

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1995**

EXHIBIT A-9  
(Continued)

**NOTE 21 - Council Members Compensation (Continued)**

District 3	
Gayle Joseph	\$ 3,600
District 4	
Joseph Greco	3,600
District 5	
Wilson Fields	3,600
District 6	
Richard "Buddy" Wilson	3,378
Dora Moak	180
District 7	
W.T. Winfield	3,600
District 8	
Lynda Imes	
Council	3,600
President Pro-Tem	23,673
District 9	
Patty Jo Roubique	3,600
District 10	
Darrell Glasper	3,600
District 11	
Mary Frey Eaton	3,600
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 22 - Subsequent Events**

On March 27, 1996, the Parish issued \$65,000,000 Public Improvement Sales Tax Revenue Bonds, Series ST-1996, of the Parish of East Baton Rouge, payable from the proceeds of the 1/2% sales and use tax levied by the Parish. Approximately \$38,500,000 of the proceeds was deposited to a irrevocable trust to defease the callable portion of the \$45,000,000 Public Improvement Sales Tax Revenue Bond Issue of 1989. The remainder of the proceeds will be used for the purpose of paying the costs of constructing and acquiring sewers and sewerage disposal works within the Parish, providing a reserve for the bonds and paying the costs of issuance.

In March 1996, Moody's Investor Service, while reviewing the underlying rating for the issuance of the above sales tax revenue bonds, raised their Parish of East Baton Rouge General Obligation rating from "A" to "A1".

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April 30, 1996

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## INDEPENDENT AUDITOR'S REPORT

### REPORT ON SCHEDULE OF FEDERAL AND STATE FINANCIAL ASSISTANCE AND PASSENGER FACILITY CHARGES COLLECTED AND EXPENDED

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 of the City of Baton Rouge and Parish of East Baton Rouge, Louisiana (City-Parish), as of and for the year ended December 31, 1995, and have issued our report thereon dated April 30, 1996. These general purpose financial statements are the responsibility of the City-Parish's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of the Office of Management and Budget Circular A-128, "Audits of State and Local Governments". Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose 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 provides a reasonable basis for our opinion.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements of the City-Parish taken as a whole. The accompanying Schedule of Federal and State Financial Assistance for the year ended December 31, 1995 and Schedule of Passenger Facility Charges Collected and Expended for the year and each quarter within the year ended December 31, 1995, which are also the responsibility of the City-Parish's management, are presented for the purposes of additional analysis and 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 and are not a required part of the general purpose financial statements. The information in those schedules has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and in our opinion, are fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

This report is intended for the information of management and regulatory agencies which include the U.S. Department of Housing and Urban Development (Cognizant Agency for City-Parish), Federal Aviation Administration Passenger Facility Charge Branch, and the Louisiana State Legislative Auditor. This restriction is not intended to limit the distribution of this report, which, upon acceptance by the City-Parish, is a matter of public record.

Respectfully submitted,

*Harris T. Bourgeois & Co., L.L.P.*

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
SUMMARY SCHEDULE OF FEDERAL AND STATE FINANCIAL ASSISTANCE  
FOR THE YEAR ENDED DECEMBER 31, 1995**

	ACCRUED (DEFERRED) GRANT AND CONTRACT REVENUES DECEMBER 31, 1994		GRANT AND CONTRACT REVENUES RECEIVED
	GRANTOR	LOCAL	
<b>FEDERAL AGENCY - SCHEDULE A</b>			
U.S. Department of Housing and Urban Development	\$ 650,265	\$ (703,337)	\$ 9,827,071
U.S. Department of Health and Human Services	846,493	--	7,361,113
Federal Emergency Management Agency	(84,094)	--	24,501
U.S. Department of Transportation	723,067	(296,563)	1,173,332
National Highway Traffic Safety Administration	--	--	52,059
U.S. Department of Energy	(109,950)	--	71,818
U.S. Department of Agriculture	246,800	(22,327)	1,649,274
U.S. Department of Education - Rehabilitation Service Administration	19,835	(4,030)	82,231
U.S. Department of Labor	347,826	--	4,892,891
U.S. Department of Commerce	(24,706)	(20,736)	37,000
U.S. Department of Justice	65,317	(50,568)	298,871
U.S. Department of Agriculture - Forest Service	43	--	--
<b>TOTAL FEDERAL AGENCY - SCHEDULE A</b>	<u>2,680,896</u>	<u>(1,097,561)</u>	<u>25,470,161</u>
<b>LOUISIANA STATE AND OTHER AGENCY - SCHEDULE A</b>			
Department of Transportation and Development - Office of Highways	27,821	(117,248)	--
Department of Education	7,600	--	27,860
Department of Agriculture	13,239	--	73,001
Louisiana Department of Health and Hospitals	--	--	55,566
Louisiana Office of the Governor	--	--	18,750
Capital Area United Way	(13,125)	--	13,125
Gulf States Utilities	(6,113)	--	35,000
Arts Council of Greater Baton Rouge	--	--	2,145
<b>TOTAL STATE AND OTHER AGENCY - SCHEDULE A</b>	<u>29,422</u>	<u>(117,248)</u>	<u>225,447</u>
<b>GRAND TOTAL SCHEDULE A</b>	<u>2,710,318</u>	<u>(1,214,809)</u>	<u>25,695,608</u>
<b>FEDERAL AGENCY - SCHEDULE B</b>			
U.S. Department of Transportation	44,572	92,996	1,919,295
U.S. Federal Aviation Administration	--	--	6,779,172
U.S. Department of Agriculture	7,685,061	--	47,146,498
U.S. Emergency Management Agency	11,720	--	77,564
<b>TOTAL FEDERAL AGENCY - SCHEDULE B</b>	<u>7,741,353</u>	<u>92,996</u>	<u>55,922,529</u>
<b>LOUISIANA STATE AGENCY - SCHEDULE B</b>			
Department of Transportation and Development - Office of Highways	320,636	--	320,636
Department of Transportation and Development - Office of Public Works	--	--	444,235
<b>TOTAL STATE AGENCY - SCHEDULE B</b>	<u>320,636</u>	<u>--</u>	<u>764,871</u>
<b>GRAND TOTAL SCHEDULE B</b>	<u>8,061,989</u>	<u>92,996</u>	<u>56,687,400</u>

GRANTEE MATCHING CONTRIBUTION MISCELLANEOUS REVENUES	EXPENDITURES	ADVANCES (REPAYMENTS) OR ADJUSTMENTS	ACCRUED (DEFERRED) GRANT AND CONTRACT REVENUES DECEMBER 31, 1995	
			GRANTOR	LOCAL
\$ 579,138	\$ 10,674,406	\$ --	\$ 757,394	\$ (542,269)
--	6,935,142	13,605	434,127	--
--	--	--	(108,595)	--
1,736,404	1,771,195	--	925,873	(1,637,910)
--	55,837	--	3,778	--
--	105,025	--	(76,743)	--
3,771	1,663,848	--	247,493	(12,217)
--	70,071	--	3,645	--
--	5,134,574	--	589,509	--
--	77,630	--	(3,582)	(1,230)
65,751	450,920	9	147,033	(45,977)
--	--	--	43	--
<u>2,385,064</u>	<u>26,938,648</u>	<u>13,614</u>	<u>2,919,975</u>	<u>(2,239,603)</u>
(110,052)	--	--	20,625	--
--	16,451	--	(3,809)	--
--	61,220	--	1,458	--
--	75,576	--	20,010	--
6,250	24,943	--	(57)	--
--	26,250	--	--	--
--	33,209	--	(7,904)	--
--	2,145	--	--	--
<u>(103,802)</u>	<u>239,794</u>	<u>--</u>	<u>30,323</u>	<u>--</u>
<u>2,281,262</u>	<u>27,178,442</u>	<u>13,614</u>	<u>2,950,298</u>	<u>(2,239,603)</u>
2,279,284	4,273,991	(574,492)	174,860	(536,372)
--	5,983,816	--	--	--
--	47,293,216	40,000	7,578,343	--
--	85,588	--	19,744	--
<u>2,279,284</u>	<u>57,636,611</u>	<u>(534,492)</u>	<u>7,772,947</u>	<u>(536,372)</u>
301,480	351,037	--	346,427	(296,870)
--	675,735	--	--	--
<u>301,480</u>	<u>1,026,772</u>	<u>--</u>	<u>346,427</u>	<u>(296,870)</u>
<u>2,580,764</u>	<u>58,663,383</u>	<u>(534,492)</u>	<u>8,119,374</u>	<u>(833,242)</u>

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
SUMMARY SCHEDULE OF FEDERAL AND STATE FINANCIAL ASSISTANCE  
FOR THE YEAR ENDED DECEMBER 31, 1995**

NAME OF GRANTS & SOURCES	CODE NUMBERS	FEDERAL CFDA NUMBERS	GRANT NUMBERS	ACCRUED (DEFERRED) GRANT AND CONTRACT REVENUES DECEMBER 31, 1994	
				GRANTOR	LOCAL
<b>FEDERAL GRANTS</b>					
<b>U. S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>					
<b>Direct Programs:</b>					
<b>Community Development:</b>					
Block Grant - 1980	182..431602	14.218*	B-80-MC-22-0002	\$ (15,753)	\$ --
Block Grant - 1983	182..431602	14.218*	B-83-MC-22-0002	(91,000)	--
Block Grant - 1985	182..431602	14.218*	B-85-MC-22-0002	(125,913)	--
Block Grant - 1986	182..431602	14.218*	B-86-MC-22-0002	(116,954)	--
Block Grant - 1987	182..431602	14.218*	B-87-MC-22-0002	63,916	--
Block Grant - 1988	182..431602	14.218*	B-88-MC-22-0002	(60,232)	--
Block Grant - 1989	182..431602	14.218*	B-89-MC-22-0002	(77,268)	(24,183)
Block Grant - 1990	182..431602	14.218*	B-90-MC-22-0002	(473,252)	(132,066)
Block Grant - 1991	182..431602	14.218*	B-91-MC-22-0002	(926,088)	(81,999)
Block Grant - 1992	182..431602	14.218*	B-92-MC-22-0002	(614,095)	(12,737)
Block Grant - 1993	182..431602	14.218*	B-93-MC-22-0002	2,276,165	(186,447)
Block Grant - 1994	182..431602	14.218*	B-94-MC-22-0002	441,699	(231,046)
Block Grant - 1995	182..431602	14.218*	B-95-MC-22-0002	--	--
Supplement Disaster Recovery	170..431602	14.218*	B-93-MH-22-0002	18,845	--
SUBTOTAL CFDA NUMBER 14.218				300,070	(668,478)
Home Grant - 1992	183..431602	14.239	M-92-MC-22-0204	99,988	(17,062)
Home Grant - 1993	183..431602	14.239	M-93-MC-22-0204	157,365	--
Home Grant - 1994	183..431602	14.239	M-94-MC-22-0204	--	--
SUBTOTAL CFDA NUMBER 14.239				257,353	(17,062)
Rental Rehabilitation - 1985	170..431602	14.230	R-85-MC-22-0202	5,535	--
Rental Rehabilitation - 1986	170..431602	14.230	R-86-MC-22-0202	--	--
Rental Rehabilitation - 1987	170..431602	14.230	R-87-MC-22-0202	--	--
SUBTOTAL CFDA NUMBER 14.230				5,535	--
<b>Passed through E.B.R. Housing Authority</b>					
Drug Elimination Grant	121429				
	170..434105	14.854	93/94	53,385	--
Urban/Economic Development	181..431602	14.221	S-89-MC-22-0002	--	(17,797)
Emergency Shelter 1993-95	182..431602	14.231	S-93-MC-22-0002	(1,534)	--
Emergency Shelter 1994-96	182..431602	14.231	S-94-MC-22-0002	13,605	--
<b>Passed through Louisiana Department of Social Services</b>					
Emergency Shelter	121109				
	170..432602	14.231	92/94	85	--
Emergency Shelter	170..432602	14.231	93/95	12,220	--
Emergency Shelter	170..432602	14.231	94/96	--	--

GRANT AND CONTRACT REVENUES RECEIVED	GRANTEE MATCHING CONTRIBUTION MISCELLANEOUS REVENUES	EXPENDITURES	ADVANCES (REPAYMENTS) OR ADJUSTMENTS	ACCRUED (DEFERRED) GRANT AND CONTRACT REVENUES DECEMBER 31, 1995	
				GRANTOR	LOCAL
\$ (15,753)	\$ --	\$ --	\$ --	\$ --	\$ --
(2,000)	--	--	--	(89,000)	--
--	--	18,413	--	(107,500)	--
--	--	16,954	--	(100,000)	--
75,000	--	--	--	(11,084)	--
--	--	--	--	(60,232)	--
--	--	79,834	--	(21,617)	--
101,863	--	421,066	--	(286,115)	--
--	--	710,682	--	(297,405)	--
874,748	--	802,716	--	(691,566)	(7,298)
4,742,541	360	1,024,492	--	(1,628,261)	(430)
--	78,983	3,227,551	--	3,436,049	(76,828)
--	379,800	590,432	--	583,554	(372,922)
205,410	--	186,565	--	--	--
<u>5,981,809</u>	<u>459,143</u>	<u>7,078,705</u>	<u>--</u>	<u>726,823</u>	<u>(457,478)</u>
586,159	118,926	533,944	--	(22,290)	(65,925)
867,397	--	761,027	--	50,995	--
315,311	--	486,841	--	171,530	--
<u>1,768,867</u>	<u>118,926</u>	<u>1,781,812</u>	<u>--</u>	<u>200,235</u>	<u>(65,925)</u>
36,744	--	31,209	--	--	--
--	--	122,000	--	122,000	--
--	--	67,930	--	67,930	--
<u>36,744</u>	<u>--</u>	<u>221,139</u>	<u>--</u>	<u>189,930</u>	<u>--</u>
<u>101,123</u>	<u>--</u>	<u>79,171</u>	<u>--</u>	<u>31,433</u>	<u>--</u>
<u>--</u>	<u>1,069</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>(18,866)</u>
10,032	--	11,566	--	--	--
105,598	--	103,175	--	11,182	--
--	--	--	--	85	--
24,974	--	12,754	--	--	--
85,237	--	105,819	--	20,582	--

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
SUMMARY SCHEDULE OF FEDERAL AND STATE FINANCIAL ASSISTANCE  
FOR THE YEAR ENDED DECEMBER 31, 1995**

NAME OF GRANTS & SOURCES	CODE NUMBERS	FEDERAL CFDA NUMBERS	GRANT NUMBERS	ACCRUED (DEFERRED) GRANT AND CONTRACT REVENUES DECEMBER 31, 1994	
				GRANTOR	LOCAL
<b>U. S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (CONTINUED)</b>					
<i>Passed through Louisiana Department of Urban and Community Affairs</i>					
Emergency Shelter Grant	121112 170..432603	14.231	1988	\$ (719)	\$ --
SUBTOTAL CFDA NUMBER 14.231				23,657	--
121004					
Sharlo Terrace - 1994	170..431602	14.156	LA-48-0046-009	(3,050)	--
Section 8 - Existing	170..431602	14.156	LA-48-E003-001/004	(224,397)	--
Moderate Housing Assistance I - 1994	170..431602	14.156	LA-48-K219-001	25,124	--
Moderate Housing Assistance II - 1994	170..431602	14.156	LA-48-K219-002	28,621	--
Moderate Housing Assistance III - 1994	170..431602	14.156	LA-48-K219-003	5,796	--
Moderate Housing Assistance IV - 1987-94	170..431602	14.156	LA-48-K219-004	178,171	--
Sharlo Terrace - 1995	170..431602	14.156	LA-48-0046-009	--	--
Moderate Housing Assistance I - 1995	170..431602	14.156	LA-48-K219-001	--	--
Moderate Housing Assistance II - 1995	170..431602	14.156	LA-48-K219-002	--	--
Moderate Housing Assistance III - 1995	170..431602	14.156	LA-48-K219-003	--	--
Moderate Housing Assistance IV - 1995	170..431602	14.156	LA-48-K219-004	--	--
SUBTOTAL CFDA NUMBER 14.156				10,265	--
Total U.S. Department of Housing and Urban Development				650,265	(703,337)
<b>U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>					
121006					
<i>Direct Programs:</i>					
Community Partnership - 1994	170..431601	13.194	5H865PO3203-03	51,505	--
Community Partnership - 1995	170..431601	13.194		--	--
Community Partnership WorkPlace	170..431601	13.194	486SPO3203-04	10,103	--
Community Partnership WorkPlace	170..431601	13.194	H6SP03203A	--	--
Community Partnership Coalition 95/96	170..431601	13.194	HDASP07610-01	--	--
SUBTOTAL CFDA NUMBER 13.194				61,608	--
Headstart - 1994	160..431601	13.600*	06CH006517	599,044	--
Headstart - 1995	160..431601	13.600*	06CH006518	--	--
SUBTOTAL CFDA NUMBER 13.600				599,044	--



GRANT AND CONTRACT REVENUES RECEIVED	GRANTEE MATCHING CONTRIBUTION MISCELLANEOUS REVENUES	EXPENDITURES	ADVANCES (REPAYMENTS) OR ADJUSTMENTS	ACCRUED (DEFERRED) GRANT AND CONTRACT REVENUES DECEMBER 31, 1995	
				GRANTOR	LOCAL
\$ --	\$ --	\$ --	\$ --	\$ (719)	\$ --
225,841	--	233,314	--	31,130	--
--	--	--	3,050	--	--
--	--	--	--	(224,397)	--
--	--	--	(25,124)	--	--
--	--	--	(28,621)	--	--
--	--	--	(5,796)	--	--
--	--	--	(178,171)	--	--
433,535	--	367,713	(3,050)	(68,872)	--
282,126	--	183,110	25,124	(73,892)	--
139,018	--	97,099	28,621	(13,298)	--
79,574	--	49,286	5,796	(24,492)	--
778,434	--	583,057	178,171	(17,206)	--
1,712,687	--	1,280,265	--	(422,157)	--
9,827,071	579,138	10,674,406	--	757,394	(542,269)
51,505	--	--	--	--	--
276,865	--	277,085	--	220	--
10,103	--	--	--	--	--
23,372	--	23,372	--	--	--
23,019	--	33,766	--	10,747	--
384,864	--	334,223	--	10,967	--
730,294	--	131,435	(185)	--	--
4,877,743	--	5,050,596	--	172,853	--
5,608,037	--	5,182,031	(185)	172,853	--

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
SUMMARY SCHEDULE OF FEDERAL AND STATE FINANCIAL ASSISTANCE  
FOR THE YEAR ENDED DECEMBER 31, 1995**

NAME OF GRANTS & SOURCES	CODE NUMBERS	FEDERAL CFDA NUMBERS	GRANT NUMBERS	ACCRUED (DEFERRED) GRANT AND CONTRACT REVENUES DECEMBER 31, 1994	
				GRANTOR	LOCAL
<b>U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONTINUED)</b>					
<u>Passed through Louisiana Department of Health and Hospitals - Office of Community Service</u>					
	121107				
City Court Volunteer in Court	170..432001	13.992	92/93	\$ 166	\$ --
City Court Volunteer in Court	170..432001	13.992	94/95	12,206	--
City Court Volunteer in Court	170..432001	13.992	95/96	--	--
City Court Domestic Violence	170..432001	13.992	1995	--	--
EMS - Prison Medical Services	170..432001	13.992	1994	7,180	--
EMS - Prison Medical Services	170..432001	13.992	1995	--	--
SUBTOTAL CFDA NUMBER 13.992				19,552	--
<u>Passed through Louisiana Department of Social Services</u>					
BRACA - LIHEAP Energy Assistance	121109 160..432400	13.789	94/95	7,511	--
<u>Passed through Louisiana Department of Employment and Training</u>					
Community Services Block Grant:					
BRACA	160..432604	13.792	CSBG-FY-94P0019	21,471	--
BRACA	160..432604	13.792	CSBG-FY-95P0019	141,533	--
Homeless	160..432604	13.792	CSBG-FY-94P0019H	4,429	--
CSBG - State Discretionary	160..432604	13.792	CSBG-FY-92P0019	(8,655)	--
SUBTOTAL CFDA NUMBER 13.792				158,778	--
Total U.S. Department of Health and Human Services				846,493	--
<b>FEDERAL EMERGENCY MANAGEMENT AGENCY</b>					
<u>Passed through Department of Military Affairs</u>					
	121126				
Hurricane Andrew	170..431102	83.516		(84,094)	--
Hurricane Andrew - Central Garage Roof	170..431102	83.516		--	--
SUBTOTAL CFDA NUMBER 83.516				(84,094)	--
Total Federal Emergency Management Agency				(84,094)	--

GRANT AND CONTRACT REVENUES <u>RECEIVED</u>	GRANTEE MATCHING CONTRIBUTION MISCELLANEOUS <u>REVENUES</u>	<u>EXPENDITURES</u>	ADVANCES (REPAYMENTS) OR <u>ADJUSTMENTS</u>	ACCRUED (DEFERRED) GRANT AND CONTRACT REVENUES <u>DECEMBER 31, 1995</u>	
				<u>GRANTOR</u>	<u>LOCAL</u>
\$ --	\$ --	\$ --	\$ --	\$ 166	\$ --
45,208	--	33,002	--	--	--
14,729	--	32,729	--	18,000	--
12,038	--	12,038	--	--	--
7,180	--	--	--	--	--
28,318	--	31,920	--	3,602	--
<u>107,473</u>	<u>--</u>	<u>109,689</u>	<u>--</u>	<u>21,768</u>	<u>--</u>
<u>643,997</u>	<u>--</u>	<u>622,696</u>	<u>13,790</u>	<u>--</u>	<u>--</u>
21,471	--	--	--	--	--
582,700	--	647,235	--	206,068	--
12,571	--	37,881	--	29,739	--
--	--	1,387	--	(7,268)	--
<u>616,742</u>	<u>--</u>	<u>686,503</u>	<u>--</u>	<u>228,539</u>	<u>--</u>
<u>7,361,113</u>	<u>--</u>	<u>6,935,142</u>	<u>13,605</u>	<u>434,127</u>	<u>--</u>
98	--	--	--	(84,192)	--
24,403	--	--	--	(24,403)	--
<u>24,501</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>(108,595)</u>	<u>--</u>
<u>24,501</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>(108,595)</u>	<u>--</u>

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
SUMMARY SCHEDULE OF FEDERAL AND STATE FINANCIAL ASSISTANCE  
FOR THE YEAR ENDED DECEMBER 31, 1995**

NAME OF GRANTS & SOURCES	CODE NUMBERS	FEDERAL CFDA NUMBERS	GRANT NUMBERS	ACCRUED (DEFERRED) GRANT AND CONTRACT REVENUES DECEMBER 31, 1994	
				GRANTOR	LOCAL
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>					
<i>Passed through Louisiana Department of Transportation and Development - Office of Highways</i>					
Thermoplastic Pavement	121101 170..432200	20.205	78-CP-US-0029	\$ 764	\$ --
Signal System Synchronization	170..432200	20.205	700-17-69	383	--
Millerville Road - I-12 and Harrell's Ferry Road	170..432200	20.205	700-17-71	35,954	(16,064)
Millerville Road - I-12 and Old Hammond Highway	170..432200	20.205	700-19-44	141	(1,897)
Computerized Signal - Highland Road and Nicholson Drive	170..432200	20.205	700-21-80,81	58,145	--
Monterrey Boulevard		20.205	742-03-09	--	(3,814)
South Choctaw Drive - Between Monterrey Boulevard and North Sherwood Forest	170..432200	20.205	742-01-46	2,900	32,501
ICG Foster at Lobdell Drive	170..432200	20.205	742-04-30	5,990	--
Lee Drive Bridge	170..432200	20.205	742-04-32	38,112	--
Intersection Highland & Dalrymple	170..432200	20.205	742-04-79	113,008	(12,447)
McHugh Road - Baker	170..432200	20.205	742-05-78	304,587	(251,640)
Tigerbend Road	170..432200	20.205	742-06-0071	23,915	(15,607)
L & A Main Line - Pecue Lane	170..432200	20.205	742-06-05	4,202	--
L & A Main Line - Swan Avenue	170..432200	20.205	742-06-06	5,876	--
Monterrey Boulevard	170..432200	20.205	742-06-72	2,625	(1,227)
North Sherwood at Florida	170..432200	20.205	742-06-77	59,146	--
South Sherwood at Coursey	170..432200	20.205	742-07-46	--	(26,368)
ICGRR - Stevendale Road	170..432200	20.205	742-07-46	67,319	--
Compressed Natural Gas Conversion	170..432200	20.205	742-07-0113	--	--
Groom Road	170..432200	20.205	700-30-0245 & 742-07	--	--
Country Club Lateral	170..432200	20.205	576-17-0003(301)	--	--
SUBTOTAL CFDA NUMBER 20.205				<u>723,067</u>	<u>(296,563)</u>
Total U.S. Department of Transportation				<u>723,067</u>	<u>(296,563)</u>
<b>NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION</b>					
<i>Passed through Louisiana Highway Safety Commission</i>					
Specialized Alcohol Prevention and Enforcement Project	121105 170..432101	20.600	9513B	--	--
1995 Summertime Holiday Weekend Overtime Enforcement	170..432101	20.600	9510-67	--	--
SUBTOTAL CFDA NUMBER 20.600				<u>--</u>	<u>--</u>

GRANT AND CONTRACT REVENUES <u>RECEIVED</u>	GRANTEE MATCHING CONTRIBUTION MISCELLANEOUS REVENUES	EXPENDITURES	ADVANCES (REPAYMENTS) OR ADJUSTMENTS	ACCRUED (DEFERRED) GRANT AND CONTRACT REVENUES DECEMBER 31, 1995	
				GRANTOR	LOCAL
\$ --	\$ --	\$ --	\$ --	\$ 764	\$ --
--	--	57,035	--	57,418	--
--	--	32,330	--	60,201	(7,981)
--	--	--	--	141	(1,897)
68,217	--	20,433	--	10,361	--
--	--	--	--	--	(3,814)
2,077	--	--	--	823	32,501
--	--	--	--	5,990	--
--	--	--	--	38,112	--
--	--	--	--	113,008	(12,447)
843,885	--	1,006,223	--	265,680	(50,395)
--	--	--	--	23,915	(15,607)
--	--	--	--	4,202	--
--	--	--	--	5,876	--
--	--	--	--	2,625	(1,227)
--	(34,503)	--	--	93,649	--
72,141	22,380	179,719	--	71,634	(12,804)
67,319	--	--	--	--	--
119,693	37,620	152,941	--	2,660	(7,032)
--	42,557	56,462	--	45,170	(31,265)
--	1,668,350	266,052	--	123,644	(1,525,942)
<u>1,173,332</u>	<u>1,736,404</u>	<u>1,771,195</u>	<u>--</u>	<u>925,873</u>	<u>(1,637,910)</u>
<u>1,173,332</u>	<u>1,736,404</u>	<u>1,771,195</u>	<u>--</u>	<u>925,873</u>	<u>(1,637,910)</u>
32,825	--	32,825	--	--	--
5,060	--	5,060	--	--	--
<u>37,885</u>	<u>--</u>	<u>37,885</u>	<u>--</u>	<u>--</u>	<u>--</u>

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**SUMMARY SCHEDULE OF FEDERAL AND STATE FINANCIAL ASSISTANCE**  
**FOR THE YEAR ENDED DECEMBER 31, 1995**

NAME OF GRANTS & SOURCES	CODE NUMBERS	FEDERAL CFDA NUMBERS	GRANT NUMBERS	ACCRUED (DEFERRED) GRANT AND CONTRACT REVENUES DECEMBER 31, 1994	
				GRANTOR	LOCAL
<b>NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION (CONTINUED)</b>					
Passed through Louisiana Department of Transportation and Development					
Passed through Capital Region Planning Commission					
Transportation Planning 1994-95	121425 170..434101	20.505	736-17-0304	\$ --	\$ --
Transportation Planning 1995-96	170..434101	20.505	736-17-0308	--	--
SUBTOTAL CFDA NUMBER 20.505				--	--
Total National Highway Traffic Safety Administration				--	--
<b>U.S. DEPARTMENT OF ENERGY</b>					
Passed through Louisiana Department of Social Services					
CDBG Weatherization Assistance	121109 170..432602	81.042	4/90-3/91	1,567	--
CDBG Weatherization Assistance	170..432602	81.042	91/92	(49,843)	--
CDBG Weatherization Assistance	170..432602	81.042	92/93	(59,652)	--
CDBG Weatherization Assistance	170..432602	81.042	93/94	(38,252)	--
CDBG Weatherization Assistance	170..432602	81.042	94/95	36,230	--
SUBTOTAL CFDA NUMBER 81.042				(109,950)	--
Total U.S. Department of Energy				(109,950)	--
<b>U.S. DEPARTMENT OF AGRICULTURE</b>					
Passed through Louisiana Department of Social Services					
LAJET	121109 170..432602	10.561	94/95	81,049	--
LAJET	170..432602	10.561	95/96	--	--
SUBTOTAL CFDA NUMBER 10.561				81,049	--
Passed through Louisiana Department of Education					
Juvenile Detention Food Service	121110 001..488110		95	3,951	--
Summer Food	121110 170..432607	10.559	95	--	--
Headstart Food 1992-93	160..432607	10.550	92/93	--	(22,327)
Headstart Food 1994-95	160..432607	10.550	94/95	161,800	--
Headstart Food 1995-96	160..432607	10.550	95/96	--	--
SUBTOTAL CFDA NUMBER 10.550				161,800	(22,327)
Total U.S. Department of Agriculture				246,800	(22,327)

SCHEDULE A  
(Continued)

GRANT AND CONTRACT REVENUES RECEIVED	GRANTEE MATCHING CONTRIBUTION MISCELLANEOUS REVENUES	EXPENDITURES	ADVANCES (REPAYMENTS) OR ADJUSTMENTS	ACCRUED (DEFERRED) GRANT AND CONTRACT REVENUES DECEMBER 31, 1995	
				GRANTOR	LOCAL
\$ 14,174	\$ --	\$ 14,174	\$ --	\$ --	\$ --
--	--	3,778	--	3,778	--
14,174	--	17,952	--	3,778	--
52,059	--	55,837	--	3,778	--
--	--	(1,567)	--	--	--
--	--	54,176	--	4,333	--
--	--	--	--	(59,652)	--
--	--	--	--	(38,252)	--
71,818	--	52,416	--	16,828	--
71,818	--	105,025	--	(76,743)	--
71,818	--	105,025	--	(76,743)	--
343,395	--	262,346	--	--	--
24,774	--	80,450	--	55,676	--
368,169	--	342,796	--	55,676	--
45,168	3,771	48,765	--	3,777	--
642,599	--	642,599	--	--	--
--	--	10,110	--	--	(12,217)
593,338	--	431,538	--	--	--
--	--	188,040	--	188,040	--
593,338	--	629,688	--	188,040	(12,217)
1,649,274	3,771	1,663,848	--	247,493	(12,217)

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
SUMMARY SCHEDULE OF FEDERAL AND STATE FINANCIAL ASSISTANCE  
FOR THE YEAR ENDED DECEMBER 31, 1995**

NAME OF GRANTS & SOURCES	CODE NUMBERS	FEDERAL CFDA NUMBERS	GRANT NUMBERS	ACCRUED (DEFERRED) GRANT AND CONTRACT REVENUES DECEMBER 31, 1994	
				GRANTOR	LOCAL
<b>U.S. DEPARTMENT OF EDUCATION - REHABILITATION SERVICE ADMINISTRATION</b>					
<u>Passed through Louisiana</u>					
<u>Office of State Libraries</u>					
	121121				
Major Urban Resource Library	170..432501	84.034	MURL 1994	\$ (4,013)	\$ --
Major Urban Resource Library	170..432501	84.034	MURL 1995	--	--
Library Technology Enhancement Grant	170..432501	84.034	1994	<u>23,848</u>	<u>(4,030)</u>
SUBTOTAL CFDA NUMBER 84.034				<u>19,835</u>	<u>(4,030)</u>
Total U.S. Department of Education - Rehabilitation Service Administration				<u>19,835</u>	<u>(4,030)</u>
 <b>U.S. DEPARTMENT OF LABOR</b>					
<u>Passed through Louisiana</u>					
<u>Department of Education</u>					
	121110				
<u>Job Training Partnership Act:</u>					
Title I 8%	161..432607	17.250*	0-08-175-3021-2	(6)	--
Title I 8%	161..432607	17.250*	0-08-175-3021-2	(21,337)	--
Title I 8%	161..432607	17.250*	0-08-175-3021-2	--	--
 <u>Passed through Louisiana</u>					
<u>Department of Labor</u>					
<u>Job Training Partnership Act:</u>					
Summer Youth Employment Program	161..432604	17.250*	93/94-21-IIB	33,859	--
Summer Youth Employment Program	161..432604	17.250*	94/95-21-IIB	--	--
Summer Youth Employment Program	161..432604	17.250*	95/96-21-IIB	--	--
Title IIA	161..432604	17.250*	FY-93/94-21 IIA	(162,104)	--
Title IIA	161..432604	17.250*	FY-94/95-21 IIA	339,398	--
Title IIA	161..432604	17.250*	FY-95/96-21 IIA	--	--
Title IIA Incentive Funds	161..432604	17.250*		--	--
Title IIC	161..432604	17.250*	FY-93/94-21 IIC	(226,425)	--
Title IIC	161..432604	17.250*	FY-93/94-21 IC	312,741	--
Title IIC	161..432604	17.250*	FY-95/96-21 IIC	--	--
SUBTOTAL CFDA NUMBER 17.250				<u>276,126</u>	<u>--</u>
Title IIIF	161..432604	17.246	FY-94/95	59,109	--
Title IIIF	161..432604	17.246	FY-93/94	12,591	--
Title IIIF	161..432604	17.246	FY-93/94	--	--
SUBTOTAL CFDA NUMBER 17.246				<u>71,700</u>	<u>--</u>
Total U.S. Department of Labor				<u>347,826</u>	<u>--</u>



SCHEDULE A  
(Continued)

GRANT AND CONTRACT REVENUES RECEIVED	GRANTEE MATCHING CONTRIBUTION MISCELLANEOUS REVENUES	EXPENDITURES	ADVANCES (REPAYMENTS) OR ADJUSTMENTS	ACCRUED (DEFERRED) GRANT AND CONTRACT REVENUES DECEMBER 31, 1995	
				GRANTOR	LOCAL
\$ --	\$ --	\$ 4,013	\$ --	\$ --	\$ --
58,596	--	58,596	--	--	--
23,635	--	7,462	--	3,645	--
<u>82,231</u>	<u>--</u>	<u>70,071</u>	<u>--</u>	<u>3,645</u>	<u>--</u>
82,231	--	70,071	--	3,645	--
146,102	--	147,336	--	1,228	--
18,161	--	39,498	--	--	--
27,928	--	40,955	--	13,027	--
207,399	--	173,540	--	--	--
966,727	--	1,021,086	--	54,359	--
--	--	61,473	--	61,473	--
239,140	--	401,244	--	--	--
1,006,431	--	707,206	--	40,173	--
476,024	--	707,070	--	231,046	--
--	--	9,141	--	9,141	--
--	--	226,425	--	--	--
912,502	--	405,762	--	(193,999)	--
135,299	--	198,362	--	63,063	--
<u>4,135,713</u>	<u>--</u>	<u>4,139,098</u>	<u>--</u>	<u>279,511</u>	<u>--</u>
514,960	--	455,851	--	--	--
12,591	--	--	--	--	--
229,627	--	539,625	--	309,998	--
<u>757,178</u>	<u>--</u>	<u>995,476</u>	<u>--</u>	<u>309,998</u>	<u>--</u>
<u>4,892,891</u>	<u>--</u>	<u>5,134,574</u>	<u>--</u>	<u>589,509</u>	<u>--</u>

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
SUMMARY SCHEDULE OF FEDERAL AND STATE FINANCIAL ASSISTANCE  
FOR THE YEAR ENDED DECEMBER 31, 1995**

