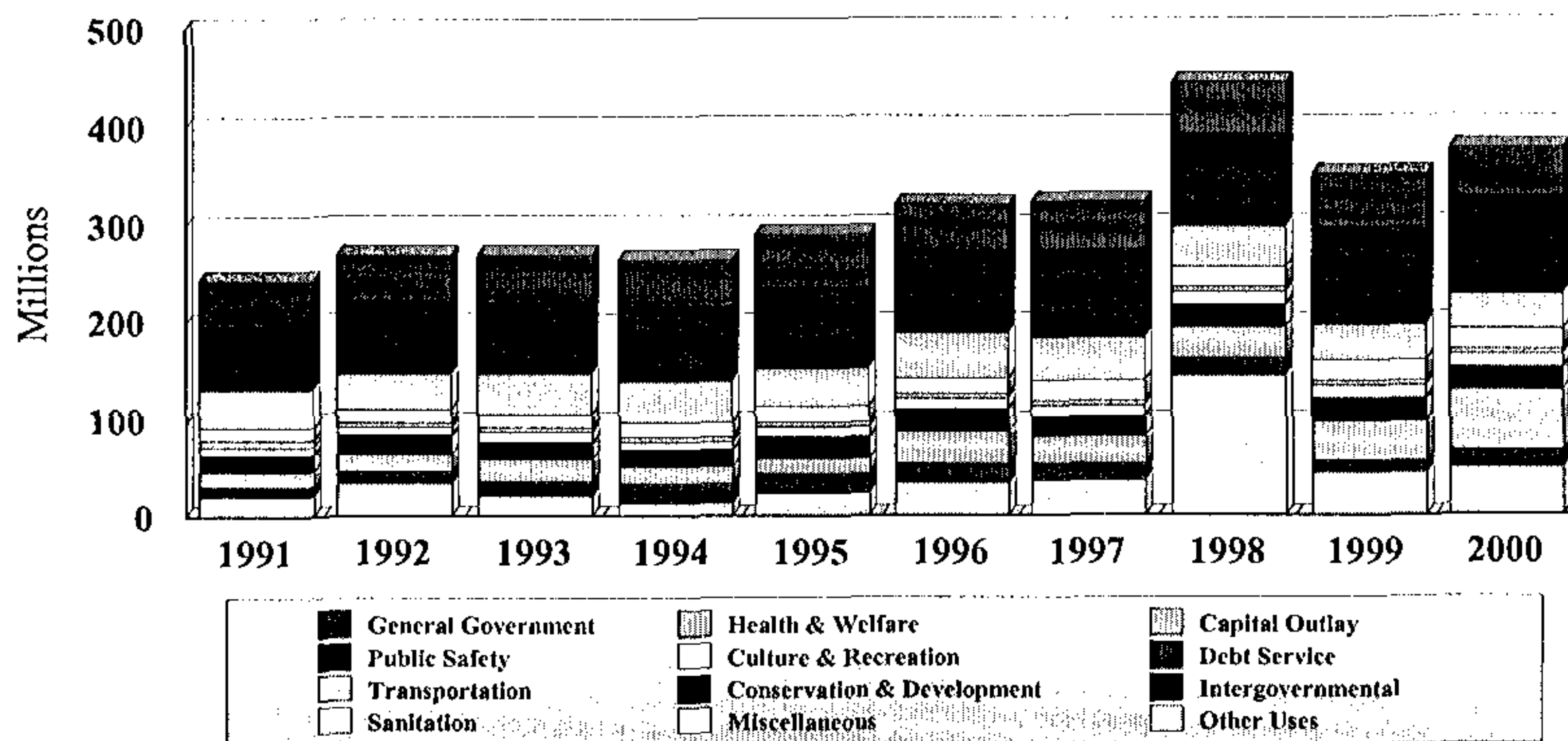
<u>Year</u>	<u>Total (1)</u>	<u>General Government</u>	<u>Public Safety</u>	<u>Trans- portation</u>	<u>Sanitation</u>	<u>Health and Welfare</u>
1991	\$242,339,313	\$44,855,151	\$65,493,360	\$38,502,405	\$13,535,465	\$6,380,314
1992	269,246,887	45,748,091	74,927,539	36,501,701	13,958,630	4,286,990
1993	268,986,629	49,602,791	70,764,745	40,872,378	14,834,208	4,580,032
1994	265,309,202	50,232,560	74,158,451	41,307,164	15,069,530	4,703,574
1995	290,267,262	54,021,789 (4)	82,767,969 (4)	38,784,240	15,731,515	4,911,308
1996	319,779,315	44,058,708	86,700,228	45,689,687	16,229,461	4,966,789
1997	322,306,070	46,967,482	90,871,356	44,625,709	19,269,426	5,490,266
1998	443,619,969	50,119,584	96,422,826	40,283,982	20,224,396	6,471,130
1999	351,391,004	54,017,146	98,944,490	36,891,317	20,701,834	6,210,161
2000	378,181,375	50,625,426	100,598,273	33,896,014	21,839,759	5,918,579

- (1) Includes expenditures and other uses of General Fund, Special Revenue Funds, Debt Service Funds, and Capital Projects Funds.
- (2) The Miscellaneous function is used for items which cannot be properly classified under the other ten functions.
- (3) Beginning in 1991, contributions to the retirement system which were previously classified as miscellaneous have been allocated to the various functions.
- (4) In compliance with Governmental Accounting Standards Board Statement No. 24, "Accounting and Financial Reporting for Certain Grants and Other Financial Assistance," expenditures previously classified under General Government and Public Safety have been re-classified as Other Uses.
- (5) In accordance with the legally binding Local Services Agreement currently existing between the City of Baton Rouge and the Parish of East Baton Rouge, the operating transfer from the Parish Sub Fund to the City Sub Fund increased in 1998. Also, a payment was made to the refunded bond escrow agent for the defeasance of several City and Parish bond issues.

Source: Comprehensive Annual Financial Report

<u>Culture and Recreation</u>	<u>Conservation and Development</u>	<u>Miscellaneous (2)</u>	<u>Capital Outlay</u>	<u>Debt Service</u>	<u>Inter-governmental</u>	<u>Other Uses</u>
\$ 8,235,726	\$18,435,776	\$190,839 (3)	\$14,218,298	\$ 9,826,099	\$54,066	\$ 22,611,814
8,495,196	20,639,543	43,467	17,986,557	12,585,749	56,373	34,017,051
8,553,083	19,160,199	--	22,571,460	17,090,921	59,271	20,897,541
8,931,876	19,007,729	--	17,583,398	18,898,135	59,528	15,357,257
9,219,762	24,381,475	2,141	16,531,220	19,971,045	62,521	23,882,277 (4)
9,698,050	23,055,882	--	33,992,571	20,404,158	62,443	34,921,338
10,481,478	21,522,898	26,956	26,995,425	18,169,278	70,526	37,815,270
11,418,611	22,932,155	--	32,523,169	17,015,904	73,286	146,134,926 (5)
11,346,276	23,416,272	--	40,819,328	12,894,116	70,505	46,079,559
12,094,134	24,052,326	--	61,163,313	17,736,581	70,618	50,186,352

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
GOVERNMENTAL FUND TYPE EXPENDITURES AND OTHER USES BY FUNCTIONS
PRIMARY GOVERNMENT
LAST TEN YEARS**



**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
GENERAL FUND EXPENDITURES AND OTHER USES BY FUNCTIONS
LAST TEN YEARS**

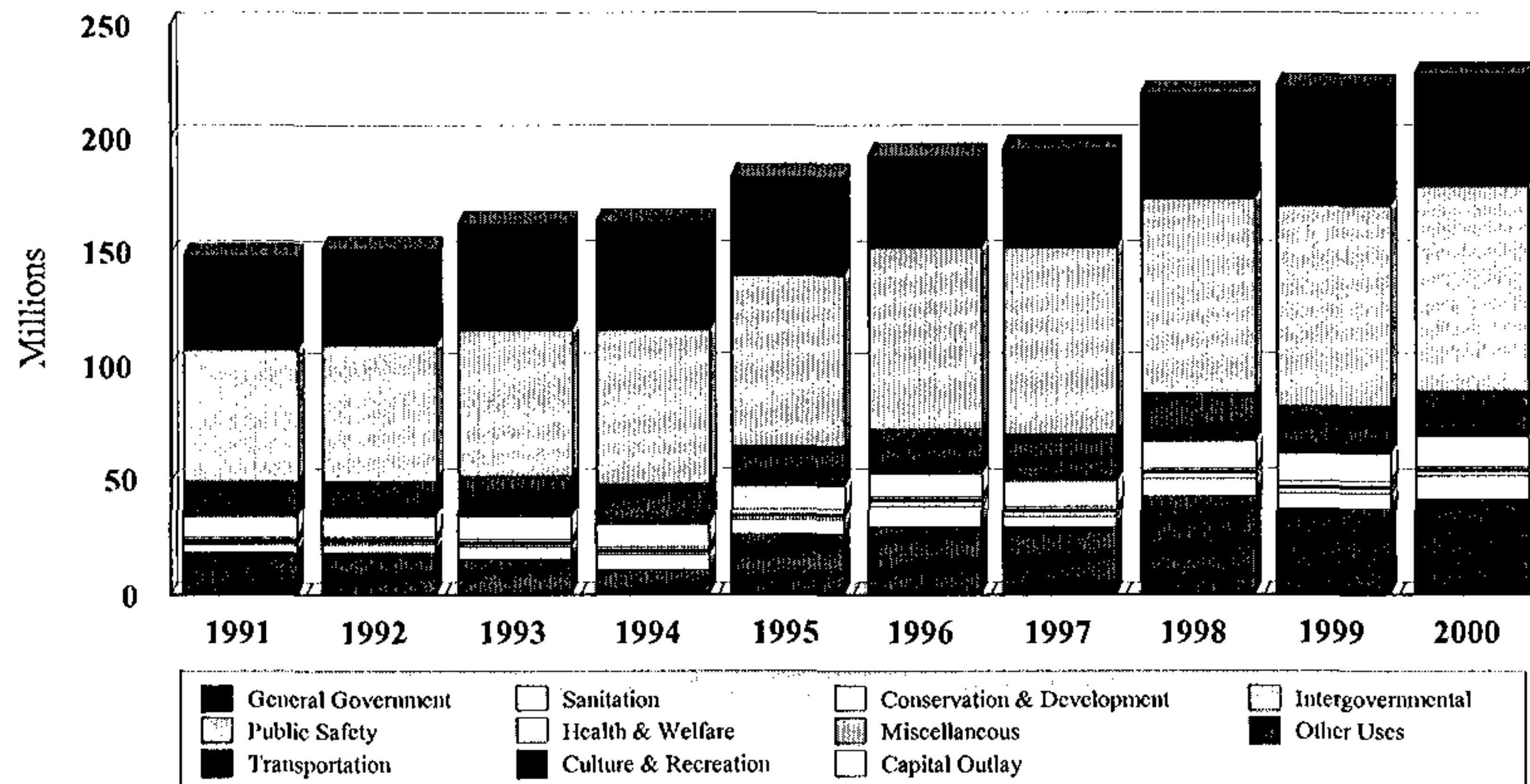
<u>Year</u>	<u>Total</u>	<u>General Government</u>	<u>Public Safety</u>	<u>Trans- portation</u>	<u>Sanitation</u>	<u>Health and Welfare</u>
1991	\$149,000,687	\$42,265,540	\$56,926,118	\$15,618,838	\$ 8,535,417	\$1,200,916
1992	152,300,655	43,062,469	59,008,859	15,470,175	8,670,437	1,332,034
1993	162,883,036	46,991,374	63,812,266	17,968,435	9,235,737	1,416,986
1994	163,581,634	47,658,854	66,813,473	18,020,614	9,359,876	1,322,268
1995	183,549,046	43,512,173 (3)	74,703,520 (3)	18,088,978	9,793,321	1,456,043
1996	192,866,934	41,107,486	78,379,920	20,088,917	10,120,664	1,398,596
1997	195,909,562	43,978,768	80,763,912	20,890,759	11,257,478	1,499,823
1998	220,113,074	46,843,956	84,767,333	20,700,360	11,989,912	1,649,605
1999	223,433,990	53,016,676	87,896,333	20,661,129	12,268,134	1,657,568
2000	228,695,866	49,546,646	89,246,620	20,066,465	12,833,300	1,644,784

- (1) The Miscellaneous function is used for items which cannot be properly classified under the other ten functions.
- (2) Beginning in 1991, contributions to the retirement system which were previously classified as miscellaneous have been allocated to the various functions.
- (3) In compliance with Governmental Accounting Standards Board Statement No. 24, "Accounting and Financial Reporting for Certain Grants and Other Financial Assistance," expenditures previously classified under General Government and Public Safety have been reclassified as Other Uses.
- (4) In accordance with the legally binding Local Services Agreement currently existing between the City of Baton Rouge and the Parish of East Baton Rouge, the operating transfer from the Parish Sub Fund to the City Sub Fund increased in 1998.