NAME OF GRANTS & SOURCES	CODE NUMBERS	FEDERAL CFDA NUMBERS	GRANT NUMBERS	ACCRUED (DEFERRED) GRANT AND CONTRACT REVENUES DECEMBER 31, 1994	
				GRANTOR	LOCAL
<b>U.S. DEPARTMENT OF COMMERCE</b>	121010				
Economic Development Planning Grant	170.431604	11.305	8-25-2934-00	\$ (24,706)	\$ (20,736)
<b>U.S. DEPARTMENT OF JUSTICE</b>					
Passed through Louisiana					
<b>Commission on Law Enforcement</b>					
Stop Rape Crisis Program	170.432102	16.575	94-C5-V.1-0309	4,362	--
Homicide and Armed Robbery Task	170.432102	16.575	94-B5-B-02-0003	12,489	(4,555)
Homicide and Armed Robbery Task	170.432102	16.575	95-B5-B-02-0016	--	--
SUBTOTAL CFDA NUMBER 16.575				<u>16,851</u>	<u>(4,555)</u>
Multi-Jurisdictional Investigative Task Force	170.432102	16.579	94-B5-B.02-0034	--	--
Multi-Jurisdictional Investigative Task Force	170.432102	16.579	93-B5-B.02-OC33	17,685	(37,177)
Multi-Jurisdictional Investigative Task Force	170.432102	16.579	92-B5-B.2-0B36	3,411	--
Police Sting Grant 1994-95	170.432102	16.579	94-BO5-OB07-0050	4,749	(8,836)
Police Sting Grant 1993-94	170.432102	16.579	93-B5-B.07-0343	5,722	--
City Court Fax Machine Grant	170.432102	16.579	95-P5-F.1-0087	--	--
Juvenile Court Diversion Grant	170.432102	16.579	92-J-05-0J30-0017	2,811	--
Drug Abuse Resistance Education	170.432102	16.579	E95-8-057	14,088	--
Drug Abuse Resistance Education	170.432102	16.579	E96-5-011	--	--
Electronic Equipment Enhancement	170.432102	16.579	95-T5-B.1-0073	--	--
Police Video Electronic Equipment	170.432102	16.579	95-P5-B.1-0125	--	--
Property Crimes Task Force	170.432102	16.579	95-B-B.05-OE35	--	--
SUBTOTAL CFDA NUMBER 16.579				<u>48,466</u>	<u>(46,013)</u>
Total U.S. Department of Justice				<u>65,317</u>	<u>(50,568)</u>
<b>U.S. DEPARTMENT OF AGRICULTURE - FOREST SERVICE</b>					
Direct Programs:	121020				
Ben Hur Road/Bridge	170.431606	10.664	08-91-62-13	43	--
TOTAL FEDERAL GRANTS				<u>2,680,896</u>	<u>(1,097,561)</u>

SCHEDULE A  
(Continued)

GRANT AND CONTRACT REVENUES RECEIVED	GRANTEE MATCHING CONTRIBUTION MISCELLANEOUS REVENUES	EXPENDITURES	ADVANCES (REPAYMENTS) OR ADJUSTMENTS	ACCRUED (DEFERRED) GRANT AND CONTRACT REVENUES DECEMBER 31, 1995	
				GRANTOR	LOCAL
\$ 37,000	\$ --	\$ 77,630	\$ --	\$ (3,582)	\$ (1,230)
20,353	--	17,353	--	1,362	--
25,164	--	17,218	12	--	--
--	9,753	19,797	--	14,614	(4,570)
45,517	9,753	54,368	12	15,976	(4,570)
--	45,358	51,677	--	38,040	(31,721)
121,419	--	140,911	--	--	--
3,411	--	--	--	--	--
23,438	--	33,490	(3)	5,962	--
5,722	--	--	--	--	--
1,251	--	1,251	--	--	--
2,811	--	--	--	--	--
92,854	--	78,766	--	--	--
--	--	84,363	--	84,363	--
1,251	--	1,251	--	--	--
1,197	--	1,197	--	--	--
--	10,640	3,646	--	2,692	(9,686)
253,354	55,998	396,552	(3)	131,057	(41,407)
298,871	65,751	450,920	9	147,033	(45,977)
--	--	--	--	43	--
25,470,161	2,385,064	26,938,648	13,614	2,919,975	(2,239,603)

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
SUMMARY SCHEDULE OF FEDERAL AND STATE FINANCIAL ASSISTANCE  
FOR THE YEAR ENDED DECEMBER 31, 1995**

NAME OF GRANTS & SOURCES	CODE NUMBERS	FEDERAL CFDA NUMBERS	GRANT NUMBERS	ACCRUED (DEFERRED) GRANT AND CONTRACT REVENUES DECEMBER 31, 1994	
				GRANTOR	LOCAL
<b>STATE AND OTHER GRANTS</b>					
<b>LOUISIANA DEPARTMENT OF TRANSPORTATION AND DEVELOPMENT - OFFICE OF HIGHWAYS</b>					
	121101				
Pride and Chaneyville Fire Department	170..432200		561-17-52	\$ (481)	\$ --
Beaver Bayou, Phase I-A	170..432200		576-17-01	28,302	(117,248)
Total Louisiana Department of Transportation and Development Office of Highways				27,821	(117,248)
<b>LOUISIANA DEPARTMENT OF EDUCATION</b>					
Emergency Medical Training Program	121110 170..432607		1994	7,600	--
<b>LOUISIANA DEPARTMENT OF AGRICULTURE</b>					
Urban Forestry Summer Intern	121124 170..432606			(3,609)	--
Pride Volunteer Fire Grant	170..432606		1995	--	--
Hurricane Andrew	170..432606		Hurricane 93-94	12,500	--
Baton Rouge Association for Community Action: Commodity Program	160..432606		LADA 91/92	4,348	--
Commodity Program	160..432606		LADA 95/96	--	--
Total Louisiana Department of Agriculture				13,239	--
<b>LOUISIANA DEPARTMENT OF HEALTH AND HOSPITALS</b>					
Drug Court Rehabilitation	121107 170..432001		94/95	--	--
Drug Court Rehabilitation	170..432001		95/96	--	--
Total Louisiana Department of Health and Hospitals				--	--
<b>LOUISIANA OFFICE OF THE GOVERNOR</b>					
Children's Cabinet FINS Grant	121128 170..432105		95/96	--	--
<b>CAPITAL AREA UNITED WAY</b>					
Emergency Shelter (FEMA)	121423 160..434602		FEMA(95)	(13,125)	--

SCHEDULE A  
(Continued)

GRANT AND CONTRACT REVENUES RECEIVED	GRANTEE MATCHING CONTRIBUTION MISCELLANEOUS REVENUES	EXPENDITURES	ADVANCES (REPAYMENTS) OR ADJUSTMENTS	ACCRUED (DEFERRED) GRANT AND CONTRACT REVENUES DECEMBER 31, 1995	
				GRANTOR	LOCAL
\$ --	\$ --	\$ --	\$ --	\$ (481)	\$ --
--	(110,052)	--	--	21,106	--
--	(110,052)	--	--	20,625	--
27,860	--	16,451	--	(3,809)	--
--	--	3,609	--	--	--
537	--	537	--	--	--
50,000	--	37,500	--	--	--
17,546	--	13,198	--	--	--
4,918	--	6,376	--	1,458	--
73,001	--	61,220	--	1,458	--
23,916	--	23,916	--	--	--
31,650	--	51,660	--	20,010	--
55,566	--	75,576	--	20,010	--
18,750	6,250	24,943	--	(57)	--
13,125	--	26,250	--	--	--

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
SUMMARY SCHEDULE OF FEDERAL AND STATE FINANCIAL ASSISTANCE  
FOR THE YEAR ENDED DECEMBER 31, 1995**

NAME OF GRANTS & SOURCES	CODE NUMBERS	FEDERAL CFDA NUMBERS	GRANT NUMBERS	ACCRUED (DEFERRED) GRANT AND CONTRACT REVENUES DECEMBER 31, 1994	
				GRANTOR	LOCAL
<b>GULF STATES UTILITIES</b>	121427				
Civil Defense Emergency Preparedness	170.434102		GSU 1994	\$ (6,113)	\$ --
Civil Defense Emergency Preparedness	170.434102		GSU 1995	---	---
Total Gulf States Utilities				<u>(6,113)</u>	<u>---</u>
<b>ARTS COUNCIL OF GREATER BATON ROUGE</b>	121430				
Black Musical Heritage Grant	170.434501		1995	---	---
TOTAL STATE AND OTHER GRANTS				<u>29,422</u>	<u>(117,248)</u>
GRAND TOTAL SCHEDULE A				<u>\$ 2,710,318</u>	<u>\$ (1,214,809)</u>

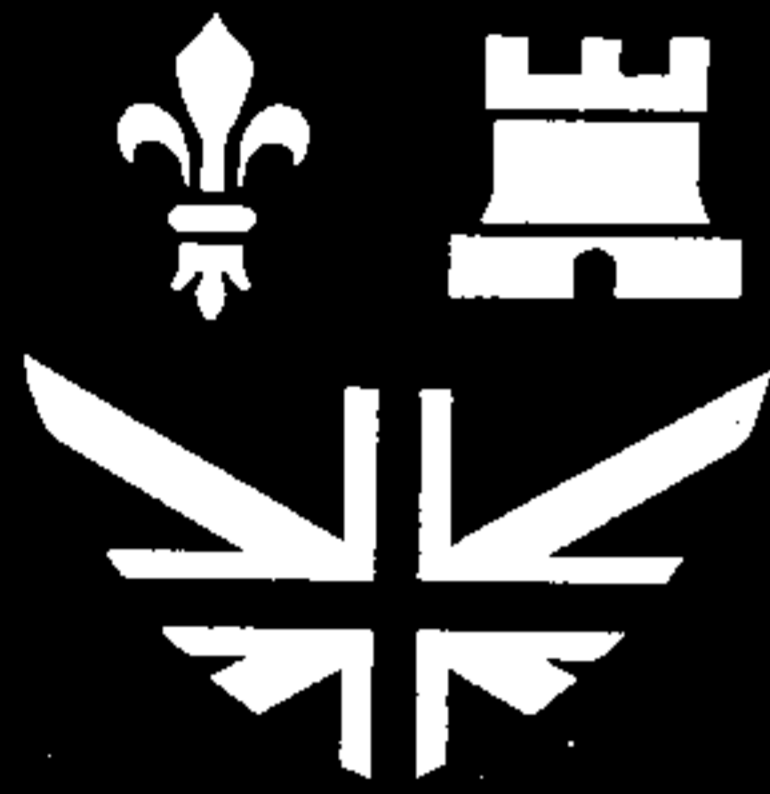
\* Designates Major Grant

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# Baton Rouge



## 1995

### GENERAL PURPOSE FINANCIAL STATEMENTS AND SINGLE AUDIT

For The Year Ended  
December 31, 1995

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

Under provisions of state law, this report is a public document. A copy of the report has been made available to the auditor, the entity and other appropriate officials. The report is available at the Baton Rouge office of the auditor and, when appropriate, at the office of the clerk of the court.

Release Date: 3-28

**On the cover** is an artistic depiction of the new flag of the City of Baton Rouge and Parish of East Baton Rouge. The flag was adopted by the Metropolitan Council on December 15, 1995, with the passage of Ordinance 10552.

The flag's field of crimson is symbolic of the Native American nations that once inhabited the area Baton Rouge now occupies. Featured prominently on the crimson field is the name *Baton Rouge*. On the lower left is a crest in red, white, and blue -- colors representing the United States of America. Included within the crest are emblems of the three foreign nations whose flags have flown over Baton Rouge: the fleur-de-lis of France, in the upper left of the shield; the Castille of Spain, in the upper right; the Union Jack of Great Britain, in the lower portion.



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April 30, 1996

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

In planning and performing our audit of the general purpose financial statements of the City of Baton Rouge and Parish of East Baton Rouge, Louisiana (City-Parish), as of and for the year ended December 31, 1995, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on those financial statements and not to provide assurance on the internal control structure.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operating of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities 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.

However, during our audit we became aware of several matters that are opportunities for strengthening internal controls and operating efficiency. This letter summarizes our comments and suggestions regarding those matters. We previously reported on the City-Parish's internal control structure based on an audit of general purpose financial statements performed in accordance with Government Auditing Standards and the City-Parish's internal control structure used in administering federal financial assistance and Passenger Facility Charge (PFC) Programs in separate reports dated April 30, 1996. This letter does not affect our report dated April 30, 1996 on the general purpose financial statements of the City-Parish.

## EMS BILLINGS

### FINDING

During the current and prior years, it was noted that amounts billed to patients and their insurance companies for Emergency Medical Services were not being recorded as accounts receivable upon billing. Since an accounts receivable system did not exist, bad debt expenses were also not properly recognized. Also, there were very limited collection efforts being made on billings

not collected since no aged accounts receivable listing existed. Additionally due to conversion problems encountered with a new billing software package, EMS did not bill charges for services for the majority of 1995 until the beginning of 1996.

RECOMMENDATION

In the prior year we recommended that a new billing system be installed whereby EMS charges could be recorded as accounts receivable upon billing.

CORRECTIVE ACTION TAKEN

Management is currently in the process of installing a new system capable of recording receivables. Also, all charges previously unbilled for 1995 have been billed in 1996.

ADDITIONAL RECOMMENDATION

Once an aged accounts receivable listing can be generated, we again recommend that procedures be established whereby the accounts receivable listing be periodically reviewed and collection efforts can then be focused on past due accounts. Any uncollectible accounts should then be written off as bad debt expense.

**CITY COURT**

FINDING

Chapter 48 of Title 46 of the Louisiana Revised Statutes of 1950 created the Louisiana Traumatic Head and Spinal Cord Injury Trust Fund in the state treasury. This fund consists of monies collected from an additional fee imposed on all motor vehicle violations for driving under the influence, reckless operation, and speeding. In the prior year, the City Court collected monies under this Chapter but failed to remit these collections to the state treasurer within thirty days after the penalty or forfeiture is collected as required by State law.

RECOMMENDATION

We recommended that all fees collected under Chapter 48 be forwarded by the City Court to the state treasurer within thirty days after the penalty or forfeiture is collected to insure compliance with the requirements set forth in Chapter 48 of Title 46 of the Louisiana Revised Statutes.

CORRECTIVE ACTION TAKEN

City Court forwarded all funds collected for the Louisiana Traumatic Head & Spinal Cord Injury Trust Fund to the Chief Fiscal Officer of the Louisiana Rehabilitation Services during the current year. City Court has begun making monthly remittances of all amounts owed.

## COMPENSATED ABSENCES

### FINDING

As noted in prior years, the Payroll/Benefits Division of the City-Parish maintains computerized leave balances for all City-Parish departments excluding the Fire and Police departments.

### RECOMMENDATION

We recommend that the Payroll/Benefits Division of City-Parish continue in their efforts to develop a centralized system of maintaining computerized leave balances for all City-Parish departments including the Fire and Police departments.

### CORRECTIVE ACTION TAKEN

The Payroll/Benefits Division is currently working with the Fire Department to move sick and compensatory balances onto the payroll system. They are unable to do the same for vacation balances because they cannot establish set parameters for its accrual basis or limits. They will begin working with the Police Department to have all leave balances on the system.

## INSURANCE

### FINDING

As noted in the prior year, the Risk Management Division of the Personnel Department didn't maintain a master listing detailing insurance coverage and policy terms within each department. Also, certain individual departments were authorized to purchase insurance policies without approval of the Risk Management Division.

### RECOMMENDATION

We recommended that the Risk Management Division oversee purchases of all insurance policies for all City-Parish departments. Also, we recommended that a master listing detailing insurance coverage be compiled and updated as necessary.

### CORRECTIVE ACTION TAKEN

During the current year it was noted that the Risk Management Division has completed a master listing of insurance policies and coverages. However, certain individual departments are still authorized to purchase policies without the approval of the Risk Management Division.

ADDITIONAL RECOMMENDATION

We again recommend that the Risk Management Division oversee purchases of all insurance policies for all City-Parish departments in an effort to better monitor insurance premiums and coverages.

**SEWER IMPACT FEE**

FINDING

During the current year the City-Parish began collecting a sewer impact fee. The majority of these fees are collected by DPW Inspection. The monthly statements sent to the Finance Department from the Office of Inspection are often difficult to reconcile to the general ledger since cash receipt numbers are not indicated on the statement and subtotals of collections by district are not indicated.

RECOMMENDATION

We recommend that the monthly statement prepared by DPW Inspection be modified so that individual cash receipt numbers are indicated and subtotals for each District's collection should be included. By implementing these recommendations a more efficient reconciliation process could be achieved.

**PASSENGER FACILITY CHARGE (PFC)- AIRPORT**

FINDING

During our prior year audit, it was noted that passenger facility charge revenues were being recorded in the general ledger of the Airport net of the collection charge withheld by the various air carriers who collect the PFC charge for the Airport.

RECOMMENDATION

We recommended that the City-Parish begin to record the monthly PFC revenues at their gross amounts with the related PFC collection charge expense being recorded in a separate account. By recording the PFCs in this manner, proper recognition of PFC revenues and expenses will be achieved.

FINDING

While performing current year audit procedures, it was noted that over the course of the prior year and current year, the PFC program had incurred approximately \$1,000,000 of expenditures for a noise mitigation project. These expenditures, while allowable under the Airport's

PFC program, should have been transferred to a separate capital Federal grant that the Airport obtained specifically for noise mitigation. However, the City-Parish Accounting Division was not notified by the Airport personnel that these items should have been transferred to the Federal grant and appropriately capitalized rather than expensing. All necessary adjustments were recorded as of December 31, 1995.

RECOMMENDATION

We recommend that in the future Airport personnel inform the City-Parish Accounting Division about necessary transfers of items on grants once grants are obtained and approved.

CORRECTIVE ACTION TAKEN

During our current year audit, it was noted that the monthly passenger facility charges are now being properly recorded at their gross amounts with the related PFC collection charge expense being recorded in a separate general ledger account.

**ELECTRONIC DATA PROCESSING (EDP) SYSTEM**

FINDING

During the course of our audit work in the prior year, it was noted that there are no formal procedures currently in place to immediately notify the Management Information Services (MIS) department when an employee is terminated so their authorization codes or passwords can be deleted from the EDP system in a timely manner.

RECOMMENDATION

In an effort to strengthen the internal control structure of the EDP department, we recommended that procedures be developed and implemented whereby the MIS department is notified immediately upon an employee's termination so that the terminated employee's authorization code or password can be deleted from the system.

CORRECTIVE ACTION TAKEN

The City-Parish Personnel Department has modified the employee status change form in the current year. This form is used by City-Parish departments and sent to the City-Parish Personnel Department to handle any changes in an employee position status. They have added a place for departments to indicate if an employee has access to the DEC Computer System. The employee status change forms that indicate that the employee has access to the DEC System are being sent to MIS for appropriate action.

*THAT  
OVER  
1/1/96*

FINDING

It was also noted that the current Digital Equipment Corporation (DEC) security administrator in MIS also performs other EDP functions such as programming. As a result, there is a lack of segregation of incompatible functions.

RECOMMENDATION

We recommend that the security administration position in MIS be segregated from other EDP functions such as programming.

CORRECTIVE ACTION TAKEN

Although the MIS Department agrees with our recommendation, the City-Parish doesn't feel that they can cost justify creating a position for a full time security administration at the current time due to limited financial resources.

FINDING

As noted in the prior year and again in the current year, due to the numerous changes in the EDP system, as well as, the many changes in assigned duties of several of the employees of the Finance Department which occurred in 1994, it was noted that the entire security system should be reviewed in detail.

RECOMMENDATION

During our review, we noted that the City-Parish Internal Auditing Division plans to test previously established controls and the security authorization tables for each financial system user to ensure that each user only has access to the area of the EDP system necessary to perform their current job duties. We again recommend that this security review be conducted as planned.

FINDING

In the prior year it was noted that although system activity logs are being printed on the DEC system, they are not being reviewed by the MIS security administrator on a periodic basis, and that invalid system access attempts are not being logged.

RECOMMENDATION

We recommended that the security MIS administrator periodically review and initial all system activity logs and any invalid system access attempts be investigated as necessary.

CORRECTIVE ACTION TAKEN

In the current year it was noted that the Computer Operations Supervisor is reviewing the system logs for the DEC System daily. However there still is no structured review of the error logs or failed access attempts for the remaining systems.

ADDITIONAL RECOMMENDATION

We again recommend that error logs and failed access attempts be reviewed on a periodic basis with the frequency of the review findings noted, and resolution of exception conditions be adequately documented.

FINDING

It was noted that dial up access to the system is not monitored by a supervisor. Although authorized dial up access must still go through the regular security system, there are no controls in place to verify that the individual trying to access the system has the proper authorization.

RECOMMENDATION

We recommend that procedures be developed and implemented to verify that the person trying to enter the system through dial up access procedures has proper authorization to do so.

CORRECTIVE ACTION TAKEN

During the current year, new procedures were established whereby dial up access modems have been turned off. Authorized users call the MIS Department when they need to access the City-Parish's system. A log is maintained and reviewed by appropriate personnel which indicates the user accessing the system through dial up modem and the time logged into the system and then out of system. Once the user has logged out of the system, the dial up modems are once again turned off.

**PHYSICAL ACCESS - PROGRAMMERS' ACCESS**

FINDING

During our current year audit it was noted that programmers have unrestricted access to all files, system utilities, and magnetic media as well as physical access to all computer room resources. In addition, System Administrators serve as programmers to modify and update production programs. This dual assignment diminishes the segregation of duties control.

### RECOMMENDATION

We recommend that management consider its alternatives to restrict programmers' logical access to update production files and restrict physical access to the computer room and tape library area. We recognize that programmers require the ability to read copies of production programs and copies of test data in order to perform their duties to develop software applications. However, all modifications of the programmers should be applied to test programs, verified for propriety by someone independent of the modification, and migrated into the production environment by the computer operations staff.

We further believe that programmers who require tapes to be mounted from the tape library to the main computer system should request these services from the computer operators or from the tape librarian. Implementing this recommendation would negate the need for programmers to access the computer room at all times.

Finally, we recommend that computer operators not be authorized to modify, update or delete program files as part of their responsibilities.

### **MIS PAYROLL - PROCESSING FUNCTION**

#### FINDING

During our current year audit it was noted that the MIS Department is responsible for processing all payroll for the JTPA and for the Summer Youth Employment program. Within this area of responsibility, the MIS Department is responsible to create and maintain all master file data for these payroll files, generate periodic payroll checks, and reconcile the checks to the input time sheets.

As a result of this responsibility, the MIS Department has an overlapping of duties by posting accounting transactions and executing the programs that process and report the transactions and create a transfer of funds. This overlapping of duties could allow staff within the MIS Department to commit fraud or other irregularity by posting unauthorized transactions and generating unauthorized payroll checks.

#### RECOMMENDATION

We recommend that the City assess the feasibility of segregating these duties among more than one department.



## **MIS PAYROLL - MASTER FILE CHANGES**

### FINDING

It was also noted during the current year audit that changes to master files in payroll records maintained by the MIS Department are not tracked or verified against the authorized data source by someone other than the data entry person. Under this condition, the person who enters the data could add unauthorized or ghost employees or could increase the pay rates of employees without detection for the purpose of committing fraud or other irregularity.

### RECOMMENDATION

We recommend that all changes to production master files be reviewed by someone independent of the data entry process. For large volumes of changes, we recommend that a complete review of all employee master file changes and a sample review of non-employee master files be performed periodically.

## **REVIEW OF SYSTEM ENHANCEMENT**

### FINDING

We were informed during the course of our current year audit that the City-Parish's software vendor no longer supports the financial accounting package. As a result the City-Parish purchased the source code for the software and plans to maintain, enhance, and upgrade the software through in-house programmers.

### RECOMMENDATION

While this approach may be a viable alternative to purchasing vendor-supported software, we believe that the MIS Department should not have the sole responsibility for upgrading the system. The Internal Auditing Division could be utilized in this area since they have significant insight into internal accounting controls, accounting, posting procedures, and the overall interrelationship between accounting ledgers and the resulting financial statements.

At a minimum, we believe that the MIS Department should implement a formal change control process to ensure that all changes to the software are authorized and reviewed by someone independent of the change. Also, such changes should be considered using a cost-justified analysis and sponsored by the user department before the change is approved.

Finally, we believe that the decision to maintain the financial accounting software in-house carries a responsibility to develop a quality control function to ensure that all changes to the production programs are implemented under a system of programming standards that address:

- System documentation.
- User documentation.
- System testing prior to installation within the production environment.
- Peer or supervisory review after testing.
- Migration and synchronization of source code and object code when the upgrade is scheduled to pass from the test phase to production.

## TAPE LIBRARY LOG

### FINDING

Part of the traditional function of a Tape Librarian is to manage the magnetic tapes created and stored by the department. Within this area of responsibility, the Tape Librarian should maintain a list of all tapes, the location of the tape (active storage, archive location, vendor site, reporting site, etc.), the tape status (active, archive, backup, control, master, etc), the expected return date, and the authorization for all tapes removed from the tape library. We noted that presently the Tape Librarian does not maintain an adequate log to identify whether tapes are removed in an authorized manner or to identify when tapes are missing beyond the expected return date.

### RECOMMENDATION

We recommend that Tape Librarian develop a logging system that documents the status of all tapes and alerts the Tape Librarian when exception conditions occur. Specifically, we recommend that a system be established to note the following:

- Tape identification.
- Tape description.
- Creation date.
- Expiration date (if applicable).
- Location (tape library, in use, archive storage, vendor site, third party reporting site, etc.)
- Status (active, archive, expired, scratch, etc.)
- Date expected to be returned.
- Date returned.

In addition, we recommend that the Tape Librarian conduct an inventory of all tapes periodically, at least annually, to ensure that the control procedures are being followed within the department. The purpose of the inventory is to compare the tape log with the physical tapes and investigate missing tapes or erroneous entries on the tape log.

## **AUTOMATIC PASSWORD EXPIRATION**

### FINDING

We noted in the current year that there are no controls to ensure that end-user passwords are updated periodically, at least quarterly. When user passwords are not updated periodically, the confidential information tends to become known to peers and recurring visitors to the area. With knowledge of a user's ID and password, anyone with access to the main system could process transactions in an unauthorized manner without revealing the responsible party.

### RECOMMENDATION

We recommend that all user passwords be updated at least quarterly. Due to the complex nature of the City-Parish computer system, we believe this recommendation can be accomplished only through the use of automated tools built into the operating systems of each of the computers. We recommend that this feature be implemented in the immediate term.

We are confident these suggestions would improve your operating procedures and internal control structure. We wish to express our appreciation for the cooperation and courtesy extended to our representatives by your personnel during the course of this audit.

This report is intended for the information of management and regulatory agencies which include the United States Department of Housing and Urban Development (Cognizant Agency), Federal Aviation Administration Passenger Facility Charge Branch, and the Louisiana State Legislative Auditor. This restriction is not intended to limit the distribution of this report, which, upon acceptance by the City-Parish, is a matter of public record.

**Respectfully submitted,**

# GENERAL PURPOSE FINANCIAL STATEMENTS AND SINGLE AUDIT



For The Year Ended  
December 31, 1995

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

Prepared by  
Department of Finance  
Otha L. Schofield, CPA, Director

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
GENERAL PURPOSE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 1995**

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**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 FOR THE YEAR ENDED DECEMBER 31, 1995**

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SCHEDULE A  
(Continued)

GRANT AND CONTRACT REVENUES RECEIVED	GRANTEE MATCHING CONTRIBUTION MISCELLANEOUS REVENUES	EXPENDITURES	ADVANCES (REPAYMENTS) OR ADJUSTMENTS	ACCRUED (DEFERRED) GRANT AND CONTRACT REVENUES DECEMBER 31, 1995	
				GRANTOR	LOCAL
\$ --	\$ --	\$ 6,113	\$ --	\$ --	\$ --
<u>35,000</u>	<u>--</u>	<u>27,096</u>	<u>--</u>	<u>(7,904)</u>	<u>--</u>
<u>35,000</u>	<u>--</u>	<u>33,209</u>	<u>--</u>	<u>(7,904)</u>	<u>--</u>
<u>2,145</u>	<u>--</u>	<u>2,145</u>	<u>--</u>	<u>--</u>	<u>--</u>
<u>225,447</u>	<u>(103,802)</u>	<u>239,794</u>	<u>--</u>	<u>30,323</u>	<u>--</u>
<u>\$ 25,695,608</u>	<u>\$ 2,281,262</u>	<u>\$ 27,178,442</u>	<u>\$ 13,614</u>	<u>\$ 2,950,298</u>	<u>\$ (2,239,603)</u>

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
SUMMARY SCHEDULE OF FEDERAL AND STATE FINANCIAL ASSISTANCE  
FOR THE YEAR ENDED DECEMBER 31, 1995**

NAME OF GRANTS & SOURCES	CODE NUMBERS	FEDERAL CFDA NUMBERS	GRANT NUMBERS	ACCRUED (DEFERRED) GRANT AND CONTRACT REVENUES DECEMBER 31, 1994	
				GRANTOR	LOCAL
<b>FEDERAL GRANTS</b>					
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>	121003				
<b>DIRECT PROGRAMS:</b>					
Federal Transit Administration:					
Capital Assistance - 1990	402..431202	20.507	LA-90-0101	\$ --	\$ (18)
Planning - 1991	402..431202	20.507	LA-90-2114	81	--
Planning - 1992	402..431202	20.507	LA-90-2128	8,979	--
Planning - 1993	402..431202	20.507	LA-90-2139	680	(8,768)
Planning - 1994	402..431202	20.507	LA-90-2139	34,757	(2,064)
Planning - 1995	402..431202	20.507	LA-90-2165	--	--
Administration / Maintenance Facility	402..431202	20.507	LA-03-0050	75	--
Capital Assistance - 1991	402..431202	20.507	LA-90-0114	--	(12,831)
Capital Assistance - 1992	402..431202	20.507	LA-90-0128	--	(110)
Capital Assistance - 1993	402..431202	20.507	LA-90-0139	--	(1,213)
Capital Assistance - 1994	402..431202	20.507	LA-90-0153	--	--
Capital Assistance - 1995	402..431202	20.507	LA-90-0165	--	--
Operating Grant - 1994		20.507	LA-90-4128	--	118,000
Operating Grant - 1995		20.507	LA-90-4165	--	--
SUBTOTAL CFDA NUMBER 20.507				<u>44,572</u>	<u>92,996</u>
Total U.S. Department of Transportation				<u>44,572</u>	<u>92,996</u>
<b>U.S. FEDERAL AVIATION ADMINISTRATION</b>					
	401..121007				
<b>DIRECT PROGRAMS:</b>					
Property Acquisition	--	20.106*	3-22-0006-15	--	--
Acquire Clear Zone Land 13,22L,22R	--	20.106*	3-22-0006-16	--	--
Property Acquisition Portion of 14-N	--	20.106*	3-22-0006-21	--	--
Taxiway H	--	20.106*	3-22-0006-22	--	--
Property Acquisition 20-N	--	20.106*	3-22-0006-25	--	--
Runway 13/31	--	20.106*	3-22-0006-23,26	--	--
Noise Sensitive Area 3/25 & 5/26	--	20.106*	3-22-0006-27	--	--
South Perimeter Road	--	20.106*	3-22-0006-24	--	--
Environmental Assessment/ Terminal Building	--	20.106*	3-22-0006-28	--	--
GA Runway,DBE,Stormwater	--	20.106*	3-22-0006-29	--	--
Tract 14-N	--	20.106*	3-22-0006-30	--	--
Taxiway Alpha Realignment	--	20.106*	3-22-0006-31	--	--
Test Home Project	--	20.106*	3-22-0006-32	--	--
Noise Compatibility Project	--	20.106*	3-22-0006-33	--	--
Taxiway F - Engineering Phase	--	20.106*	3-22-0006-34	--	--
SUBTOTAL CFDA NUMBER 20.106				<u>--</u>	<u>--</u>
Total U.S. Federal Aviation Administration				<u>--</u>	<u>--</u>



GRANT AND CONTRACT REVENUES <u>RECEIVED</u>	GRANTEE MATCHING CONTRIBUTION MISCELLANEOUS <u>REVENUES</u>	<u>EXPENDITURES</u>	ADVANCES (REPAYMENTS) OR ADJUSTMENTS	ACCRUED (DEFERRED) GRANT AND CONTRACT REVENUES <u>DECEMBER 31, 1995</u>	
				GRANTOR	LOCAL
\$ 6,198	\$ --	\$ 6,280	\$ (34,390)	\$ 65	\$ (34,391)
3,871	--	3,791	--	1	--
9,133	--	154	--	--	--
22,210	--	40,079	--	11,668	(1,887)
46,018	--	13,405	--	144	(64)
48,474	--	79,674	(17,500)	24,960	(11,260)
458,303	--	596,070	--	137,842	--
189,446	--	236,855	(334,550)	38	(300,010)
--	--	142	(16,339)	142	(16,449)
2,348	--	2,935	(13,613)	--	(14,239)
113	--	141	(80,100)	--	(80,072)
--	--	--	(78,000)	--	(78,000)
--	118,000	--	--	--	--
<u>1,133,181</u>	<u>2,161,284</u>	<u>3,294,465</u>	<u>--</u>	<u>--</u>	<u>--</u>
<u>1,919,295</u>	<u>2,279,284</u>	<u>4,273,991</u>	<u>(574,492)</u>	<u>174,860</u>	<u>(536,372)</u>
<u>1,919,295</u>	<u>2,279,284</u>	<u>4,273,991</u>	<u>(574,492)</u>	<u>174,860</u>	<u>(536,372)</u>
--	--	--	--	--	--
--	--	--	--	--	--
57,023	--	43,972	--	--	--
--	--	--	--	--	--
61,118	--	52,576	--	--	--
--	--	--	--	--	--
--	--	--	--	--	--
--	--	--	--	--	--
49,833	--	37,538	--	--	--
306,186	--	215,496	--	--	--
1,617,694	--	1,592,825	--	--	--
4,321,476	--	3,649,902	--	--	--
49,351	--	49,351	--	--	--
316,491	--	342,156	--	--	--
<u>6,779,172</u>	<u>--</u>	<u>5,983,816</u>	<u>--</u>	<u>--</u>	<u>--</u>
<u>6,779,172</u>	<u>--</u>	<u>5,983,816</u>	<u>--</u>	<u>--</u>	<u>--</u>

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
SUMMARY SCHEDULE OF FEDERAL AND STATE FINANCIAL ASSISTANCE  
FOR THE YEAR ENDED DECEMBER 31, 1995**

NAME OF GRANTS & SOURCES	CODE NUMBERS	FEDERAL CFDA NUMBERS	GRANT NUMBERS	ACCRUED (DEFERRED) GRANT AND CONTRACT REVENUES DECEMBER 31, 1994	
				GRANTOR	LOCAL
<b>U.S. DEPARTMENT OF AGRICULTURE</b>					
Passed through Louisiana					
Department of Social Services	121109				
Food Stamp Program	012..432400	10.551*		\$ 7,685,061 **	\$ --
<b>U.S. EMERGENCY MANAGEMENT AGENCY</b>					
Passed through Louisiana					
Department of Military Affairs	121126				
Civil Defense Personnel and Administrative - 1994	001..431101	83.503		11,720	--
Civil Defense Personnel and Administrative - 1995	001..431101	83.503		--	--
SUBTOTAL CFDA NUMBER 83.503				11,720	--
Total U.S. Emergency Management Agency				11,720	--
TOTAL FEDERAL GRANTS				7,741,353	92,996
<b>STATE GRANTS</b>					
<b>LOUISIANA DEPARTMENT OF TRANSPORTATION AND DEVELOPMENT -</b>					
<b>OFFICE OF HIGHWAYS</b> 121101					
Traffic Signal Maintenance	001..432100			213,150	--
Street Maintenance	002..432200			107,486	--
Compressed Natural Gas Station	503..532200		742-17-0111	--	--
Shanandoah - Confederate Ave. Drainage	337..432200		576-17-0005	--	--
Total Louisiana Department of Transportation and Development - Office of Highways				320,636	--
<b>LOUISIANA DEPARTMENT OF TRANSPORTATION AND DEVELOPMENT - OFFICE OF PUBLIC WORKS</b> 121103					
Property Acquisition Portion of 14-N	--		3-22-0006-21	--	--
Property Acquisition 20-N	--		3-22-0006-25	--	--
Environmental Assessment/ Terminal Building	--		3-22-0006-28	--	--
GA Runway, DBE, Stormwater	--		3-22-0006-29	--	--
Tract 14-N	--		3-22-0006-30	--	--

SCHEDULE B  
(Continued)

GRANT AND CONTRACT REVENUES RECEIVED	GRANTEE MATCHING CONTRIBUTION MISCELLANEOUS REVENUES	EXPENDITURES	ADVANCES (REPAYMENTS) OR ADJUSTMENTS	ACCRUED (DEFERRED) GRANT AND CONTRACT REVENUES DECEMBER 31, 1995	
				GRANTOR	LOCAL
<u>\$ 47,146,498</u>	<u>\$ --</u>	<u>\$ 47,293,216</u>	<u>\$ 40,000</u>	<u>\$ 7,578,343 **</u>	<u>\$ --</u>
11,720	--	--	--	--	--
<u>65,844</u>	<u>--</u>	<u>85,588</u>	<u>--</u>	<u>19,744</u>	<u>--</u>
<u>77,564</u>	<u>--</u>	<u>85,588</u>	<u>--</u>	<u>19,744</u>	<u>--</u>
<u>77,564</u>	<u>--</u>	<u>85,588</u>	<u>--</u>	<u>19,744</u>	<u>--</u>
<u>55,922,529</u>	<u>2,279,284</u>	<u>57,636,611</u>	<u>(534,492)</u>	<u>7,772,947</u>	<u>(536,372)</u>
213,150	--	220,500	--	220,500	--
107,486	--	107,486	--	107,486	--
--	101,480	23,051	--	18,441	(96,870)
<u>--</u>	<u>200,000</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>(200,000)</u>
<u>320,636</u>	<u>301,480</u>	<u>351,037</u>	<u>--</u>	<u>346,427</u>	<u>(296,870)</u>
36,102	--	4,886	--	--	--
13,192	--	5,842	--	--	--
15,442	--	--	--	--	--
79,063	--	4,218	--	--	--
300,436	--	23,944	--	--	--

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
SUMMARY SCHEDULE OF FEDERAL AND STATE FINANCIAL ASSISTANCE  
FOR THE YEAR ENDED DECEMBER 31, 1995**

NAME OF GRANTS & SOURCES	CODE NUMBERS	FEDERAL CFDA NUMBERS	GRANT NUMBERS	ACCRUED (DEFERRED) GRANT AND CONTRACT REVENUES DECEMBER 31, 1994	
				GRANTOR	LOCAL
<b>LOUISIANA DEPARTMENT OF TRANSPORTATION AND DEVELOPMENT - OFFICE OF PUBLIC WORKS (CONTINUED)</b>					
Test Home Project	--		3-22-0006-32	\$ --	\$ --
Taxiway Alpha Realignment	--		3-22-0006-31	--	--
Noise Compatibility Project	--		3-22-0006-33	--	--
Taxiway F - Engineering Phase	--		3-22-0006-34	--	--
Air Service Study Grant	--		1995	--	--
Total Louisiana Department of Transportation and Development - Office of Public Works				--	--
TOTAL STATE GRANTS				320,636	--
GRAND TOTAL SCHEDULE B				\$ 8,061,989	\$ 92,996

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

\* Designates Major Grant

\*\* Designates food stamp inventory on-hand at beginning and end of year.

SCHEDULE B  
(Continued)

GRANT AND CONTRACT REVENUES <u>RECEIVED</u>	GRANTEE MATCHING CONTRIBUTION MISCELLANEOUS <u>REVENUES</u>	EXPENDITURES	ADVANCES (REPAYMENTS) OR ADJUSTMENTS	ACCRUED (DEFERRED) GRANT AND CONTRACT REVENUES <u>DECEMBER 31, 1995</u>	
				GRANTOR	LOCAL
\$ --	\$ --	\$ 405,544	\$ --	\$ --	\$ --
--	--	176,981	--	--	--
--	--	5,483	--	--	--
--	--	38,017	--	--	--
--	--	10,820	--	--	--
<u>444,235</u>	<u>--</u>	<u>675,735</u>	<u>--</u>	<u>--</u>	<u>--</u>
<u>764,871</u>	<u>301,480</u>	<u>1,026,772</u>	<u>--</u>	<u>346,427</u>	<u>(296,870)</u>
<u>\$ 56,687,400</u>	<u>\$ 2,580,764</u>	<u>\$ 58,663,383</u>	<u>\$ (534,492)</u>	<u>\$ 8,119,374</u>	<u>\$ (833,242)</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, 1995**

	<u>FIRST QUARTER 1995</u>	<u>SECOND QUARTER 1995</u>	<u>THIRD QUARTER 1995</u>	<u>FOURTH QUARTER 1995</u>	<u>YEAR ENDED 12-31-95</u>
PFC Revenues Received	\$ 87,753	\$326,187	\$293,554	\$483,400	\$1,190,894
Interest Earnings	<u>25,718</u>	<u>28,941</u>	<u>29,187</u>	<u>31,974</u>	<u>115,820</u>
Total Revenues	<u>\$ 113,471</u>	<u>\$355,128</u>	<u>\$322,741</u>	<u>\$515,374</u>	<u>\$1,306,714</u>
PFC Administrative Fee	\$ 2,340	\$ 8,718	\$ 7,828	\$ 13,030	\$ (31,916)
Expenditures on Approved PFC Projects	<u>20,180</u>	<u>123,384</u>	<u>66,214</u>	<u>75,222</u>	<u>(285,000)</u>
Total Expenditures	<u>\$ 22,520</u>	<u>\$132,102</u>	<u>\$ 74,042</u>	<u>\$ 88,252</u>	<u>\$ (316,916)</u>
Retained Earnings, Reserved for PFC 12/31/94, as previously reported					<u>\$1,817,228</u>
* Prior Year Adjustment					<u>535,947</u>
Retained Earnings, Reserved for PFC 12/31/94, as Restated					<u>2,353,175</u>
Retained Earnings, Reserved for PFC 12/31/95					<u>\$3,342,973</u>

\* During 1995, several projects which in prior years had been funded with PFC revenues were transferred to a Federal/State funded capital grant project.

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April 30, 1996

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## INDEPENDENT AUDITOR'S REPORT

### COMPLIANCE REPORT BASED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

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 of the City of Baton Rouge and Parish of East Baton Rouge, Louisiana (City-Parish), as of and for the year ended December 31, 1995, and have issued our report thereon dated April 30, 1996.

We conducted our audit in accordance with generally accepted auditing standards and 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 general purpose financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the City-Parish is the responsibility of the City-Parish's management. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, we performed tests of the City-Parish's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit of the general purpose financial statements was not to provide an opinion on overall compliance with such provisions. 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.

This report is intended for the information of management and regulatory agencies which include the United States Department of Housing and Urban Development (Cognizant Agency for City-Parish) and the Louisiana State Legislative Auditor. This restriction is not intended to limit the distribution of this report, which, upon acceptance by the City-Parish, is a matter of public record.

Respectfully submitted,

*Hannis T. Bourgeois & Co., L.L.P.*

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## INDEPENDENT AUDITOR'S REPORT

### REPORT ON INTERNAL CONTROL STRUCTURE BASED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

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 of the City of Baton Rouge and Parish of East Baton Rouge, Louisiana (City-Parish), as of and for the year ended December 31, 1995, and have issued our report thereon dated April 30, 1996.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of the Office of Management and Budget Circular A-128, "Audits of States and Local Governments." Those standards and the OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

The management of the City-Parish is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgements by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors, or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the general purpose financial statements of the City-Parish for the year ended December 31, 1995, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.



Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the general purpose 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 structure and its operation that we consider to be material weaknesses as defined above.

However, we noted certain matters involving the internal control structure and its operation that we have reported to the management of the City-Parish in a separate letter dated April 30, 1996.

This report is intended for the information of management and regulatory agencies which include the United States Department of Housing and Urban Development (Cognizant Agency) and the Louisiana State Legislative Auditor. This restriction is not intended to limit the distribution of this report, which, upon acceptance by the City-Parish, is a matter of public record.

Respectfully submitted,

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## INDEPENDENT AUDITOR'S REPORT

### REPORT ON THE INTERNAL CONTROL STRUCTURE USED IN ADMINISTERING FEDERAL FINANCIAL ASSISTANCE PROGRAMS AND PASSENGER FACILITY CHARGE (PFC) PROGRAMS

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 of the City of Baton Rouge and Parish of East Baton Rouge, Louisiana (City-Parish), as of and for the year ended December 31, 1995, and have issued our report thereon dated April 30, 1996. We have also audited the City-Parish's compliance with requirements applicable to major federal financial assistance and passenger facility charge programs and have issued our report thereon dated April 30, 1996.

We conducted our audits in accordance with generally accepted auditing standards; Government Auditing Standards, issued by the Comptroller General of the United States; and Office of Management and Budget Circular A-128, "Audits of State and Local Governments". Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement and about whether the City-Parish complied with laws and regulations, noncompliance with which would be material to a major federal financial assistance program and about whether the City-Parish complied with the regulations issued 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, noncompliance with which would be material to the PFC program.

In planning and performing our audits for the year ended December 31, 1995, we considered the internal control structure of the City-Parish in order to determine our auditing procedures for the purpose of expressing our opinions on the general purpose financial statements of the City-Parish and the compliance of City-Parish with requirements applicable to major federal financial assistance and Passenger Facility Charge programs, and to report on the internal control structure in accordance with OMB Circular A-128. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs and Passenger Facility Charge programs. We have addressed internal control structure policies and procedures relevant to our audit of the general purpose financial statements in a separate report dated April 30, 1996.

The management of the City-Parish is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgements by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles, and that federal financial assistance, and Passenger Facility Charge programs are managed in compliance with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors, irregularities or instances of noncompliance may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report we have classified the significant internal control structure policies and procedures used in administering federal financial assistance and Passenger Facility Charge programs in the following categories:

#### ACCOUNTING CONTROLS

- Billing
- Cash Receipts
- Purchasing and Receiving
- Cash Disbursements
- Payroll
- Property and Equipment
- General Ledger

#### GENERAL REQUIREMENTS

- Political Activity
- Davis-Bacon Act
- Civil Rights
- Cash Management
- Relocation Assistance and Real  
Property Acquisition
- Federal Financial Reports
- Allowable Costs/Cost Principles
- Drug-Free Workplace
- Administration Requirements

#### SPECIFIC REQUIREMENTS

- Types of Services
- Eligibility
- Matching, Level of Effort  
or Earmarking
- Reporting
- Cost Allocation
- Monitoring of Subrecipients

For all of the internal control categories listed above, we obtained an understanding of the design of relevant policies and procedures and determined whether they have been placed in operation, and we assessed control risk.

During the year ended December 31, 1995, the City-Parish expended 83 percent of its total federal financial assistance under major federal financial assistance programs.

We performed tests of controls, as required by OMB Circular A-128, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to each of the City-Parish's major federal financial assistance programs, which are identified in the accompanying Schedule of Federal and State Financial Assistance, and to preventing or detecting material noncompliance with requirements governing project cost allowability, PFC funds used as matching share or as supplemental to AIP funded projects, additional program requirements and special reporting requirements to the City-Parish's Passenger Facility Charge program. Our procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure policies and procedures used in administering federal financial assistance or the Passenger Facility Charge program would not necessarily disclose all matters in the internal control structure that might constitute material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations that would be material to a federal financial assistance program 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 structure and its operations that we consider to be material weaknesses as defined above.

However, we noted certain matters involving the internal control structure and its operation that we have reported to the management of the City-Parish in a separate letter dated April 30, 1996.

This report is intended for the information of management and regulatory agencies which include the United States Department of Housing and Urban Development (Cognizant Agency), Federal Aviation Administration Passenger Facility Charge Branch, and the Louisiana State Legislative Auditor. This restriction is not intended to limit the distribution of this report, which, upon acceptance by the City-Parish, is a matter of public record.

Respectfully submitted,

*Harris T. Bourgeois & Co., L.L.P.*

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April 30, 1996

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## INDEPENDENT AUDITOR'S REPORT

### REPORT ON COMPLIANCE WITH THE GENERAL REQUIREMENTS APPLICABLE TO MAJOR FEDERAL FINANCIAL ASSISTANCE PROGRAMS

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 of the City of Baton Rouge and the Parish of East Baton Rouge, Louisiana (City-Parish), as of and for the year ended December 31, 1995, and have issued our report thereon dated April 30, 1996.

We have applied procedures to test the City-Parish's compliance with the following requirements applicable to its federal financial assistance programs, which are identified in the Schedule of Federal and State Financial Assistance, for the year ended December 31, 1995:

Political Activity  
Davis-Bacon Act  
Civil Rights  
Cash Management  
Relocation Assistance and Real Property Acquisition  
Federal Financial Reports  
Allowable Costs/Cost Principles  
Drug Free Workplace  
Administration Requirements

Our procedures were limited to the applicable procedures described in the Office of Management and Budget's Compliance Supplement for Single Audits of State and Local Governments. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the City-Parish's compliance with the requirements listed in the preceding paragraph. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to our attention that caused us to believe that the City-Parish, had not complied, in all material respects, with those requirements. However, the results of our procedures disclosed immaterial instances of noncompliance with those requirements, which are described in the accompanying Schedule of Findings and Questioned Costs.

This report is intended for the information of management and regulatory agencies which include the United States Department of Housing and Urban Development (Cognizant Agency), and the Louisiana State Legislative Auditor. This restriction is not intended to limit the distribution of this report, which, upon acceptance by the City-Parish, is a matter of public record.

Respectfully submitted,

*Harris L. Bourgeois & Co., L.L.P.*

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April 30, 1996

LOUIS J. BONNECAZE, C.P.A.  
CONSULTANT  
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## INDEPENDENT AUDITOR'S REPORT

### REPORT ON COMPLIANCE WITH SPECIFIC REQUIREMENTS APPLICABLE TO MAJOR FEDERAL FINANCIAL ASSISTANCE AND PASSENGER FACILITY CHARGE (PFC) PROGRAMS

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 of the City of Baton Rouge and Parish of East Baton Rouge, Louisiana (City-Parish), as of and for the year ended December 31, 1995, and have issued our report thereon dated April 30, 1996.

We have also audited the City-Parish's compliance with the requirements governing types of services allowed or unallowed; eligibility; matching, level of effort, or earmarking; reporting; monitoring of subrecipients; claims for advances and reimbursements; and amounts claimed or used for matching that are applicable to each of its major federal financial assistance programs, which are identified in the accompanying Schedule of Federal and State Financial Assistance, and its compliance with the requirements governing project cost allowability, PFC funds used as matching share or as supplemental to AIP funded projects, additional program requirements, and special reporting requirements that are applicable to Passenger Facility Charge programs for the year ended December 31, 1995. The management of the City-Parish is responsible for the City-Parish's compliance with those requirements. Our responsibility is to express an opinion on compliance with those requirements based on our audit.

We conducted our audit of compliance with those requirements in accordance with generally accepted auditing standards; Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-128, "Audits of State and Local Governments;" and the draft of the Passenger Facility Charge Program Audit Compliance Guide. Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether material noncompliance with the requirements referred to above occurred. An audit includes examining, on a test basis, evidence about the City-Parish's compliance with those requirements. We believe that our audit provides a reasonable basis for our opinion.

The results of our audit procedures disclosed immaterial instances of noncompliance with the requirements referred to above, which are described in the accompanying Schedule of Findings and Questioned Costs. We considered these instances of noncompliance in forming our opinion on compliance, which is expressed in the following paragraph.

In our opinion, the City-Parish complied, in all material respects with the requirements governing types of services allowed or unallowed; eligibility; matching, level of effort, or earmarking; reporting; monitoring of subrecipients; claims for advances and reimbursements; and amounts claimed or used for matching that are applicable in each of its major federal financial assistance programs and project cost allowability, PFC funds used as matching share or as supplemental to AIP funded projects, additional program requirements, and special reporting requirements, that are applicable to its Passenger Facility Charge programs for the year ended December 31, 1995.

This report is intended for the information of management and regulatory agencies which include the United States Department of Housing and Urban Development (Cognizant Agency), Federal Aviation Administration Passenger Facility Charge Branch, and the Louisiana State Legislative Auditor. This restriction is not intended to limit the distribution of this report, which, upon acceptance by the City-Parish, is a matter of public record.

Respectfully submitted,

*Harris T. Bourgeois & Co., L.L.P.*



# HANNIS T. BOURGEOIS & CO., L.L.P.

RANDY J. BONNECAZE, C.P.A.\*  
JOSEPH D. RICHARD, JR., C.P.A.\*  
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April 30, 1996

LOUIS J. BONNECAZE, C.P.A.  
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## INDEPENDENT AUDITOR'S REPORT

### REPORT ON COMPLIANCE WITH SPECIFIC REQUIREMENTS APPLICABLE TO NONMAJOR FEDERAL FINANCIAL ASSISTANCE PROGRAM TRANSACTIONS

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 of the City of Baton Rouge and Parish of East Baton Rouge, Louisiana (City-Parish), as of and for the year ended December 31, 1995, and have issued our report thereon dated April 30, 1996.

In connection with our audit of the general purpose financial statements of the City-Parish and with our consideration of the City-Parish's control structure used to administer federal financial assistance programs, as required by the Office of Management and Budget Circular A-128, "Audits of State and Local Governments", we selected certain transactions applicable to certain nonmajor federal financial assistance programs for the year ended December 31, 1995. As required by OMB Circular A-128, we have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed and eligibility that are applicable to those transactions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the City-Parish's compliance with these requirements. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that the City-Parish had not complied, in all material respects, with those requirements. Also, the results of our procedures did not disclose any immaterial instances of noncompliance with those requirements.

This report is intended for the information of management and regulatory agencies which include the United States Department of Housing and Urban Development (Cognizant Agency) and the Louisiana State Legislative Auditor. This restriction is not intended to limit the distribution of this report, which, upon acceptance by the City-Parish, is a matter of public record.

Respectfully submitted,

*Hannis T. Bourgeois & Co., L.L.P.*

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED DECEMBER 31, 1995**

**PROGRAM**

**FINDINGS/NONCOMPLIANCE**

**1. HEADSTART  
PROGRAM  
C.F.D.A. NO. 13.600**

(A) In our prior year's audit, it was noted that the Scott Headstart Center's actual attendance exceeded its licensed capacity several days in the months selected for compliance test work. During the course of our compliance work for the Headstart program for the current year, it was noted that for the following centers the actual attendance exceeded licensed capacities for several days in the months selected for testing: Children World, Play Time, True Learning, and Scott Headstart Center.

Although we understand that over enrollment is permitted under federal guidelines due to an estimated absenteeism rate, we feel that the amount of over enrollment at these centers should be reevaluated based on actual absenteeism rates and adjusted as necessary.

(B) During our testing of compliance with the requirement that at least 10 percent of the total number of enrollment opportunities is made available to children with disabilities, it was noted that half of the students selected for testing from the Headstart program's disability listing did not have proper documentation of their disability in their student files. Also, per review of the Fiscal Year 1995 Program Review Report, it was noted that the program did not have the mandated 10 percent of enrollment identified with disabilities.

We recommend that the Headstart program implement procedures to ensure that students diagnosed with disabilities have proper documentation of the disability. We also recommend that the Headstart program maintain an accurate listing of students with disabilities so that the program can comply with the requirement of at least 10 percent of total enrollment opportunities is made available to children with disabilities.

**2. CDBG  
C.F.D.A. NO. 14.218**

During the course of our audit work performed for the 1994-1995 CDBG, it was noted that the annual performance report was filed 6 days late. The annual performance report is due 90 days after the end of a program year. The 1994 CDBG's year ended on September 30, 1995 and therefore the annual performance report was due on December 29, 1995. The annual performance report was not filed until January 4, 1996.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED DECEMBER 31, 1995**

**PROGRAM**

**FINDINGS/NONCOMPLIANCE**

2. **CDBG**  
**C.F.D.A. NO. 14.218**  
**(Continued)**

We recommend that the CDBG program file the required reports in a timely manner.

3. **JTPA**  
**PROGRAM**  
**C.F.D.A. NO. 17.250**

(A) Monitoring of subrecipients and on the job training contractors:

In our prior year's audit it was noted that 100% of the classroom training contractors had not been monitored as required by the Department of Labor. It was also noted that single audit reports of all of the governmental and nonprofit entities having classroom training contracts were not being submitted to the J.T.P.A. program for their review as required.

In the current year it was noted that 100% of the classroom training contractors had been monitored as required. It was also noted that as part of the monitoring process, single audit reports were being obtained and reviewed as required.

(B) 10% window listing:

During our testing of compliance with the 10% window requirement, it was noted that one participant who exceeded the income guidelines was not included in the 10% window listing. In the prior year it was also noted that one participant exceeding the income guidelines was not included in the 10% window listing. J.T.P.A. regulations require that all participants who exceed the income guidelines be included in the 10% window listing.

We again recommend that more care be exercised when compiling the 10% window listing so that all participants exceeding the income guidelines are properly included in the listing.

(C) Preparation of monthly cost reports:

The Title II program is required by the Louisiana Department of Labor to submit monthly cost reports. These reports are prepared by the Finance/Accounting Department based in part on information submitted from the fiscal unit of the J.T.P.A. program. The cost reports are required to be prepared including certain "accruals" and "obligations" that are not reflected in the general ledger.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED DECEMBER 31, 1995**

**PROGRAM**

**FINDINGS/NONCOMPLIANCE**

**3. JTPA  
PROGRAM  
C.F.D.A. NO. 17.250  
(Continued)**

During our testing of these reports, in the prior year and again in the current year, we were not able to identify the items reconciling the cost report to the general ledger.

In the prior year we recommended that a reconciliation form be developed which would indicate the balances per the general ledger and a detail of the reconciling items to balance to the cost report. Such a reconciliation form was developed in the current year but reconciling items were not adequately supported by documentation. We again recommend that all reconciling items be accurately supported by applicable documentation. This procedure will enable a third party to easily verify the cost report expenditure total with the general ledger.

**4. PASSENGER FACILITY  
CHARGE  
PROGRAM (PFC)**

Quarterly reports submitted to collecting carriers and FAA:

In the prior year, during our testing of the PFC quarterly status reports which as required are being submitted to the collecting airlines and the FAA, it was noted that PFC interest earnings and PFC expenses were not being reported for every quarter. Personnel at the airport informed us that this problem occurred because trial balances of the airport are not made available by the City-Parish Accounting Department before the quarterly reports are due.

During the current year, the airport gained direct on-line access to the City-Parish's Accounting System. As a result, financial information can now be obtained more timely and the quarterly reports can be completed with the required information with the exception of interest earnings. However, the Airport has received verbal permission from the FAA to file the quarterly reports with the interest earnings section left blank and then to file an amended report once the interest earnings are determined.

**5. GENERAL REQUIREMENTS CASH MANAGEMENT:**

During the course of our current year audit work, it was noted that on December 29, 1995 an advance of approximately \$498,000 was received by the Airport from the FAA on an A.I.P. grant. The majority of expenditures relating to the advance was

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED DECEMBER 31, 1995**

**PROGRAM**

**FINDINGS/NONCOMPLIANCE**

**5. GENERAL REQUIREMENTS  
(Continued)**

not incurred until approximately one month later. As stated in the OMB Compliance Supplement for Single Audits of State and Local Governments, advances received from Federal grantor agencies should be limited to meet "immediate" cash requirements which is generally considered as a few days. We recommend that in the future cash advances meet federal guidelines.



**Office of the Mayor-President**  
Division of Human Development and Services

City of Baton Rouge  
Parish of East Baton Rouge

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Shirley De'Vard, Ed. D.  
Director

Larry St. Amant  
Assistant Director

June 4, 1996

Hannis T. Bourgeois and Company, L.L.P.  
Certified Public Accountants  
2322 Tremont Drive  
Suite 200  
Baton Rouge, Louisiana 70809

Gentlemen:

This is in response to findings referenced below as included in the City-Parish **OMB Circular A-128 Single Audit** for the year ended December 31, 1995.

**FINDING**

1. Head Start Program  
C.F.D.A. No. 13.600

**RESPONSE**

- (A) For the term beginning August 26, 1996, we have reduced the over enrollment by approximately fifty percent, thus reducing the likelihood that actual attendance will exceed the licensed capacity of the centers. When the second of our two new centers is opened in early 1997, there will no longer be a need for over enrollment in any of our locations.
- (B) Steps have been taken to increase outreach and recruitment of children with disabilities and our records indicate that for the 1995-96 reporting period, the number of children served with disabilities was 183. Ten percent of the funded enrollment is 132. Additionally,

procedures have been implemented to ensure that children diagnosed with disabilities have proper documentation of their disabilities, and that an accurate listing of children with disabilities will be maintained.

(2) CDBG  
C.F.D.A. No. 14.218

This matter has been reviewed with our CDBG Planning Manager who oversees the preparation of the report. The report was completed on time, but not submitted for reviews and signatures in sufficient time for these to be completed by the submission deadline. We are taking steps to see that future reports are ready in sufficient time to complete remaining submission steps prior to the due date.

(3) JTPA Program  
C.F.D.A. No. 17.250

- (A) We will continue to follow the Department of Labor Guidelines.
- (B) The SDA has written policies and procedures for enrollment of clients over the income guidelines. Case managers have been reminded in writing that it is important that these policies and procedures be followed. We are in the process of amending the policy to require prior approval of the director or assistant director of the Office of Employment and Training before enrollment into either the 10% window or the 35% window.


- (C) The JTPA program is required to report expenditures via the first in first out method. During PY 95 funds from 93/94, 94/95 and 95/96 were available. Charges during the year (July 1 through June 30) were charged to the current operational year. Thus the expenditure report and trial balance did not reflect the same detailed information. The monthly expenditure report reflected charges to cost categories based on the first received funds, with open balances.

Presently, each monthly report is reconciled to the trial balance with each charge properly recorded to the proper line item reflecting balances from prior program years being charged based on first in, first out principle, rather than automatically charged to the current program year. This also allows the trial balances to reflect the same information as the monthly expenditure report. A reconciliation form is attached to each monthly report detailing accruals and adjustments as reflected by the finalized report.

We feel these new procedures have cleared up the problems we have had with "accruals" and "reconciliations".

I trust that you will find this information sufficient for resolving these matters, but please feel free to call me if you require more.

Sincerely,

  
Shirley De'Vard, Ed.D.  
Director



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# Baton Rouge



## 1995 COMPREHENSIVE ANNUAL FINANCIAL REPORT

For The Year Ended  
December 31, 1995

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

Under provisions of  
this report is a public  
copy of the report has  
been made available  
to the audited  
entity and other appro-  
priate officials. The report is  
available for  
public inspection at the  
Baton Rouge office of the Leg-  
islator and, where appro-  
priate, at the office of the parish cl-

Release Date \_\_\_\_\_

# COMPREHENSIVE ANNUAL FINANCIAL REPORT



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For The Year Ended  
December 31, 1995

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

Prepared by  
Department of Finance  
Otha L. Schofield, CPA, Director

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 FOR THE YEAR ENDED DECEMBER 31, 1995**

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## Department of Finance

### Accounting Division

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Parish of East Baton Rouge

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70821

(504) 389-3069  
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April 30, 1996

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, 1995. The report reflects continuing improvement in the local area economy, as shown by the increase in property and sales taxes over last year. The City-Parish continues to manage its financial affairs with prudence and safety, while seeking to maximize its resources to provide continually improved services for the people of the City of Baton Rouge and East Baton Rouge Parish.

The City-Parish's Department of Finance, Accounting Division, prepared this report using 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 fairly set forth 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 all disclosures necessary to enable readers to gain a maximum understanding of the City-Parish's 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 auditor's report on the financial statements and schedules, the general purpose financial statements, 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 to understand 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 1984 and U.S. Office of Management and Budget Circular A-128, Audits of State and Local Governments. Information related to this single audit--including the schedule of federal financial assistance, findings and recommendations, and the auditor's reports on the internal control structure and compliance with applicable laws and regulations--is available on request.

The financial statements included are those of the various departments, agencies, and other organizational units governed by the Mayor-President and members of the Metropolitan Council. The criteria used to determine which of these organizational units must be included in this report are those established by the Governmental Accounting Standards Board (GASB), which defines the City-Parish government's reporting entity. The criteria deal with the selection of the governing authority, designations of management, scope of public service, and the ability to significantly influence operations.

The primary government includes the City-Parish (all departments and agencies under the auspices of the Mayor-President and the Metropolitan Council) as the oversight unit, and one blended component unit, the City-Parish Employees' Retirement System. Financial information for the primary government is presented in this report.

This report also includes financial information for the following component units, which is discretely presented, in

accordance with GASB No. 14--The Financial Reporting Entity:

- △ Capital Region Planning Commission
- △ Parish Fire Protection Districts
- △ East Baton Rouge Parish Assessor
- △ East Baton Rouge Parish Clerk of Court
- △ District Attorney of the Nineteenth Judicial District
- △ Nineteenth Judicial District Court Judicial Expense Fund
- △ East Baton Rouge Parish Family Court Judicial Expense Fund
- △ East Baton Rouge Parish Juvenile Court Judicial Expense Fund
- △ Nineteenth Judicial District Indigent Defender Board
- △ Capitol Transportation Corporation

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 provides a full range of services to the general public, which includes police and fire protection; emergency medical services; public works; public health and social services; public transportation; planning and zoning; economic development; airport; construction and maintenance of streets and infrastructure; libraries; general administrative services; and sewerage treatment and the municipal sanitary landfill for solid waste disposal.

The City-Parish participates in a contributory pension plan administered by a governing board of elected and appointed member representatives who manage the affairs of the City-Parish Employees' Retirement System.

### 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. Baton Rouge is the center for state government and is an important site for the growth of commerce and industry, tourism, and other diverse cultural activities. The City is the principal home of two major state universities: Louisiana State University and Southern University. The Port of Baton Rouge is the country's fifth largest domestic port in terms of total tonnage. The North American Free Trade Agreement (NAFTA), approved by Congress in 1993, enables Baton Rouge, because of its location, to take economic advantage of the world's largest free trade zone.

A number of major Fortune 500 oil-refining and petrochemical companies are located in the industrial corridor along the Mississippi River near Baton Rouge. The petrochemical industry is a major employer of Baton Rouge's labor force. Other important industries include government, construction, agriculture, banking and financial services, insurance, real estate, and wholesale and retail trade.

According to the Louisiana Department of Labor, the Baton Rouge Metropolitan Statistical Area (MSA) non-agricultural wage and salary employment increased 3% from 1994 to 1995. Much of this job growth occurred in the services and retail sectors. Statewide employment experienced similar growth, with much of the increase occurring in the services and amusement and recreation sectors of the economy. The annual average unemployment rate for the Baton Rouge MSA in 1995 was 6.1% compared with the previous year's rate of 7.4%. Statewide unemployment decreased from 8.0% to 6.9% from 1994 to 1995.

Louisiana Economic Outlook, published annually by the Colleges of Business Administration at Louisiana State University and Southeastern Louisiana University, contained these comments in the October 1995 edition concerning local economic conditions:

*In terms of the sheer magnitude and steadiness of its growth, the Baton Rouge Metropolitan Statistical Area or MSA (made up of East Baton Rouge, West Baton Rouge, Ascension, and Livingston Parishes), has been one of the best performing areas in the state. Lacking a significant exploration industry, this MSA almost totally dodged the recessionary bullet during 1981-87. Baton Rouge lost only 2.2 percent of its jobs between 1985-87, and then got them all back in 1988 and began to set new employment records right away.*

*The largest concentration of chemical industry employment in the state is in this region. Downsizing by the chemical industry during the 1985-87 period was largely responsible for the MSA's short and shallow recession. A second factor was the equally large concentration of government employment. This MSA is home to the state capital and two major state universities. Huge reductions in energy-*



*related revenues during the early 80s contributed to financial problems for state government and further promoted the downturn.*

*The very pronounced recovery in the chemical industry, and the associated industrial construction activity, played a dominant role in the 1988-92 growth spurt. The past two years have been especially good for the capital city area. Record-setting employment levels have stimulated the construction, trade, and services sectors of the MSA. The Baton Rouge Health Center, a large new hospital, was opened in 1995, and significant expansions occurred at both Our Lady of the Lake and Woman's [sic] Hospital. Two river boat casinos began operations over 1994-5. The MSA picked up 20,000 jobs during this two-year period.*

*Louisiana Econometric Model (LEM) projects the Baton Rouge area will continue its steady, upward trend through 1997. A projected 12,700 new jobs should be created over our forecast period. Several sectors will contribute to this growth. Our conversations with local engineering firms indicate they are fully staffed, working on plans for capital projects in the chemical area...a leading indicator of good times ahead for industrial construction. The long, steady track of growth will further stimulate the general construction industry. Indeed, Wilson & Associates has unveiled plans for a very large new shopping center at I-10 and Bluebonnet.*

*In addition, three other firms have announced major expansions in the area. Direct Corp., a Nashville insurance company, will move its policy processing center to Baton Rouge and hire a projected 300 workers. The U.S. Postal Service is bringing a high-tech mail processing center to the city in 1996 with a workforce of 350 people. Finally, this year Mercantile opened a new credit center in the capital city and has already hired 300 employees with an ultimate workforce of 400.*

*The one serious question mark on the area's horizon is the future of the two river boat casinos. In August, 1995, the "take" at the 12 river boats operating in Louisiana ranged from \$13.1 million to \$3.9 million. The Belle of Baton Rouge ranked ... last in the state, and Casino Rouge was in 7th place with a take of \$5.6 million. Though not built into our forecast for the area, there is a very real possibility that one of these boats will close during the forecast period.*

## **MAJOR INITIATIVES**

### **For the Year**

The City-Parish continued in 1995 to manage its financial affairs in a prudent manner by developing a balanced budget for the calendar fiscal year ended December 31, 1995.

During the year, several important measures were taken to improve public safety, particularly in the areas of equipment, salaries, and manpower. A major increase in funding for the police department of \$2 million was provided to continue the second phase of the Anti-Crime program initiated last year for a total cost of \$4 million. The final stages of a new state-of-the-art 800-MHz radio communication system was implemented at a cost of \$5.4 million which will benefit all City-Parish public safety agencies. The City-Parish spent up to \$1,500 per employee for education allowances, which are provided to reward higher education achievement for municipal police and fire department personnel. The fire department maintained its "Class 1 City" rating granted by the Property Insurance Association of Louisiana. In October 1995, additional funding of \$1,010,300 was approved for the construction of new administrative and training facilities for the Baton Rouge Fire Department. Total cost of the new facility is estimated at approximately \$2,451,200. Emergency Medical Services was named National Emergency Medical Services Program of the Year by the National Association of Emergency Medical Technicians.

The police department continued its Anti-Crime program with additional funding for overtime connected with "Operation Takedown" begun in June 1993. By the end of 1995, "Operation Takedown, Phase III" efforts had resulted in 1,809 arrests and the confiscation of drugs and cash valued at \$269,090. The Police Department spent \$430,000 for overtime on this program in 1995. Since inception of the project in 1993, local law enforcement has made 4,202 arrests, confiscated drugs and cash valued at \$1,032,431, and recovered other personal property valued at \$254,954 used in crimes related to illegal drugs and various weapons offenses. The Department of Public Works strengthened law enforcement efforts by helping to demolish abandoned and condemned structures identified as being used in criminal activity. Two commercial buildings were demolished in 1995 along with 318 residential dwellings. A total of \$671,101 was expended in 1995 for Phase III of the project. The total amount expended for the demolition of abandoned and condemned buildings as of the end of 1995 was \$1.3 million.

In July 1995, voters approved a ten-year renewal of the property tax that supports library operations. The funding plan for the new ten-year program consists of \$9 million to replace six community branch library facilities: the Baker, Carver, Central, Eden Park, Pride, and Scotlandville branches. In addition, \$2 million is also provided in the plan to enhance technological improvements for the library system.

In August 1995, a five-year program of major capital improvements projects funded largely through gaming revenues was presented by the administration. Total funding planned for this program includes the use of \$24,010,000 in gaming revenues generated locally by two river boat casinos and video poker operations. In addition, this amount will be used in combination with general fund revenues of more than \$2 million and federal and state grant sources of more than \$20 million to fund street, drainage, and other needed infrastructure improvements.

A new sewer sales tax bond issue was also completed in August. The Parish of East Baton Rouge issued \$36 million in Public Improvement Sales Tax Bonds, dated August 1, 1995, to provide funding for non-EPA sewer rehabilitation. This issue is secured by the net revenues generated from the 0.5% (one-half of one percent) sewer sales and use tax levied within the parish.

#### For the Future

The Greater Baton Rouge Airport District is currently involved in a major capital improvements program. The major funding sources for these projects include a combination of federal (\$12,170,690), state (\$1,352,300), and local matching funds (\$1,596,020). Noise mitigation, taxiway improvements, and other infrastructure improvements are some of the projects under construction.

The Sewerage Capital Improvement Program is designed to improve the quality of wastewater treatment and to reduce water pollution within East Baton Rouge Parish. This program has evolved into a major comprehensive capital improvements effort costing approximately \$311.4 million. Completion of this work is a requirement of a consent decree with the U.S. Environmental Protection Agency. The decree, authorized by the Metropolitan Council, was signed in September 1987. All consent-decree projects are scheduled for completion by December 31, 1996. In addition, about \$67.8 million in non-EPA projects involving sewer rehabilitation improvements have been authorized by the Metropolitan Council.