Source: Comprehensive Annual Financial Report

<u>Culture and Recreation</u>	<u>Conservation and Development</u>	<u>Miscellaneous (1)</u>	<u>Capital Outlay</u>	<u>Inter-governmental</u>	<u>Other Uses</u>
\$1,502,777	\$ 339,398	\$167,226 (2)	\$3,483,378	\$54,066	\$18,907,013
1,611,143	508,880	36,928	3,678,702	56,373	18,864,655
1,041,409	1,342,616	--	4,708,752	59,271	16,306,190
919,117	1,821,389	--	6,321,756	59,528	11,284,759
952,927	1,757,039	--	5,940,759	62,521	27,281,765 (3)
1,115,012	1,990,203	--	8,081,381	62,443	30,522,312
1,081,844	2,278,001	--	4,103,964	70,526	29,984,487
1,439,533	2,196,926	--	7,203,044	73,286	43,249,119 (4)
1,174,082	1,815,828	--	7,280,484	70,505	37,593,251
1,448,020	2,152,670	--	9,139,235	70,618	42,547,508

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
GENERAL FUND EXPENDITURES AND OTHER USES BY FUNCTIONS
LAST TEN YEARS**



**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
GOVERNMENTAL FUND TYPE REVENUES AND OTHER FINANCING SOURCES
PRIMARY GOVERNMENT
LAST TEN YEARS**

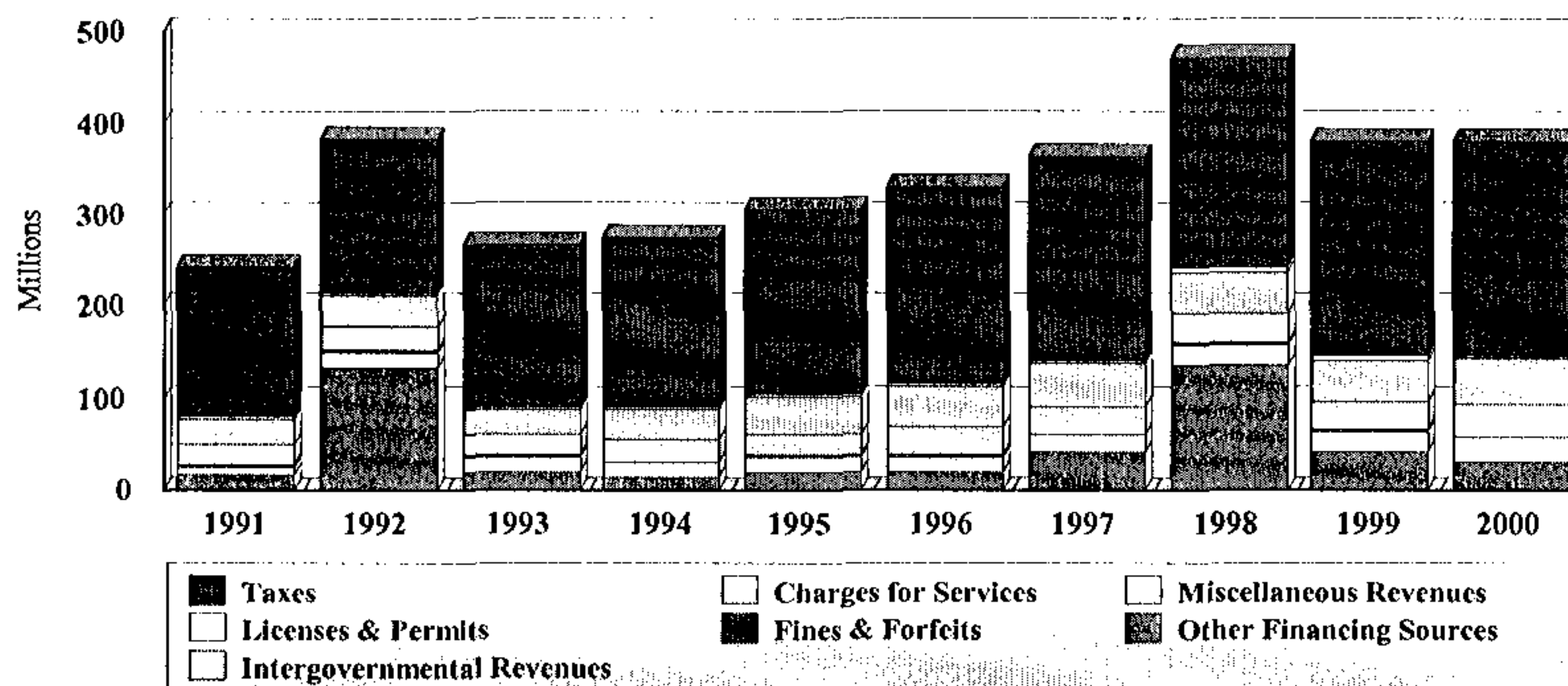
<u>Year</u>	<u>Total (1)</u>	<u>Taxes</u>	<u>Licenses and Permits</u>	<u>Inter- governmental Revenues</u>	<u>Charges for Services</u>	<u>Fines and Forfeits</u>
1991	\$242,658,030	\$160,277,217	\$2,615,827	\$29,375,224	\$22,222,599	\$2,545,998
1992	385,260,768	169,398,758	2,608,981	34,603,343	23,772,641	2,746,892
1993	267,473,153	174,284,706	3,037,947	28,161,618	22,330,799	2,131,460
1994	275,120,767	182,063,264	2,997,316	34,237,501	23,140,340	2,061,064
1995	307,651,235	201,318,217	2,821,922	40,729,266	23,228,832	1,667,922
1996	331,612,577	213,835,500	3,157,223	44,242,005	29,559,869	1,931,575
1997	365,437,976	221,051,652	3,065,678	47,595,813	30,272,957	1,975,000
1998	473,295,625	231,463,834	3,053,896	45,235,023	31,464,891	1,453,303
1999	382,298,028	234,567,952	3,333,017	45,756,884	31,274,432	2,041,949
2000	382,304,960	234,263,527	3,175,718	50,363,986	33,420,104	2,330,863

- (1) Includes revenues and other financing sources of General Fund, Special Revenue Funds, Debt Service Funds, and Capital Projects Funds.
- (2) Inception of payments made to the General Fund on the long-term obligation payable recorded in the Comprehensive Sewerage System Fund (See Note 17).
- (3) City of Baton Rouge issued \$106,400,000 in Sales Tax Revenue Bonds
- (4) City of Baton Rouge issued \$19,325,000 in Sales Tax Revenue Bonds
- (5) City of Baton Rouge issued \$94,450,000 and the Parish of East Baton Rouge issued \$4,600,000 in Sales Tax Revenue Bonds.
- (6) The Parish of East Baton Rouge executed a loan agreement with the Louisiana Local Government Environmental Facilities and Community Development Authority (the "LCDA") in the amount of \$12,000,000.

Source: Comprehensive Annual Financial Report

<u>Miscellaneous Revenues</u>		<u>Other Financing Sources</u>	
\$ 8,270,059		\$ 17,351,106	
17,472,637	(2)	134,657,516	(3)
15,943,460		21,583,163	
16,062,157		14,559,125	
18,402,995		19,482,081	
18,595,427		20,290,978	
19,350,213		42,126,663	(4)
21,991,999		138,632,679	(5)
22,309,133		43,014,661	(6)
25,581,379		33,169,383	

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
GOVERNMENTAL FUND TYPE REVENUES AND OTHER FINANCING SOURCES
PRIMARY GOVERNMENT
LAST TEN YEARS**

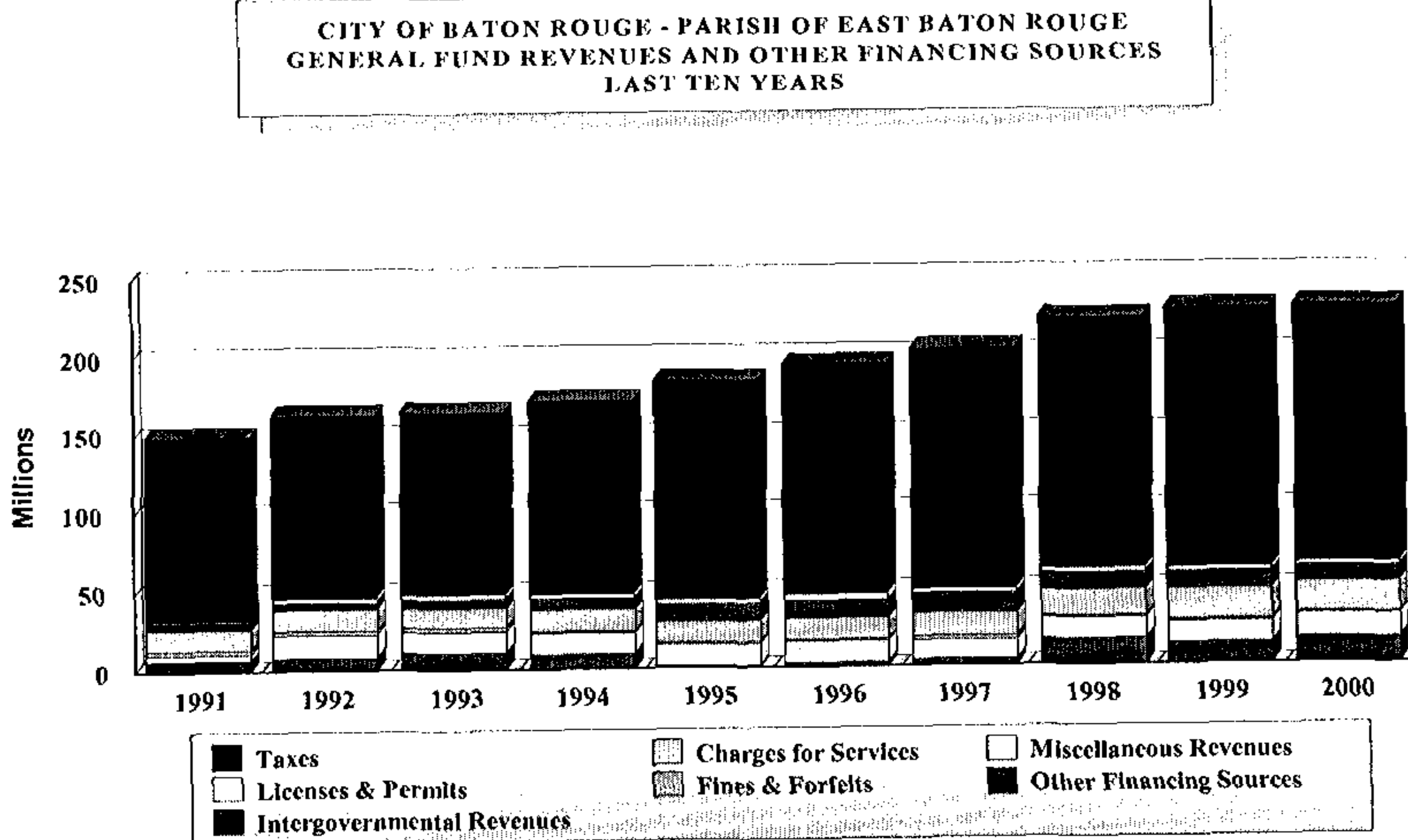


**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
GENERAL FUND REVENUES AND OTHER FINANCING SOURCES
LAST TEN YEARS**