In March 1996, the Parish of East Baton Rouge issued \$65 million in Public Improvement Sales Tax Revenue Bonds, Series ST-1996, payable from the proceeds of the 0.5% sewer sales and use tax levied by the Parish. Approximately \$38.5 million of the proceeds was deposited into an irrevocable trust to defease the callable portion of the \$45 million Public Improvement Sales Tax Revenue Bond Issue of 1989. The remainder of the proceeds will be used to pay the costs of constructing and acquiring sewers and sewerage disposal works within the Parish, providing a reserve for the bonds and paying the costs of issuance.

#### Department Focus

The **Quality and Employee Development Department** was created in 1990 and has two functions: (1) to provide leadership in increasing customer satisfaction with City-Parish services by better identifying the needs and expectations of those who use the department's services; and, (2) to provide high-quality services at a lower cost, thus improving productivity, safety, morale, and quality of work and life for all employees. This department also, per Section 9.03 (k) of the Plan of Government, provides a systematic program of in-service training for all members of the classified service to qualify them for advancement.

Many accomplishments have been achieved since the establishment of the City-Parish Training Center in 1991. The Center consists of two large meeting rooms, a conference room, and a computer lab which are all used by various departments and agencies for meetings and workshops. Also, in 1991, a Workplace Literacy Program was developed in a cooperative effort between City-Parish government and the Adult Education Department of the East Baton Rouge Parish School Board. Three employees have received their GED's through this program.

During 1995, the department provided 25,852 hours of training at a cost of approximately \$13 per hour for 2,039 participants. Ninety-seven percent of employees attending these programs rated their training as good to excellent.

An example of the benefits of this training is the Mechanical Maintenance Training Program developed for pump mechanics in the Wastewater Treatment Division of the Department of Public Works. Twenty-one mechanics each completed 80 hours of training. Participants showed an average of 28% improvement in knowledge from pre-test to post-test. Three months after training, 94% reported they are 37% more effective at their jobs, saving approximately \$29,000 in maintenance costs during that period.

## FINANCIAL INFORMATION

### Internal Accounting Control

In developing and evaluating the City-Parish's accounting system, 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, City-Parish government is responsible for ensuring that an adequate internal control structure is in effect.

All internal control evaluations occur within the framework described. We believe that the City-Parish's internal control structure adequately safeguards assets and provides reasonable assurance of the proper recording of financial transactions.

### Accounting System and Budgetary Control

An explanation of the City-Parish's accounting policies 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.

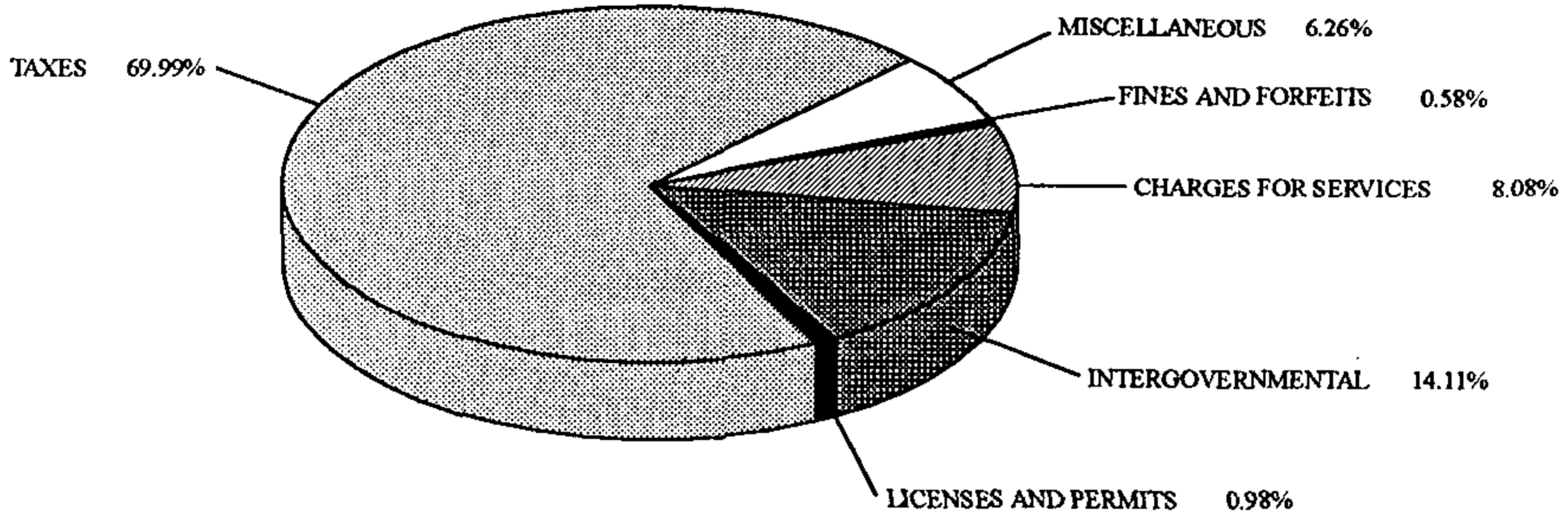
Budgetary control is maintained by the encumbrance of appropriations with purchase orders prior to their release to vendors. Purchase orders that exceed appropriation balances are not released until additional appropriations are made available.

### General Governmental Functions

The general government operations of the City-Parish are accounted for in the General Fund, Special Revenue Funds, and Debt Service Funds. Capital Project Funds are excluded because they are not considered recurring general governmental functions. The following is a summary of recurring general governmental operations for 1995 by fund type:

	<u>Totals</u>	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Debt Service Funds</u>
Fund Balance, January 1, 1995	\$ 107,193,972	\$ 52,000,910	\$ 33,794,533	\$ 21,398,529
Revenues and Other Financing Sources	296,192,209	183,273,574	92,490,520	20,428,115
Expenditures and Other Uses	(286,184,896)	(183,549,046)	(82,664,805)	(19,971,045)
Prior Year Adjustment	(656,011)	(656,011)	--	--
Residual Equity Transfer	<u>(649,374)</u>	<u>(188,434)</u>	<u>(460,940)</u>	<u>--</u>
Fund Balance, December 31, 1995	<u>\$ 115,895,900</u>	<u>\$ 50,880,993</u>	<u>\$ 43,159,308</u>	<u>\$ 21,855,599</u>

## 1995 REVENUES BY SOURCE



Revenues of the primary government for general governmental fund type functions (exclusive of other financing sources) for fiscal year 1995 totaled \$287.6 million, as compared with \$265.3 million for the previous year, representing an increase of \$22.3 million or 8.4% over the previous year. A summary of general governmental revenues from various sources and the changes from last year is contained in the following table. The "Percent of Total" for each item relates to the total revenues for that year.

Sources of Revenue	1994		1995		Increase (Decrease) Over 1994
	Revenue	Percent of Total	Revenue	Percent of Total	
Taxes	\$182,063,264	68.62 %	\$201,318,217	69.99 %	\$19,254,953
Licenses and Permits	2,997,316	1.13	2,821,922	0.98	(175,394)
Intergovernmental Revenues	38,276,545	14.42	40,577,915	14.11	2,301,370
Charges for Services	23,140,340	8.72	23,228,832	8.08	88,492
Fines and Forfeits	2,061,064	0.78	1,667,922	0.58	(393,142)
Miscellaneous Revenues	16,791,066	6.33	17,996,948	6.26	1,205,882
<b>Total</b>	<b>\$265,329,595</b>	<b>100.00</b>	<b>\$287,611,756</b>	<b>100.00</b>	<b>\$22,282,161</b>

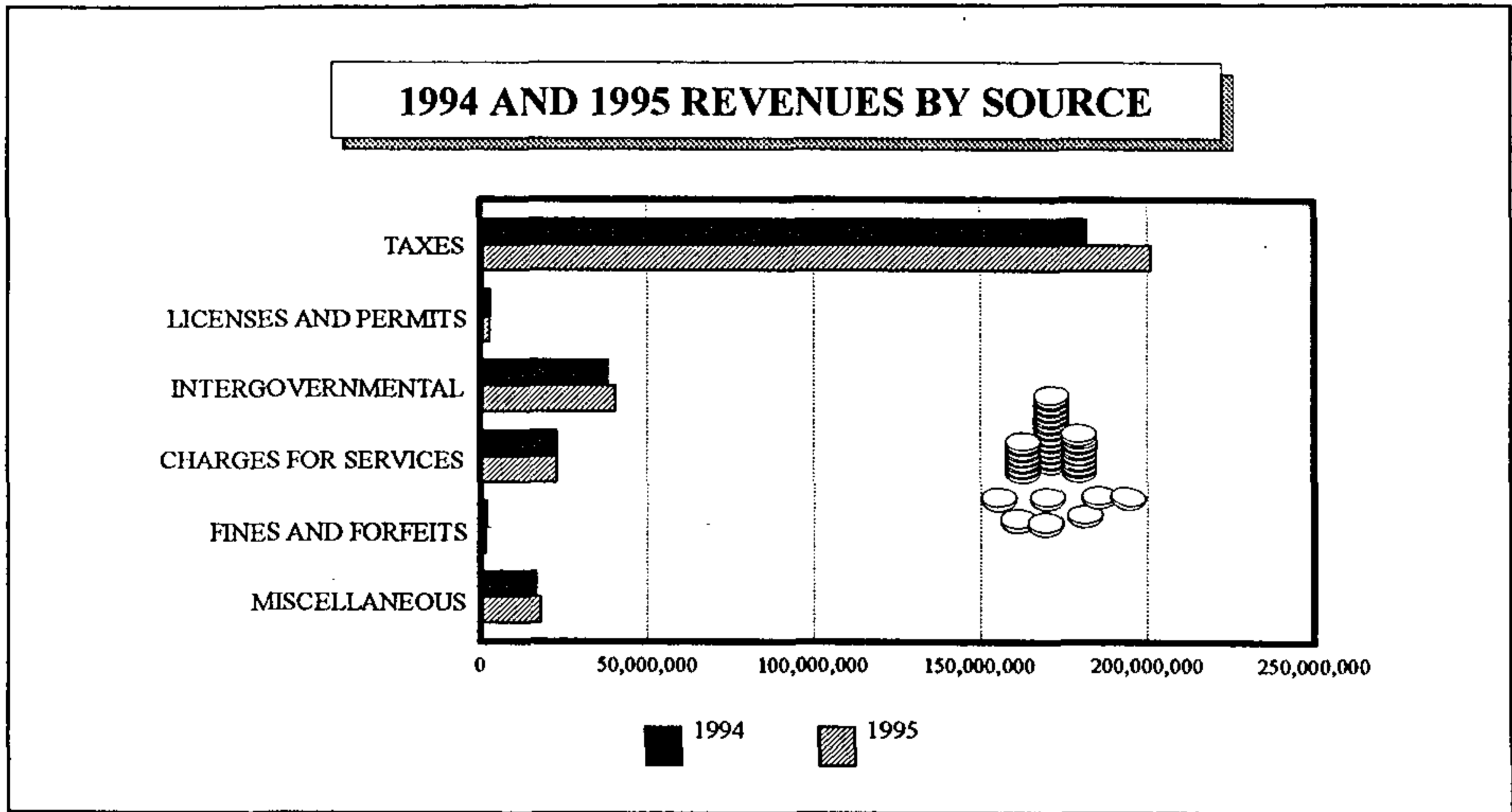
**Tax revenues** for 1995 were 70% of total governmental revenues. The major revenue sources are sales and use taxes, gross receipts business taxes, and general property taxes. Tax revenues increased by approximately \$19.2 million from 1994. Sales and use taxes increased \$8.0 million, which reflects an overall growth rate of 6.7%. An additional \$6.4 million was generated in 1995 from a gaming admission tax collected on two river boat casinos, which opened toward the end of 1994. General property taxes collected were \$2.4 million higher in 1995 compared with 1994 and gross receipts business taxes increased an additional \$1.8 million. Insurance premium taxes were \$600,000 higher in 1995 than 1994.

**Intergovernmental revenues** for 1995 were 14.11% of total governmental revenues. Intergovernmental revenues increased by approximately \$2.3 million in 1995 compared with 1994. An increase in funding was provided by the U.S. Department of Labor for \$1.1 million for the Job Training Partnership Act (JTPA), Title IIA (adult remedial education) and Title III (dislocated workers) programs. U.S. Department of Health and Human Services (DHHS) Head Start program received an additional \$1 million for additional personnel and training materials.

In accordance with the implementation of Governmental Accounting Standards Board (GASB) Statement No. 24, *Accounting and Financial Reporting for Certain Grants and Other Financial Assistance*, issued in June 1994, the City-

Parish was required to recognize as revenue and expenditure on-behalf payments for salaries and fringe benefits. This statement relates to supplemental pay provided to City-Parish employees paid by the State of Louisiana. These payments amounted to \$4.2 million, an increase of approximately \$200,000 in 1995. The 1994 financial statements were restated to conform to the provisions of this statement.

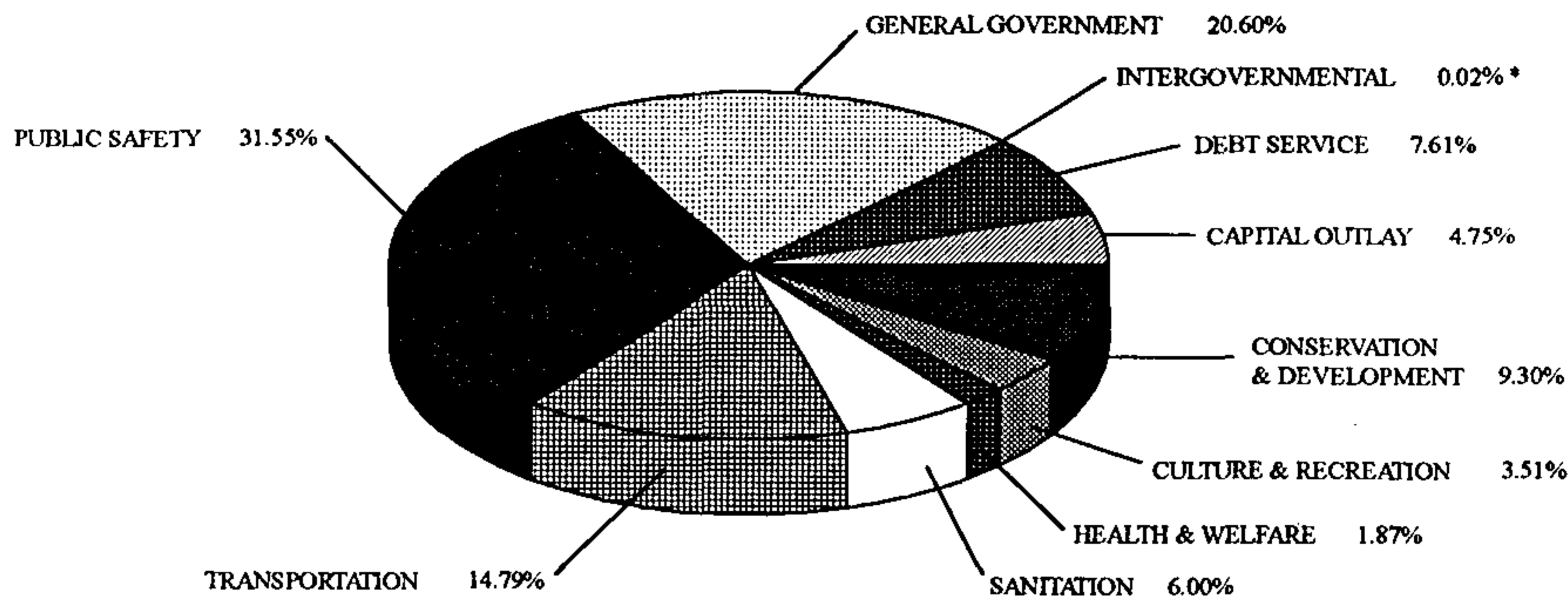
Miscellaneous revenues increased by \$1.2 million in 1995 over 1994. These revenues accounted for 6.26% of total governmental revenues. The increase consisted primarily of interest earnings for governmental fund types. This increase was due to the higher annual average effective interest rate earned on cash amounts invested during the year. The annual average effective interest rate for 1995 was 5.91% compared with 3.81% in 1994.



Expenditures for the operations of the primary government increased 5.2% in 1995 from 1994. Through cost containment, expenditures were controlled and kept below budgeted amounts. The largest increases in expenditures occurred in the public safety (6.7%), conservation and development (21.6%), and general government (6.2%) functions. Expenditures for general governmental functions (exclusive of other uses) 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.

Function	1994		1995		Increase (Decrease) Over 1994
	Expenditure	Percent of Total	Expenditure	Percent of Total	
General Government	\$ 50,884,972	20.41 %	\$ 54,021,789	20.60 %	\$ 3,136,817
Public Safety	77,545,083	31.09	82,767,969	31.55	5,222,886
Transportation	41,307,164	16.57	38,784,240	14.79	(2,522,924)
Sanitation	15,069,530	6.04	15,731,515	6.00	661,985
Health & Welfare	4,703,574	1.89	4,911,308	1.87	207,734
Culture & Recreation	8,931,876	3.58	9,219,762	3.51	287,886
Conservation & Development	20,057,469	8.04	24,381,475	9.30	4,324,006
Miscellaneous	--	--	2,141	0.00	2,141
Capital Outlay	11,903,325	4.78	12,448,854	4.75	545,529
Debt Service	18,898,135	7.58	19,971,045	7.61	1,072,910
Intergovernmental	59,528	0.02	62,521	0.02	2,993
<b>Total</b>	<b>\$249,360,656</b>	<b>100.00</b>	<b>\$262,302,619</b>	<b>100.00</b>	<b>\$12,941,963</b>

## 1995 EXPENDITURES BY FUNCTION



\* Percentages less than 1% have a minimal effect on the chart.

**Public Safety** expenditures increased by \$5.2 million or 6.7% in 1995 compared with 1994. Total public safety expenditures were 31.55% of total expenditures in the governmental fund types. Expenditures increased by approximately \$2.5 million in 1995 to fund Phase II of the Anti-Crime program initiated in 1994, which included the installation of the 800-MHz radio communication system and pay raises and education allowances for police personnel.

Fire department expenditures were \$1.5 million higher in 1995 than 1994. Approximately \$1.1 million was expended for pay increases for fire fighting personnel. Fire department supplies and contractual services also rose approximately \$400,000.

Juvenile services expenditures rose \$200,000 for funding of personnel salaries and benefits and for increased costs of psychological services. Emergency Medical Services had increased spending of \$400,000 due to payroll and benefit increases. Parish Prison expenditures increased by \$400,000 due largely to an increase in the prison inmate population during the year. An additional \$200,000 was spent during 1995 on anti-drug and rehabilitation programs.

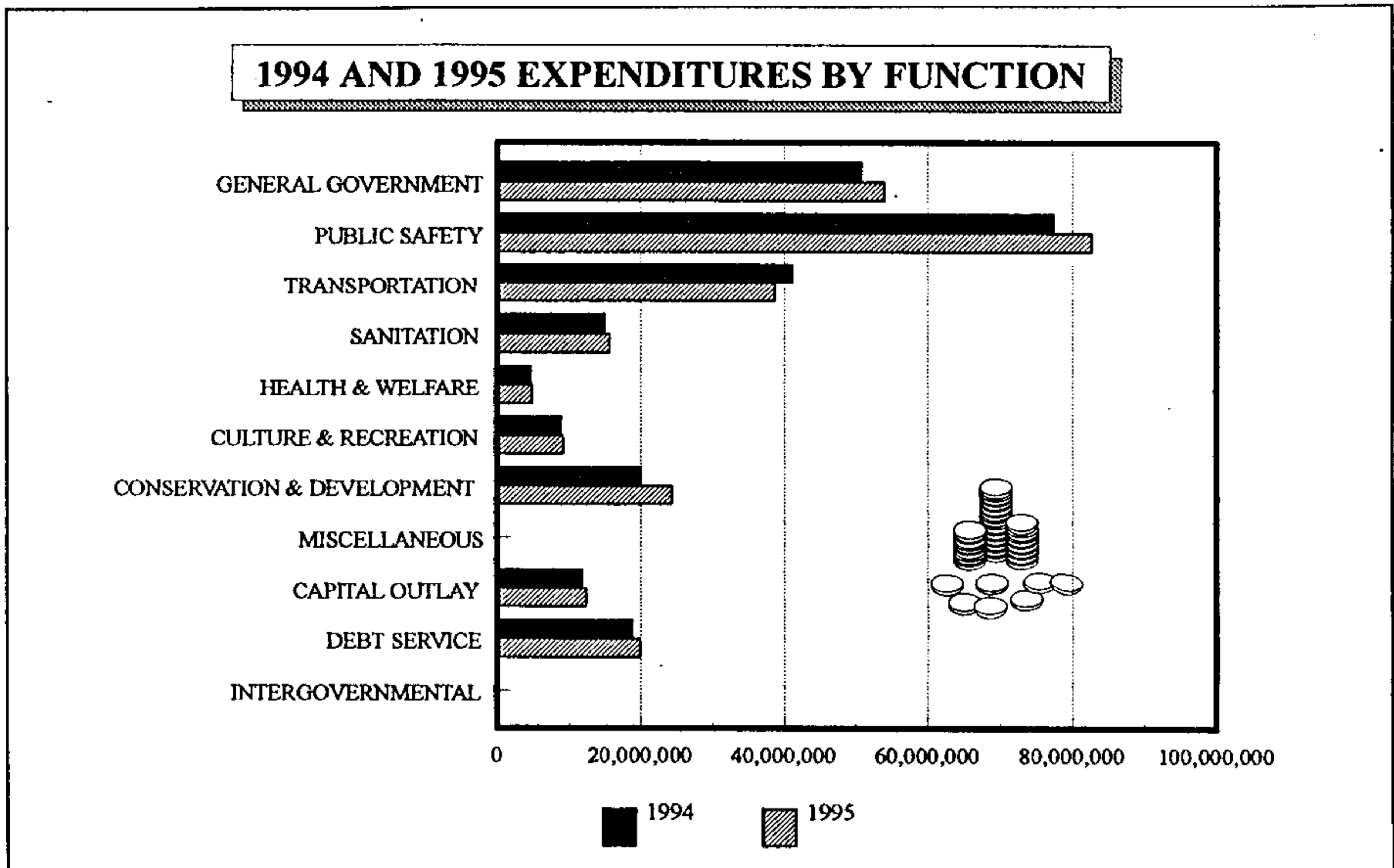
**Conservation and Development** expenditures for 1995 increased \$4.3 million, or 21.6%, over 1994. The Community Development Block Grant program and the Home Program spent \$1.8 million more in 1995 than 1994 to provide for increases in services related to housing rental, home repairs and rehabilitation, and home replacement services for qualified low-income homeowners.

The Head Start program (federal and local funding) spent approximately \$1.4 million more in 1995 than 1994 as a result of an increase in costs related to salaries and benefits for personnel and program training materials. The Job Partnership Training Act (JTPA) program spent \$1.1 million more in 1995 than 1994 to provide for an increase in related program costs for administering the Title IIA and Title III programs.

Year 1995 expenditures for the **General Government** function increased \$3.1 million or 6.2% over 1994. The major increase was attributable to \$1.9 million expended for run-out claims on the government's previous self-insured health care program. Employee pay raises, which included a 3% cost-of-living adjustment for non-fire and non-police employees, accounted for the remaining rise in costs in the general government function.

**Transportation** expenditures declined by \$2.5 million in 1995 compared with 1994. This decline was largely due to less road construction work completed throughout the parish in 1995. The total road construction contracts obligated as of the end of 1995 were \$7.1 million, compared with only \$3.6 million at the end of 1994.

Debt Service costs rose \$1 million, or 5.7%, over 1994. The increase was a result of the first full year's debt service payment on the capital lease for the new 800-MHz radio communication system.



#### Property Assessments and Tax Levies

The assessed value of property amounted to \$1.738 billion parishwide in 1995, representing an increase of \$63.5 million, or 3.79%, over 1994. Citywide, the assessed value of \$873 million represents an increase of \$32.4 million, or 3.9%, over 1994.

The allocation of property tax levies for city and parishwide districts for 1995 and the three preceding years is as follows:

	<u>Mills Per Dollar of Assessed Valuation</u>			
	<u>1992</u>	<u>1993</u>	<u>1994</u>	<u>1995</u>
General Fund	13.12	13.12	13.12	13.12
Special Revenue Funds	12.71	12.71	12.69	12.69
Debt Service Funds	<u>2.85</u>	<u>2.85</u>	<u>2.85</u>	<u>2.85</u>
<b>Total</b>	<b><u>28.68</u></b>	<b><u>28.68</u></b>	<b><u>28.66</u></b>	<b><u>28.66</u></b>

#### General Fund-Fund Balance

Conservative budgetary practices enabled City-Parish government to continue maintaining the fund balance for the General Fund at a level of \$51 million for the period ended December 31, 1995. The following schedule illustrates the relationship of the unreserved fund balance to the General Fund operating budget for the following years:

Fiscal Year Ended <u>December 31</u>	Unreserved Fund Balance for the General <u>Fund</u>	General Fund Operating Budget, Succeeding <u>Year</u>	Ratio of Unreserved General Fund Balance to Succeeding Year's <u>Budget</u>
1991	\$19,577,153	\$143,599,290	14%
1992	27,769,857	149,851,110	19
1993	30,044,069	154,875,270	19
1994	39,157,165	161,937,220	24
1995	40,119,871	174,947,230	23

### Enterprise Operations

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

The largest of these enterprise operations is the Comprehensive Sewerage System Program, which 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 \$147 million, as of year end. This fund encompasses all assets associated with sewerage operations and improvements held by the City, the Parish, the Greater Baton Rouge Consolidated Sewerage District, and the East Baton Rouge Sewerage Commission. The fund includes several managerial sub-funds:

- Sewer Operations and Maintenance
- \$70 million Revenue Bond Construction Program
- \$45 million Sales Tax Bonds Construction Program
- \$20 million Sales Tax Bonds Construction Program
- \$30.2 million Sales Tax Bonds Construction Program
- \$70 million Sales Tax Bonds Construction Program
- \$36 million Sales Tax Bonds Construction Program
- Sales Tax Pay-As-You-Go Construction Program
- Comprehensive Sewer System Fund
- Parish Sewer Sales Tax Fund

The Greater Baton Rouge Airport Authority Fund's retained earnings were in excess of \$8 million as of December 31, 1995. 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 Solid Waste Disposal Facility, which handles the parish's landfill operation, realized a net gain of \$707,154 in 1995. The North Landfill is mandated 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 from surrounding cities, towns, and parishes. More than 388,000 tons of solid waste was handled during 1995.

The Riverside Centroplex and the Greater Baton Rouge Parking Authority were subsidized by the General Fund in 1995, in the amounts of \$1,125,000 and \$268,240, respectively. Both of these operations provide vital services in the Baton Rouge downtown area, but are currently unable to support operations through self-generated fees.

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

### Pension Operations

The City of Baton Rouge and Parish of East Baton Rouge Employees' Retirement System pension benefit obligation as of December 31, 1995, was funded at a level of 72%. The pension benefit obligation is a standardized measurement of the actuarial present value of credited projected benefits, in accordance with GASB Statement No. 5, *Disclosure of Pension Information by Public Employee Retirement System and State and Local Governmental Employers*. Disclosure concerning the retirement system can be found in the Notes to Financial Statements.



### 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. The data for the City-Parish government, as of December 31, 1995, are as follows:

	<u>Amount of Debt</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	\$3,651,199	0.21%	0.02%	\$ 9
Overlapping Debt	<u>6,105,428</u>	<u>0.35</u>	<u>0.04</u>	<u>15</u>
Net Direct and Overlapping Debt	<u>\$9,756,627</u>	<u>0.56%</u>	<u>0.06%</u>	<u>\$24</u>

A summary of the general obligation bonds, excess revenue contracts, and revenue bond activities for 1995 is shown below:

	<u>Outstanding 1/1/95</u>	<u>Issued 1995</u>	<u>Retired 1995</u>	<u>Outstanding 12/31/95</u>
General Obligation Bonds	\$ 9,330,000	\$ --	\$ 2,780,000	\$ 6,550,000
Excess Revenue Contracts	1,353,374	--	69,810	1,283,564
Revenue Bonds	<u>296,450,000</u>	<u>36,000,000</u>	<u>10,160,000</u>	<u>322,290,000</u>
Total	<u>\$307,133,374</u>	<u>\$36,000,000</u>	<u>\$13,009,810</u>	<u>\$330,123,564</u>

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

<u>Date of Issue</u>	<u>Amount</u>	<u>Average Life (in Years)</u>	<u>Effective Interest Rate</u>	<u>Interest Cost Per Borrowed Dollar</u>
08/01/91	\$20,000,000	15.89	6.67%	\$1.06
02/01/92	21,400,000	15.76	6.44	1.01
04/01/92	85,000,000	12.22	6.41	0.78
03/01/93	30,200,000	16.06	5.49	0.87
10/01/93	4,000,000	15.76	5.13	0.81
10/01/93	70,000,000	15.26	5.13	0.78
08/01/95	36,000,000	18.02	5.97	1.08

At December 31, 1995, City-Parish bonds were rated by the two major rating services, exclusive of bond insurance, as follows:

<u>Type of Bond</u>	<u>Rating</u>	
	<u>Moody's Investors Service</u>	<u>Standard and Poor's</u>
East Baton Rouge Parish General Obligation Bonds	A	A+
East Baton Rouge Parish Limited Tax Bonds	Baa	A-
1978 Greater Baton Rouge Parking Authority Revenue Bonds	Baal	BBB+
1987 East Baton Rouge Sewerage Commission Sewer Revenue Bonds	Baa	BBB
1989 Parish Sewer Public Improvement Sales Tax Revenue Bonds	Baal	A
1989 City and Parish Public Improvement Sales Tax Revenue Bonds	--	AA-



## 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

(504) 389-3069  
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April 30, 1996

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, 1995. The report reflects continuing improvement in the local area economy, as shown by the increase in property and sales taxes over last year. The City-Parish continues to manage its financial affairs with prudence and safety, while seeking to maximize its resources to provide continually improved services for the people of the City of Baton Rouge and East Baton Rouge Parish.

The City-Parish's Department of Finance, Accounting Division, prepared this report using 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 fairly set forth 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 all disclosures necessary to enable readers to gain a maximum understanding of the City-Parish's 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, this letter of transmittal, a list of principal officials, and the government's organizational chart. The financial section includes the independent auditor's 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 1984 and U.S. Office of Management and Budget Circular A-128, Audits of State and Local Governments. The third section of this book is related to this single audit--including the schedule of federal financial assistance, findings and recommendations, and the auditor's reports on the internal control structure and compliance with applicable laws and regulations.

The financial statements included are those of the various departments, agencies, and other organizational units governed by the Mayor-President and members of the Metropolitan Council. The criteria used to determine which of these organizational units must be included in this report are those established by the Governmental Accounting Standards Board (GASB), which defines the City-Parish government's reporting entity. The criteria deal with the selection of the governing authority, designations of management, scope of public service, and the ability to significantly influence operations.

The primary government includes the City-Parish (all departments and agencies under the auspices of the Mayor-President and the Metropolitan Council) as the oversight unit, and one blended component unit, the City-Parish Employees' Retirement System. Financial information for the primary government is presented in this report.

This report also includes financial information for the following component units, which is discretely presented, in accordance with GASB No. 14--The Financial Reporting Entity:

- △ Capital Region Planning Commission
- △ Parish Fire Protection Districts
- △ East Baton Rouge Parish Assessor
- △ East Baton Rouge Parish Clerk of Court
- △ District Attorney of the Nineteenth Judicial District
- △ Nineteenth Judicial District Court Judicial Expense Fund
- △ East Baton Rouge Parish Family Court Judicial Expense Fund
- △ East Baton Rouge Parish Juvenile Court Judicial Expense Fund
- △ Nineteenth Judicial District Indigent Defender Board
- △ Capitol Transportation Corporation

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 provides a full range of services to the general public, which includes police and fire protection; emergency medical services; public works; public health and social services; public transportation; planning and zoning; economic development; airport; construction and maintenance of streets and infrastructure; libraries; general administrative services; and sewerage treatment and the municipal sanitary landfill for solid waste disposal.

The City-Parish participates in a contributory pension plan administered by a governing board of elected and appointed member representatives who manage the affairs of the City-Parish Employees' Retirement System.

### **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. Baton Rouge is the center for state government and is an important site for the growth of commerce and industry, tourism, and other diverse cultural activities. The City is the principal home of two major state universities: Louisiana State University and Southern University. The Port of Baton Rouge is the country's fifth largest domestic port in terms of total tonnage. The North American Free Trade Agreement (NAFTA), approved by Congress in 1993, enables Baton Rouge, because of its location, to take economic advantage of the world's largest free trade zone.

A number of major Fortune 500 oil-refining and petrochemical companies are located in the industrial corridor along the Mississippi River near Baton Rouge. The petrochemical industry is a major employer of Baton Rouge's labor force. Other important industries include government, construction, agriculture, banking and financial services, insurance, real estate, and wholesale and retail trade.

According to the Louisiana Department of Labor, the Baton Rouge Metropolitan Statistical Area (MSA) non-agricultural wage and salary employment increased 3% from 1994 to 1995. Much of this job growth occurred in the services and retail sectors. Statewide employment experienced similar growth, with much of the increase occurring in the services and amusement and recreation sectors of the economy. The annual average unemployment rate for the Baton Rouge MSA in 1995 was 6.1% compared with the previous year's rate of 7.4%. Statewide unemployment decreased from 8.0% to 6.9% from 1994 to 1995.

Louisiana Economic Outlook, published annually by the Colleges of Business Administration at Louisiana State University and Southeastern Louisiana University, contained these comments in the October 1995 edition concerning local economic conditions:

*In terms of the sheer magnitude and steadiness of its growth, the Baton Rouge Metropolitan Statistical Area or MSA (made up of East Baton Rouge, West Baton Rouge, Ascension, and Livingston Parishes), has been one of the best performing areas in the state. Lacking a significant exploration industry, this MSA almost totally dodged the recessionary bullet during 1981-87. Baton Rouge lost only 2.2 percent of its jobs between 1985-87, and then got them all back in 1988 and began to set new employment records right away.*

*The largest concentration of chemical industry employment in the state is in this region. Downsizing by the chemical industry during the 1985-87 period was largely responsible for the MSA's short and shallow recession. A second factor was the equally large concentration of government employment. This MSA is home to the state capital and two major state universities. Huge reductions in energy-related revenues during the early 80s contributed to financial problems for state government and further promoted the downturn.*

*The very pronounced recovery in the chemical industry, and the associated industrial construction activity, played a dominant role in the 1988-92 growth spurt. The past two years have been especially good for the capital city area. Record-setting employment levels have stimulated the construction, trade, and services sectors of the MSA. The Baton Rouge Health Center, a large new hospital, was opened in 1995, and significant expansions occurred at both Our Lady of the Lake and Woman's [sic] Hospital. Two river boat casinos began operations over 1994-5. The MSA picked up 20,000 jobs during this two-year period.*

*Louisiana Econometric Model (LEM) projects the Baton Rouge area will continue its steady, upward trend through 1997. A projected 12,700 new jobs should be created over our forecast period. Several sectors will contribute to this growth. Our conversations with local engineering firms indicate they are fully staffed, working on plans for capital projects in the chemical area...a leading indicator of good times ahead for industrial construction. The long, steady track of growth will further stimulate the general construction industry. Indeed, Wilson & Associates has unveiled plans for a very large new shopping center at I-10 and Bluebonnet.*

*In addition, three other firms have announced major expansions in the area. Direct Corp., a Nashville insurance company, will move its policy processing center to Baton Rouge and hire a projected 300 workers. The U.S. Postal Service is bringing a high-tech mail processing center to the city in 1996 with a workforce of 350 people. Finally, this year Mercantile opened a new credit center in the capital city and has already hired 300 employees with an ultimate workforce of 400.*

*The one serious question mark on the area's horizon is the future of the two river boat casinos. In August, 1995, the "take" at the 12 river boats operating in Louisiana ranged from \$13.1 million to \$3.9 million. The Belle of Baton Rouge ranked ... last in the state, and Casino Rouge was in 7th place with a take of \$5.6 million. Though not built into our forecast for the area, there is a very real possibility that one of these boats will close during the forecast period.*

## MAJOR INITIATIVES

### For the Year

The City-Parish continued in 1995 to manage its financial affairs in a prudent manner by developing a balanced budget for the calendar fiscal year ended December 31, 1995.