EXHIBIT IV

<u>Year</u>	<u>Total</u>	<u>Taxes</u>	<u>Licenses and Permits</u>	<u>Inter- governmental Revenues</u>	<u>Charges for Services</u>	<u>Fines and Forfeits</u>	<u>Miscel- laneous Revenues</u>	<u>Other Financing Sources</u>
1991	\$149,081,535	\$115,190,015	\$2,065,827	\$ 3,978,042	\$13,170,516	\$2,545,998	\$ 5,003,755	\$ 7,127,382
1992	163,400,475	116,904,329	2,121,513	4,048,615	13,260,937	2,746,892	14,839,712	9,478,477
1993	164,691,611	116,416,988	2,512,143	5,202,725	12,637,412	2,131,460	13,678,373	12,112,510
1994	170,789,885	122,261,708	2,754,084	6,290,476	13,566,792	1,819,888	13,591,104	10,505,833
1995	183,273,574	138,854,383	2,589,576	10,470,949	13,967,669	1,424,165	13,261,991	2,704,841
1996	193,788,312	147,305,845	2,914,367	11,263,149	14,154,692	1,529,699	12,685,627	3,934,933
1997	202,981,555	153,338,987	2,826,921	11,302,459	16,225,701	1,567,444	12,982,614	4,737,429
1998	221,624,801	159,561,146	2,799,733	11,066,268	16,439,149	1,162,126	14,170,722	16,425,657 *
1999	226,998,291	164,277,924	3,070,913	11,056,363	18,997,254	1,409,358	13,641,387	14,545,092
2000	228,926,402	164,332,179	2,838,900	9,317,378	19,294,735	1,689,015	14,498,961	16,955,234

* In accordance with the legally binding Local Services Agreement currently existing between the City of Baton Rouge and the Parish of East Baton Rouge, the operating transfer from the Parish Sub Fund to the City Sub Fund increased in 1998.



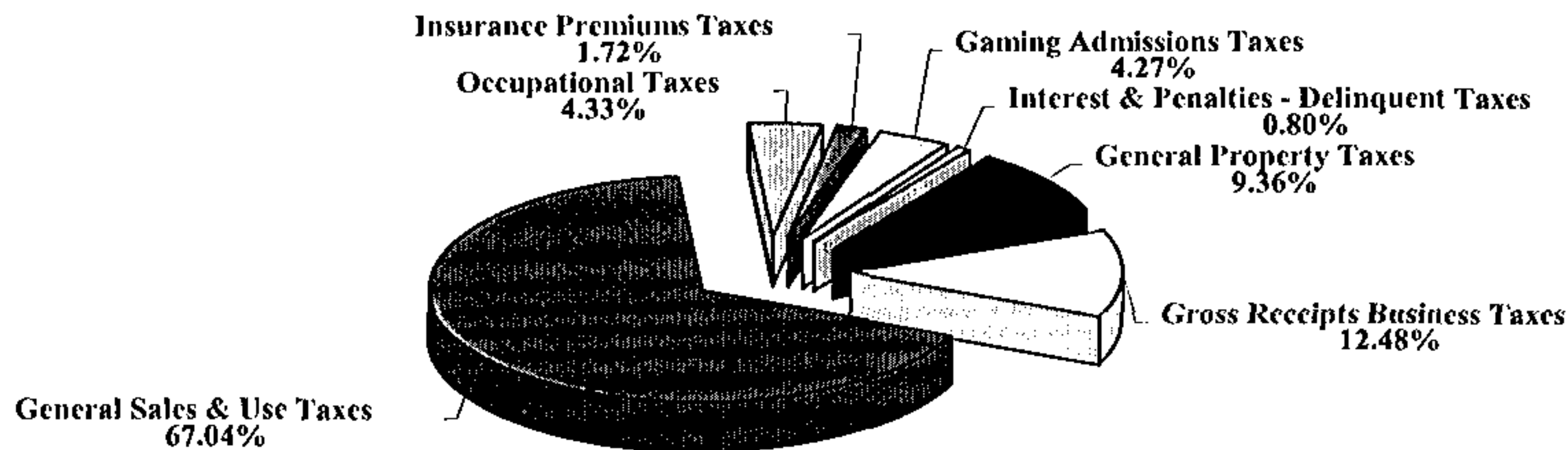
**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
GENERAL FUND TAX REVENUES BY SOURCE
LAST TEN YEARS**

EXHIBIT V

<u>Year</u>	<u>Total</u>	<u>General Property Taxes</u>	<u>Gross Receipts Business Taxes</u>	<u>General Sales and Use Taxes</u>	<u>Occu- pational Taxes</u>	<u>Insurance Premiums Taxes</u>	<u>Gaming Admissions Taxes</u>	<u>Interest and Penalties- Delinquent Taxes</u>
1991	\$115,190,015	\$11,717,388	\$15,501,539	\$ 79,283,762	\$5,142,085	\$2,473,995	\$ --	\$1,071,246
1992	116,904,329	11,676,271	15,561,746	80,442,960	5,268,192	2,385,980	--	1,569,180
1993	116,416,988	12,317,734	16,892,534	78,051,237	5,560,704	2,279,684	--	1,315,095
1994	122,261,708	12,455,036	16,692,577	81,881,889	5,620,602	2,416,304	1,877,979	1,317,321
1995	138,854,383	13,112,531	18,526,515	88,885,089	6,057,817	2,969,461	8,254,369	1,048,601
1996	147,305,845	13,488,009	17,878,832	96,451,955	5,847,445	2,817,827	8,626,811	2,194,966
1997	153,338,987	14,365,475	18,298,419	99,559,762	6,612,191	2,816,105	10,028,668	1,658,367
1998	159,561,146	15,153,213	18,554,173	105,532,011	6,675,712	2,790,832	9,415,495	1,439,710
1999	164,277,924	15,495,132	18,540,984	110,631,364	7,101,452	2,955,211	8,216,068	1,337,713
2000	164,332,179	15,383,050	20,503,808	110,176,695	7,113,392	2,832,468	7,010,225	1,312,541

Source: Comprehensive Annual Financial Report

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
GENERAL FUND TAX REVENUES BY SOURCE
FOR THE YEAR ENDED DECEMBER 31, 2000**



**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN YEARS**

EXHIBIT VI

<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>						
1990	\$6,934,514	\$6,636,782	95.71 %	\$264,287	\$6,901,069	99.52 %
1991	6,987,139	6,749,186	96.59	203,655	6,952,841	99.51
1992	6,942,024	6,723,979	96.86	234,103	6,958,082	100.23
1993	7,207,838	6,996,135	97.06	154,782	7,150,917	99.21
1994	7,346,852	7,186,633	97.82	164,460	7,351,093	100.06
1995	7,630,188	7,446,243	97.59	134,131	7,580,374	99.35
1996	7,923,458	7,756,358	97.89	126,883	7,883,241	99.49
1997	8,253,582	8,063,699	97.70	140,344	8,204,043	99.40
1998	8,662,650	8,388,954	96.84	97,277	8,486,231	97.96
1999	8,924,989	8,782,957	98.41	136,608	8,919,565	99.94
2000	9,233,409					
<u>Parish of East Baton Rouge Sub Fund</u>						
1990	\$4,668,347	\$4,421,001	94.70 %	\$192,644	\$4,613,645	98.83 %
1991	4,748,388	4,488,989	94.54	138,485	4,627,474	97.45
1992	4,891,539	4,676,694	95.61	148,676	4,825,370	98.65
1993	5,109,437	4,870,910	95.33	122,709	4,993,619	97.73
1994	5,255,610	5,062,722	96.33	137,405	5,200,127	98.94
1995	5,477,704	5,297,728	96.71	77,330	5,375,058	98.13
1996	5,698,781	5,530,813	97.05	79,484	5,610,297	98.45
1997	6,158,765	5,980,058	97.10	145,285	6,125,343	99.46
1998	6,635,226	6,422,070	96.79	52,132	6,474,202	97.57
1999	6,942,479	6,758,323	97.35	60,835	6,819,158	98.22
2000	7,172,500					

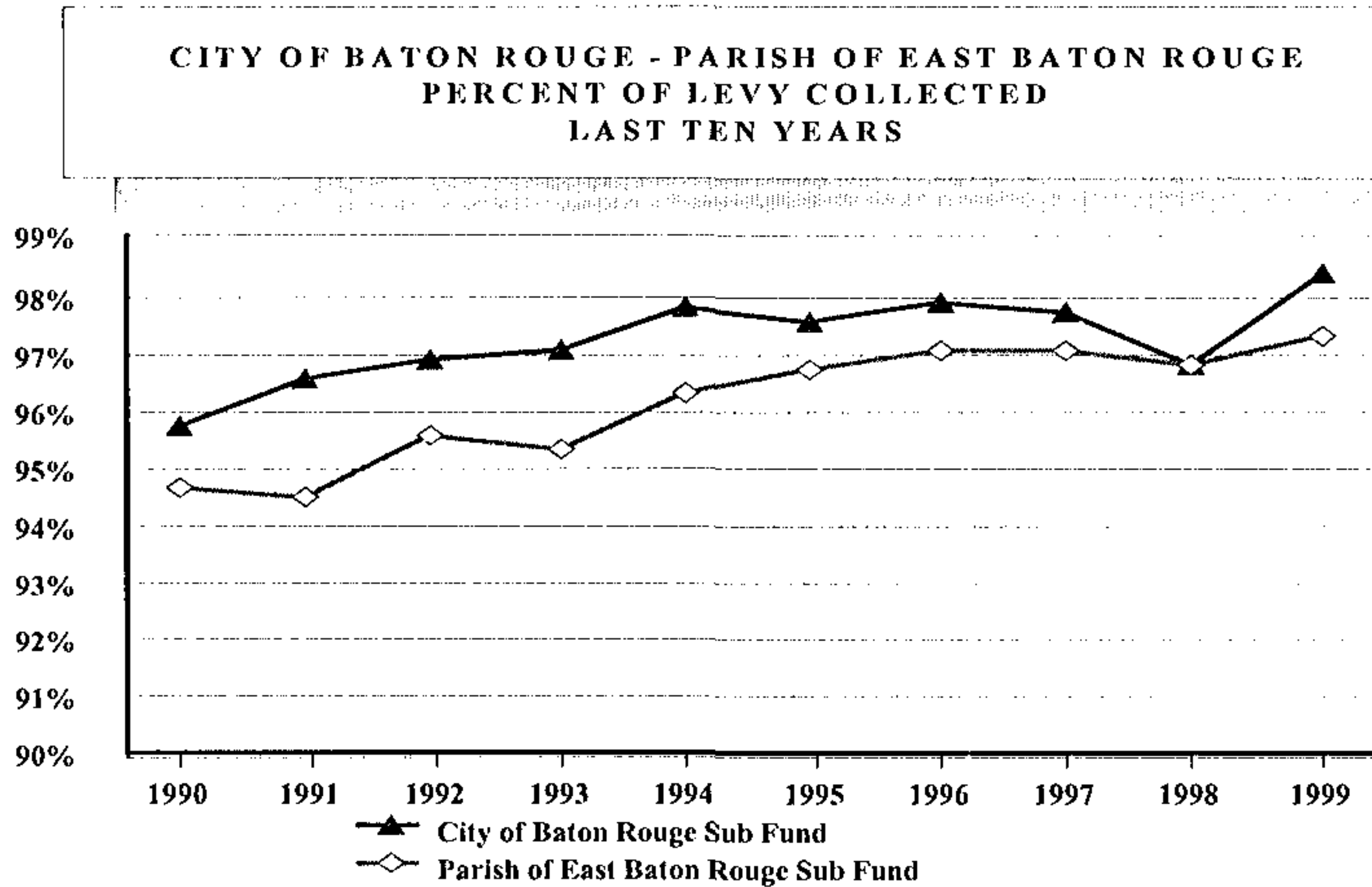
"Total Tax Levy" represents the taxpayer portion of the original levy of the Assessor and is the amount to be paid by the taxpayer. The amounts to be paid by the taxpayer are ultimately collected in full except for adjustments due to assessment errors or delayed homestead exemptions.