During the year, several important measures were taken to improve public safety, particularly in the areas of equipment, salaries, and manpower. A major increase in funding for the police department of \$2 million was provided to continue the second phase of the Anti-Crime program initiated last year for a total cost of \$4 million. The final stages of a new state-of-the-art 800-MHz radio communication system was implemented at a cost of \$5.4 million which will benefit all City-Parish public safety agencies. The City-Parish spent up to \$1,500 per employee for education allowances, which are provided to reward higher education achievement for municipal police and fire department personnel. The fire department maintained its "Class 1 City" rating granted by the Property Insurance Association of Louisiana. In October 1995, additional funding of \$1,010,300 was approved for the construction of new administrative and training facilities for the Baton Rouge Fire Department. Total cost of the new facility is estimated at approximately \$2,451,200. Emergency Medical Services was named National Emergency Medical Services Program of the Year by the National Association of Emergency Medical Technicians.

The police department continued its Anti-Crime program with additional funding for overtime connected with "Operation Takedown" begun in June 1993. By the end of 1995, "Operation Takedown, Phase III" efforts had resulted in 1,809 arrests and the confiscation of drugs and cash valued at \$269,090. The Police Department spent \$430,000 for overtime on this program in 1995. Since inception of the project in 1993, local law enforcement has made 4,202 arrests, confiscated drugs and cash valued at \$1,032,431, and recovered other personal property valued at \$254,954 used in crimes related to illegal drugs and various weapons offenses. The Department of Public Works strengthened law enforcement efforts by helping to demolish abandoned and condemned structures identified as being used in criminal activity. Two commercial buildings were demolished in 1995 along with 318 residential dwellings. A total of \$671,101 was expended in 1995 for Phase III of the project. The total amount expended for the demolition of abandoned and condemned buildings as of the end of 1995 was \$1.3 million.

In July 1995, voters approved a ten-year renewal of the property tax that supports library operations. The funding plan for the new ten-year program consists of \$9 million to replace six community branch library facilities: the Baker,

Carver, Central, Eden Park, Pride, and Scotlandville branches. In addition, \$2 million is also provided in the plan to enhance technological improvements for the library system.

In August 1995, a five-year program of major capital improvements projects funded largely through gaming revenues was presented by the administration. Total funding planned for this program includes the use of \$24,010,000 in gaming revenues generated locally by two river boat casinos and video poker operations. In addition, this amount will be used in combination with general fund revenues of more than \$2 million and federal and state grant sources of more than \$20 million to fund street, drainage, and other needed infrastructure improvements.

A new sewer sales tax bond issue was also completed in August. The Parish of East Baton Rouge issued \$36 million in Public Improvement Sales Tax Bonds, dated August 1, 1995, to provide funding for non-EPA sewer rehabilitation. This issue is secured by the net revenues generated from the 0.5% (one-half of one percent) sewer sales and use tax levied within the parish.

#### For the Future

The Greater Baton Rouge Airport District is currently involved in a major capital improvements program. The major funding sources for these projects include a combination of federal (\$12,170,690), state (\$1,352,300), and local matching funds (\$1,596,020). Noise mitigation, taxiway improvements, and other infrastructure improvements are some of the projects under construction.

The Sewerage Capital Improvement Program is designed to improve the quality of wastewater treatment and to reduce water pollution within East Baton Rouge Parish. This program has evolved into a major comprehensive capital improvements effort costing approximately \$311.4 million. Completion of this work is a requirement of a consent decree with the U.S. Environmental Protection Agency. The decree, authorized by the Metropolitan Council, was signed in September 1987. All consent-decree projects are scheduled for completion by December 31, 1996. In addition, about \$67.8 million in non-EPA projects involving sewer rehabilitation improvements have been authorized by the Metropolitan Council.

In March 1996, the Parish of East Baton Rouge issued \$65 million in Public Improvement Sales Tax Revenue Bonds, Series ST-1996, payable from the proceeds of the 0.5% sewer sales and use tax levied by the Parish. Approximately \$38.5 million of the proceeds was deposited into an irrevocable trust to defease the callable portion of the \$45 million Public Improvement Sales Tax Revenue Bond Issue of 1989. The remainder of the proceeds will be used to pay the costs of constructing and acquiring sewers and sewerage disposal works within the Parish, providing a reserve for the bonds and paying the costs of issuance.

#### Department Focus

The **Quality and Employee Development Department** was created in 1990 and has two functions: (1) to provide leadership in increasing customer satisfaction with City-Parish services by better identifying the needs and expectations of those who use the department's services; and, (2) to provide high-quality services at a lower cost, thus improving productivity, safety, morale, and quality of work and life for all employees. This department also, per Section 9.03 (k) of the Plan of Government, provides a systematic program of in-service training for all members of the classified service to qualify them for advancement.

Many accomplishments have been achieved since the establishment of the City-Parish Training Center in 1991. The Center consists of two large meeting rooms, a conference room, and a computer lab which are all used by various departments and agencies for meetings and workshops. Also, in 1991, a Workplace Literacy Program was developed in a cooperative effort between City-Parish government and the Adult Education Department of the East Baton Rouge Parish School Board. Three employees have received their GED's through this program.

During 1995, the department provided 25,852 hours of training at a cost of approximately \$13 per hour for 2,039 participants. Ninety-seven percent of employees attending these programs rated their training as good to excellent.

An example of the benefits of this training is the Mechanical Maintenance Training Program developed for pump mechanics in the Wastewater Treatment Division of the Department of Public Works. Twenty-one mechanics each completed 80 hours of training. Participants showed an average of 28% improvement in knowledge from pre-test to post-test. Three months after training, 94% reported they are 37% more effective at their jobs, saving approximately \$29,000 in maintenance costs during that period.

## FINANCIAL INFORMATION

### Internal Accounting Control

In developing and evaluating the City-Parish's accounting system, 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, City-Parish government is responsible for ensuring that an adequate internal control structure is in effect.

All internal control evaluations occur within the framework described. We believe that the City-Parish's internal control structure adequately safeguards assets and provides reasonable assurance of the proper recording of financial transactions.

### Accounting System and Budgetary Control

An explanation of the City-Parish's accounting policies 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.

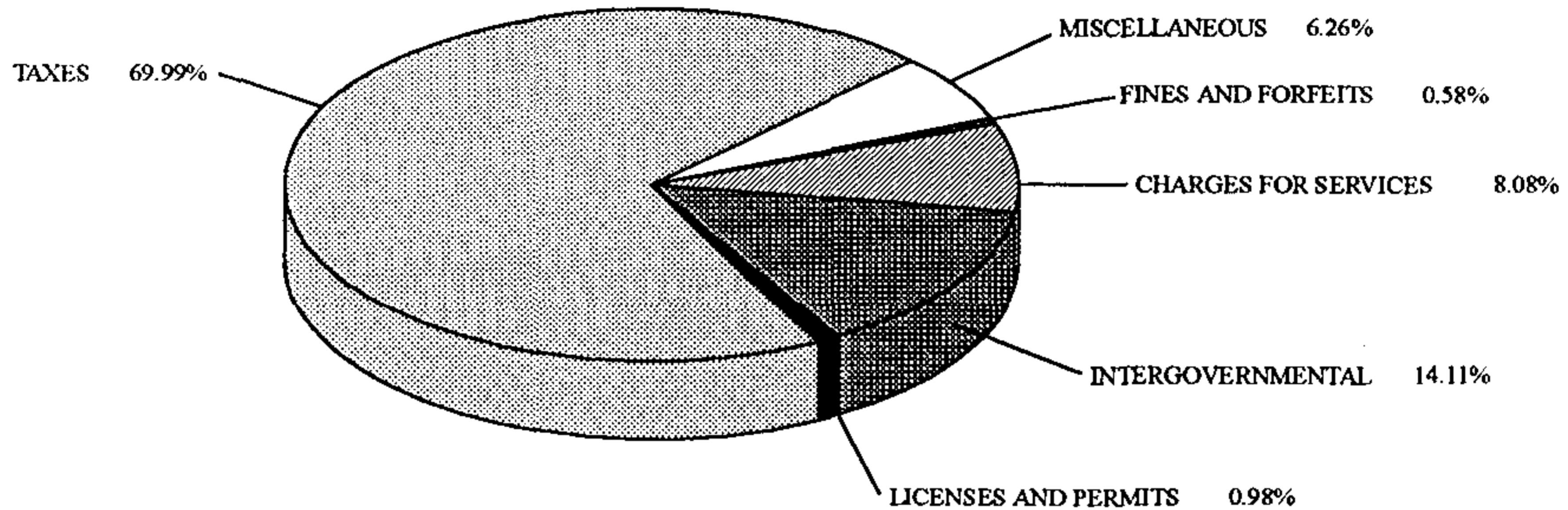
Budgetary control is maintained by the encumbrance of appropriations with purchase orders prior to their release to vendors. Purchase orders that exceed appropriation balances are not released until additional appropriations are made available.

### General Governmental Functions

The general government operations of the City-Parish are accounted for in the General Fund, Special Revenue Funds, and Debt Service Funds. Capital Project Funds are excluded because they are not considered recurring general governmental functions. The following is a summary of recurring general governmental operations for 1995 by fund type:

	<u>Totals</u>	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Debt Service Funds</u>
Fund Balance, January 1, 1995	\$ 107,193,972	\$ 52,000,910	\$ 33,794,533	\$ 21,398,529
Revenues and Other Financing Sources	296,192,209	183,273,574	92,490,520	20,428,115
Expenditures and Other Uses	(286,184,896)	(183,549,046)	(82,664,805)	(19,971,045)
Prior Year Adjustment	(656,011)	(656,011)	--	--
Residual Equity Transfer	<u>(649,374)</u>	<u>(188,434)</u>	<u>(460,940)</u>	<u>--</u>
Fund Balance, December 31, 1995	<u>\$ 115,895,900</u>	<u>\$ 50,880,993</u>	<u>\$ 43,159,308</u>	<u>\$ 21,855,599</u>

## 1995 REVENUES BY SOURCE



Revenues of the primary government for general governmental fund type functions (exclusive of other financing sources) for fiscal year 1995 totaled \$287.6 million, as compared with \$265.3 million for the previous year, representing an increase of \$22.3 million or 8.4% over the previous year. A summary of general governmental revenues from various sources and the changes from last year is contained in the following table. The "Percent of Total" for each item relates to the total revenues for that year.

<u>Sources of Revenue</u>	<u>1994</u>		<u>1995</u>		<u>Increase (Decrease) Over 1994</u>
	<u>Revenue</u>	<u>Percent of Total</u>	<u>Revenue</u>	<u>Percent of Total</u>	
Taxes	\$182,063,264	68.62 %	\$201,318,217	69.99 %	\$19,254,953
Licenses and Permits	2,997,316	1.13	2,821,922	0.98	(175,394)
Intergovernmental Revenues	38,276,545	14.42	40,577,915	14.11	2,301,370
Charges for Services	23,140,340	8.72	23,228,832	8.08	88,492
Fines and Forfeits	2,061,064	0.78	1,667,922	0.58	(393,142)
Miscellaneous Revenues	16,791,066	6.33	17,996,948	6.26	1,205,882
<b>Total</b>	<b>\$265,329,595</b>	<b>100.00</b>	<b>\$287,611,756</b>	<b>100.00</b>	<b>\$22,282,161</b>

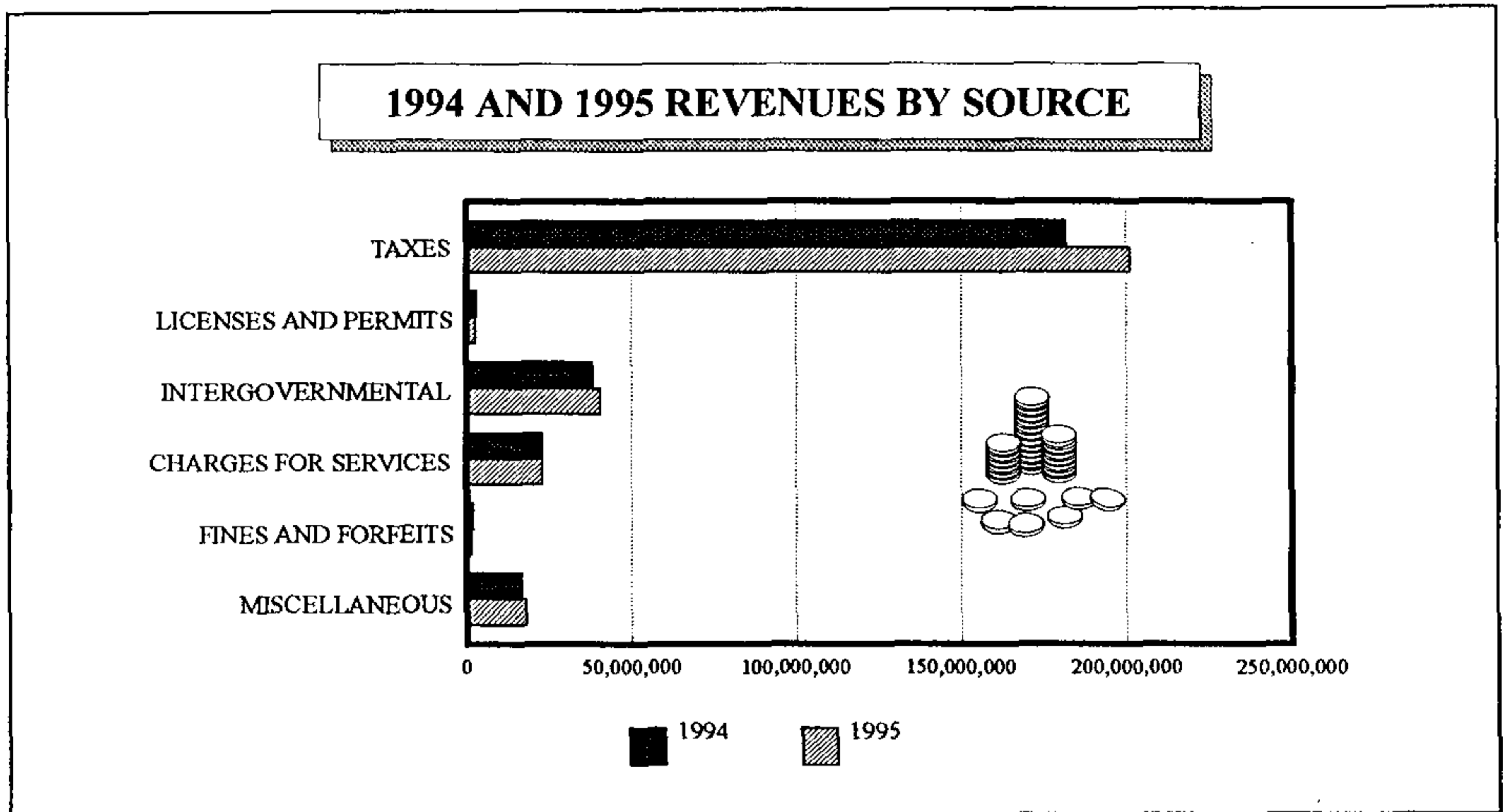
**Tax revenues** for 1995 were 70% of total governmental revenues. The major revenue sources are sales and use taxes, gross receipts business taxes, and general property taxes. Tax revenues increased by approximately \$19.2 million from 1994. Sales and use taxes increased \$8.0 million, which reflects an overall growth rate of 6.7%. An additional \$6.4 million was generated in 1995 from a gaming admission tax collected on two river boat casinos, which opened toward the end of 1994. General property taxes collected were \$2.4 million higher in 1995 compared with 1994 and gross receipts business taxes increased an additional \$1.8 million. Insurance premium taxes were \$600,000 higher in 1995 than 1994.

**Intergovernmental revenues** for 1995 were 14.11% of total governmental revenues. Intergovernmental revenues increased by approximately \$2.3 million in 1995 compared with 1994. An increase in funding was provided by the U.S. Department of Labor for \$1.1 million for the Job Training Partnership Act (JTPA), Title IIA (adult remedial education) and Title III (dislocated workers) programs. U.S. Department of Health and Human Services (DHHS) Head Start program received an additional \$1 million for additional personnel and training materials.

In accordance with the implementation of Governmental Accounting Standards Board (GASB) Statement No. 24, *Accounting and Financial Reporting for Certain Grants and Other Financial Assistance*, issued in June 1994, the City-

Parish was required to recognize as revenue and expenditure on-behalf payments for salaries and fringe benefits. This statement relates to supplemental pay provided to City-Parish employees paid by the State of Louisiana. These payments amounted to \$4.2 million, an increase of approximately \$200,000 in 1995. The 1994 financial statements were restated to conform to the provisions of this statement.

Miscellaneous revenues increased by \$1.2 million in 1995 over 1994. These revenues accounted for 6.26% of total governmental revenues. The increase consisted primarily of interest earnings for governmental fund types. This increase was due to the higher annual average effective interest rate earned on cash amounts invested during the year. The annual average effective interest rate for 1995 was 5.91% compared with 3.81% in 1994.

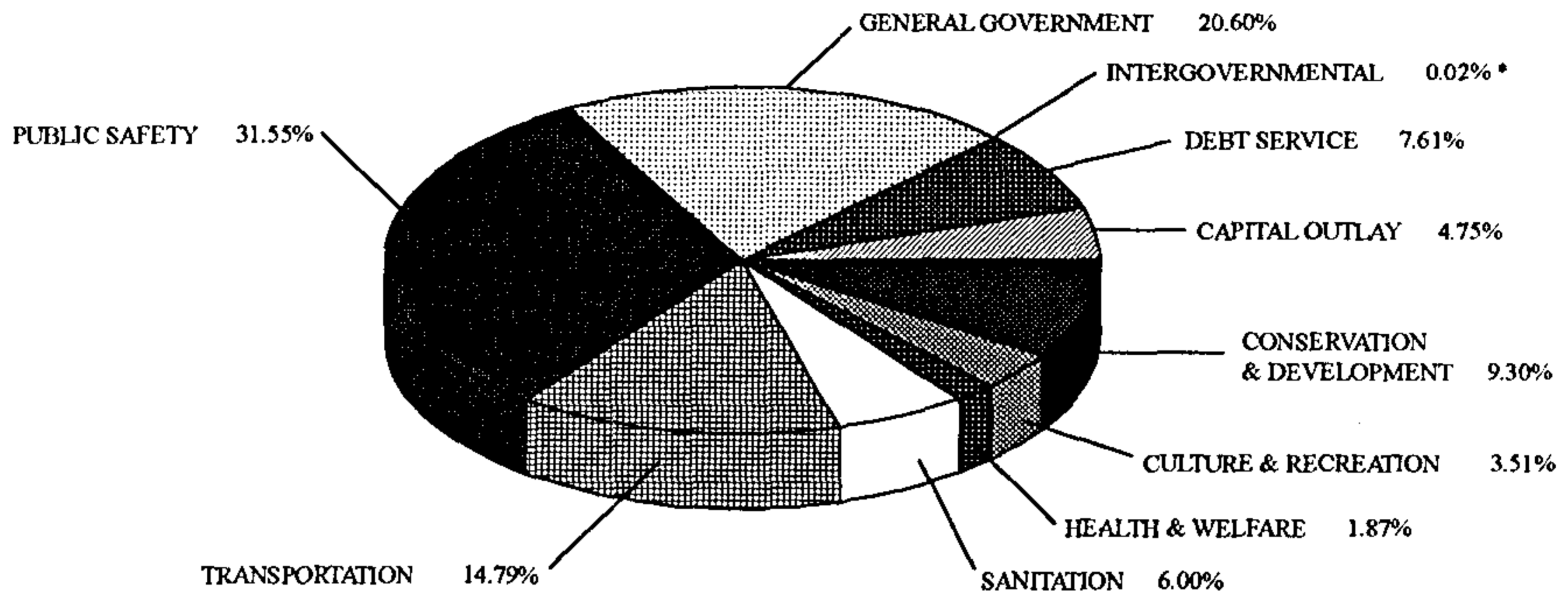


Expenditures for the operations of the primary government increased 5.2% in 1995 from 1994. Through cost containment, expenditures were controlled and kept below budgeted amounts. The largest increases in expenditures occurred in the public safety (6.7%), conservation and development (21.6%), and general government (6.2%) functions. Expenditures for general governmental functions (exclusive of other uses) 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.

Function	1994		1995		Increase (Decrease) Over 1994
	Expenditure	Percent of Total	Expenditure	Percent of Total	
General Government	\$ 50,884,972	20.41 %	\$ 54,021,789	20.60 %	\$ 3,136,817
Public Safety	77,545,083	31.09	82,767,969	31.55	5,222,886
Transportation	41,307,164	16.57	38,784,240	14.79	(2,522,924)
Sanitation	15,069,530	6.04	15,731,515	6.00	661,985
Health & Welfare	4,703,574	1.89	4,911,308	1.87	207,734
Culture & Recreation	8,931,876	3.58	9,219,762	3.51	287,886
Conservation & Development	20,057,469	8.04	24,381,475	9.30	4,324,006
Miscellaneous	--	--	2,141	0.00	2,141
Capital Outlay	11,903,325	4.78	12,448,854	4.75	545,529
Debt Service	18,898,135	7.58	19,971,045	7.61	1,072,910
Intergovernmental	59,528	0.02	62,521	0.02	2,993
<b>Total</b>	<b>\$249,360,656</b>	<b>100.00</b>	<b>\$262,302,619</b>	<b>100.00</b>	<b>\$12,941,963</b>



## 1995 EXPENDITURES BY FUNCTION



\* Percentages less than 1% have a minimal effect on the chart.

**Public Safety** expenditures increased by \$5.2 million or 6.7% in 1995 compared with 1994. Total public safety expenditures were 31.55% of total expenditures in the governmental fund types. Expenditures increased by approximately \$2.5 million in 1995 to fund Phase II of the Anti-Crime program initiated in 1994, which included the installation of the 800-MHz radio communication system and pay raises and education allowances for police personnel.

Fire department expenditures were \$1.5 million higher in 1995 than 1994. Approximately \$1.1 million was expended for pay increases for fire fighting personnel. Fire department supplies and contractual services also rose approximately \$400,000.

Juvenile services expenditures rose \$200,000 for funding of personnel salaries and benefits and for increased costs of psychological services. Emergency Medical Services had increased spending of \$400,000 due to payroll and benefit increases. Parish Prison expenditures increased by \$400,000 due largely to an increase in the prison inmate population during the year. An additional \$200,000 was spent during 1995 on anti-drug and rehabilitation programs.

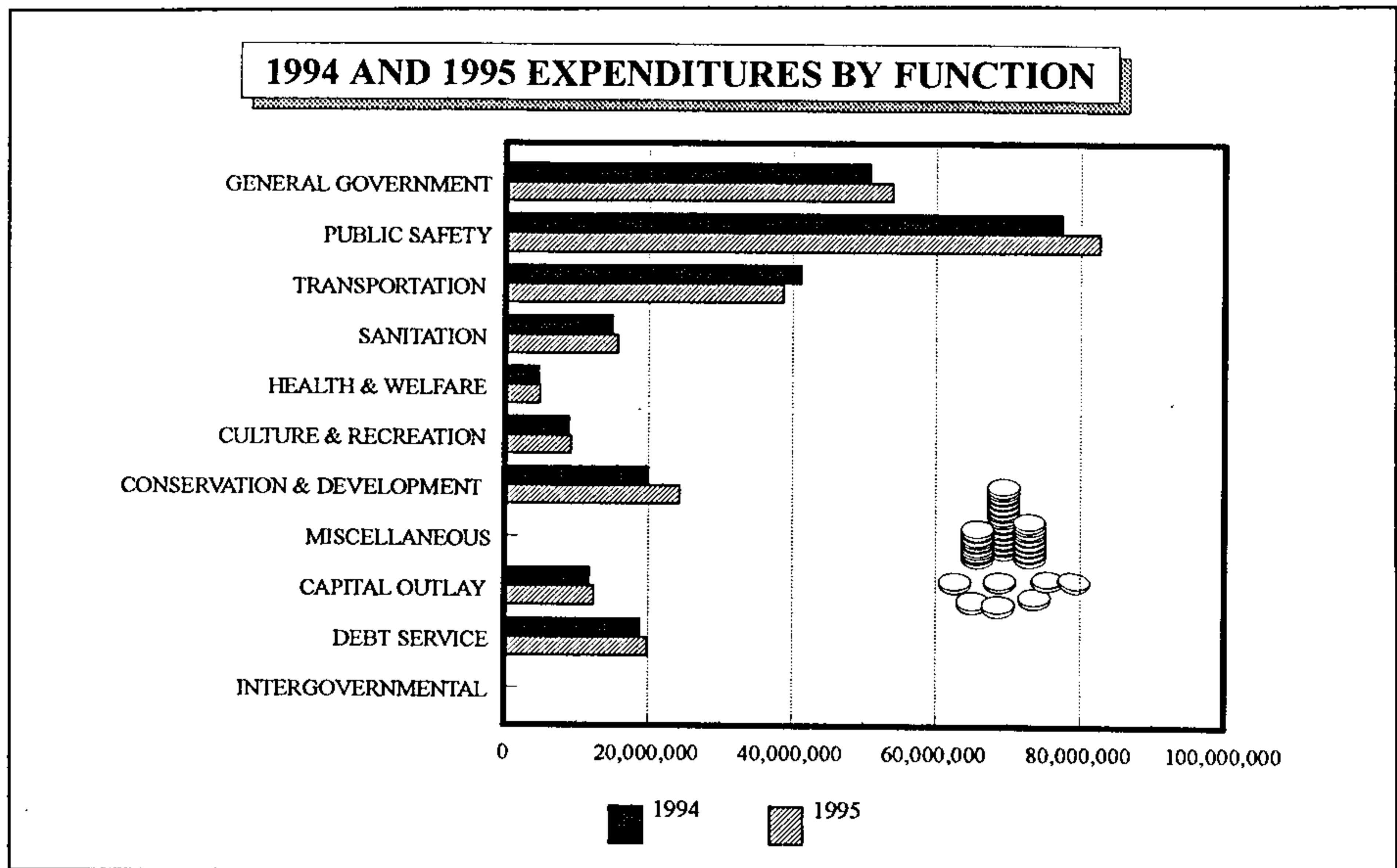
**Conservation and Development** expenditures for 1995 increased \$4.3 million, or 21.6%, over 1994. The Community Development Block Grant program and the Home Program spent \$1.8 million more in 1995 than 1994 to provide for increases in services related to housing rental, home repairs and rehabilitation, and home replacement services for qualified low-income homeowners.

The Head Start program (federal and local funding) spent approximately \$1.4 million more in 1995 than 1994 as a result of an increase in costs related to salaries and benefits for personnel and program training materials. The Job Partnership Training Act (JTPA) program spent \$1.1 million more in 1995 than 1994 to provide for an increase in related program costs for administering the Title IIA and Title III programs.

Year 1995 expenditures for the **General Government** function increased \$3.1 million or 6.2% over 1994. The major increase was attributable to \$1.9 million expended for run-out claims on the government's previous self-insured health care program. Employee pay raises, which included a 3% cost-of-living adjustment for non-fire and non-police employees, accounted for the remaining rise in costs in the general government function.

**Transportation** expenditures declined by \$2.5 million in 1995 compared with 1994. This decline was largely due to less road construction work completed throughout the parish in 1995. The total road construction contracts obligated as of the end of 1995 were \$7.1 million, compared with only \$3.6 million at the end of 1994.

Debt Service costs rose \$1 million, or 5.7%, over 1994. The increase was a result of the first full year's debt service payment on the capital lease for the new 800-MHz radio communication system.



#### Property Assessments and Tax Levies

The assessed value of property amounted to \$1.738 billion parishwide in 1995, representing an increase of \$63.5 million, or 3.79%, over 1994. Citywide, the assessed value of \$873 million represents an increase of \$32.4 million, or 3.9%, over 1994.

The allocation of property tax levies for city and parishwide districts for 1995 and the three preceding years is as follows:

	<u>Mills Per Dollar of Assessed Valuation</u>			
	<u>1992</u>	<u>1993</u>	<u>1994</u>	<u>1995</u>
General Fund	13.12	13.12	13.12	13.12
Special Revenue Funds	12.71	12.71	12.69	12.69
Debt Service Funds	<u>2.85</u>	<u>2.85</u>	<u>2.85</u>	<u>2.85</u>
<b>Total</b>	<b><u>28.68</u></b>	<b><u>28.68</u></b>	<b><u>28.66</u></b>	<b><u>28.66</u></b>

#### General Fund-Fund Balance

Conservative budgetary practices enabled City-Parish government to continue maintaining the fund balance for the General Fund at a level of \$51 million for the period ended December 31, 1995. The following schedule illustrates the relationship of the unreserved fund balance to the General Fund operating budget for the following years:

Fiscal Year Ended <u>December 31</u>	Unreserved Fund Balance for the General <u>Fund</u>	General Fund Operating Budget, Succeeding <u>Year</u>	Ratio of Unreserved General Fund Balance to Succeeding Year's <u>Budget</u>
1991	\$19,577,153	\$143,599,290	14%
1992	27,769,857	149,851,110	19
1993	30,044,069	154,875,270	19
1994	39,157,165	161,937,220	24
1995	40,119,871	174,947,230	23

#### Enterprise Operations

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

The largest of these enterprise operations is the Comprehensive Sewerage System Program, which 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 \$147 million, as of year end. This fund encompasses all assets associated with sewerage operations and improvements held by the City, the Parish, the Greater Baton Rouge Consolidated Sewerage District, and the East Baton Rouge Sewerage Commission. The fund includes several managerial sub-funds:

- Sewer Operations and Maintenance
- \$70 million Revenue Bond Construction Program
- \$45 million Sales Tax Bonds Construction Program
- \$20 million Sales Tax Bonds Construction Program
- \$30.2 million Sales Tax Bonds Construction Program
- \$70 million Sales Tax Bonds Construction Program
- \$36 million Sales Tax Bonds Construction Program
- Sales Tax Pay-As-You-Go Construction Program
- Comprehensive Sewer System Fund
- Parish Sewer Sales Tax Fund

The Greater Baton Rouge Airport Authority Fund's retained earnings were in excess of \$8 million as of December 31, 1995. 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 Solid Waste Disposal Facility, which handles the parish's landfill operation, realized a net gain of \$707,154 in 1995. The North Landfill is mandated 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 from surrounding cities, towns, and parishes. More than 388,000 tons of solid waste was handled during 1995.

The Riverside Centroplex and the Greater Baton Rouge Parking Authority were subsidized by the General Fund in 1995, in the amounts of \$1,125,000 and \$268,240, respectively. Both of these operations provide vital services in the Baton Rouge downtown area, but are currently unable to support operations through self-generated fees.

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

#### Pension Operations

The City of Baton Rouge and Parish of East Baton Rouge Employees' Retirement System pension benefit obligation as of December 31, 1995, was funded at a level of 72%. The pension benefit obligation is a standardized measurement of the actuarial present value of credited projected benefits, in accordance with GASB Statement No. 5, *Disclosure of Pension Information by Public Employee Retirement System and State and Local Governmental Employers*. Disclosure concerning the retirement system can be found in the Notes to Financial Statements.

### 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. The data for the City-Parish government, as of December 31, 1995, are as follows:

	<u>Amount of Debt</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	\$3,651,199	0.21%	0.02%	\$ 9
Overlapping Debt	<u>6,105,428</u>	<u>0.35</u>	<u>0.04</u>	<u>15</u>
Net Direct and Overlapping Debt	<u>\$9,756,627</u>	<u>0.56%</u>	<u>0.06%</u>	<u>\$24</u>

A summary of the general obligation bonds, excess revenue contracts, and revenue bond activities for 1995 is shown below:

	<u>Outstanding 1/1/95</u>	<u>Issued 1995</u>	<u>Retired 1995</u>	<u>Outstanding 12/31/95</u>
General Obligation Bonds	\$ 9,330,000	\$ --	\$ 2,780,000	\$ 6,550,000
Excess Revenue Contracts	1,353,374	--	69,810	1,283,564
Revenue Bonds	<u>296,450,000</u>	<u>36,000,000</u>	<u>10,160,000</u>	<u>322,290,000</u>
Total	<u>\$307,133,374</u>	<u>\$36,000,000</u>	<u>\$13,009,810</u>	<u>\$330,123,564</u>

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

<u>Date of Issue</u>	<u>Amount</u>	<u>Average Life (in Years)</u>	<u>Effective Interest Rate</u>	<u>Interest Cost Per Borrowed Dollar</u>
08/01/91	\$20,000,000	15.89	6.67%	\$1.06
02/01/92	21,400,000	15.76	6.44	1.01
04/01/92	85,000,000	12.22	6.41	0.78
03/01/93	30,200,000	16.06	5.49	0.87
10/01/93	4,000,000	15.76	5.13	0.81
10/01/93	70,000,000	15.26	5.13	0.78
08/01/95	36,000,000	18.02	5.97	1.08

At December 31, 1995, City-Parish bonds were rated by the two major rating services, exclusive of bond insurance, as follows:

<u>Type of Bond</u>	<u>Rating</u>	
	<u>Moody's Investors Service</u>	<u>Standard and Poor's</u>
East Baton Rouge Parish General Obligation Bonds	A	A+
East Baton Rouge Parish Limited Tax Bonds	Baa	A-
1978 Greater Baton Rouge Parking Authority Revenue Bonds	Baal	BBB+
1987 East Baton Rouge Sewerage Commission Sewer Revenue Bonds	Baa	BBB
1989 Parish Sewer Public Improvement Sales Tax Revenue Bonds	Baal	A
1989 City and Parish Public Improvement Sales Tax Revenue Bonds	--	AA-

## 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. In addition, investment purchases are charged to, and maturities are deposited into, the consolidated bank account. 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 investment program are, in order of importance, to ensure adequate liquidity, minimize risk, 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 1995, cash temporarily idle was invested in U.S. Government Securities, Certificates of Deposit, and Repurchase Agreements at rates ranging from 4.76% to 6.44%. Interest earnings on matured investments in the central cash management program totaled \$7,952,574 in 1995. The effective annual interest rate of return on all maturing central managed investments was 5.91% in 1995, compared with 3.81% in 1994.

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

	<u>1995</u>		<u>1994</u>	
	<u>Amount</u>	<u>Average Percent</u>	<u>Amount</u>	<u>Average Percent</u>
Cash in Bank	\$ 855,189	.45%	\$ 2,184,608	1.20%
Investments of Idle Cash	<u>185,113,839</u>	<u>99.55</u>	<u>179,344,117</u>	<u>98.80</u>
Total Cash Available	<u>\$185,969,028</u>	<u>100.00</u>	<u>\$181,528,725</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 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, 1995, were as follows:

Sales Tax Revenue Bonds	\$17,725,028
Greater Baton Rouge Parking Authority	3,052,454
East Baton Rouge Sewerage Commission	<u>30,899,785</u>
Total Trustee-Held Funds	<u>\$51,677,267</u>

Investment activity as of December 31, 1995, on trustee-held funds is detailed in Exhibit K-4. All deposits not covered by FDIC insurance are collateralized as required by state law. All the primary government's deposits as of December 31, 1995, were 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 a large component of self-insurance coverages. The major areas of self-insurance are workers' compensation, unemployment, automobile liability, police liability, and general liability. The 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 Federal Single Audit Act of 1984 and related OMB Circular A-128. The auditor's reports related specifically to the 1995 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, 1994.

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. 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.

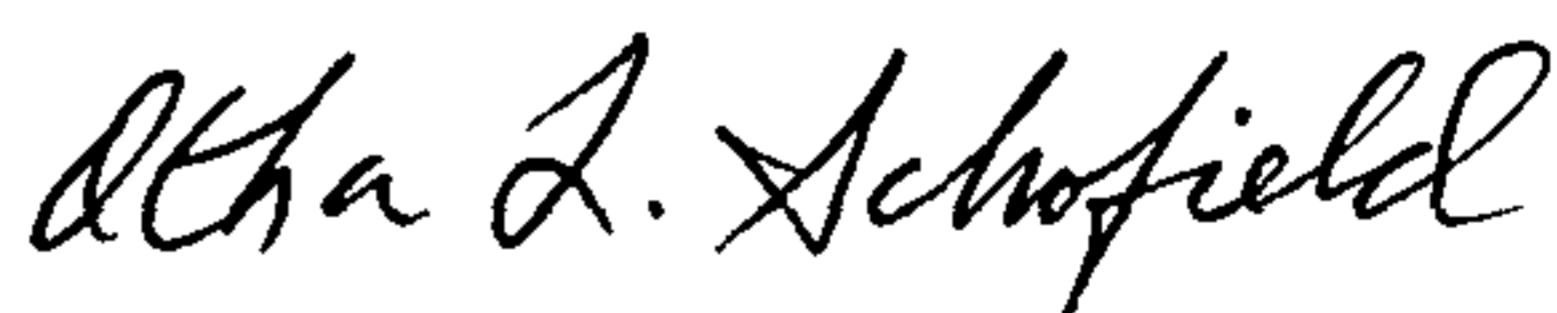
In addition, the City-Parish also received the GFOA's Award for Distinguished Budget Presentation for its Annual Operating Budget prepared for the fiscal year covered by this Comprehensive Annual Financial Report. In order to qualify for the Distinguished Budget Presentation Award, the City-Parish's budget document was judged to be proficient in several categories, including policy documentation, financial planning, and organization.

### Acknowledgment

I wish to express my appreciation to all the members of the Finance Department who assisted and contributed to the preparation of this report. Special acknowledgment is due to the staff of the Accounting Division, whose dedicated efforts resulted in the successful completion of the report.

In addition, I express my appreciation to the Mayor-President and Metropolitan Council for their continuing interest and support in planning and conducting the financial affairs of the City-Parish in a responsible and progressive manner.

Respectfully submitted,



Otha L. Schofield, CPA  
Director of Finance

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April 30, 1996

LOUIS J. BONNECAZE, C.P.A.  
CONSULTANT  
MEMBERS  
AMERICAN INSTITUTE OF  
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## INDEPENDENT AUDITOR'S REPORT

Honorable-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 of the City of Baton Rouge and Parish of East Baton Rouge, Louisiana (City-Parish), as of and for the year ended December 31, 1995, as listed in the accompanying table of contents. These financial statements are the responsibility of the City-Parish's management. Our responsibility is to express an opinion on these general purpose financial 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 100% of the assets and revenues and other sources of the financial resources of the component units. Those financial statements were audited by other auditors, including Hannis T. Bourgeois and Co., L.L.P. acting separately, whose reports thereon were furnished to us and our opinion, upon the reports of the other auditors, Hannis T. Bourgeois and Co., L.L.P. has audited separately 9.2% of the assets and 6.2% of the revenues and other sources of the governmental funds of the component units and 100.0% of the assets, revenues and changes in cash flows of the Proprietary Funds of the component units.

We conducted our audit in accordance with generally accepted auditing standards and 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 provides 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 the City-Parish as of December 31, 1995, and the results of its operations and the cash flows of its Proprietary Fund Types for the year then ended in conformity with generally accepted accounting principles.

As described in Note 15 to the financial statements, the Employees' Retirement System of the City of Baton Rouge, Parish of East Baton Rouge, a blended component unit of the primary government, elected early implementation of Statement No. 25 of the Governmental Accounting Standards Board, Financial Reporting for Defined Benefit Pension Plans and Note Disclosures for Defined Contribution Plans.

In accordance with Government Auditing Standards, we have also issued a report dated April 30, 1996, on our consideration of the City-Parish's internal control structure and a report dated April 30, 1996, on its compliance with laws and regulations.

Respectfully submitted,

*Harris J. Bougeois & Co., L.L.P.*



**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, 1995**

	Governmental Fund Types				Proprietary
	General	Special Revenue	Debt Service	Capital Projects	Enterprise
<b>ASSETS AND OTHER DEBITS</b>					
<b>Assets:</b>					
Cash and Cash Equivalents (Note 3)	\$ 2,297,038	\$ 10,288,198	\$ 2,791,938	\$ 11,169,411	\$ 2,015,110
Investments (Note 3)	26,415,935	14,132,436	15,385,882	--	23,161,017
Investment in Deferred Compensation (Note 8)	--	--	--	--	--
Taxes Receivable - Net	22,642,359	14,637,851	2,042,990	--	2,400,801
Accounts Receivable - Net	336,298	713,675	--	--	1,133,921
Employee Contributions Receivable	--	--	--	--	--
Employer Contributions Receivable	--	--	--	--	--
Other Contributions Receivable	--	--	--	--	--
Accrued Interest Receivable	316,866	343,924	358,488	116,628	657,991
Special Assessments Receivable	73,425	--	--	32,132	183,312
Other Receivables	--	--	--	--	--
Due From Other Funds (Note 11)	176,317	--	--	4,768,646	5,700,747
Due From Other Governments (Note 11)	6,754,873	15,327,372	1,276,301	--	1,232,377
Due From Component Unit (Note 11)	--	--	--	--	24,712
Due From Primary Government (Note 11)	--	--	--	--	--
Prepaid Items	--	--	--	--	--
Advance to Other Funds (Note 11)	400,000	--	--	--	--
Advance to Component Units (Note 11)	17,500	--	--	--	--
Loans Receivable	281,985	5,187,855	--	--	--
Inventory	508,931	--	--	--	--
Other Assets	--	--	--	--	--
<b>Restricted Assets:</b>					
Cash and Cash Equivalents (Note 3)	--	--	--	--	22,256,043
Investments (Note 3)	--	--	--	--	100,094,181
Accounts Receivable - Net	--	--	--	--	1,585,283
Accrued Interest Receivable	--	--	--	--	1,429,566
Deferred Bond Issuance Costs	--	--	--	--	1,772,192
Fixed Assets, Net (Note 6)	--	--	--	--	433,161,909
<b>Other Debits:</b>					
Amount Available for Retirement of Long-Term Debt	--	--	--	--	--
Amount to be Provided for Retirement of Long-Term Debt	--	--	--	--	--
<b>Total Assets and Other Debits</b>	<b><u>\$ 60,221,527</u></b>	<b><u>\$ 60,631,311</u></b>	<b><u>\$ 21,855,599</u></b>	<b><u>\$ 16,086,817</u></b>	<b><u>\$ 596,809,162</u></b>

The accompanying notes are an integral part of this statement.

Continued

Fund Types	Fiduciary Fund Types Trust and Agency	Account Groups		Totals (Memorandum Only) Primary Government	Component Units	Totals (Memorandum Only) Reporting Entity
		General Fixed Assets	General Long-Term Debt			
\$ 4,476,783	\$ 4,818,070	\$ --	\$ --	\$ 37,856,548	\$ 9,911,993	\$ 47,768,541
--	545,330,169	--	--	624,425,439	7,454,659	631,880,098
--	18,075,817	--	--	18,075,817	470,490	18,546,307
--	--	--	--	41,724,001	1,237,887	42,961,888
--	114,949	--	--	2,298,843	1,335,958	3,634,801
--	502,013	--	--	502,013	--	502,013
--	1,060,632	--	--	1,060,632	--	1,060,632
--	11,722	--	--	11,722	--	11,722
26,099	3,370,420	--	--	5,190,416	32,367	5,222,783
--	--	--	--	288,869	--	288,869
--	--	--	--	--	249,114	249,114
--	--	--	--	10,645,710	--	10,645,710
23,098	26,822	--	--	24,640,843	1,139,601	25,780,444
--	--	--	--	24,712	--	24,712
--	--	--	--	--	225,722	225,722
--	1,386,472	--	--	1,386,472	16,479	1,402,951
--	--	--	--	400,000	--	400,000
--	--	--	--	17,500	--	17,500
--	--	--	--	5,469,840	--	5,469,840
219,838	--	--	--	728,769	186,351	915,120
--	--	--	--	--	5,392	5,392
--	--	--	--	22,256,043	1,145,394	23,401,437
--	--	--	--	100,094,181	--	100,094,181
--	--	--	--	1,585,283	--	1,585,283
--	--	--	--	1,429,566	--	1,429,566
--	--	--	--	1,772,192	--	1,772,192
9,051,250	1,073,960	402,926,576	--	846,213,695	19,934,352	866,148,047
--	--	--	13,161,935	13,161,935	--	13,161,935
--	--	--	154,674,718	154,674,718	3,149,607	157,824,325
<u>\$ 13,797,068</u>	<u>\$ 575,771,046</u>	<u>\$ 402,926,576</u>	<u>\$ 167,836,653</u>	<u>\$ 1,915,935,759</u>	<u>\$ 46,495,366</u>	<u>\$ 1,962,431,125</u>

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, 1995**

	Governmental Fund Types				Proprietary
	General	Special Revenue	Debt Service	Capital Projects	Enterprise
<b>LIABILITIES, EQUITY AND OTHER CREDITS</b>					
Accounts and Contracts Payable	\$ 6,945,125	\$ 3,943,136	\$ --	\$ 417,833	\$ 2,216,199
Accrued Expenses and Benefits Payable	--	--	--	--	--
Due to Other Funds (Note 11)	--	7,650,954	--	168,010	2,826,746
Due to Other Governments	175,897	398,961	--	2,129	141,687
Due to Primary Government (Note 11)	--	--	--	--	--
Due to Component Units (Note 11)	--	225,722	--	--	--
Accrued Payables	1,321,136	363,892	--	--	242,685
Deferred Revenue	362,835	4,395,449	--	32,132	183,312
Deposits and Escrow Accounts	535,541	93,889	--	--	--
Obligations Payable - Current (Note 17)	--	--	--	--	4,605,305
Compensated Absences Payable - Current	--	--	--	--	660,333
Obligation Under Capital Leases - Current (Note 14)	--	--	--	--	--
Other Liabilities	--	--	--	--	936,271
Liabilities Payable From Restricted Assets	--	--	--	--	18,638,236
Advance From Other Funds (Note 11)	--	400,000	--	--	--
Advance From Primary Government (Note 11)	--	--	--	--	--
Obligations Payable - Long-Term (Note 17)	--	--	--	--	66,445,462
Revenue Bonds Payable - Long-Term (Note 10)	--	--	--	--	194,970,000
Bonds and Notes Payable - Long-Term (Note 10)	--	--	--	--	--
Landfill Closure and Postclosure Care Liability (Note 20)	--	--	--	--	286,012
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)	--	--	--	--	--
<b>Total Liabilities</b>	<b>9,340,534</b>	<b>17,472,003</b>	<b>--</b>	<b>620,104</b>	<b>292,152,248</b>

The accompanying notes are an integral part of this statement.

Continued

Fund Types	Fiduciary Fund Types Trust and Agency	Account Groups		Totals (Memorandum Only) Primary Government	Component Units	Totals (Memorandum Only) Reporting Entity
		General Fixed Assets	General Long-Term Debt			
\$ 504,587	\$ 848,572	\$ --	\$ --	\$ 14,875,452	\$ 998,389	\$ 15,873,841
--	1,473,734	--	--	1,473,734	--	1,473,734
--	--	--	--	10,645,710	--	10,645,710
--	2,334,928	--	--	3,053,602	149,027	3,202,629
--	--	--	--	--	24,712	24,712
--	--	--	--	225,722	--	225,722
24,469	--	--	--	1,952,182	232,158	2,184,340
--	--	--	--	4,973,728	16,006	4,989,734
--	19,811,853	--	--	20,441,283	12,695,289	33,136,572
--	--	--	--	4,605,305	--	4,605,305
137,840	--	--	--	798,173	508,079	1,306,252
2,209,725	--	--	--	2,209,725	--	2,209,725
--	--	--	--	936,271	41,449	977,720
--	--	--	--	18,638,236	1,044,356	19,682,592
--	--	--	--	400,000	--	400,000
--	--	--	--	--	17,500	17,500
--	--	--	--	66,445,462	--	66,445,462
--	--	--	--	194,970,000	--	194,970,000
--	--	--	129,533,564	129,533,564	1,850,655	131,384,219
--	--	--	--	286,012	--	286,012
--	--	--	7,423,245	7,423,245	727,306	8,150,551
3,309,376	--	--	6,719,028	10,028,404	571,646	10,600,050
--	--	--	23,203,174	23,203,174	--	23,203,174
--	--	--	957,642	957,642	--	957,642
<u>6,185,997</u>	<u>24,469,087</u>	<u>--</u>	<u>167,836,653</u>	<u>518,076,626</u>	<u>18,876,572</u>	<u>536,953,198</u>

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, 1995**

	Governmental Fund Types				Proprietary
	General	Special Revenue	Debt Service	Capital Projects	Enterprise
<b>LIABILITIES, EQUITY AND OTHER CREDITS (Continued)</b>					
<b>Equity and Other Credits:</b>					
Investment in General Fixed Assets	\$ --	\$ --	\$ --	\$ --	\$ --
Contributed Capital (Note 16)	--	--	--	--	149,648,997
Retained Earnings (Note 2):					
Reserved for Maintenance and Operations	--	--	--	--	2,742,914
Reserved for Revenue Bond Debt Service	--	--	--	--	17,790,017
Reserved for Renewal and Replacement	--	--	--	--	3,277,320
Reserved for Passenger Facility Charges	--	--	--	--	3,342,973
Reserved for Airport Police	--	--	--	--	13,258
Unreserved	--	--	--	--	127,841,435
<b>Fund Balances (Note 2):</b>					
Reserved for Encumbrances	2,045,257	9,426,679	--	4,383,425	--
Reserved for Advance to Other Funds	400,000	--	--	--	--
Reserved for Advance to Component Units	17,500	--	--	--	--
Reserved for Loans Receivable	281,985	5,187,855	--	--	--
Reserved for Petty Cash	5,599	1,200	--	--	--
Reserved for Inventory	508,931	--	--	--	--
Reserved for Debt Service - Principal	--	--	13,161,935	--	--
Reserved for Debt Service - Interest	--	--	8,693,664	--	--
Reserved for Employees' Pension Benefits	--	--	--	--	--
Reserved for Prepaid Expense	--	--	--	--	--
Reserved for Direct Assistance	--	--	--	--	--
Reserved for Subsequent Years Expenditures	7,501,850	194,350	--	--	--
Unreserved:					
Designated for Unencumbered Appropriations	5,682,989	7,013,535	--	10,673,903	--
Designated for Insurance	13,256,233	--	--	--	--
Designated for Solid Waste Collection and Disposal	5,587,875	4,776,286	--	--	--
Designated for Special Purposes	359,562	--	--	--	--
Designated Gaming Revenues	5,147,453	--	--	--	--
Designated for Other Uses	--	--	--	--	--
Undesignated	10,085,759	16,559,403	--	409,385	--
<b>Total Equity and Other Credits</b>	<u>50,880,993</u>	<u>43,159,308</u>	<u>21,855,599</u>	<u>15,466,713</u>	<u>304,656,914</u>
<b>Total Liabilities, Equity and Other Credits</b>	<u>\$ 60,221,527</u>	<u>\$ 60,631,311</u>	<u>\$ 21,855,599</u>	<u>\$ 16,086,817</u>	<u>\$ 596,809,162</u>

The accompanying notes are an integral part of this statement.

Fund Types	Fiduciary Fund Types Trust and Agency	Account Groups		Totals (Memorandum Only) Primary Government	Component Units	Totals (Memorandum Only) Reporting Entity
		General Fixed Assets	General Long-Term Debt			
\$ --	\$ --	\$ 402,926,576	\$ --	\$ 402,926,576	\$ 16,086,150	\$ 419,012,726
2,272,565	--	--	--	151,921,562	6,066,252	157,987,814
--	--	--	--	2,742,914	--	2,742,914
--	--	--	--	17,790,017	--	17,790,017
--	--	--	--	3,277,320	--	3,277,320
--	--	--	--	3,342,973	--	3,342,973
--	--	--	--	13,258	--	13,258
5,338,506	--	--	--	133,179,941	(2,068,327)	131,111,614
--	--	--	--	15,855,361	--	15,855,361
--	--	--	--	400,000	--	400,000
--	--	--	--	17,500	--	17,500
--	--	--	--	5,469,840	--	5,469,840
--	--	--	--	6,799	--	6,799
--	--	--	--	508,931	--	508,931
--	--	--	--	13,161,935	--	13,161,935
--	--	--	--	8,693,664	--	8,693,664
--	551,301,959	--	--	551,301,959	--	551,301,959
--	--	--	--	--	5,392	5,392
--	--	--	--	--	493,326	493,326
--	--	--	--	7,696,200	5,300	7,701,500
--	--	--	--	23,370,427	3,000	23,373,427
--	--	--	--	13,256,233	--	13,256,233
--	--	--	--	10,364,161	--	10,364,161
--	--	--	--	359,562	--	359,562
--	--	--	--	5,147,453	--	5,147,453
--	--	--	--	--	28,130	28,130
--	--	--	--	27,054,547	6,999,571	34,054,118
7,611,071	551,301,959	402,926,576	--	1,397,859,133	27,618,794	1,425,477,927
<u>\$ 13,797,068</u>	<u>\$ 575,771,046</u>	<u>\$ 402,926,576</u>	<u>\$ 167,836,653</u>	<u>\$ 1,915,935,759</u>	<u>\$ 46,495,366</u>	<u>\$ 1,962,431,125</u>

**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, 1995**

	Governmental Fund Types		
	General	Special Revenue	Debt Service
<b>Revenues:</b>			
Taxes	\$ 138,854,383	\$ 46,118,075	\$ 16,345,759
Licenses and Permits	2,589,576	232,346	--
Intergovernmental Revenues	10,470,949	30,106,966	--
Charges for Services	13,967,669	9,261,163	--
Fines and Forfeits	1,424,165	243,757	--
Miscellaneous Revenues	13,261,991	3,571,456	1,163,501
<b>Total Revenues</b>	<u>180,568,733</u>	<u>89,533,763</u>	<u>17,509,260</u>
<b>Other Financing Sources:</b>			
Proceeds of General Fixed Asset Disposition	112,737	26,414	--
Capital Leases	73,938	79,469	--
Operating Transfers In (Note 12)	2,518,166	2,850,874	2,918,855
Operating Transfers From Primary Government (Note 12)	--	--	--
<b>Total Other Financing Sources</b>	<u>2,704,841</u>	<u>2,956,757</u>	<u>2,918,855</u>
<b>Total Revenues and Other Financing Sources</b>	<u>183,273,574</u>	<u>92,490,520</u>	<u>20,428,115</u>
<b>Expenditures:</b>			
<b>Current:</b>			
General Government	51,240,739	2,781,050	--
Public Safety	74,740,380	8,027,589	--
Transportation	18,088,978	20,695,262	--
Sanitation	9,793,321	5,938,194	--
Health and Welfare	1,456,043	3,455,265	--
Culture and Recreation	952,927	8,266,835	--
Conservation and Development	1,757,039	22,624,436	--
Miscellaneous	--	2,141	--
Capital Outlay	5,940,759	6,508,095	--
<b>Debt Service:</b>			
Principal Retirement	--	--	10,462,698
Interest and Fiscal Charges	--	--	9,408,476
Other Costs	--	--	99,871
Intergovernmental	62,521	--	--
<b>Total Expenditures</b>	<u>164,032,707</u>	<u>78,298,867</u>	<u>19,971,045</u>
<b>Other Uses (Note 12):</b>			
Operating Transfers Out	18,918,945	3,285,574	--
Operating Transfers To Component Units	597,394	1,080,364	--
<b>Total Other Uses</b>	<u>19,516,339</u>	<u>4,365,938</u>	<u>--</u>
<b>Total Expenditures and Other Uses</b>	<u>183,549,046</u>	<u>82,664,805</u>	<u>19,971,045</u>
<b>Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses</b>	<u>(275,472)</u>	<u>9,825,715</u>	<u>457,070</u>
<b>Fund Balances, January 1</b>	52,000,910	33,794,533	21,398,529
<b>Prior Year Adjustment (Note 15)</b>	(656,011)	--	--
<b>Fund Balances, January 1 Restated</b>	<u>51,344,899</u>	<u>33,794,533</u>	<u>21,398,529</u>
<b>Residual Equity Transfer (Note 12)</b>	<u>(188,434)</u>	<u>(460,940)</u>	<u>--</u>
<b>Fund Balances, December 31</b>	<u>\$ 50,880,993</u>	<u>\$ 43,159,308</u>	<u>\$ 21,855,599</u>

The accompanying notes are an integral part of this statement.



Capital Projects	Totals (Memorandum Only) Primary Government	Component Units	Totals (Memorandum Only) Reporting Entity
\$ --	\$ 201,318,217	\$ 3,717,051	\$ 205,035,268
--	2,821,922	50,257	2,872,179
151,351	40,729,266	4,626,610	45,355,876
--	23,228,832	6,616,041	29,844,873
--	1,667,922	2,080,229	3,748,151
406,047	18,402,995	1,864,651	20,267,646
<u>557,398</u>	<u>288,169,154</u>	<u>18,954,839</u>	<u>307,123,993</u>
--	139,151	120,858	260,009
2,378,244	2,531,651	--	2,531,651
8,523,384	16,811,279	--	16,811,279
--	--	90,968	90,968
<u>10,901,628</u>	<u>19,482,081</u>	<u>211,826</u>	<u>19,693,907</u>
<u>11,459,026</u>	<u>307,651,235</u>	<u>19,166,665</u>	<u>326,817,900</u>
--	54,021,789	13,851,262	67,873,051
--	82,767,969	3,015,079	85,783,048
--	38,784,240	--	38,784,240
--	15,731,515	--	15,731,515
--	4,911,308	--	4,911,308
--	9,219,762	--	9,219,762
--	24,381,475	--	24,381,475
--	2,141	41,879	44,020
4,082,366	16,531,220	3,139,525	19,670,745
--	10,462,698	--	10,462,698
--	9,408,476	--	9,408,476
--	99,871	528,919	628,790
--	62,521	--	62,521
<u>4,082,366</u>	<u>266,384,985</u>	<u>20,576,664</u>	<u>286,961,649</u>
--	22,204,519	--	22,204,519
--	1,677,758	--	1,677,758
--	23,882,277	--	23,882,277
<u>4,082,366</u>	<u>290,267,262</u>	<u>20,576,664</u>	<u>310,843,926</u>
<u>7,376,660</u>	<u>17,383,973</u>	<u>(1,409,999)</u>	<u>15,973,974</u>
8,090,053	115,284,025	8,944,718	124,228,743
--	(656,011)	--	(656,011)
<u>8,090,053</u>	<u>114,628,014</u>	<u>8,944,718</u>	<u>123,572,732</u>
--	(649,374)	--	(649,374)
<u>\$ 15,466,713</u>	<u>\$ 131,362,613</u>	<u>\$ 7,534,719</u>	<u>\$ 138,897,332</u>

**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, 1995**

	General Fund		
	Revised Budget	Actual (Budgetary Basis)	Variance- Favorable (Unfavorable)
<b>Revenues:</b>			
Taxes	\$ 125,744,323	\$ 138,854,383	\$ 13,110,060
Licenses and Permits	2,599,300	2,589,576	(9,724)
Intergovernmental Revenues	9,313,873	10,470,949	1,157,076
Charges for Services	13,211,218	13,967,669	756,451
Fines and Forfeits	1,246,000	1,424,165	178,165
Miscellaneous Revenues	11,395,090	13,261,991	1,866,901
<b>Total Revenues</b>	<u>163,509,804</u>	<u>180,568,733</u>	<u>17,058,929</u>
<b>Other Financing Sources:</b>			
Proceeds of General Fixed Asset Disposition	90,810	112,737	21,927
Operating Transfers In	2,526,511	2,518,166	(8,345)
<b>Total Other Financing Sources</b>	<u>2,617,321</u>	<u>2,630,903</u>	<u>13,582</u>
<b>Total Revenues and Other Financing Sources</b>	<u>166,127,125</u>	<u>183,199,636</u>	<u>17,072,511</u>
<b>Expenditures:</b>			
<b>Current:</b>			
General Government	52,956,711	52,008,239	948,472
Public Safety	77,080,453	76,059,932	1,020,521
Transportation	18,816,080	18,120,499	695,581
Sanitation	9,862,438	9,793,321	69,117
Health and Welfare	1,476,038	1,455,806	20,232
Culture and Recreation	953,934	952,927	1,007
Conservation and Development	1,902,811	1,757,039	145,772
Miscellaneous	--	--	--
Capital Outlay	8,100,670	3,783,607	4,317,063
<b>Debt Service:</b>			
Principal Retirement	--	--	--
Interest and Fiscal Charges	--	--	--
Other Costs	--	--	--
Intergovernmental	62,521	62,521	--
<b>Total Expenditures</b>	<u>171,211,656</u>	<u>163,993,891</u>	<u>7,217,765</u>
<b>Other Uses:</b>			
Operating Transfers Out	16,244,872	16,262,455	(17,583)
Operating Transfers To Component Units	710,948	597,394	113,554
<b>Total Other Uses</b>	<u>16,955,820</u>	<u>16,859,849</u>	<u>95,971</u>
<b>Total Expenditures and Other Uses</b>	<u>188,167,476</u>	<u>180,853,740</u>	<u>7,313,736</u>
<b>Excess of Revenues and Other Sources     Over (Under) Expenditures and Other Uses</b>	<u>(22,040,351)</u>	<u>2,345,896</u>	<u>24,386,247</u>
<b>Fund Balances, January 1</b>	46,678,274	46,678,274	--
<b>Residual Equity Transfer ( Note 12)</b>	<u>(188,434)</u>	<u>(188,434)</u>	<u>--</u>
<b>Fund Balances, December 31</b>	<u>\$ 24,449,489</u>	<u>\$ 48,835,736</u>	<u>\$ 24,386,247</u>

The accompanying notes are an integral part of this statement.

Continued

Special Revenue Funds			Debt Service Funds		
Revised Budget	Actual (Budgetary Basis)	Variance-Favorable (Unfavorable)	Revised Budget	Actual (Budgetary Basis)	Variance-Favorable (Unfavorable)
\$ 44,293,078	\$ 46,118,075	\$ 1,824,997	\$ 16,679,650	\$ 16,345,759	\$ (333,891)
231,630	232,346	716	--	--	--
70,018,685	30,106,966	(39,911,719)	--	--	--
9,221,712	9,261,163	39,451	--	--	--
210,000	243,757	33,757	--	--	--
2,559,485	3,571,456	1,011,971	509,956	1,163,501	653,545
<u>126,534,590</u>	<u>89,533,763</u>	<u>(37,000,827)</u>	<u>17,189,606</u>	<u>17,509,260</u>	<u>319,654</u>
11,767	26,414	14,647	--	--	--
2,855,221	2,850,874	(4,347)	193,030	193,023	(7)
<u>2,866,988</u>	<u>2,877,288</u>	<u>10,300</u>	<u>193,030</u>	<u>193,023</u>	<u>(7)</u>
<u>129,401,578</u>	<u>92,411,051</u>	<u>(36,990,527)</u>	<u>17,382,636</u>	<u>17,702,283</u>	<u>319,647</u>
3,027,932	2,780,016	247,916	--	--	--
9,149,149	8,032,685	1,116,464	--	--	--
27,965,736	23,985,915	3,979,821	--	--	--
5,993,040	5,938,194	54,846	--	--	--
3,568,916	3,455,006	113,910	--	--	--
8,307,469	8,307,274	195	--	--	--
47,802,959	23,525,542	24,277,417	--	--	--
31,831	2,141	29,690	--	--	--
22,304,155	8,327,455	13,976,700	--	--	--
--	--	--	8,122,757	8,122,757	--
--	--	--	9,028,939	9,022,585	6,354
--	--	--	103,030	99,871	3,159
--	--	--	--	--	--
<u>128,151,187</u>	<u>84,354,228</u>	<u>43,796,959</u>	<u>17,254,726</u>	<u>17,245,213</u>	<u>9,513</u>
4,160,857	3,216,232	944,625	--	--	--
1,545,683	1,080,364	465,319	--	--	--
<u>5,706,540</u>	<u>4,296,596</u>	<u>1,409,944</u>	<u>--</u>	<u>--</u>	<u>--</u>
<u>133,857,727</u>	<u>88,650,824</u>	<u>45,206,903</u>	<u>17,254,726</u>	<u>17,245,213</u>	<u>9,513</u>
(4,456,149)	3,760,227	8,216,376	127,910	457,070	329,160
22,667,748	22,667,748	--	21,398,529	21,398,529	--
(460,940)	(460,940)	--	--	--	--
<u>\$ 17,750,659</u>	<u>\$ 25,967,035</u>	<u>\$ 8,216,376</u>	<u>\$ 21,526,439</u>	<u>\$ 21,855,599</u>	<u>\$ 329,160</u>

Continued

**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, 1995**

EXHIBIT A - 3  
(Continued)

	Totals (Memorandum Only)		
	Revised Budget	Actual (Budgetary Basis)	Variance- Favorable (Unfavorable)
<b>Revenues:</b>			
Taxes	\$ 186,717,051	\$ 201,318,217	\$ 14,601,166
Licenses and Permits	2,830,930	2,821,922	(9,008)
Intergovernmental Revenues	79,332,558	40,577,915	(38,754,643)
Charges for Services	22,432,930	23,228,832	795,902
Fines and Forfeits	1,456,000	1,667,922	211,922
Miscellaneous Revenues	14,464,531	17,996,948	3,532,417
Total Revenues	307,234,000	287,611,756	(19,622,244)
<b>Other Financing Sources:</b>			
Proceeds of General Fixed Asset Disposition	102,577	139,151	36,574
Operating Transfers In	5,574,762	5,562,063	(12,699)
Total Other Financing Sources	5,677,339	5,701,214	23,875
Total Revenues and Other Financing Sources	312,911,339	293,312,970	(19,598,369)
<b>Expenditures:</b>			
Current:			
General Government	55,984,643	54,788,255	1,196,388
Public Safety	86,229,602	84,092,617	2,136,985
Transportation	46,781,816	42,106,414	4,675,402
Sanitation	15,855,478	15,731,515	123,963
Health and Welfare	5,044,954	4,910,812	134,142
Culture and Recreation	9,261,403	9,260,201	1,202
Conservation and Development	49,705,770	25,282,581	24,423,189
Miscellaneous	31,831	2,141	29,690
Capital Outlay	30,404,825	12,111,062	18,293,763
Debt Service:			
Principal Retirement	8,122,757	8,122,757	--
Interest and Fiscal Charges	9,028,939	9,022,585	6,354
Other Costs	103,030	99,871	3,159
Intergovernmental	62,521	62,521	--
Total Expenditures	316,617,569	265,593,332	51,024,237
<b>Other Uses:</b>			
Operating Transfers Out	20,405,729	19,478,687	927,042
Operating Transfers To Component Units	2,256,631	1,677,758	578,873
Total Other Uses	22,662,360	21,156,445	1,505,915
Total Expenditures and Other Uses	339,279,929	286,749,777	52,530,152
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(26,368,590)	6,563,193	32,931,783
Fund Balances, January 1	90,744,551	90,744,551	--
Residual Equity Transfer ( Note 12)	(649,374)	(649,374)	--
Fund Balances, December 31	\$ 63,726,587	\$ 96,658,370	\$ 32,931,783

The accompanying notes are an integral part of this statement.

**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, 1995**

	Enterprise	Internal Service	Totals (Memorandum Only) Primary Government
Operating Revenues:			
Charges for Services	\$ 36,953,032	\$ 11,485,786	\$ 48,438,818
Miscellaneous Revenues	121,731	--	121,731
Total Operating Revenues	<u>37,074,763</u>	<u>11,485,786</u>	<u>48,560,549</u>
Operating Expenses:			
Cost of Materials	--	4,136,268	4,136,268
Personal Services	12,040,557	1,335,707	13,376,264
Employee Benefits	2,585,223	301,251	2,886,474
Supplies	2,088,722	176,383	2,265,105
Contractual Services	16,550,148	2,683,269	19,233,417
Landfill Closure and Postclosure Care Expense	144,608	--	144,608
Depreciation	15,912,822	2,453,156	18,365,978
Bad Debts	189,682	--	189,682
Total Operating Expenses	<u>49,511,762</u>	<u>11,086,034</u>	<u>60,597,796</u>
Operating Income (Loss)	<u>(12,436,999)</u>	<u>399,752</u>	<u>(12,037,247)</u>
Non-Operating Revenues (Expenses):			
Taxes	23,996,997	--	23,996,997
Operating and Study Grants	58,235	--	58,235
Transportation, Planning, and Financing Studies	--	--	--
On-Behalf Payments for Salaries and Benefits	82,547	--	82,547
Passenger Facility Charges	1,190,894	--	1,190,894
Interest Earnings	8,430,150	112,192	8,542,342
Interest Expense	(15,656,689)	(159,517)	(15,816,206)
Bond Issuance Costs	(131,713)	--	(131,713)
Gain (Loss) on Disposition of Fixed Assets	76,498	1,165,952	1,242,450
Total Non-Operating Revenues (Expenses)	<u>18,046,919</u>	<u>1,118,627</u>	<u>19,165,546</u>
Net Income (Loss) Before Operating Transfers	5,609,920	1,518,379	7,128,299
Operating Transfers In (Note 12):			
General Fund	5,393,240	--	5,393,240
Operating Transfers From Primary Government (Note 12)	<u>--</u>	<u>--</u>	<u>--</u>
Net Income (Loss)	11,003,160	1,518,379	12,521,539
Depreciation on Fixed Assets Acquired with Externally-Restricted Capital Contributions	<u>2,305,601</u>	<u>--</u>	<u>2,305,601</u>
Income (Loss) Transferred to Retained Earnings	<u>13,308,761</u>	<u>1,518,379</u>	<u>14,827,140</u>
Retained Earnings, January 1 as Previously Reported	141,163,209	3,820,127	144,983,336
Prior Year Adjustment (Note 15)	<u>535,947</u>	<u>--</u>	<u>535,947</u>
Retained Earnings, January 1 Restated	<u>141,699,156</u>	<u>3,820,127</u>	<u>145,519,283</u>
Retained Earnings, December 31	<u>\$ 155,007,917</u>	<u>\$ 5,338,506</u>	<u>\$ 160,346,423</u>

The accompanying notes are an integral part of this statement.

Component Unit Capitol Transportation Corporation	Totals (Memorandum Only) Reporting Entity
\$ 2,082,160	\$ 50,520,978
69,908	191,639
<u>2,152,068</u>	<u>50,712,617</u>
--	4,136,268
2,554,672	15,930,936
--	2,886,474
587,586	2,852,691
1,787,684	21,021,101
--	144,608
429,328	18,795,306
--	189,682
<u>5,359,270</u>	<u>65,957,066</u>
<u>(3,207,202)</u>	<u>(15,244,449)</u>
--	23,996,997
1,255,455	1,313,690
(137,467)	(137,467)
--	82,547
--	1,190,894
13,202	8,555,544
--	(15,816,206)
--	(131,713)
--	1,242,450
<u>1,131,190</u>	<u>20,296,736</u>
(2,076,012)	5,052,287
--	5,393,240
<u>1,586,790</u>	<u>1,586,790</u>
(489,222)	12,032,317
<u>323,039</u>	<u>2,628,640</u>
<u>(166,183)</u>	<u>14,660,957</u>
(1,902,144)	143,081,192
--	535,947
<u>(1,902,144)</u>	<u>143,617,139</u>
<u>\$ (2,068,327)</u>	<u>\$ 158,278,096</u>

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
STATEMENT OF CHANGES IN PLAN NET ASSETS  
EMPLOYEES' RETIREMENT SYSTEM PENSION TRUST FUND  
FOR THE YEAR ENDED DECEMBER 31, 1995**

EXHIBIT A - 5

	<u>Totals Year Ended December 31, 1995</u>
<b>Additions:</b>	
<b>Contributions:</b>	
Employee	\$ 8,751,553
Employer	<u>14,276,717</u>
<b>Total Contributions</b>	<u>23,028,270</u>
<b>Investment Income:</b>	
Net Appreciation (Depreciation) in Fair Value of Investments	84,200,933
Interest	20,476,016
Dividends	3,036,617
Real Estate Operating Income, Net	<u>1,541,448</u>
<b>Total Investment Income</b>	<u>109,255,014</u>
Less: Investment Expense	<u>1,692,436</u>
<b>Net Investment Income</b>	<u>107,562,578</u>
<b>Total Additions</b>	<u>130,590,848</u>
<b>Deductions:</b>	
Benefit Payments	28,602,602
Refunds and Withdrawals	1,724,025
Administrative Expenses	736,559
Depreciation Expense	<u>54,828</u>
<b>Total Deductions</b>	<u>31,118,014</u>
<b>Net Increase</b>	99,472,834
<b>Fund Balance Reserved for Employees' Pension Benefits:</b>	
Beginning of Year	<u>451,829,125</u>
End of Year	<u>\$ 551,301,959</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 FUNDS TYPES AND DISCRETELY PRESENTED COMPONENT UNIT  
 FOR THE YEAR ENDED DECEMBER 31, 1995**

	<u>Proprietary Fund Types</u>		Totals (Memorandum Only)
	<u>Enterprise</u>	<u>Internal Service</u>	<u>Primary Government</u>
<b>Cash Flows From Operating Activities:</b>			
Cash Received From Customers	\$ 36,415,192	\$ 11,620,449	\$ 48,035,641
Cash Payments to Suppliers for Goods and Services	(18,625,980)	(6,947,652)	(25,573,632)
Cash Payments to Employees for Services and Benefits	(14,598,148)	(1,614,179)	(16,212,327)
Other Operating Revenues	46,957	--	46,957
Net Cash Provided by (Used for) Operating Activities	<u>3,238,021</u>	<u>3,058,618</u>	<u>6,296,639</u>
<b>Cash Flows From Noncapital Financing Activities:</b>			
Cash Received From General Property Taxes	5,040	--	5,040
Cash Received From General Sales and Use Taxes	23,899,587	--	23,899,587
Operating Grants Received	250,351	--	250,351
Transportation Planning and Financing Studies - Net	--	--	--
On-Behalf Payments for Salaries and Benefits	82,547	--	82,547
Operating Transfers In From Other Funds	5,393,240	--	5,393,240
Operating Transfers From Primary Government	--	--	--
Interest Paid on Short-term Interfund Loans	(140,823)	--	(140,823)
Loans To Other Funds	(5,725,458)	--	(5,725,458)
Loans From Other Funds	2,650,429	--	2,650,429
Repayment of Loans To Other Funds	4,251,257	--	4,251,257
Repayment of Loans From Other Funds	(2,490,349)	--	(2,490,349)
Net Cash Provided by (Used for) Noncapital Financing Activities	<u>28,175,821</u>	<u>--</u>	<u>28,175,821</u>
<b>Cash Flows From Capital and Related Financing Activities:</b>			
Proceeds From Sale of Bonds	36,000,000	--	36,000,000
Proceeds From Capital Grants	7,020,472	--	7,020,472
Proceeds From Capital Leases	--	2,669,669	2,669,669
Proceeds From Sale of Capital Assets	348,845	1,245,869	1,594,714
Passenger Facility Charges	1,127,410	--	1,127,410
Acquisition and Construction of Capital Assets	(50,910,372)	(2,629,907)	(53,540,279)
Principal Paid on Bonds, Obligations and Capital Leases	(9,203,963)	(1,816,096)	(11,020,059)
Interest Paid on Bonds, Obligations and Capital Leases	(16,741,978)	(159,517)	(16,901,495)
Capital Contributed by the Government	--	92,380	92,380
Capital Contributed by Primary Government	--	--	--
Capital Contributed by Other Governments	408,283	--	408,283
Capital Contributed from Impact Fees	723,638	--	723,638
Net Cash Provided by (Used for) Capital and Related Financing Activities	<u>(31,227,665)</u>	<u>(597,602)</u>	<u>(31,825,267)</u>
<b>Cash Flows From Investing Activities:</b>			
Purchase of Investments	(123,255,198)	--	(123,255,198)
Proceeds From Sales and Maturities of Investments	121,323,531	--	121,323,531
Interest Received on Investments	7,987,289	98,284	8,085,573
Net Cash Provided by (Used for) Investing Activities	<u>6,055,622</u>	<u>98,284</u>	<u>6,153,906</u>
<b>Net Increase (Decrease) in Cash and Cash Equivalents (Note 1)</b>	<b>6,241,799</b>	<b>2,559,300</b>	<b>8,801,099</b>
<b>Cash and Cash Equivalents, January 1</b>	<b><u>18,029,354</u></b>	<b><u>1,917,483</u></b>	<b><u>19,946,837</u></b>
<b>Cash and Cash Equivalents, December 31</b>	<b><u>\$ 24,271,153</u></b>	<b><u>\$ 4,476,783</u></b>	<b><u>\$ 28,747,936</u></b>

The accompanying notes are an integral part of this statement.