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

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN YEARS**

**EXHIBIT VI
(Continued)**



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

EXHIBIT VII

<u>Year</u>	<u>Assessed Value</u>	<u>Estimated Actual Value</u>	<u>Ratio of Total Assessed Value to Total Estimated Actual Value*</u>
<u>City of Baton Rouge</u>			
1991	\$ 805,898,405	\$ 7,326,349,136	11 %
1992	794,281,868	7,220,744,255	11
1993	824,695,370	7,497,230,636	11
1994	840,600,932	7,641,826,655	11
1995	873,019,222	7,936,538,382	11
1996	932,171,540	8,474,286,727	11
1997	971,009,652	8,827,360,473	11
1998	1,019,135,241	9,264,865,827	11
1999	1,049,998,711	9,545,442,827	11
2000	1,107,123,367	10,064,757,882	11

Parish of East Baton Rouge

1991	\$ 1,552,187,390	\$ 14,110,794,627	11 %
1992	1,568,334,720	14,257,588,336	11
1993	1,627,894,980	14,799,045,164	11
1994	1,674,869,070	15,226,082,455	11
1995	1,738,389,370	15,803,539,727	11
1996	1,864,291,960	16,948,108,764	11
1997	1,984,916,760	18,044,697,818	11
1998	2,110,523,938	19,186,581,255	11
1999	2,196,149,252	19,964,993,200	11
2000	2,324,089,310 **	21,128,084,636	11

*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.

**Exempt Properties

Does not include exempt assessed valuations as follows:

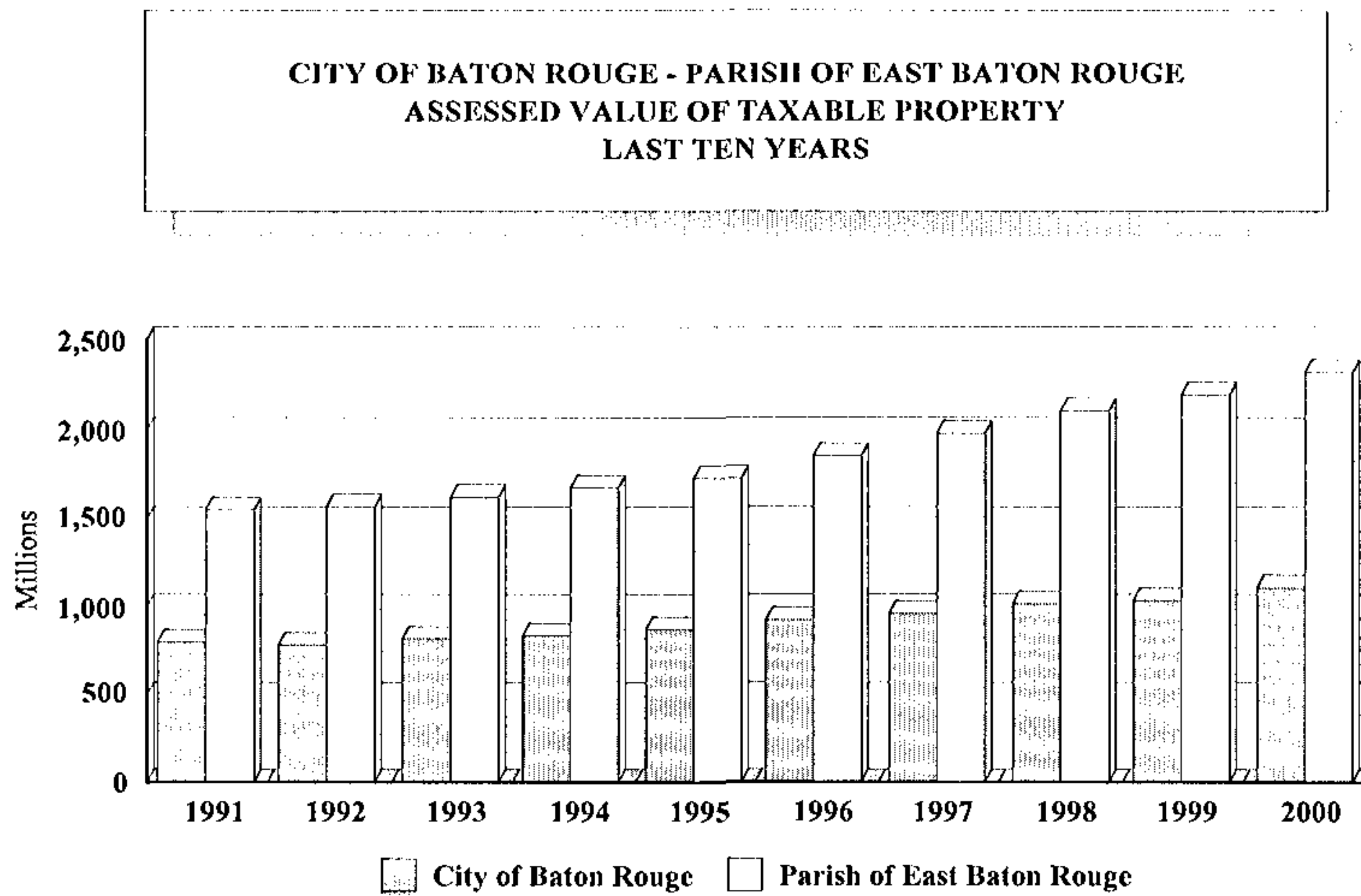
	<u>2000</u>	<u>1999</u>
(a) Manufacturing plants under a ten-year contract	\$570,139,112	\$510,613,949
(b) Churches, schools, and government buildings	<u>56,858,488</u>	<u>55,183,813</u>
Total Exempt Properties	<u>\$626,997,600</u>	<u>\$565,797,762</u>

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 VII
 (Continued)**



**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
PROPERTY TAX RATES AND TAX LEVIES - DIRECT AND OVERLAPPING GOVERNMENTS (1)
LAST TEN YEARS**

<u>Year</u>	<u>City</u>	<u>Parish</u>				
	<u>Operating</u>	<u>Operating</u>	<u>Debt Service (2)</u>	<u>Mosquito and Rodent Tax</u>	<u>Emergency Medical Services</u>	<u>Library Board of Control</u>
<u>TAX RATES (mills per dollar)</u>						
1991	8.67	4.30	3.13	1.23	3.08	8.18
1992	8.74	4.38	2.85	1.25	3.13	8.33
1993	8.74	4.38	2.85	1.25	3.13	8.33
1994	8.74	4.38	2.85	1.23	3.13	8.33
1995	8.74	4.38	2.85	1.23	3.13	8.33
1996	8.50	4.20	1.22	1.18	3.00	11.10
1997	8.50	4.20	0.63	1.18	3.00	11.10
1998	8.50	4.20	--	1.18	3.00	11.10
1999	8.50	4.20	--	1.18	3.00	11.10
2000	8.34	4.06	--	1.14	2.90	10.72

<u>TAX LEVIES</u>						
1991	\$6,987,139	\$6,674,406	\$4,714,644	\$1,909,191	\$4,780,737	\$12,696,893
1992	6,942,024	6,869,306	4,469,754	1,960,419	4,908,888	13,064,228
1993	7,207,838	7,130,180	4,639,501	2,034,869	5,095,311	13,560,365
1994	7,346,852	7,335,927	4,773,377	2,060,089	5,242,340	13,951,659
1995	7,630,188	7,614,145	4,954,410	2,138,219	5,441,159	14,480,783
1996	7,923,458	7,830,026	2,274,436	2,199,865	5,592,876	20,693,641
1997	8,253,582	8,336,650	1,250,498	2,342,202	5,954,750	22,032,576
1998	8,662,650	8,864,201	--	2,490,418	6,331,572	23,426,816
1999	8,924,989	9,223,827	--	2,591,456	6,588,448	24,377,257
2000	9,233,409	9,435,803	--	2,649,462	6,739,859	24,914,237

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 cost 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.

<u>School District</u>	<u>Recreation and Park</u>	<u>Law Enforcement District</u>	<u>Assessor's Salary and Expense Fund</u>	<u>Total</u>
<u>TAX RATES (mills per dollar)</u>				
36.95	9.28	7.94	1.57	84.33
37.84	9.45	8.09	1.60	85.66
37.84	9.45	8.09	1.60	85.66
45.34	9.45	14.99	1.60	100.04
45.34	11.45	14.99	1.60	102.04
43.45	10.97	14.99	1.53	100.14
43.45	10.95	14.99	1.53	99.53
43.45	10.95	14.99	1.53	98.90
43.45	10.95	14.99	1.53	98.90
43.45	10.95	14.99	1.48	98.03
<u>TAX LEVIES</u>				
\$ 57,353,324	\$14,404,299	\$12,324,368	\$2,436,934	\$124,281,935
59,345,786	14,820,763	12,687,828	2,509,336	127,578,332
61,599,546	15,383,608	13,169,670	2,604,632	132,425,520
75,938,564	15,827,513	25,106,287	2,679,791	160,262,399
78,818,574	19,904,558	26,058,457	2,781,423	169,821,916
81,003,486	20,451,283	27,945,737	2,852,367	178,767,175
86,244,633	21,734,839	29,753,902	3,036,923	188,940,555
91,702,265	23,110,237	31,636,754	3,229,102	199,454,015
95,422,686	24,047,834	32,920,277	3,360,108	207,456,882
100,981,681	25,448,778	34,838,099	3,439,652	217,680,980

- (1) Not included are the following: Consolidated Road Lighting District No. 1, Consolidated Garbage District No. 1, St. George Fire Protection District, Alsen Fire Protection District, Brownsfield Fire Protection District, Central Fire Protection District, Eastside Fire Protection District, East Baton Rouge Parish Fire Protection District No. 6, Downtown Development District, Pontchartrain Levee District, City of Baker 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 TAXPAYERS
DECEMBER 31, 2000**

EXHIBIT IX

<u>Taxpayer</u>	<u>Type of Business</u>	<u>2000 Assessed Valuation (1)</u>	<u>Percentage of Total Assessed Valuation</u>
ExxonMobil Corporation	Petroleum Products	\$156,524,330	6.73 %
Bellsouth Communications	Telephone Utility	54,577,330	2.35
Entergy, Inc.	Electric and Gas Utility	53,298,410	2.29
Bank One	Bank	33,786,000	1.45
Georgia-Pacific Corporation	Pulp and Paper Products	26,420,310	1.14
Hibernia National Bank	Bank	22,568,700	0.97
Baton Rouge Water Company	Water Utility	15,513,720	0.67
Argosy & Jazz Enterprises	Casino	10,226,050	0.44
Union Planters Bank	Bank	9,688,500	0.42
AT&T Communications	Telephone Utility	9,663,930	0.42
		<u>\$392,267,280</u>	<u>16.88 %</u>

(1). Source: East Baton Rouge Parish Assessor's Office

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SPECIAL ASSESSMENT COLLECTIONS
LAST TEN YEARS**

EXHIBIT X

<u>Year</u>	<u>Assessments Beginning of Year</u>	<u>Additions and Adjustments</u>	<u>Collections</u>	<u>Assessments End of Year</u>
1991	\$708,331	\$ 183,138	\$251,177	\$640,292
1992	640,292	35,264	219,683	455,873
1993	455,873	(139,568)	17,680	298,625
1994	298,625	2,333	12,395	288,563
1995	288,563	4,602	4,296	288,869
1996	288,869	180	12,607	276,442
1997	276,442	(29,011)	5,395	242,036
1998	242,036	220,938	15,765	447,209
1999	447,209	--	43,776	403,433
2000	403,433	588	34,384	369,637 (1)

(1) Assessments End of Year includes \$40,497 for paving assessments accounted for in the General Fund. Street lighting assessments in the amount of \$13,957 are accounted for in the Miscellaneous Capital Improvements Fund. Sewer assessments in the amount of \$315,183 are accounted for in the Comprehensive Sewerage System Fund.

Source: Finance Department Records

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
STATEMENT OF LEGAL DEBT LIMIT
LOUISIANA LIMITATIONS**

EXHIBIT XI

GENERAL BONDED INDEBTEDNESS*

POWER TO INCUR DEBT: Municipal corporations, parishes and school districts, road, sewerage, waterworks and drainage districts, hospital service districts, fire protection districts, and gas utility districts may incur debt and issue negotiable bonds. (LRS 39:551)

LIMIT OF INDEBTEDNESS: No debt shall be incurred and bonds issued by any local government for any one of the purposes herein provided, which, including the existing bonded debt of such government, shall exceed in the aggregate ten percent of the assessed valuation of the taxable property. However, the governing authority of any municipality may incur debt and issue bonds therefor as provided in this Subsection, for the purpose set forth in Louisiana R.S. 39:553, which may exceed ten percent for any one of such purposes, provided that the aggregate for all of such purposes determined at the time of issuance of the bonds does not exceed thirty-five percent of the assessed valuation of the taxable property of the municipality. (LRS 39:562) East Baton Rouge Parish, any municipal corporation in said parish, and any sewerage district in said parish may incur debt and issue bonds for sewerage purposes which including the existing bonded debt of such subdivision for such purpose, amount in the aggregate to a maximum of fifteen per centum of the assessed valuation of the taxable property in such subdivision. (Louisiana Constitution of 1921, Article 14, Section 3d and Louisiana Constitution of 1974, Article 14, Section 16a(10))

PARISH PURPOSES: The governing authorities of parishes may incur debt and issue negotiable bonds of the parish for the following purposes: Constructing and maintaining public roads, highways and bridges; drains, drainage canals, pumps and pumping plants, dikes, and levees; constructing waste disposal facilities; sewers and sewerage disposal works; waterworks system; and facilities for pollution control and abatement; courthouses, jails; hospitals; auditoriums; golf courses; stadiums; live stock arenas and show rings; agricultural and live stock exhibition buildings; buildings of like and similar nature, and other public buildings; acquiring buildings, machinery and equipment, including both real and personal property, to be used in giving fire protection to the property in the parish, acquiring and/or improving lands for industrial parks; and such other works of public improvement as the legislature may expressly authorize. Debt may be incurred and bonds may be issued for the necessary equipment and furnishings for the works, buildings and improvements. (LRS 39:552)

MUNICIPAL PURPOSES: The governing authorities of municipal corporations, including cities, towns and villages, may incur debt and issue bonds of the municipal corporations for the following purposes: opening, constructing, paving and improving streets, sidewalks, roads and alleys; constructing bridges; purchasing or constructing waterworks; sewers and sewerage disposal works; drains, drainage canals, and pumping plants; waste disposal facilities; facilities for pollution control and abatement; light and power plants; gas plants; artificial ice and refrigerating plants; halls; courthouses; jails; public markets and abattoirs; fire department stations and equipment; hospitals; auditoriums; public parks; natatoriums; libraries; school houses; teachers' homes; and other public buildings; docks, wharves, and river terminals; acquiring and/or improving lands for industrial parks, within or without the corporate limits of the municipality; and other works of public improvement as the legislature may expressly authorize. Debt may be incurred and bonds may be issued for the necessary equipment and furnishings for the works, buildings and improvements. (LRS 39:553)

SEWERAGE DISTRICT PURPOSES: The governing authorities of sewerage districts may incur debt and issue negotiable bonds for the purpose of constructing and maintaining sewers and sewerage disposal works for the districts. (LRS 39:556)

MAXIMUM DURATION AND INTEREST LIMITATION: No bonds issued shall run for a period longer than forty (40) years, or bear a greater rate of interest than the rate set in the proposition approved at the election or be sold for less than par. (LRS 39:563, 39:1424)

ISSUING BONDS: VOTE BY TAXPAYERS. A majority of all qualified voters voting thereon must vote in favor of the proposition to incur debt and issue bonds. (LRS 39:561)

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
STATEMENT OF LEGAL DEBT LIMIT
LOUISIANA LIMITATIONS**

**EXHIBIT XI
(Continued)**

LEVY OF TAXES: The governing authority shall impose and collect annually in excess of all other taxes, a tax on the property subject to taxation sufficient to pay annual principal and interest on these bonds. (LRS 39:569)

**COMPUTATION OF LEGAL DEBT MARGIN
GENERAL OBLIGATION BONDS
DECEMBER 31, 2000**

Governing Authority: City of Baton Rouge

Ad Valorem Taxes:

Assessed Valuation	<u>\$1,107,123,367</u>
Debt Limit: 10% of Assessed Valuation (for any one purpose)	\$ 110,712,337
Debt Limit: 15% of Assessed Valuation (aggregate, all purposes)	\$ 166,068,505
Debt Limit: 35% of Assessed Valuation (for sewerage purposes)	\$ 387,493,178

There are no outstanding bonds secured by ad valorem taxes of the City of Baton Rouge at this time.

Governing Authority: Parish of East Baton Rouge

Ad Valorem Taxes:

Assessed Valuation	<u>\$2,324,089,310</u>
Debt Limit: 10% of Assessed Valuation (for any one purpose)	232,408,931
Debt Limit: 15% of Assessed Valuation (for sewerage purposes)	348,613,396

There are no outstanding bonds secured by ad valorem taxes of the Parish of East Baton Rouge at this time

Governing Authority: East Baton Rouge Sewerage Commission

Ad Valorem Taxes:

Assessed Valuation	<u>\$2,324,089,310</u>
Debt Limit: 15% of Assessed Valuation	348,613,396

There are no outstanding bonds secured by ad valorem taxes of the East Baton Rouge Sewerage Commission at this time.

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
STATEMENT OF LEGAL DEBT LIMIT
LOUISIANA LIMITATIONS**

EXHIBIT XI
(Continued)

Act No. 328 of the 1988 Regular Session of the Louisiana Legislature, House Bill No. 1599, Section 8(a) imposes a limit on debt service obligations to be outstanding of 40% of the gross avails of sales and use tax.

**COMPUTATION OF LEGAL DEBT MARGIN
2% SALES AND USE TAX
DECEMBER 31, 2000**

Governing Authority: City of Baton Rouge

Actual 2000 Revenues	<u>\$ 77,119,980</u>
Debt Limit: 40% Before Outstanding Bonds	30,847,992
Highest Annual Debt Service on Outstanding Bonds (In the year 2005)	<u>14,121,483</u>
Debt Capacity	\$ 16,726,509
Interest Factor for \$1 of Debt	0.078226718
Additional Bonding Capacity 25 Years at 6.00% (Debt Capacity/Interest Factor)	<u>\$213,820,922</u>

<u>Bonds</u>	<u>Authorized and Issued</u>	<u>Outstanding December 31, 2000</u>
1992 Public Improvement Sales Tax	\$ 21,400,000	\$ 650,000
1992A Public Improvement Sales Tax	85,000,000	3,375,000
1993 Public Improvement Sales Tax	4,000,000	3,420,000
1997 Public Improvement Sales Tax	19,325,000	14,925,000
1998A Public Improvement Sales Tax	<u>94,450,000</u>	<u>94,440,000</u>
	<u>\$224,175,000</u>	<u>\$116,810,000</u>

Parity provisions set forth in the bond resolutions further restrict the issuance of additional bonds and change bonding capacity slightly.

Governing Authority: Parish of East Baton Rouge

Actual Revenues	<u>\$ 44,766,878</u>
Debt Limit: 40% Before Outstanding Bonds	17,906,751
Highest Annual Debt Service on Outstanding Bonds (In the year 2006)	<u>648,723</u>
Debt Capacity	\$ 17,258,028
Interest Factor for \$1 of Debt	0.078226718
Additional Bonding Capacity 25 Years at 6.00% (Debt Capacity/Interest Factor)	<u>\$220,615,519</u>

<u>Bonds</u>	<u>Authorized and Issued</u>	<u>Outstanding December 31, 2000</u>
1998C Public Improvement Sales Tax	<u>\$ 4,600,000</u>	<u>\$4,275,000</u>

Parity provisions set forth in the bond resolutions further restrict the issuance of additional bonds and change bonding capacity slightly.

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
STATEMENT OF LEGAL DEBT LIMIT
LOUISIANA LIMITATIONS**

EXHIBIT XI
(Continued)

Louisiana Revised Statute 39:698.5 requires that the maturities of the bonds shall be so arranged that the total amount of principal and interest falling due in any year, together with principal and interest falling due in such year on all bonds theretofore issued, and then outstanding, shall never exceed 75% of the amount of sales tax revenues estimated by the governing authority to be received by it in the calendar year in which the bonds are issued.

**COMPUTATION OF LEGAL DEBT MARGIN
1/2% SEWER SALES AND USE TAX
DECEMBER 31, 2000**

Governing Authority: Parish of East Baton Rouge

Anticipated Revenues Based on 2001 Annual Operating Budget	<u>\$29,843,000</u>
Debt Limit: 75% Before Outstanding Bonds	22,382,250
Less: Highest Annual Debt Service on Outstanding Bonds (In the year 2018)	<u>20,035,730</u>
Debt Capacity From Sales and Use Tax	\$ 2,346,520
Interest Factor for \$1 of Debt	0.078226718
Additional Bonding Capacity	
25 Years at 6.00% (Debt Capacity/Interest Factor)	<u>\$29,996,400</u>

<u>Bonds</u>	<u>Authorized and Issued</u>	<u>Outstanding December 31, 2000</u>
1991 Public Improvement Sales Tax	\$ 20,000,000	\$ 660,000
1993 Public Improvement Sales Tax	30,200,000	26,085,000
1993A Public Improvement Sales Tax	70,000,000	59,985,000
1995 Public Improvement Sales Tax	36,000,000	34,560,000
1996 Public Improvement Sales Tax	65,000,000	63,105,000
1998B Public Improvement Sales Tax	16,825,000	16,815,000
1999 Public Improvement Sales Tax	<u>43,000,000</u>	<u>42,100,000</u>
	<u>\$281,025,000</u>	<u>\$243,310,000</u>

*Different provisions apply to "excess revenue bonds." These bonds differ as follows: (1) the total amount of indebtedness is limited to the "excess" revenues of the General Fund and the constitutional limit of the general property tax for general fund operations; (2) the maximum duration of the bonds cannot exceed ten (10) years; (3) the interest rate cannot exceed the rate set forth in the resolution or other instrument providing for the issuance adopted by the governing authority and approved by the State Bond Commission; (4) a referendum by the taxpayers is not required; and (5) no new or additional property taxes may be imposed, but any revenues of the General Fund may be used to pay bonds and interest.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
RATIO OF NET BONDED DEBT TO ASSESSED VALUE
AND NET BONDED DEBT PER CAPITA
LAST TEN YEARS**