Continued



Component Unit Capitol Transportation Corporation	Totals (Memorandum Only) Reporting Entity
\$ 2,082,160	\$ 50,117,801
(2,162,722)	(27,736,354)
(2,507,966)	(18,720,293)
65,528	112,485
<u>(2,523,000)</u>	<u>3,773,639</u>
--	5,040
--	23,899,587
1,002,893	1,253,244
(15,193)	(15,193)
--	82,547
--	5,393,240
1,587,927	1,587,927
--	(140,823)
--	(5,725,458)
--	2,650,429
--	4,251,257
--	<u>(2,490,349)</u>
<u>2,575,627</u>	<u>30,751,448</u>
--	36,000,000
--	7,020,472
--	2,669,669
--	1,594,714
--	1,127,410
(847,089)	(54,387,368)
--	(11,020,059)
--	(16,901,495)
--	92,380
556,994	556,994
794,128	1,202,411
--	<u>723,638</u>
<u>504,033</u>	<u>(31,321,234)</u>
--	(123,255,198)
--	121,323,531
13,202	8,098,775
<u>13,202</u>	<u>6,167,108</u>
569,862	9,370,961
<u>762,254</u>	<u>20,709,091</u>
<u>\$ 1,332,116</u>	<u>\$ 30,080,052</u>

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
 COMBINED STATEMENT OF CASH FLOWS  
 INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS  
 ALL PROPRIETARY FUNDS TYPES AND DISCRETELY PRESENTED COMPONENT UNIT  
 FOR THE YEAR ENDED DECEMBER 31, 1995**

	<u>Proprietary Fund Types</u>		Totals (Memorandum Only)
	Enterprise	Internal Service	Primary Government
Reconciliation of Operating Income to Net Cash Provided by (Used for) Operating Activities:			
Operating Income (Loss)	\$ <u>(12,436,999)</u>	\$ <u>399,752</u>	\$ <u>(12,037,247)</u>
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities:			
Depreciation	15,912,822	2,453,156	18,365,978
Landfill Closure and Postclosure Care Expense	144,608	--	144,608
Increase (Decrease) in Compensated Absences Payable	20,952	23,639	44,591
Change in Assets and Liabilities:			
Decrease (Increase) in Accounts Receivable	(461,866)	132,155	(329,711)
Decrease (Increase) in Due From Other Governments	(500)	--	(500)
Decrease (Increase) in Prepaid Expenses	--	--	--
Decrease (Increase) in Inventory	--	(25,024)	(25,024)
Increase (Decrease) in Accounts and Contracts Payable	52,908	75,800	128,708
Increase (Decrease) in Accrued Salaries Payable	6,215	(860)	5,355
Increase (Decrease) in Other Liabilities	(119)	--	(119)
Total Adjustments	<u>15,675,020</u>	<u>2,658,866</u>	<u>18,333,886</u>
Net Cash Provided By (Used for) Operating Activities	<u>\$ 3,238,021</u>	<u>\$ 3,058,618</u>	<u>\$ 6,296,639</u>

The accompanying notes are an integral part of this statement.

Component Unit Capitol Transportation Corporation	Totals (Memorandum Only) Reporting Entity
<u>\$ (3,207,202)</u>	<u>\$ (15,244,449)</u>
429,328	18,795,306
--	144,608
46,706	91,297
(41,309)	(371,020)
--	(500)
339	339
(19,253)	(44,277)
173,692	302,400
--	5,355
<u>94,699</u>	<u>94,580</u>
<u>684,202</u>	<u>19,018,088</u>
<u>\$ (2,523,000)</u>	<u>\$ 3,773,639</u>

Noncash Investing, Capital, and Financing Activities

Enterprise Funds:

The Comprehensive Sewerage System Fund acquired \$513 of equipment as the result of a capital contribution from the local governing authority.

The Solid Waste Disposal Facility Fund acquired \$864,037 in capital assets as the result of a capital contribution from the local governing authority. This amount was expended by the New Municipal Waste Facility Capital Projects Fund during 1995.

Internal Service Funds:

The Fleet Rental and Replacement Fund acquired \$3,958,337 of equipment through capital lease agreements. In 1995, \$1,816,096 of principal and \$159,517 of interest was paid on lease obligations and is reflected as a cash outflow for capital and related financing activities on the Combining Statement of Cash Flows.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
COMBINING BALANCE SHEET  
ALL DISCRETELY PRESENTED COMPONENT UNITS  
DECEMBER 31, 1995**

	Governmental Fund Types		
	District Attorney of the Nineteenth Judicial District	Nineteenth Judicial District Court Judicial Expense Fund *	E.B.R. Parish Family Court Judicial Expense Fund
<b>ASSETS AND OTHER DEBITS</b>			
<b>Assets:</b>			
<b>Current Assets:</b>			
Cash and Cash Equivalents	\$ 1,785,999	\$ 209,787	\$ 16,203
Investments	--	400,000	65,136
Investment in Deferred Compensation (Note 8)	--	--	--
Property Taxes Receivable-Net (Note 4)	--	--	--
Accounts Receivable	--	--	--
Accrued Interest Receivable	--	5,818	625
Other Receivables	58,680	70,186	--
Due From Other Governments	127,572	163,899	6,312
Due From Primary Government (Note 11)	--	--	--
Prepaid Expenses	--	--	--
Inventory	--	--	--
Other Assets	--	--	--
<b>Restricted Assets:</b>			
Cash and Cash Equivalents	--	--	--
<b>Fixed Assets:</b>			
Land	--	--	--
Buildings	--	--	--
Equipment	1,110,590	1,684,445	72,683
Equipment Under Capital Leases	--	--	--
Construction Work-In-Progress	--	--	--
Accumulated Depreciation	--	--	--
<b>Other Debits:</b>			
Amount to be Provided for Retirement of Long-Term Debt	--	422,835	--
<b>Total Assets and Other Debits</b>	<b>\$ 3,082,841</b>	<b>\$ 2,956,970</b>	<b>\$ 160,959</b>

\* As of June 30, 1995

The accompanying notes are an integral part of this statement.

Continued

## Governmental Fund Types

E.B.R. Parish Juvenile Court Judicial Expense Fund	Nineteenth Judicial District Indigent Defender Board	E.B.R. Parish Assessor	E.B.R. Parish Clerk of Court *	Capital Region Planning Commission *	St. George Fire Protection District
\$ 29,963	\$ 496,393	\$ 1,118,623	\$ 5,193,223	\$ 151,259	\$ 199,163
--	--	400,000	6,388,523	201,000	--
--	--	--	37,885	432,605	--
--	--	--	--	--	608,337
--	193,605	--	1,055,612	--	--
--	--	--	--	21,300	--
--	--	--	119,211	1,037	--
204	--	--	--	83,602	268,880
--	--	--	--	--	--
--	--	--	--	--	--
--	5,392	--	--	--	--
--	--	--	--	--	--
--	--	--	--	--	65,906
--	--	--	--	--	957,748
10,143	125,011	545,049	3,094,829	204,498	2,518,776
--	--	--	23,533	--	388,795
--	--	--	--	--	--
--	--	--	--	--	--
--	--	--	215,945	--	1,342,426
<u>\$ 40,310</u>	<u>\$ 820,401</u>	<u>\$ 2,063,672</u>	<u>\$ 16,128,761</u>	<u>\$ 1,095,301</u>	<u>\$ 6,350,031</u>

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
 COMBINING BALANCE SHEET  
 ALL DISCRETELY PRESENTED COMPONENT UNITS  
 DECEMBER 31, 1995**

	Governmental Fund Types		
	Brownsfield Fire Protection District	Central Fire Protection District	E.B.R. Parish Fire Protection District No. 6
<b>ASSETS AND OTHER DEBITS</b>			
<b>Assets:</b>			
<b>Current Assets:</b>			
Cash and Cash Equivalents	\$ --	\$ 228,813	\$ 89,102
Investments	--	--	--
Investment in Deferred Compensation (Note 8)	--	--	--
Property Taxes Receivable-Net (Note 4)	85,930	208,798	149,378
Accounts Receivable	--	--	24,459
Accrued Interest Receivable	--	3,624	--
Other Receivables	--	--	--
Due From Other Governments	56,220	123,180	84,820
Due From Primary Government (Note 11)	--	--	--
Prepaid Expenses	--	--	--
Inventory	--	--	--
Other Assets	--	--	--
<b>Restricted Assets:</b>			
Cash and Cash Equivalents	--	--	--
<b>Fixed Assets:</b>			
Land	18,592	50,018	33,000
Buildings	59,323	509,750	250,579
Equipment	272,466	428,305	426,340
Equipment Under Capital Leases	--	506,175	109,281
Construction Work-In-Progress	--	--	--
Accumulated Depreciation	--	--	--
<b>Other Debits:</b>			
Amount to be Provided for Retirement of Long-Term Debt	1,560	301,566	83,195
<b>Total Assets and Other Debits</b>	<b><u>\$ 494,091</u></b>	<b><u>\$ 2,360,229</u></b>	<b><u>\$ 1,250,154</u></b>

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>Capitol Transportation Corporation</u>	<u>Totals</u>
\$ 129,604	\$ 55,556	\$ 3,416	\$ 18,167	\$ 186,722	\$ 9,911,993
--	--	--	--	--	7,454,659
--	--	--	--	--	470,490
185,444	--	--	--	--	1,237,887
--	--	--	--	62,282	1,335,958
47	708	6	239	--	32,367
--	--	--	--	--	249,114
50,052	--	--	--	174,860	1,139,601
--	--	--	--	225,722	225,722
--	--	--	--	16,479	16,479
--	--	--	--	186,351	186,351
--	--	--	--	--	5,392
--	--	--	--	1,145,394	1,145,394
151,360	15,000	--	9,000	378,307	721,183
1,059,711	--	109,334	256,496	2,112,136	5,315,077
582,522	112,649	158,298	83,140	5,460,939	16,890,683
82,805	--	--	--	--	1,110,589
--	--	--	--	617,984	617,984
--	--	--	--	(4,721,164)	(4,721,164)
782,080	--	--	--	--	3,149,607
<u>\$ 3,023,625</u>	<u>\$ 183,913</u>	<u>\$ 271,054</u>	<u>\$ 367,042</u>	<u>\$ 5,846,012</u>	<u>\$ 46,495,366</u>

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
COMBINING BALANCE SHEET  
ALL DISCRETELY PRESENTED COMPONENT UNITS  
DECEMBER 31, 1995**

	Governmental Fund Types		
District Attorney of the Nineteenth Judicial District	Nineteenth Judicial District Court Judicial Expense Fund *	E.B.R. Parish Family Court Judicial Expense Fund	
<b>LIABILITIES, EQUITY, AND OTHER CREDITS</b>			
<b>Liabilities:</b>			
<b>Current Liabilities:</b>			
Accounts and Contracts Payable	\$ 34,112	\$ 31,564	\$ 1,773
Due to Other Governments	142,322	--	--
Due to Primary Government	--	--	--
Accrued Salaries Payable	--	--	2,827
Deferred Revenue	--	--	--
Deposits and Escrow Accounts	--	--	--
Compensated Absences Payable	55,115	46,982	--
Other Liabilities	4,881	--	--
Restricted Liabilities	--	--	--
<b>Long-Term Liabilities (Note 10):</b>			
Advance From Primary Government	--	--	--
Bonds and Notes Payable	--	--	--
Compensated Absences Payable	--	422,835	--
Obligation Under Capital Leases	--	--	--
Total Liabilities	<u>236,430</u>	<u>501,381</u>	<u>4,600</u>
<b>Equity and Other Credits (Note 2):</b>			
Investment in General Fixed Assets	1,110,590	1,684,445	72,683
<b>Contributed Capital:</b>			
Federal Government	--	--	--
Retirement of Federal Government			
Contribution	--	--	--
Primary Government	--	--	--
<b>Retained Earnings:</b>			
Unreserved	--	--	--
<b>Fund Balances:</b>			
Reserved for Prepaid Expense	--	--	--
Reserved for District Assistance	--	--	--
Reserved for Subsequent Years Expenditures	--	--	--
<b>Unreserved:</b>			
Designated for Unencumbered			
Appropriations	--	--	--
Designated for Other Uses	28,130	--	--
Undesignated	1,707,691	771,144	83,676
Total Equity and Other Credits	<u>2,846,411</u>	<u>2,455,589</u>	<u>156,359</u>
<b>Total Liabilities, Equity, and Other Credits</b>	<u><b>\$ 3,082,841</b></u>	<u><b>\$ 2,956,970</b></u>	<u><b>\$ 160,959</b></u>

\* As of June 30, 1995

The accompanying notes are an integral part of this statement.

Continued



Governmental Fund Types

E.B.R. Parish Juvenile Court Judicial Expense Fund	Nineteenth Judicial District Indigent Defender Board	E.B.R. Parish Assessor	E.B.R. Parish Clerk of Court *	Capital Region Planning Commission *	St. George Fire Protection District
\$ --	\$ 42,917	\$ 1,674	\$ 338,736	\$ 41,325	\$ 12,987
--	--	--	--	6,705	--
--	--	--	--	--	--
--	7,517	--	169,281	--	--
--	--	--	--	788	--
--	--	--	12,262,684	432,605	--
--	--	--	--	25,932	--
--	--	--	--	639	--
--	--	--	--	--	--
--	--	--	--	--	--
--	--	--	--	--	1,110,655
--	--	--	206,349	--	41,935
--	--	--	9,596	--	189,836
--	<u>50,434</u>	<u>1,674</u>	<u>12,986,646</u>	<u>507,994</u>	<u>1,355,413</u>
10,143	125,011	545,049	3,118,362	204,498	3,931,225
--	--	--	--	--	--
--	--	--	--	--	--
--	--	--	--	--	--
--	5,392	--	--	--	--
--	493,326	--	--	--	--
--	--	--	--	--	--
--	--	--	--	--	--
<u>30,167</u>	<u>146,238</u>	<u>1,516,949</u>	<u>23,753</u>	<u>382,809</u>	<u>1,063,393</u>
<u>40,310</u>	<u>769,967</u>	<u>2,061,998</u>	<u>3,142,115</u>	<u>587,307</u>	<u>4,994,618</u>
<u>\$ 40,310</u>	<u>\$ 820,401</u>	<u>\$ 2,063,672</u>	<u>\$ 16,128,761</u>	<u>\$ 1,095,301</u>	<u>\$ 6,350,031</u>

Continued

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
 COMBINING BALANCE SHEET  
 ALL DISCRETELY PRESENTED COMPONENT UNITS  
 DECEMBER 31, 1995

	Governmental Fund Types		
	Brownsfield Fire Protection District	Central Fire Protection District	E.B.R. Parish Fire Protection District No. 6
<b>LIABILITIES, EQUITY, AND OTHER CREDITS</b>			
<b>Liabilities:</b>			
<b>Current Liabilities:</b>			
Accounts and Contracts Payable	\$ 9,735	\$ 126,071	\$ 12,348
Due to Other Governments	--	--	--
Due to Primary Government	24,712	--	--
Accrued Salaries Payable	--	--	1,226
Deferred Revenue	--	--	--
Deposits and Escrow Accounts	--	--	--
Compensated Absences Payable	--	--	--
Other Liabilities	11	--	--
<b>Restricted Liabilities</b>	--	--	--
<b>Long-Term Liabilities (Note 10):</b>			
Advance From Primary Government	--	--	--
Bonds and Notes Payable	--	--	--
Compensated Absences Payable	1,560	14,436	39,052
Obligation Under Capital Leases	--	287,130	44,143
<b>Total Liabilities</b>	<b>36,018</b>	<b>427,637</b>	<b>96,769</b>
<b>Equity and Other Credits (Note 2):</b>			
Investment in General Fixed Assets	350,381	1,494,248	819,200
<b>Contributed Capital:</b>			
Federal Government	--	--	--
Retirement of Federal Government			
Contribution	--	--	--
Primary Government	--	--	--
<b>Retained Earnings:</b>			
Unreserved	--	--	--
<b>Fund Balances:</b>			
Reserved for Prepaid Expense	--	--	--
Reserved for District Assistance	--	--	--
Reserved for Subsequent Years Expenditures	--	--	--
<b>Unreserved:</b>			
Designated for Unencumbered			
Appropriations	3,000	--	--
Designated for Other Uses	--	--	--
Undesignated	104,692	438,344	334,185
<b>Total Equity and Other Credits</b>	<b>458,073</b>	<b>1,932,592</b>	<b>1,153,385</b>
<b>Total Liabilities, Equity, and Other Credits</b>	<b>\$ 494,091</b>	<b>\$ 2,360,229</b>	<b>\$ 1,250,154</b>

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	Capitol Transportation Corporation		Totals
\$ 16,459	\$ 446	\$ 3,151	\$ 5,283	\$ 319,808		\$ 998,389
--	--	--	--	--		149,027
--	--	--	--	--		24,712
16,070	--	--	--	35,237		232,158
--	--	--	--	15,218		16,006
--	--	--	--	--		12,695,289
--	--	--	--	380,050		508,079
--	--	--	--	35,918		41,449
--	--	--	--	1,044,356		1,044,356
--	--	--	--	17,500		17,500
740,000	--	--	--	--		1,850,655
1,139	--	--	--	--		727,306
40,941	--	--	--	--		571,646
<u>814,609</u>	<u>446</u>	<u>3,151</u>	<u>5,283</u>	<u>1,848,087</u>		<u>18,876,572</u>
1,876,398	127,649	267,632	348,636	--		16,086,150
--	--	--	--	7,183,325		7,183,325
--	--	--	--	(4,187,546)		(4,187,546)
--	--	--	--	3,070,473		3,070,473
--	--	--	--	(2,068,327)		(2,068,327)
--	--	--	--	--		5,392
--	--	--	--	--		493,326
--	--	--	5,300	--		5,300
--	--	--	--	--		3,000
--	--	--	--	--		28,130
<u>332,618</u>	<u>55,818</u>	<u>271</u>	<u>7,823</u>	<u>--</u>		<u>6,999,571</u>
<u>2,209,016</u>	<u>183,467</u>	<u>267,903</u>	<u>361,759</u>	<u>3,997,925</u>		<u>27,618,794</u>
<u>\$ 3,023,625</u>	<u>\$ 183,913</u>	<u>\$ 271,054</u>	<u>\$ 367,042</u>	<u>\$ 5,846,012</u>		<u>\$ 46,495,366</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, 1995**

	District Attorney of the Nineteenth Judicial District	Nineteenth Judicial District Court Judicial Expense Fund *	E.B.R. Parish Family Court Judicial Expense Fund
Revenues:			
Taxes	\$ --	\$ --	\$ --
Licenses and Permits	--	--	--
Intergovernmental Revenues	829,648	1,548,889	--
Charges for Services	--	155,331	71,012
Fines and Forfeits	356,469	--	--
Miscellaneous Revenues	558,310	--	1,874
	<u>1,744,427</u>	<u>1,704,220</u>	<u>72,886</u>
Total Revenues			
Other Financing Sources:			
Proceeds of General Fixed Asset Disposition	--	--	--
Operating Transfers From Primary Government (Note 12)	--	--	--
	<u>--</u>	<u>--</u>	<u>--</u>
Total Other Financing Sources			
	<u>--</u>	<u>--</u>	<u>--</u>
Total Revenues and Other Financing Sources	<u>1,744,427</u>	<u>1,704,220</u>	<u>72,886</u>
Expenditures:			
Current:			
General Government	1,403,437	1,308,006	39,340
Public Safety	--	--	--
Miscellaneous	--	--	--
Capital Outlay	288,013	222,360	3,692
Debt Service	--	--	--
	<u>1,691,450</u>	<u>1,530,366</u>	<u>43,032</u>
Total Expenditures			
Excess of Revenues and Other Sources Over (Under) Expenditures	52,977	173,854	29,854
Fund Balances, Beginning of Year	<u>1,682,844</u>	<u>597,290</u>	<u>53,822</u>
Fund Balances, End of Year	<u>\$1,735,821</u>	<u>\$ 771,144</u>	<u>\$ 83,676</u>

\* As of June 30, 1995

The accompanying notes are an integral part of this statement.

Continued

E.B.R. Parish Juvenile Court Judicial Expense Fund	Nineteenth Judicial District Indigent Defender Board	E.B.R. Parish Assessor	E.B.R. Parish Clerk of Court *	Capital Region Planning Commission *	St. George Fire Protection District
\$ --	\$ --	\$1,909,743	\$ --	\$ --	\$ 877,026
--	--	--	50,257	--	--
10,967	770,334	--	--	610,441	453,528
21,422	--	64,944	4,860,593	83,824	766,128
--	1,723,760	--	--	--	--
508	12,134	75,001	1,036,393	58,949	29,089
<u>32,897</u>	<u>2,506,228</u>	<u>2,049,688</u>	<u>5,947,243</u>	<u>753,214</u>	<u>2,125,771</u>
--	--	--	--	--	119,008
--	--	--	--	--	--
--	--	--	--	--	119,008
<u>32,897</u>	<u>2,506,228</u>	<u>2,049,688</u>	<u>5,947,243</u>	<u>753,214</u>	<u>2,244,779</u>
13,693	2,126,025	1,963,345	6,270,871	712,461	--
--	--	--	--	--	1,497,584
--	--	--	--	--	41,879
1,438	22,730	4,711	46,414	38,680	1,231,625
--	--	--	30,000	--	222,859
<u>15,131</u>	<u>2,148,755</u>	<u>1,968,056</u>	<u>6,347,285</u>	<u>751,141</u>	<u>2,993,947</u>
17,766	357,473	81,632	(400,042)	2,073	(749,168)
<u>12,401</u>	<u>287,483</u>	<u>1,435,317</u>	<u>423,795</u>	<u>380,736</u>	<u>1,812,561</u>
<u>\$ 30,167</u>	<u>\$ 644,956</u>	<u>\$1,516,949</u>	<u>\$ 23,753</u>	<u>\$382,809</u>	<u>\$1,063,393</u>

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, 1995**

	<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	\$ 129,072	\$ 326,689	\$ 224,433
Licenses and Permits	--	--	--
Intergovernmental Revenues	93,132	162,277	93,508
Charges for Services	2,266	291,348	119,312
Fines and Forfeits	--	--	--
Miscellaneous Revenues	<u>3,922</u>	<u>21,930</u>	<u>12,108</u>
Total Revenues	<u>228,392</u>	<u>802,244</u>	<u>449,361</u>
Other Financing Sources:			
Proceeds of General Fixed Asset Disposition	1,750	--	--
Operating Transfers From Primary Government (Note 12)	<u>--</u>	<u>28,730</u>	<u>--</u>
Total Other Financing Sources	<u>1,750</u>	<u>28,730</u>	<u>--</u>
Total Revenues and Other Financing Sources	<u>230,142</u>	<u>830,974</u>	<u>449,361</u>
Expenditures:			
Current:			
General Government	--	--	14,084
Public Safety	270,277	529,511	355,922
Miscellaneous	--	--	--
Capital Outlay	42,945	278,015	70,651
Debt Service	<u>--</u>	<u>136,116</u>	<u>17,107</u>
Total Expenditures	<u>313,222</u>	<u>943,642</u>	<u>457,764</u>
Excess of Revenues and Other Sources Over (Under) Expenditures	(83,080)	(112,668)	(8,403)
Fund Balances, Beginning of Year	<u>190,772</u>	<u>551,012</u>	<u>342,588</u>
Fund Balances, End of Year	<u>\$ 107,692</u>	<u>\$ 438,344</u>	<u>\$ 334,185</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>
\$ 250,088	\$ --	\$ --	\$ --	\$ 3,717,051
--	--	--	--	50,257
36,660	6,926	7,663	2,637	4,626,610
133,723	23,478	11,637	11,023	6,616,041
--	--	--	--	2,080,229
<u>48,871</u>	<u>3,451</u>	<u>583</u>	<u>1,528</u>	<u>1,864,651</u>
<u>469,342</u>	<u>33,855</u>	<u>19,883</u>	<u>15,188</u>	<u>18,954,839</u>
--	--	--	100	120,858
--	--	<u>43,398</u>	<u>18,840</u>	<u>90,968</u>
--	--	<u>43,398</u>	<u>18,940</u>	<u>211,826</u>
<u>469,342</u>	<u>33,855</u>	<u>63,281</u>	<u>34,128</u>	<u>19,166,665</u>
--	--	--	--	13,851,262
226,442	35,879	53,175	46,289	3,015,079
--	--	--	--	41,879
876,062	6,202	550	5,437	3,139,525
<u>122,837</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>528,919</u>
<u>1,225,341</u>	<u>42,081</u>	<u>53,725</u>	<u>51,726</u>	<u>20,576,664</u>
(755,999)	(8,226)	9,556	(17,598)	(1,409,999)
<u>1,088,617</u>	<u>64,044</u>	<u>(9,285)</u>	<u>30,721</u>	<u>8,944,718</u>
<u>\$ 332,618</u>	<u>\$ 55,818</u>	<u>\$ 271</u>	<u>\$ 13,123</u>	<u>\$ 7,534,719</u>

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 1995**

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. This retirement system exists for the benefit of current and former City-Parish employees who are members of the system. The system is governed by a seven-member board. 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 the contributions from City-Parish and member employees who are obligated to make the contributions to the system based upon actuarial valuations. 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: Horace Elkins, Retirement and Investment Director; P.O. Box 1471, Baton Rouge, LA 70821-1471.



**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 1995**

EXHIBIT A-9  
(Continued)

**NOTE 1 - Summary of Significant Accounting Policies (Continued)**

**a. Financial Reporting Entity (Continued)**

**Discrete Component Units (Continued)**

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  
Judicial Expense Fund  
Clifton Berry, Judicial Administrator  
222 St. Louis Street, Sixth Floor  
Baton Rouge, LA 70802

East Baton Rouge Parish Family Court  
Judicial Expense Fund  
Cheryl Sanchez and Julie Ray,  
Judicial Co-Administrators  
222 St. Louis Street, Seventh Floor  
Baton Rouge, LA 70802

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

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

East Baton Rouge Parish Assessor  
Frank Granger  
222 St. Louis Street, First Floor  
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

Brownsfield Fire Protection District  
Central 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

Capitol Transportation Corporation  
Michael McCleary, Director  
1111 Seneca Street  
Baton Rouge, LA 70805

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 1995**

EXHIBIT A-9  
(Continued)

**NOTE 1 - Summary of Significant Accounting Policies (Continued)**

**a. Financial Reporting Entity (Continued)**

**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 organizations financial statements can be obtained at their respective administrative offices listed as follows:

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

Gas Utility Service District  
S.M. Laurent, President  
10633 Zachary-Deerford Road  
Zachary, LA 70791-9304

East Baton Rouge Housing Authority  
Larry Cole, Executive Director  
4546 North Street  
Baton Rouge, LA 70806

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  
Charles Massey  
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

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

**NOTE 1 - Summary of Significant Accounting Policies (Continued)**

**b. Basis of Presentation (Continued)**

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. Proprietary activities under the control of the primary government (City-Parish) will not elect to apply FASB Statements and Interpretations issued after November 30, 1989, unless they are adopted by GASB.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 1995**

EXHIBIT A-9  
(Continued)

**NOTE 1 - Summary of Significant Accounting Policies (Continued)**

**b. Basis of Presentation (Continued)**

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 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.

**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. 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 the current period or soon enough thereafter 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, 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, 1995**

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 1994 to 1995 totaled \$8,757,000 for the General Fund. The level of budget control is at the fund, department or project

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 1995**

EXHIBIT A-9  
(Continued)

**NOTE 1 - Summary of Significant Accounting Policies (Continued)**

**d. Budget Policies and Budgetary Accounting (Continued)**

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 1995, supplemental appropriations in the General Fund in the amount of \$17,388,324 were authorized.

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

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
 NOTES TO FINANCIAL STATEMENTS  
 DECEMBER 31, 1995**

EXHIBIT A-9  
 (Continued)

**NOTE 1 - Summary of Significant Accounting Policies (Continued)**

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

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. 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.

All investments are stated at cost, except in the Deferred Compensation Agency Fund and the Employees Retirement System Pension Trust Fund, where investments are stated at market value.

**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, 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%

## 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. In addition, investment purchases are charged to, and maturities are deposited into, the consolidated bank account. 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 investment program are, in order of importance, to ensure adequate liquidity, minimize risk, 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 1995, cash temporarily idle was invested in U.S. Government Securities, Certificates of Deposit, and Repurchase Agreements at rates ranging from 4.76% to 6.44%. Interest earnings on matured investments in the central cash management program totaled \$7,952,574 in 1995. The effective annual interest rate of return on all maturing central managed investments was 5.91% in 1995, compared with 3.81% in 1994.

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

	1995		1994	
	<u>Amount</u>	<u>Average Percent</u>	<u>Amount</u>	<u>Average Percent</u>
Cash in Bank	\$ 855,189	.45%	\$ 2,184,608	1.20%
Investments of Idle Cash	<u>185,113,839</u>	<u>99.55</u>	<u>179,344,117</u>	<u>98.80</u>
<b>Total Cash Available</b>	<b><u>\$185,969,028</u></b>	<b><u>100.00</u></b>	<b><u>\$181,528,725</u></b>	<b><u>100.00</u></b>

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 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, 1995, were as follows:

Sales Tax Revenue Bonds	\$17,725,028
Greater Baton Rouge Parking Authority	3,052,454
East Baton Rouge Sewerage Commission	<u>30,899,785</u>
<b>Total Trustee-Held Funds</b>	<b><u>\$51,677,267</u></b>

Investment activity as of December 31, 1995, on trustee-held funds is detailed in Exhibit K-4. All deposits not covered by FDIC insurance are collateralized as required by state law. All the primary government's deposits as of December 31, 1995, were 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 a large component of self-insurance coverages. The major areas of self-insurance are workers' compensation, unemployment, automobile liability, police liability, and general liability. The 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 Federal Single Audit Act of 1984 and related OMB Circular A-128. The auditor's reports related specifically to a 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, 1994.

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. 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.

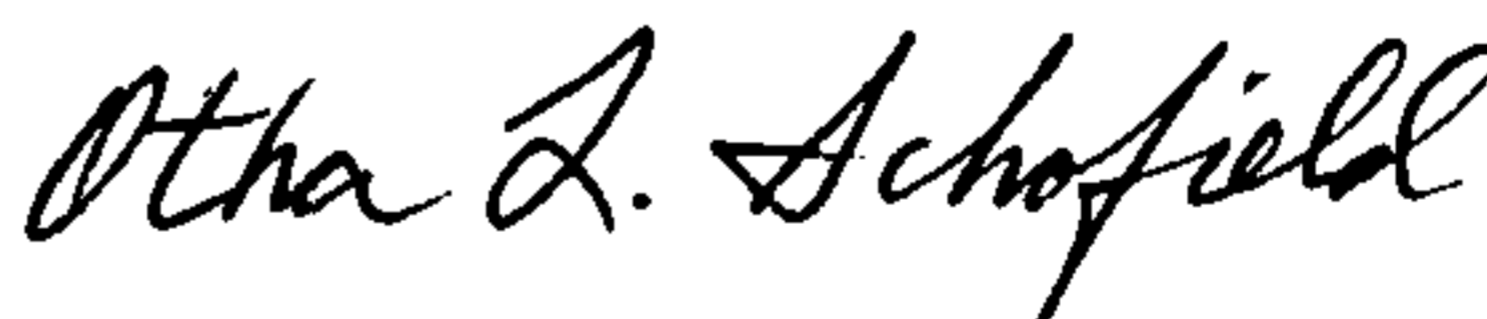
In addition, the City-Parish also received the GFOA's Award for Distinguished Budget Presentation for its Annual Operating Budget prepared for the fiscal year covered by this Comprehensive Annual Financial Report. In order to qualify for the Distinguished Budget Presentation Award, the City-Parish's budget document was judged to be proficient in several categories, including policy documentation, financial planning, and organization.

### Acknowledgment

I wish to express my appreciation to all the members of the Finance Department who assisted and contributed to the preparation of this report. Special acknowledgment is due to the staff of the Accounting Division, whose dedicated efforts resulted in the successful completion of the report.

In addition, I express my appreciation to the Mayor-President and Metropolitan Council for their continuing interest and support in planning and conducting the financial affairs of the City-Parish in a responsible and progressive manner.