EXHIBIT XII

<u>Year</u>	<u>Population (1)</u>	<u>Assessed Value</u>	<u>General Obligation Bonded Debt</u>	<u>Less Debt Service Fund (3)</u>	<u>Net Bonded Debt (4)</u>	<u>Ratio of Net Bonded Debt to Assessed Value</u>	<u>Net Bonded Debt Per Capita</u>
1991	383,983	\$1,552,187,390	\$17,375,000	\$3,185,436	\$14,189,564	0.91 %	\$37
1992	390,763	1,568,334,720	14,540,000	2,914,910	11,625,090	0.74	30
1993	393,923	1,627,894,980	11,990,000	3,213,767	8,776,233	0.54	22
1994	396,364	1,674,869,070	9,330,000	3,580,668	5,749,332	0.34	15
1995	398,661	1,738,389,370	6,550,000	4,182,365	2,367,635	0.14	6
1996	399,992	1,864,291,960	3,655,000	2,944,079	710,921	0.04	2
1997	396,331	1,984,916,760	1,300,000	1,300,000	--	--	--
1998	396,556	2,110,523,938	--	--	--	--	--
1999	399,105	2,196,149,252	--	--	--	--	--
2000	412,852 (2)	2,324,089,310	--	--	--	--	--

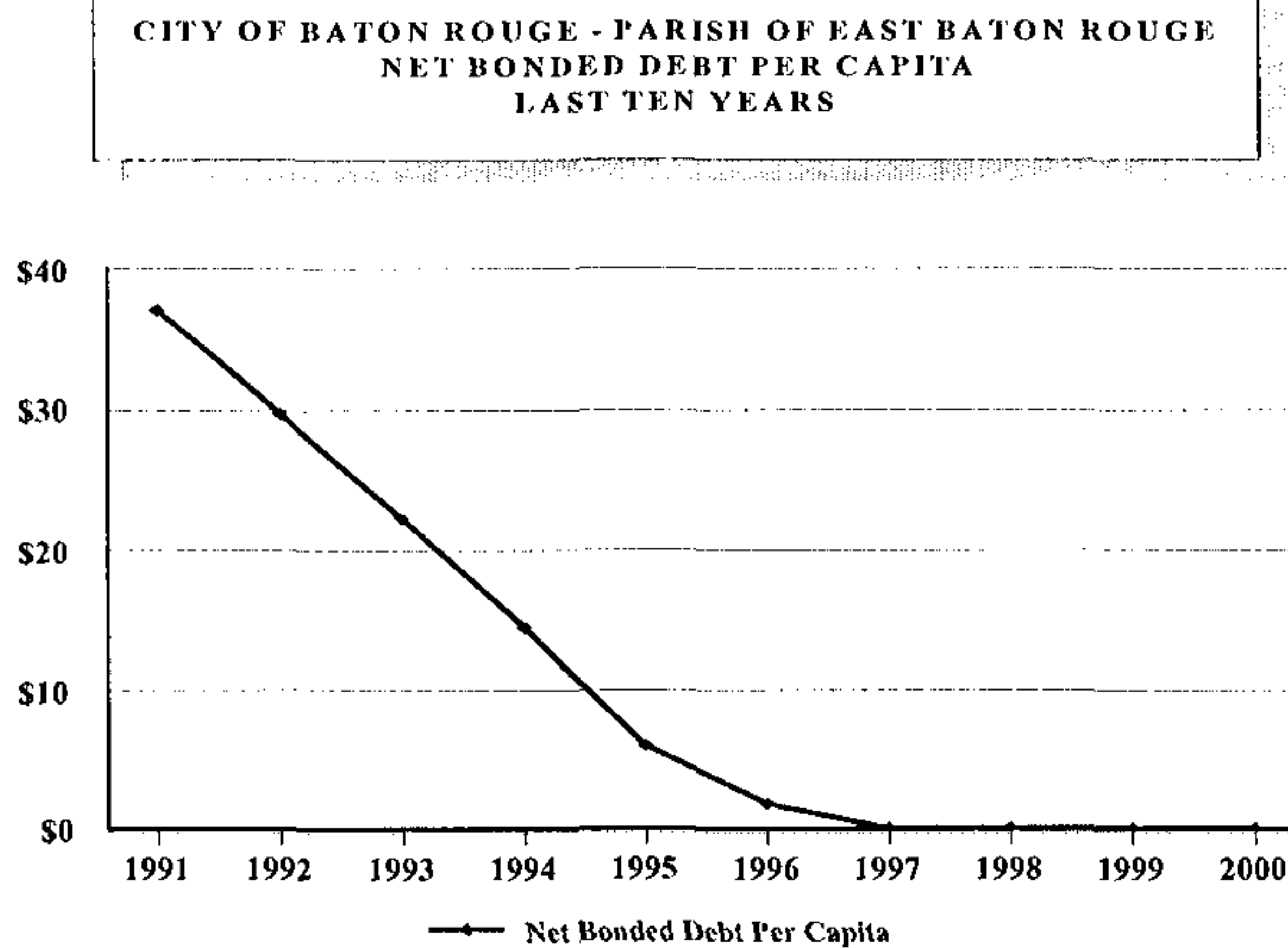
(1) Estimates - Planning Commission

(2) Official U. S. Census

(3) Amount available for repayment of general obligation and limited tax bond principal

(4) Special assessment bonds, revenue bonds, and excess revenue bonds, certificates of indebtedness, notes and contracts are not included in this exhibit.

Source: Comprehensive Annual Financial Report



**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
RATIO OF ANNUAL DEBT SERVICE EXPENDITURES FOR
GENERAL BONDED DEBT TO TOTAL GENERAL FUND EXPENDITURES
LAST TEN YEARS**

EXHIBIT XIII

<u>Year</u>	<u>Principal</u>	<u>Interest (1)</u>	<u>Total Debt Service (2)</u>	<u>Total General Fund Expenditures (3)</u>	<u>Ratio of Debt Service to General Fund Expenditures</u>
1991	\$5,281,681	\$1,246,551	\$6,528,232	\$149,000,687	4.38 %
1992	5,182,249	964,015	6,146,264	152,300,655	4.04
1993	3,267,584	727,613	3,995,197	162,883,036	2.45
1994	2,943,306	551,651	3,494,957	163,581,634	2.14
1995	2,849,810	408,251	3,258,061	183,549,046	1.78
1996	4,101,763	291,318	4,393,081	192,866,934	2.28
1997	2,364,966	102,044	2,467,010	195,909,562	1.26
1998	1,310,943	38,416	1,349,359	220,113,074	0.61
1999	12,117	5,332	17,449	223,433,990	0.01
2000	601,409 (4)	3,683,161 (4)	4,284,570	228,695,866	1.87

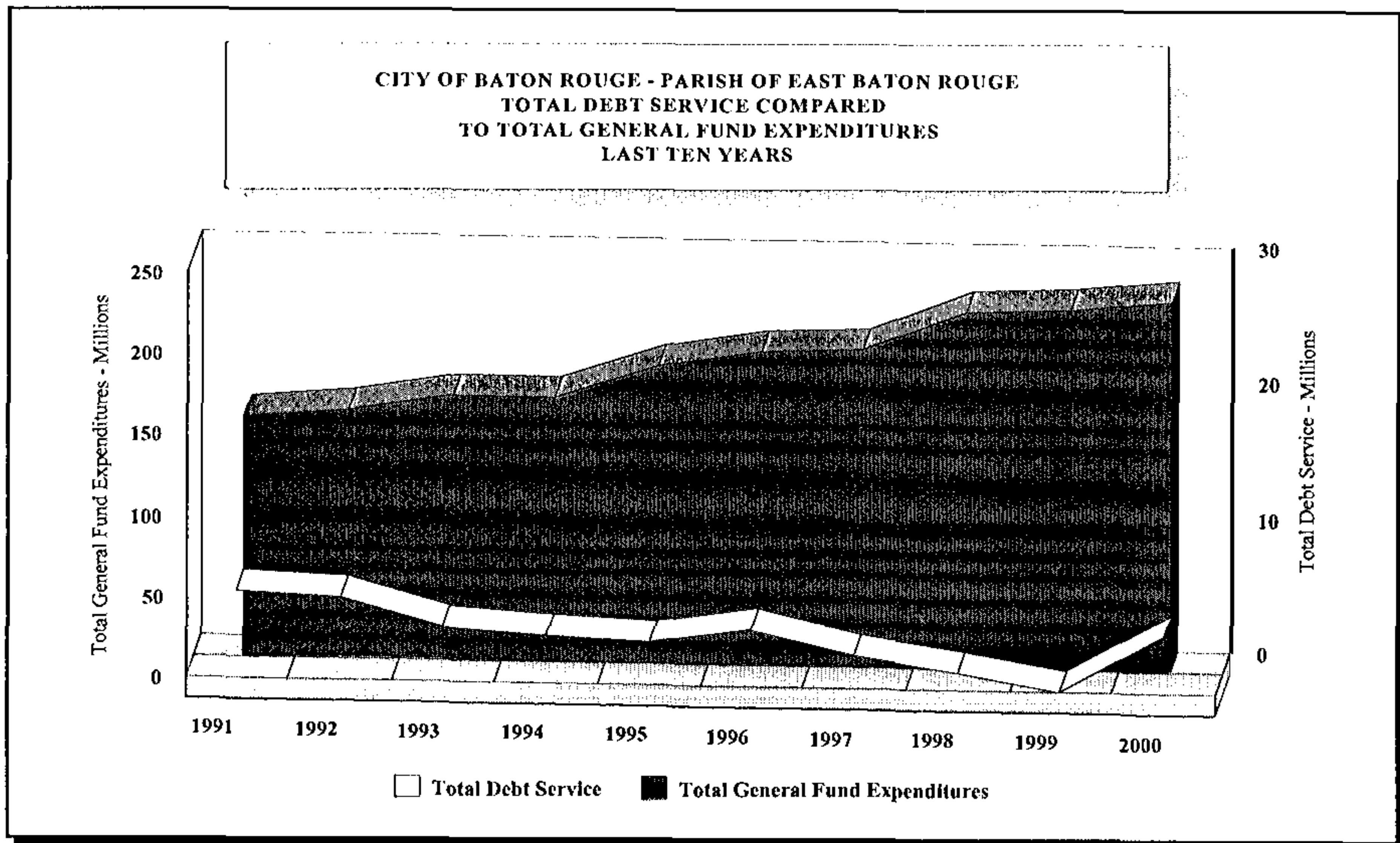
(1) Excludes paying agent fees and other costs.

(2) Total Debt Service includes general obligation bonds, excess revenue and limited tax bonds, certificates, notes, and contracts (excluding special assessment bonds, revenue bonds, and 1987 Public Improvement Certificates issued by the East Baton Rouge Sewerage Commission).

(3) Includes Expenditures and Other Uses (encumbrances not included) of the General Fund only.

(4) The City signed a long-term note with the State Municipal Police Employees' Retirement System in the amount of \$72,738,769.

Source: Comprehensive Annual Financial Report



CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
COMPUTATION OF DIRECT AND OVERLAPPING DEBT
DECEMBER 31, 2000

	<u>Gross Debt Outstanding</u>	<u>Amounts in Debt Service Fund For Principal</u>	<u>Net Debt Outstanding</u>
<u>City of Baton Rouge:</u>			
State Municipal Police Employees Retirement System Note	\$ 72,166,149	\$ --	\$ 72,166,149
<u>Parish of East Baton Rouge:</u>			
1982 Jail Project Contract	30,486	--	30,486
LA Community Development Authority	11,984,500	--	11,984,500
Total Direct Debt	<u>84,181,135</u>	<u>--</u>	<u>84,181,135</u>
<u>Overlapping Debt:</u>			
City of Baker	2,392,000	1,339,695	1,052,305
City of Zachary	27,200	--	27,200
Hospital Service District No. 1 (Lane Memorial Hospital)	10,235,000	773,518	9,461,482
St. George Fire Protection District	2,170,477	--	2,170,477
East Baton Rouge Parish School System	1,770,000	--	1,770,000
Port of Greater Baton Rouge	8,878,247	270,000	8,608,247
Total Overlapping Debt	<u>25,472,924</u>	<u>2,383,213</u>	<u>23,089,711</u>
Total Direct and Overlapping Debt	<u>\$ 109,654,059</u>	<u>\$ 2,383,213</u>	<u>\$ 107,270,846</u>
2000 Population			
Per Capita			

<u>Parish</u>		<u>City</u>	
<u>Percent</u>	<u>Share of Debt</u>	<u>Percent</u>	<u>Share of Debt</u>
100 %	\$ 72,166,149	100 %	\$ 72,166,149
100	30,486	48	14,633
100	11,984,500	48	5,752,560
	<u>84,181,135</u>		<u>77,933,342</u>
100	1,052,305	--	--
100	27,200	--	--
100	9,461,482	--	--
100	2,170,477	--	--
100	1,770,000	48	849,600
100	8,608,247	100	8,608,247
	<u>23,089,711</u>		<u>9,457,847</u>
	<u>\$ 107,270,846</u>		<u>\$ 87,391,189</u>
	<u>412,852</u>		<u>227,818</u>
	<u>\$260</u>		<u>\$384</u>

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

EXHIBIT XV

SCHEDULE A - GREATER BATON ROUGE PARKING AUTHORITY

<u>Year</u>	<u>Gross Revenue (1)</u>	<u>Expenses (2)</u>	<u>Available for Debt Service</u>	<u>Debt Service Requirements</u>			<u>Coverage</u>
				<u>Principal</u>	<u>Interest (3)</u>	<u>Total</u>	
1991	\$1,073,014	\$433,694	\$639,320	\$260,000	\$324,481	\$584,481	1.09
1992	1,024,484	435,450	589,034	280,000	309,034	589,034	1.00
1993	980,926	380,078	600,848	300,000	291,574	591,574	1.02
1994	985,613	388,995	596,618	320,000	273,409	593,409	1.01
1995	1,078,744	350,245	728,499	340,000	254,810	594,810	1.22
1996	945,085	345,018	600,067	360,000	235,279	595,279	1.01
1997	898,680	350,271	548,409	385,000	212,594	597,594	0.92
1998	944,364	387,047	557,317	410,000	183,130	593,130	0.94
1999	1,028,511	332,846	695,665	435,000	160,798	595,798	1.17
2000	1,025,283	333,335	691,948	460,000	128,140	588,140	1.18

SCHEDULE B - PUBLIC IMPROVEMENT SALES TAX - SEWER (1/2%)

<u>Year</u>	<u>Gross Revenue (4)</u>	<u>Expenses (5)</u>	<u>Available for Debt Service</u>	<u>Debt Service Requirements</u>			<u>Coverage</u>
				<u>Principal</u>	<u>Interest (3)</u>	<u>Total</u>	
1991	\$19,535,343	\$183,300	\$19,352,043	\$ 640,000	\$3,449,854	\$ 4,089,854	4.73
1992	21,031,607	299,996	20,731,611	865,000	4,762,108	5,627,108	3.68
1993	21,671,535	245,108	21,426,427	970,000	5,389,762	6,359,762	3.37
1994	23,595,872	295,723	23,300,149	1,545,000	9,541,639	11,086,639	2.10
1995	25,167,277	292,682	24,874,595	3,065,000	9,968,885	13,033,885	1.91
1996	27,378,976	289,369	27,089,607	3,605,000	12,168,515	15,773,515	1.72
1997	28,111,049	310,592	27,800,457	4,080,000	12,752,811	16,832,811	1.65
1998	29,939,127	313,501	29,625,626	4,444,000	12,397,987	16,841,987	1.76
1999	30,466,913	323,639	30,143,274	4,810,000	11,604,018	16,414,018	1.84
2000	31,209,926	289,000	30,920,926	6,110,000	13,924,207	20,034,207	1.54

Continued

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

EXHIBIT XV
(Continued)

SCHEDULE C - CITY SALES TAX (2%)

Year	Gross Revenue (6)	Expenses (7)	Available for Debt Service	Debt Service Requirements			Coverage
				Principal	Interest (3)	Total	
1991	\$61,211,035	\$ --	\$61,211,035	\$ 485,000	\$1,192,175	\$ 1,677,175	36.50
1992	76,194,129	790,138	75,403,991	865,000	3,163,103	4,028,103	18.72
1993	68,602,851	--	68,602,851	2,640,000	8,611,534	11,251,534	6.10
1994	70,508,633	--	70,508,633	4,565,000	8,552,838	13,117,838	5.38
1995	73,551,183	--	73,551,183	4,960,000	8,213,678	13,173,678	5.58
1996	77,653,910	--	77,653,910	5,385,000	7,783,874	13,168,874	5.90
1997	80,565,270	--	80,565,270	5,860,000	7,312,606	13,172,606	6.12
1998	77,582,757	360,000	77,222,757	5,640,000	7,548,727	13,188,727	5.86
1999	79,171,844	--	79,171,844	6,000,000	5,421,613	11,421,613	6.93
2000	78,274,925	--	78,274,925	5,620,000	6,336,631	11,956,631	6.55

SCHEDULE D - PARISH SALES TAX (2%)

Year	Gross Revenue (6)	Expenses (7)	Available for Debt Service	Debt Service Requirements			Coverage
				Principal	Interest (3)	Total	
1991	\$20,593,776	\$ --	\$20,593,776	\$200,000	\$451,899	\$651,899	31.59
1992	22,630,092	--	22,630,092	215,000	439,627	654,627	34.57
1993	22,347,862	--	22,347,862	230,000	426,269	656,269	34.05
1994	25,258,905	--	25,258,905	245,000	411,849	656,849	38.45
1995	29,129,135	--	29,129,135	260,000	396,093	656,093	44.40
1996	32,626,109	--	32,626,109	275,000	379,217	654,217	49.87
1997	34,683,096	--	34,683,096	295,000	361,042	656,042	52.87
1998	42,429,476	88,591	42,340,885	315,000	340,777	655,777	64.57
1999	43,959,488	--	43,959,488	340,000	156,853	496,853	88.48
2000	44,821,104	--	44,821,104	320,000	189,993	509,993	87.89

- (1) Total operating revenues plus non-operating revenues plus operating transfers in
- (2) Total operating expenses plus non-operating expenses less depreciation and debt service interest on revenue bonds
- (3) Fiscal charges included
- (4) Total sales tax revenues plus interest earnings on sales tax revenues
- (5) Total sales tax collection costs
- (6) 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
- (7) Refunding bond issuance costs



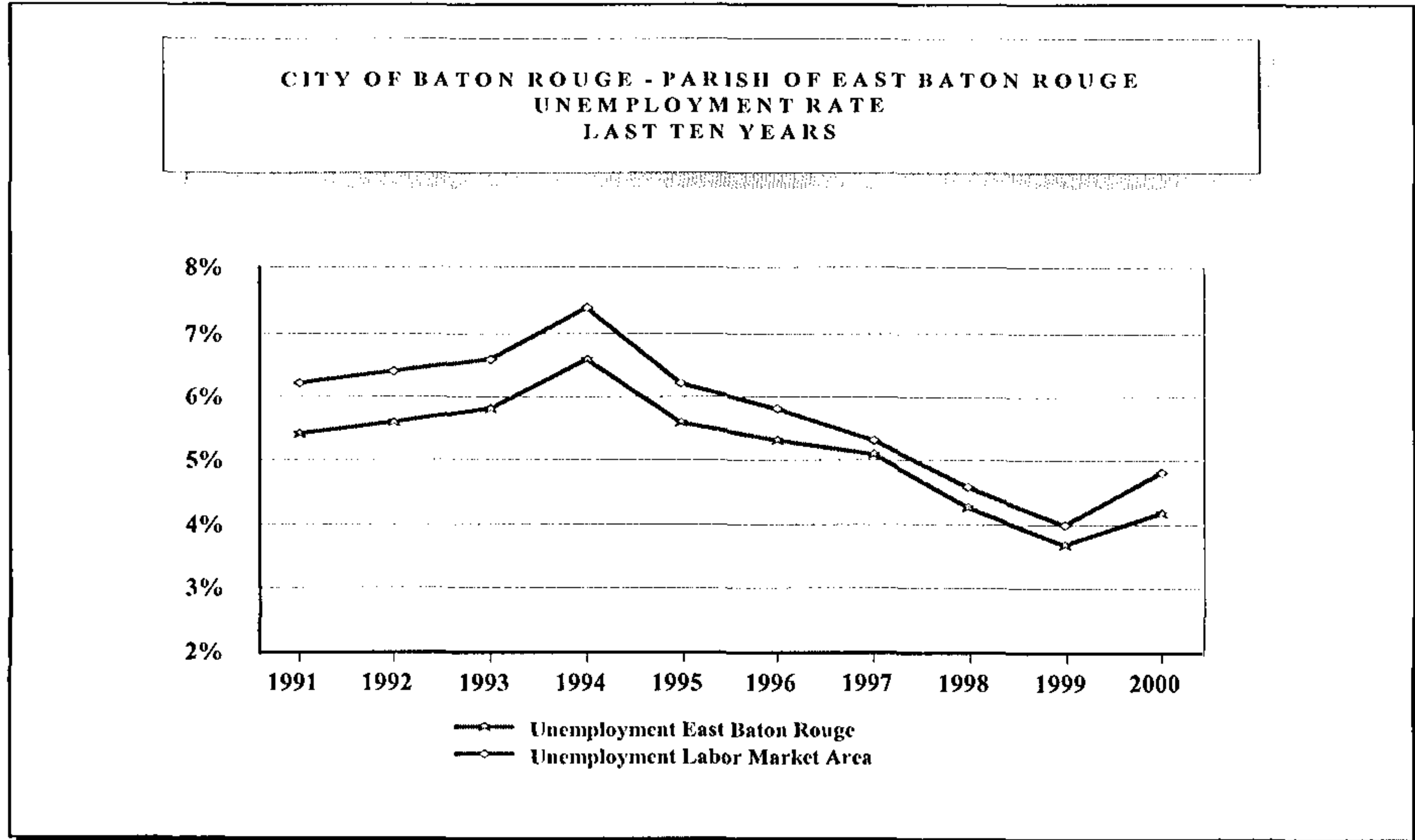
**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
DEMOGRAPHIC STATISTICS
LAST TEN YEARS**

EXHIBIT XVI

<u>Year</u>	<u>Popu- lation (1)</u>	<u>Per Capita Income (3)</u>	<u>Median Age (1)</u>	<u>Public School Enrollment (4)</u>	<u>Unem- ployment East Baton Rouge (5)</u>	<u>Unem- ployment Labor Market Area (6)</u>
1991	383,983	\$16,236	26.3	59,861	5.4 %	6.2 %
1992	390,763	17,881	29.9	60,918	5.6	6.4
1993	393,923	18,148	29.9	60,643	5.8	6.6
1994	396,364	18,798	29.9	59,026	6.6	7.4
1995	398,661	19,288	29.9	57,430	5.6	6.2
1996	399,992	20,484	29.9	55,970	5.3	5.8
1997	396,331	22,361	29.9	53,379	5.1	5.3
1998	396,556	23,077	29.9	55,507	4.3	4.6
1999	399,105	23,561	29.9	54,443	3.7	4.0
2000	412,852 (2)	25,592	31.5	52,213	4.2 (7)	4.8 (7)

All information is Parishwide

- (1) Estimates - Louisiana Tech University for the U.S. Bureau of Census
- (2) Official U.S. Census
- (3) Estimates - Bureau of Economic Analysis
- (4) East Baton Rouge Parish School Board
- (5) Louisiana Department of Labor - Benchmark rates for East Baton Rouge Parish only - These data are disaggregated using claims for unemployment compensation and population sharing ratios which are applied to present market area estimates and are valid only for the allocation of manpower revenue sharing funds.
- (6) Louisiana Department of Labor - Baton Rouge Labor Market Area includes East Baton Rouge, Ascension, Livingston, and West Baton Rouge Parishes. The Labor Market Rate reflects unemployment in Baton Rouge and the surrounding area. Baton Rouge serves as the focus of employment for many of the parishes that border it.
- (7) Preliminary figures



**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
CONSTRUCTION AND BANK DEPOSITS
LAST TEN YEARS**

EXHIBIT XVII

<u>Year</u>	<u>Commercial Construction (2)</u>		<u>Residential Construction (2)</u>		<u>Bank Deposits (1) (In Thousands)</u>
	<u>Number Of Permits</u>	<u>Value</u>	<u>Number Of Permits</u>	<u>Value</u>	
1991	892	\$ 96,213,779	1,999	\$ 88,020,266	\$17,731,148
1992	835	103,544,932	2,395	116,690,014	12,227,027
1993	920	133,669,625	2,542	129,633,256	12,519,825
1994	948	205,269,598	2,529	123,468,138	16,502,452
1995	958	210,975,208	2,160	93,878,466	17,685,694
1996	1,037	262,585,974	2,312	109,909,237	19,428,938
1997	1,104	197,840,970	2,081	100,546,972	19,214,205 (5)
1998	870	218,408,621	2,182	107,752,471	4,697,591
1999	991	279,127,563	2,382	117,686,932	See Below
2000	907	276,550,291	1,832	97,868,821	See Below

		<u>Bank Deposits (In Thousands) (1)</u>	
		<u>June 30, 2000</u>	<u>June 30, 1999</u>
	Hibernia National Bank	\$1,350,712	\$1,370,866
	Bank One, N.A.	1,818,548	1,868,477
	Alliance Bank of Baton Rouge	28,628	--
	Whitney National Bank	212,133	192,634
	Regions Bank of Louisiana	308,044	272,143
	Bank One Trust Company, National Association	31,084	81,718
	Hancock Bank of Louisiana	449,672	470,580
	Union Planters Bank	516,314	508,694
(3)	First American National Bank	--	67,185
	AmSouth Bank	87,466	--
	Liberty Bank & Trust Company	14,545	14,135
	Citizens Bank & Trust Company	28,579	26,937
	Bank of West Baton Rouge	34,643	28,162
	Bank of Zachary	76,440	77,802
	Business Bank of Baton Rouge	54,972	32,493
	First National Banker's Bank	63,141	62,464
	Louisiana Bank & Trust Company	34,184	33,087
	First Bank	11,360	81,650
	Dillard National Bank	200	500
(4)	United Credit Card Bank	--	500
	Clinton Bank & Trust Company	3,278	1,661
	Fidelity Bank & Trust Company	56,266	72,082
Total Deposits		<u>\$5,180,209</u>	<u>\$5,263,770</u>

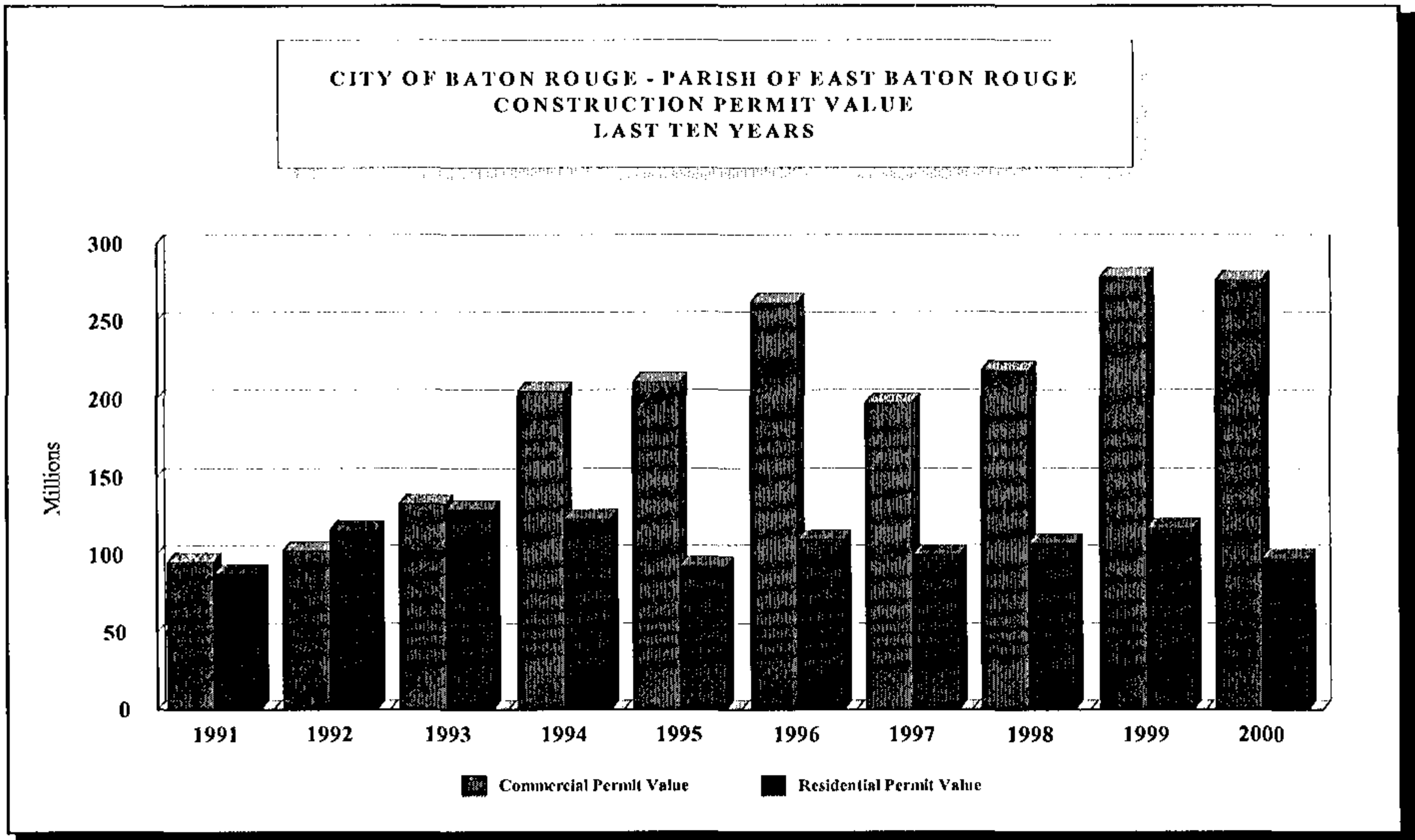
All Information is Parishwide

- (1) Source: Louisiana State Office of Financial Institutions
- (2) Source: Department of Public Works - Inspection Division
- (3) Acquired by AmSouth Bank, effective 02/01/00.
- (4) Liquidation inactive as of 9/30/99.
- (5) Information on bank deposits is statewide prior to 1998.

Continued

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
CONSTRUCTION AND BANK DEPOSITS
LAST TEN YEARS

EXHIBIT XVII
(Continued)



CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
MISCELLANEOUS STATISTICS
DECEMBER 31, 2000

EXHIBIT XVIII

Date of Incorporation (1)	July 6, 1817
Form of Government (2)	Mayor - Council City-Parish Consolidation
Area (3)	City 76.55 sq. miles Parish 472.10 sq. miles
Number of Street Lights (4)	34,508
Fire Protection (5) (City Only)	
Number of Stations	19
Number of Fire Fighters and Officers (exclusive of volunteer fire fighters)	543
Police Protection (6) (City Only)	
Number of Stations	4
Number of Police Officers	667
Education (Public K-12)* (7)	
Attendance Centers	98
Number of Teachers	3,848
Number of Students	52,213
Sewers* (4)	
Pumping Stations	419
Secondary Treatment Plants	3
Value of Building Permits Issued (4)	
1996	\$ 377,242,264
1997	\$ 304,163,892
1998	\$ 332,373,441
1999	\$ 403,515,293
2000	\$ 381,308,186
Recreation and Culture* (8)	
Number of Libraries	13
Number of Volumes	1,631,387
Employees* (9) (Primary Government)	
Classified	4,326
Unclassified	101
Elected	29

***Parishwide**

- (1) Foundation for Historical Louisiana, The Baton Rouge Story: An Historical Sketch of Louisiana's Capital City, c. 1967.
- (2) "The Plan of Government" of the Parish of East Baton Rouge and the City of Baton Rouge
- (3) Planning Commission
- (4) Department of Public Works
- (5) Fire Department
- (6) Police Department
- (7) East Baton Rouge Parish School Board
- (8) East Baton Rouge Parish Library
- (9) Human Resources

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
MISCELLANEOUS STATISTICS
DECEMBER 31, 2000**

**EXHIBIT XVIII
(Continued)**

<u>Population (1)</u>	<u>City</u>	<u>Parish</u>
1986	244,352	392,547
1987	242,184	389,041
1988	241,557	386,176
1989	242,045	384,006
1990	219,531	380,105
1991	221,208	383,983
1992	223,622	390,763
1993	226,647	393,923
1994	228,101	396,364
1995	230,460	398,661
1996	231,219	399,992
1997	231,276	396,331
1998	232,637	396,556
1999	234,226	399,105
2000	227,818	412,852

(1) Source: Estimates - Planning Commission

Ten Largest Employers by Industry (2)

Company Name

Public Schools	East Baton Rouge Parish School Board
Government	City of Baton Rouge - Parish of East Baton Rouge
Petroleum Products	ExxonMobil Corporation - Houston, TX
Chemical Products	
Plastic Products	
University	Louisiana State University - Baton Rouge
Hospital	Our Lady of the Lake Regional Medical Center
Retail	Wal-Mart Stores, Inc.
Pipe Fabrication Business	Shaw International, Inc.
Construction	Harmony Corporation
Construction	J E Merit Construction, Inc.
Government	U.S. Post Office

(2) Source: Louisiana Department of Labor - based on information available as of the first quarter of 2000.
Includes firms with 1,000 or more employees.

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Finance - Accounting

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Glenda Dees

Elizabeth LeBlanc

Assistant Accounting Managers

Kathleen Kreko

Mark LeBlanc

Wendy LeBlanc

Jeannie Martin

Accounting Section Supervisors

Administrative Specialist II

Helen LaVergne

Senior Fiscal Specialist

Stacey Goynes

Linda Hickerson

Adrienne Matthews

Mary Ann Oliphant

Mona Parker

Fiscal Specialist

Rosemary Acosta

Augustine Cummings

Barbara Dotie

Martha Harris

Jean Hinkson

Eva Kelley

Accountant III

Sharon Campbell

Annie Davis

Myra Dialekwa

Kim Fair

Cary Morgan

Tammy Morgan

Mary Ourso

Accountant II

Cheryl Bourgeois

Shannon Hargrave

Jeanine Romero

Design and Production

The Image Source Inc

Stan Dark

Tara Dark

Accountant I

Dorothy Cobbs

Thea Gauthier

Natalie McKinney

Clerical Specialist III

Jasylon Burns

Clerical Specialist II

Gregory Spears

Student Interns

Elizabeth Crain

Michelle Richard

Wendy Scallan