Respectfully submitted,



Otha L. Schofield, CPA  
Director of Finance

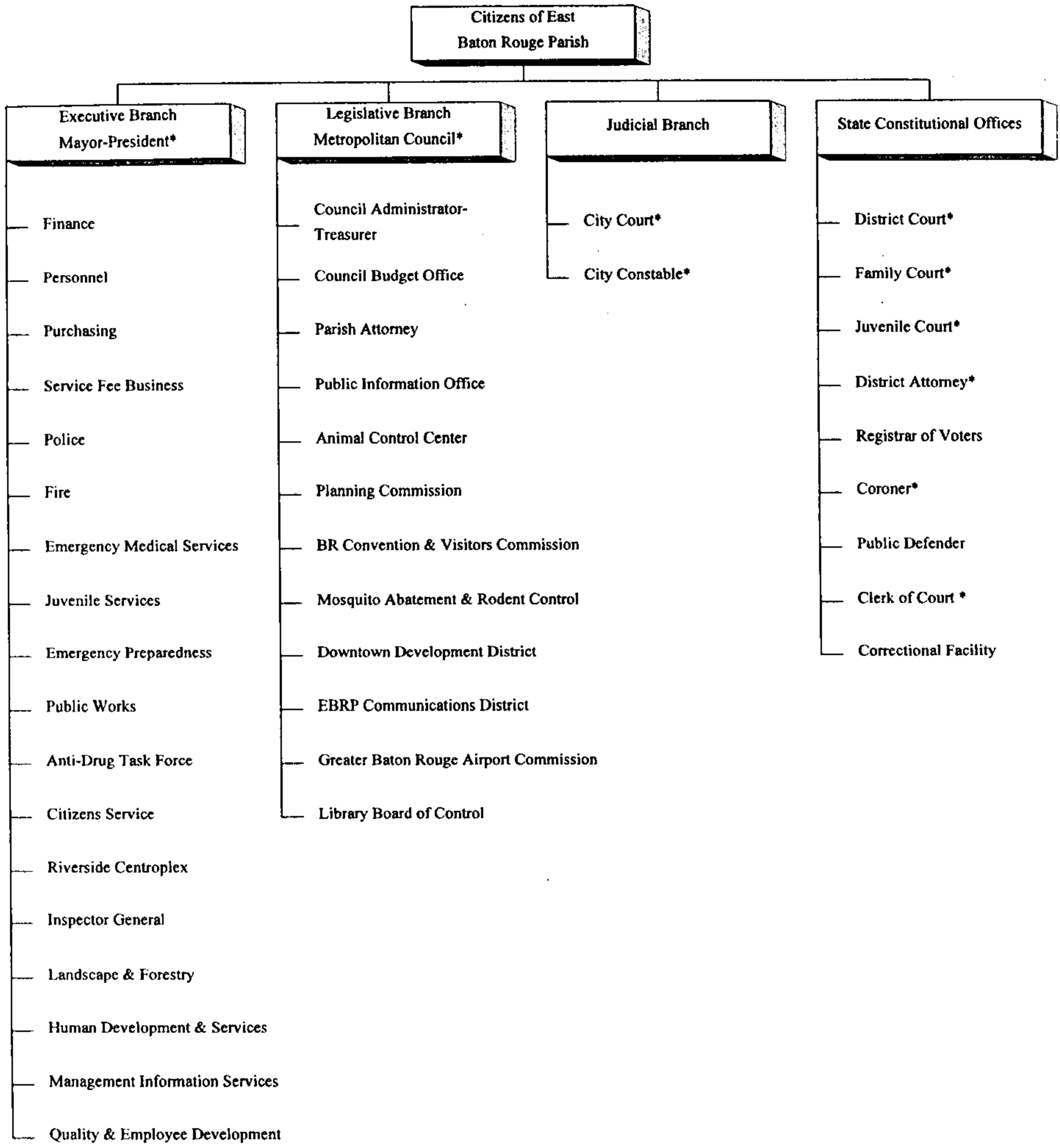
**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
PRINCIPAL OFFICIALS  
DECEMBER 31, 1995**

**MAYOR-PRESIDENT - TOM ED McHUGH**

**COUNCIL MEMBERS**

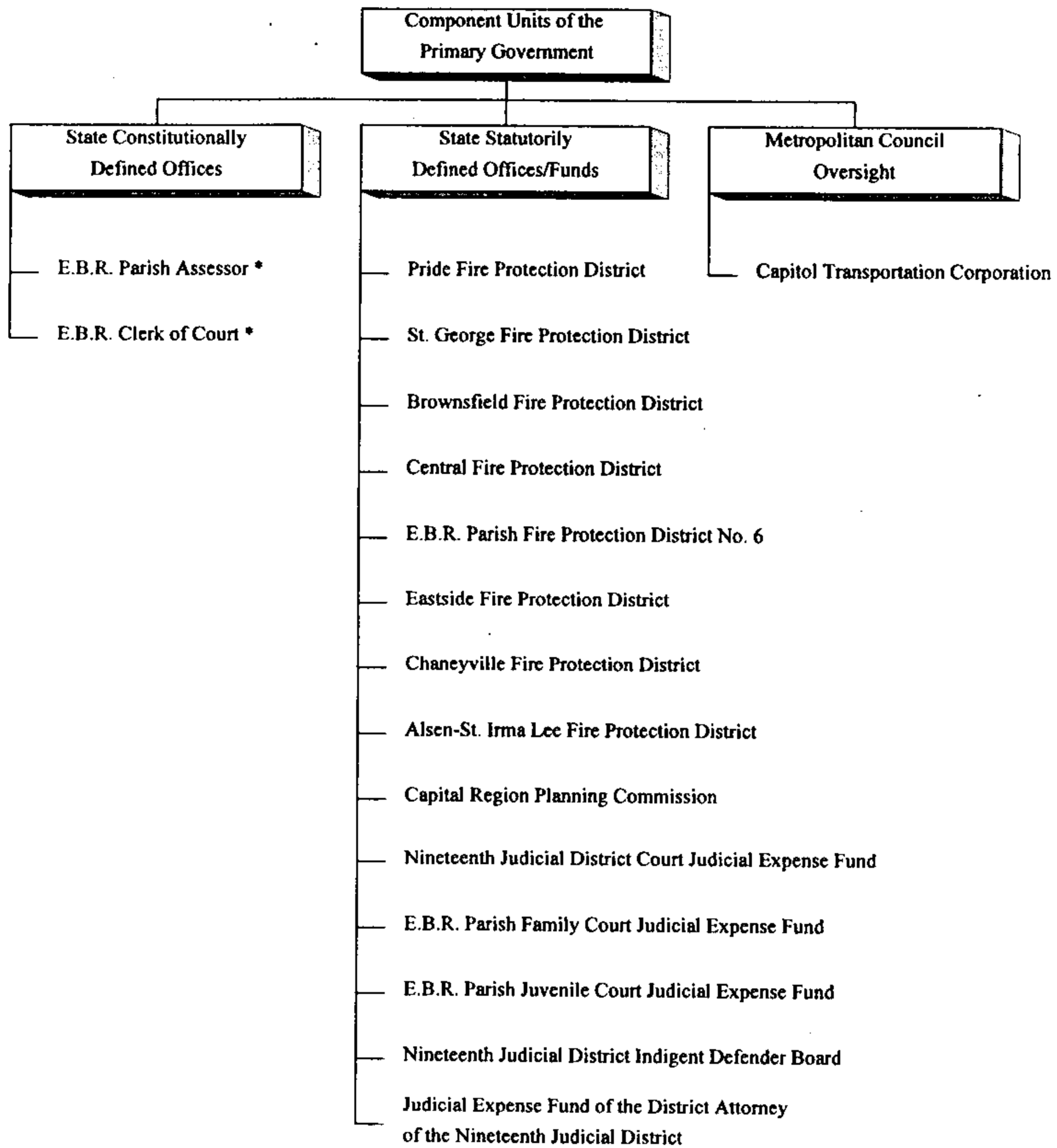
District 1	Roxson Welch
District 2	Thomas Woods
District 3	Gayle Joseph
District 4	Joseph Greco
District 5	Wilson Fields
District 6	Richard "Buddy" Wilson Dora Moak
District 7	W. T. Winfield
District 8	Lynda Imes
District 9	Patty Jo Roubique
District 10	Darrell Glasper
District 11	Mary Frey Eaton
District 12	James T. "Jim" Benham

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
ORGANIZATIONAL CHART  
PRIMARY GOVERNMENT**



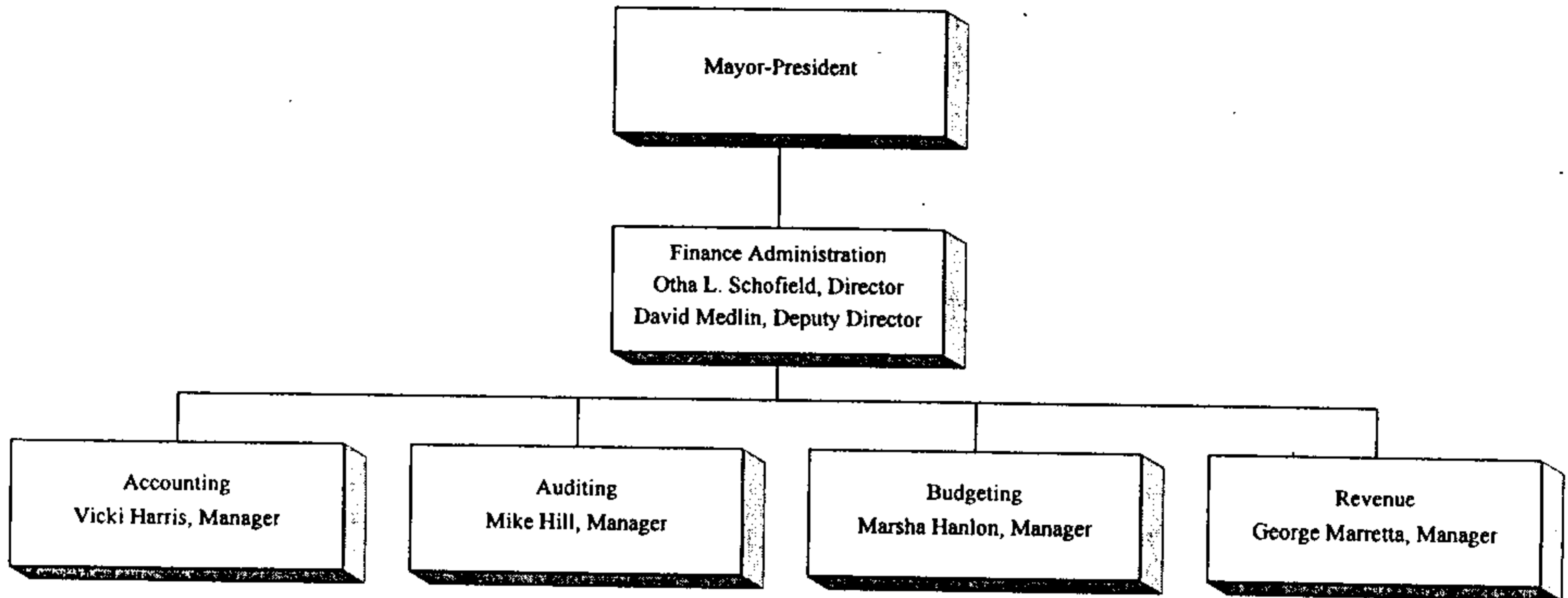
\* Designates Elected Officials

**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  
DEPARTMENT OF FINANCE**



# 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, 1994

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.



*Timothy H. Riordan*  
President

*Jeffrey L. Esler*  
Executive Director

# HANNIS T. BOURGEOIS & CO., L.L.P.

RANDY J. BONNECAZE, C.P.A.\*  
JOSEPH D. RICHARD, JR., C.P.A.\*  
RONNIE E. STAMPER, C.P.A.\*  
FERNAND P. GENRE, C.P.A.\*  
STEPHEN M. HUGGINS, C.P.A.\*  
MONICA L. ZUMO, C.P.A.\*  
RONALD L. GAGNET, C.P.A.\*  
DOUGLAS J. NELSON, C.P.A.\*

CELESTE D. VIATOR, C.P.A.

\* A Professional Accounting Corporation

Certified Public Accountants

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(504) 928-4770

April 30, 1996

LOUIS J. BONNECAZE, C.P.A.  
CONSULTANT  
MEMBERS  
AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS  
1111 S. RANGE, SUITE 101  
DENHAM SPRINGS, LA 70726

## INDEPENDENT AUDITOR'S 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 of the City of Baton Rouge and Parish of East Baton Rouge, Louisiana (City-Parish) as of and for the year ended December 31, 1995, as listed in the accompanying table of contents as Exhibits A-1 through A-9 and B-1 through J-1. These financial statements are the responsibility of the City-Parish's management. Our responsibility is to express an opinion on these financial 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 100% of the assets and revenues and other sources of the financial resources of the component units. Those financial statements were audited by other auditors, including Hannis T. Bourgeois and Co., L.L.P. acting separately, 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. Hannis T. Bourgeois and Co., L.L.P. has audited separately 9.2% of the assets and 6.2% of the revenues and other sources of the governmental funds of the component units and 100.0% of the assets, revenues and changes in cash flows of the Proprietary Funds of the component units.

We conducted our audit in accordance with generally accepted auditing standards. 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 provides 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 the City-Parish as of December 31, 1995, and the results of its operations and the cash flows of its Proprietary Fund Types for the year then ended in conformity with generally accepted accounting principles. Also, in our opinion, the combining, individual fund, and account group financial statements, 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, at December 31, 1995, 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 generally accepted accounting principles.

The accompanying financial information listed as Schedules, Exhibits K-1 through K-5, is presented for purposes of additional analysis and is not a required part of the financial statements of the City-Parish. Such information has been subjected to the auditing procedures applied in the audit of the general purpose, combining, and individual fund and account group financial statements and, in our opinion, is fairly presented in all material respects in relation to the financial statements of each of the respective individual funds and account groups taken as a whole.

The accompanying financial information listed in the Statistical Section as Exhibits I through XV is also presented for purposes of additional analysis and is not a required part of the financial statements of the City-Parish. This information has not been audited by us, and accordingly we express no opinion on the information.

As described in Note 15 to the financial statements, the Employees' Retirement System of the City of Baton Rouge, Parish of East Baton Rouge, a blended component unit of the primary government, elected early implementation of Statement No. 25 of the Governmental Accounting Standards Board, Financial Reporting for Defined Benefit Pension Plans and Note Disclosures for Defined Contribution Plans.

Respectfully submitted,

*Thomas A. Bourgeois & Co. L.L.P.*



**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, 1995**

	Governmental Fund Types				Proprietary
	General	Special Revenue	Debt Service	Capital Projects	Enterprise
<b>ASSETS AND OTHER DEBITS</b>					
<b>Assets:</b>					
Cash and Cash Equivalents (Note 3)	\$ 2,297,038	\$ 10,288,198	\$ 2,791,938	\$ 11,169,411	\$ 2,015,110
Investments (Note 3)	26,415,935	14,132,436	15,385,882	--	23,161,017
Investment in Deferred Compensation (Note 8)	--	--	--	--	--
Taxes Receivable - Net	22,642,359	14,637,851	2,042,990	--	2,400,801
Accounts Receivable - Net	336,298	713,675	--	--	1,133,921
Employee Contributions Receivable	--	--	--	--	--
Employer Contributions Receivable	--	--	--	--	--
Other Contributions Receivable	--	--	--	--	--
Accrued Interest Receivable	316,866	343,924	358,488	116,628	657,991
Special Assessments Receivable	73,425	--	--	32,132	183,312
Other Receivables	--	--	--	--	--
Due From Other Funds (Note 11)	176,317	--	--	4,768,646	5,700,747
Due From Other Governments (Note 11)	6,754,873	15,327,372	1,276,301	--	1,232,377
Due From Component Unit (Note 11)	--	--	--	--	24,712
Due From Primary Government (Note 11)	--	--	--	--	--
Prepaid Items	--	--	--	--	--
Advance to Other Funds (Note 11)	400,000	--	--	--	--
Advance to Component Units (Note 11)	17,500	--	--	--	--
Loans Receivable	281,985	5,187,855	--	--	--
Inventory	508,931	--	--	--	--
Other Assets	--	--	--	--	--
<b>Restricted Assets:</b>					
Cash and Cash Equivalents (Note 3)	--	--	--	--	22,256,043
Investments (Note 3)	--	--	--	--	100,094,181
Accounts Receivable - Net	--	--	--	--	1,585,283
Accrued Interest Receivable	--	--	--	--	1,429,566
Deferred Bond Issuance Costs	--	--	--	--	1,772,192
Fixed Assets, Net (Note 6)	--	--	--	--	433,161,909
<b>Other Debits:</b>					
Amount Available for Retirement of Long-Term Debt	--	--	--	--	--
Amount to be Provided for Retirement of Long-Term Debt	--	--	--	--	--
<b>Total Assets and Other Debits</b>	<b><u>\$ 60,221,527</u></b>	<b><u>\$ 60,631,311</u></b>	<b><u>\$ 21,855,599</u></b>	<b><u>\$ 16,086,817</u></b>	<b><u>\$ 596,809,162</u></b>

The accompanying notes are an integral part of this statement.

Continued

Fund Types	Fiduciary Fund Types Trust and Agency	Account Groups		Totals (Memorandum Only) Primary Government	Component Units	Totals (Memorandum Only) Reporting Entity
		General Fixed Assets	General Long-Term Debt			
\$ 4,476,783	\$ 4,818,070	\$ --	\$ --	\$ 37,856,548	\$ 9,911,993	\$ 47,768,541
--	545,330,169	--	--	624,425,439	7,454,659	631,880,098
--	18,075,817	--	--	18,075,817	470,490	18,546,307
--	--	--	--	41,724,001	1,237,887	42,961,888
--	114,949	--	--	2,298,843	1,335,958	3,634,801
--	502,013	--	--	502,013	--	502,013
--	1,060,632	--	--	1,060,632	--	1,060,632
--	11,722	--	--	11,722	--	11,722
26,099	3,370,420	--	--	5,190,416	32,367	5,222,783
--	--	--	--	288,869	--	288,869
--	--	--	--	--	249,114	249,114
--	--	--	--	10,645,710	--	10,645,710
23,098	26,822	--	--	24,640,843	1,139,601	25,780,444
--	--	--	--	24,712	--	24,712
--	--	--	--	--	225,722	225,722
--	1,386,472	--	--	1,386,472	16,479	1,402,951
--	--	--	--	400,000	--	400,000
--	--	--	--	17,500	--	17,500
--	--	--	--	5,469,840	--	5,469,840
219,838	--	--	--	728,769	186,351	915,120
--	--	--	--	--	5,392	5,392
--	--	--	--	22,256,043	1,145,394	23,401,437
--	--	--	--	100,094,181	--	100,094,181
--	--	--	--	1,585,283	--	1,585,283
--	--	--	--	1,429,566	--	1,429,566
--	--	--	--	1,772,192	--	1,772,192
9,051,250	1,073,960	402,926,576	--	846,213,695	19,934,352	866,148,047
--	--	--	13,161,935	13,161,935	--	13,161,935
--	--	--	154,674,718	154,674,718	3,149,607	157,824,325
<u>\$ 13,797,068</u>	<u>\$ 575,771,046</u>	<u>\$ 402,926,576</u>	<u>\$ 167,836,653</u>	<u>\$ 1,915,935,759</u>	<u>\$ 46,495,366</u>	<u>\$ 1,962,431,125</u>

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, 1995**

	Governmental Fund Types				Proprietary
	General	Special Revenue	Debt Service	Capital Projects	Enterprise
<b>LIABILITIES, EQUITY AND OTHER CREDITS</b>					
Accounts and Contracts Payable	\$ 6,945,125	\$ 3,943,136	\$ --	\$ 417,833	\$ 2,216,199
Accrued Expenses and Benefits Payable	--	--	--	--	--
Due to Other Funds (Note 11)	--	7,650,954	--	168,010	2,826,746
Due to Other Governments	175,897	398,961	--	2,129	141,687
Due to Primary Government (Note 11)	--	--	--	--	--
Due to Component Units (Note 11)	--	225,722	--	--	--
Accrued Payables	1,321,136	363,892	--	--	242,685
Deferred Revenue	362,835	4,395,449	--	32,132	183,312
Deposits and Escrow Accounts	535,541	93,889	--	--	--
Obligations Payable - Current (Note 17)	--	--	--	--	4,605,305
Compensated Absences Payable - Current	--	--	--	--	660,333
Obligation Under Capital Leases - Current (Note 14)	--	--	--	--	--
Other Liabilities	--	--	--	--	936,271
Liabilities Payable From Restricted Assets	--	--	--	--	18,638,236
Advance From Other Funds (Note 11)	--	400,000	--	--	--
Advance From Primary Government (Note 11)	--	--	--	--	--
Obligations Payable - Long-Term (Note 17)	--	--	--	--	66,445,462
Revenue Bonds Payable - Long-Term (Note 10)	--	--	--	--	194,970,000
Bonds and Notes Payable - Long-Term (Note 10)	--	--	--	--	--
Landfill Closure and Postclosure Care Liability (Note 20)	--	--	--	--	286,012
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)	--	--	--	--	--
<b>Total Liabilities</b>	<b>9,340,534</b>	<b>17,472,003</b>	<b>--</b>	<b>620,104</b>	<b>292,152,248</b>

The accompanying notes are an integral part of this statement.

Continued

Fund Types	Fiduciary Fund Types Trust and Agency	Account Groups		Totals (Memorandum Only) Primary Government	Component Units	Totals (Memorandum Only) Reporting Entity
		General Fixed Assets	General Long-Term Debt			
\$ 504,587	\$ 848,572	\$ --	\$ --	\$ 14,875,452	\$ 998,389	\$ 15,873,841
--	1,473,734	--	--	1,473,734	--	1,473,734
--	--	--	--	10,645,710	--	10,645,710
--	2,334,928	--	--	3,053,602	149,027	3,202,629
--	--	--	--	--	24,712	24,712
--	--	--	--	225,722	--	225,722
24,469	--	--	--	1,952,182	232,158	2,184,340
--	--	--	--	4,973,728	16,006	4,989,734
--	19,811,853	--	--	20,441,283	12,695,289	33,136,572
--	--	--	--	4,605,305	--	4,605,305
137,840	--	--	--	798,173	508,079	1,306,252
2,209,725	--	--	--	2,209,725	--	2,209,725
--	--	--	--	936,271	41,449	977,720
--	--	--	--	18,638,236	1,044,356	19,682,592
--	--	--	--	400,000	--	400,000
--	--	--	--	--	17,500	17,500
--	--	--	--	66,445,462	--	66,445,462
--	--	--	--	194,970,000	--	194,970,000
--	--	--	129,533,564	129,533,564	1,850,655	131,384,219
--	--	--	--	286,012	--	286,012
--	--	--	7,423,245	7,423,245	727,306	8,150,551
3,309,376	--	--	6,719,028	10,028,404	571,646	10,600,050
--	--	--	23,203,174	23,203,174	--	23,203,174
--	--	--	957,642	957,642	--	957,642
<u>6,185,997</u>	<u>24,469,087</u>	<u>--</u>	<u>167,836,653</u>	<u>518,076,626</u>	<u>18,876,572</u>	<u>536,953,198</u>

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, 1995**

	Governmental Fund Types				Proprietary
	General	Special Revenue	Debt Service	Capital Projects	Enterprise
LIABILITIES, EQUITY AND OTHER CREDITS (Continued)					
Equity and Other Credits:					
Investment in General Fixed Assets	\$ --	\$ --	\$ --	\$ --	\$ --
Contributed Capital (Note 16)	--	--	--	--	149,648,997
Retained Earnings (Note 2):					
Reserved for Maintenance and Operations	--	--	--	--	2,742,914
Reserved for Revenue Bond Debt Service	--	--	--	--	17,790,017
Reserved for Renewal and Replacement	--	--	--	--	3,277,320
Reserved for Passenger Facility Charges	--	--	--	--	3,342,973
Reserved for Airport Police	--	--	--	--	13,258
Unreserved	--	--	--	--	127,841,435
Fund Balances (Note 2):					
Reserved for Encumbrances	2,045,257	9,426,679	--	4,383,425	--
Reserved for Advance to Other Funds	400,000	--	--	--	--
Reserved for Advance to Component Units	17,500	--	--	--	--
Reserved for Loans Receivable	281,985	5,187,855	--	--	--
Reserved for Petty Cash	5,599	1,200	--	--	--
Reserved for Inventory	508,931	--	--	--	--
Reserved for Debt Service - Principal	--	--	13,161,935	--	--
Reserved for Debt Service - Interest	--	--	8,693,664	--	--
Reserved for Employees' Pension Benefits	--	--	--	--	--
Reserved for Prepaid Expense	--	--	--	--	--
Reserved for Direct Assistance	--	--	--	--	--
Reserved for Subsequent Years Expenditures	7,501,850	194,350	--	--	--
Unreserved:					
Designated for Unencumbered Appropriations	5,682,989	7,013,535	--	10,673,903	--
Designated for Insurance	13,256,233	--	--	--	--
Designated for Solid Waste Collection and Disposal	5,587,875	4,776,286	--	--	--
Designated for Special Purposes	359,562	--	--	--	--
Designated Gaming Revenues	5,147,453	--	--	--	--
Designated for Other Uses	--	--	--	--	--
Undesignated	10,085,759	16,559,403	--	409,385	--
Total Equity and Other Credits	<u>50,880,993</u>	<u>43,159,308</u>	<u>21,855,599</u>	<u>15,466,713</u>	<u>304,656,914</u>
Total Liabilities, Equity and Other Credits	<u>\$ 60,221,527</u>	<u>\$ 60,631,311</u>	<u>\$ 21,855,599</u>	<u>\$ 16,086,817</u>	<u>\$ 596,809,162</u>

The accompanying notes are an integral part of this statement.

Fund Types	Fiduciary Fund Types Trust and Agency	Account Groups		Totals (Memorandum Only) Primary Government	Component Units	Totals (Memorandum Only) Reporting Entity
		General Fixed Assets	General Long-Term Debt			
\$ --	\$ --	\$ 402,926,576	\$ --	\$ 402,926,576	\$ 16,086,150	\$ 419,012,726
2,272,565	--	--	--	151,921,562	6,066,252	157,987,814
--	--	--	--	2,742,914	--	2,742,914
--	--	--	--	17,790,017	--	17,790,017
--	--	--	--	3,277,320	--	3,277,320
--	--	--	--	3,342,973	--	3,342,973
--	--	--	--	13,258	--	13,258
5,338,506	--	--	--	133,179,941	(2,068,327)	131,111,614
--	--	--	--	15,855,361	--	15,855,361
--	--	--	--	400,000	--	400,000
--	--	--	--	17,500	--	17,500
--	--	--	--	5,469,840	--	5,469,840
--	--	--	--	6,799	--	6,799
--	--	--	--	508,931	--	508,931
--	--	--	--	13,161,935	--	13,161,935
--	--	--	--	8,693,664	--	8,693,664
--	551,301,959	--	--	551,301,959	--	551,301,959
--	--	--	--	--	5,392	5,392
--	--	--	--	--	493,326	493,326
--	--	--	--	7,696,200	5,300	7,701,500
--	--	--	--	23,370,427	3,000	23,373,427
--	--	--	--	13,256,233	--	13,256,233
--	--	--	--	10,364,161	--	10,364,161
--	--	--	--	359,562	--	359,562
--	--	--	--	5,147,453	--	5,147,453
--	--	--	--	--	28,130	28,130
--	--	--	--	27,054,547	6,999,571	34,054,118
7,611,071	551,301,959	402,926,576	--	1,397,859,133	27,618,794	1,425,477,927
\$ 13,797,068	\$ 575,771,046	\$ 402,926,576	\$ 167,836,653	\$ 1,915,935,759	\$ 46,495,366	\$ 1,962,431,125

**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, 1995**

	Governmental Fund Types		
	General	Special Revenue	Debt Service
<b>Revenues:</b>			
Taxes	\$ 138,854,383	\$ 46,118,075	\$ 16,345,759
Licenses and Permits	2,589,576	232,346	--
Intergovernmental Revenues	10,470,949	30,106,966	--
Charges for Services	13,967,669	9,261,163	--
Fines and Forfeits	1,424,165	243,757	--
Miscellaneous Revenues	13,261,991	3,571,456	1,163,501
<b>Total Revenues</b>	<b>180,568,733</b>	<b>89,533,763</b>	<b>17,509,260</b>
<b>Other Financing Sources:</b>			
Proceeds of General Fixed Asset Disposition	112,737	26,414	--
Capital Leases	73,938	79,469	--
Operating Transfers In (Note 12)	2,518,166	2,850,874	2,918,855
Operating Transfers From Primary Government (Note 12)	--	--	--
<b>Total Other Financing Sources</b>	<b>2,704,841</b>	<b>2,956,757</b>	<b>2,918,855</b>
<b>Total Revenues and Other Financing Sources</b>	<b>183,273,574</b>	<b>92,490,520</b>	<b>20,428,115</b>
<b>Expenditures:</b>			
<b>Current:</b>			
General Government	51,240,739	2,781,050	--
Public Safety	74,740,380	8,027,589	--
Transportation	18,088,978	20,695,262	--
Sanitation	9,793,321	5,938,194	--
Health and Welfare	1,456,043	3,455,265	--
Culture and Recreation	952,927	8,266,835	--
Conservation and Development	1,757,039	22,624,436	--
Miscellaneous	--	2,141	--
Capital Outlay	5,940,759	6,508,095	--
<b>Debt Service:</b>			
Principal Retirement	--	--	10,462,698
Interest and Fiscal Charges	--	--	9,408,476
Other Costs	--	--	99,871
Intergovernmental	62,521	--	--
<b>Total Expenditures</b>	<b>164,032,707</b>	<b>78,298,867</b>	<b>19,971,045</b>
<b>Other Uses (Note 12):</b>			
Operating Transfers Out	18,918,945	3,285,574	--
Operating Transfers To Component Units	597,394	1,080,364	--
<b>Total Other Uses</b>	<b>19,516,339</b>	<b>4,365,938</b>	<b>--</b>
<b>Total Expenditures and Other Uses</b>	<b>183,549,046</b>	<b>82,664,805</b>	<b>19,971,045</b>
<b>Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses</b>	<b>(275,472)</b>	<b>9,825,715</b>	<b>457,070</b>
<b>Fund Balances, January 1</b>	<b>52,000,910</b>	<b>33,794,533</b>	<b>21,398,529</b>
Prior Year Adjustment (Note 15)	(656,011)	--	--
<b>Fund Balances, January 1 Restated</b>	<b>51,344,899</b>	<b>33,794,533</b>	<b>21,398,529</b>
<b>Residual Equity Transfer (Note 12)</b>	<b>(188,434)</b>	<b>(460,940)</b>	<b>--</b>
<b>Fund Balances, December 31</b>	<b>\$ 50,880,993</b>	<b>\$ 43,159,308</b>	<b>\$ 21,855,599</b>

The accompanying notes are an integral part of this statement.



Capital Projects	Totals (Memorandum Only) Primary Government	Component Units	Totals (Memorandum Only) Reporting Entity
\$ --	\$ 201,318,217	\$ 3,717,051	\$ 205,035,268
--	2,821,922	50,257	2,872,179
151,351	40,729,266	4,626,610	45,355,876
--	23,228,832	6,616,041	29,844,873
--	1,667,922	2,080,229	3,748,151
406,047	18,402,995	1,864,651	20,267,646
<u>557,398</u>	<u>288,169,154</u>	<u>18,954,839</u>	<u>307,123,993</u>
--	139,151	120,858	260,009
2,378,244	2,531,651	--	2,531,651
8,523,384	16,811,279	--	16,811,279
--	--	90,968	90,968
<u>10,901,628</u>	<u>19,482,081</u>	<u>211,826</u>	<u>19,693,907</u>
<u>11,459,026</u>	<u>307,651,235</u>	<u>19,166,665</u>	<u>326,817,900</u>
--	54,021,789	13,851,262	67,873,051
--	82,767,969	3,015,079	85,783,048
--	38,784,240	--	38,784,240
--	15,731,515	--	15,731,515
--	4,911,308	--	4,911,308
--	9,219,762	--	9,219,762
--	24,381,475	--	24,381,475
--	2,141	41,879	44,020
4,082,366	16,531,220	3,139,525	19,670,745
--	10,462,698	--	10,462,698
--	9,408,476	--	9,408,476
--	99,871	528,919	628,790
--	62,521	--	62,521
<u>4,082,366</u>	<u>266,384,985</u>	<u>20,576,664</u>	<u>286,961,649</u>
--	22,204,519	--	22,204,519
--	1,677,758	--	1,677,758
--	23,882,277	--	23,882,277
<u>4,082,366</u>	<u>290,267,262</u>	<u>20,576,664</u>	<u>310,843,926</u>
<u>7,376,660</u>	<u>17,383,973</u>	<u>(1,409,999)</u>	<u>15,973,974</u>
8,090,053	115,284,025	8,944,718	124,228,743
--	(656,011)	--	(656,011)
<u>8,090,053</u>	<u>114,628,014</u>	<u>8,944,718</u>	<u>123,572,732</u>
--	(649,374)	--	(649,374)
<u>\$ 15,466,713</u>	<u>\$ 131,362,613</u>	<u>\$ 7,534,719</u>	<u>\$ 138,897,332</u>

**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, 1995**

	Revised Budget	General Fund Actual (Budgetary Basis)	Variance- Favorable (Unfavorable)
<b>Revenues:</b>			
Taxes	\$ 125,744,323	\$ 138,854,383	\$ 13,110,060
Licenses and Permits	2,599,300	2,589,576	(9,724)
Intergovernmental Revenues	9,313,873	10,470,949	1,157,076
Charges for Services	13,211,218	13,967,669	756,451
Fines and Forfeits	1,246,000	1,424,165	178,165
Miscellaneous Revenues	11,395,090	13,261,991	1,866,901
Total Revenues	<u>163,509,804</u>	<u>180,568,733</u>	<u>17,058,929</u>
<b>Other Financing Sources:</b>			
Proceeds of General Fixed Asset Disposition	90,810	112,737	21,927
Operating Transfers In	2,526,511	2,518,166	(8,345)
Total Other Financing Sources	<u>2,617,321</u>	<u>2,630,903</u>	<u>13,582</u>
Total Revenues and Other Financing Sources	<u>166,127,125</u>	<u>183,199,636</u>	<u>17,072,511</u>
<b>Expenditures:</b>			
<b>Current:</b>			
General Government	52,956,711	52,008,239	948,472
Public Safety	77,080,453	76,059,932	1,020,521
Transportation	18,816,080	18,120,499	695,581
Sanitation	9,862,438	9,793,321	69,117
Health and Welfare	1,476,038	1,455,806	20,232
Culture and Recreation	953,934	952,927	1,007
Conservation and Development	1,902,811	1,757,039	145,772
Miscellaneous	--	--	--
Capital Outlay	8,100,670	3,783,607	4,317,063
<b>Debt Service:</b>			
Principal Retirement	--	--	--
Interest and Fiscal Charges	--	--	--
Other Costs	--	--	--
Intergovernmental	62,521	62,521	--
Total Expenditures	<u>171,211,656</u>	<u>163,993,891</u>	<u>7,217,765</u>
<b>Other Uses:</b>			
Operating Transfers Out	16,244,872	16,262,455	(17,583)
Operating Transfers To Component Units	710,948	597,394	113,554
Total Other Uses	<u>16,955,820</u>	<u>16,859,849</u>	<u>95,971</u>
Total Expenditures and Other Uses	<u>188,167,476</u>	<u>180,853,740</u>	<u>7,313,736</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(22,040,351)	2,345,896	24,386,247
Fund Balances, January 1	46,678,274	46,678,274	--
Residual Equity Transfer ( Note 12)	(188,434)	(188,434)	--
Fund Balances, December 31	<u>\$ 24,449,489</u>	<u>\$ 48,835,736</u>	<u>\$ 24,386,247</u>

The accompanying notes are an integral part of this statement.

Continued

Special Revenue Funds			Debt Service Funds		
Revised Budget	Actual (Budgetary Basis)	Variance-Favorable (Unfavorable)	Revised Budget	Actual (Budgetary Basis)	Variance-Favorable (Unfavorable)
\$ 44,293,078	\$ 46,118,075	\$ 1,824,997	\$ 16,679,650	\$ 16,345,759	\$ (333,891)
231,630	232,346	716	--	--	--
70,018,685	30,106,966	(39,911,719)	--	--	--
9,221,712	9,261,163	39,451	--	--	--
210,000	243,757	33,757	--	--	--
2,559,485	3,571,456	1,011,971	509,956	1,163,501	653,545
<u>126,534,590</u>	<u>89,533,763</u>	<u>(37,000,827)</u>	<u>17,189,606</u>	<u>17,509,260</u>	<u>319,654</u>
11,767	26,414	14,647	--	--	--
2,855,221	2,850,874	(4,347)	193,030	193,023	(7)
<u>2,866,988</u>	<u>2,877,288</u>	<u>10,300</u>	<u>193,030</u>	<u>193,023</u>	<u>(7)</u>
<u>129,401,578</u>	<u>92,411,051</u>	<u>(36,990,527)</u>	<u>17,382,636</u>	<u>17,702,283</u>	<u>319,647</u>
3,027,932	2,780,016	247,916	--	--	--
9,149,149	8,032,685	1,116,464	--	--	--
27,965,736	23,985,915	3,979,821	--	--	--
5,993,040	5,938,194	54,846	--	--	--
3,568,916	3,455,006	113,910	--	--	--
8,307,469	8,307,274	195	--	--	--
47,802,959	23,525,542	24,277,417	--	--	--
31,831	2,141	29,690	--	--	--
22,304,155	8,327,455	13,976,700	--	--	--
--	--	--	8,122,757	8,122,757	--
--	--	--	9,028,939	9,022,585	6,354
--	--	--	103,030	99,871	3,159
--	--	--	--	--	--
<u>128,151,187</u>	<u>84,354,228</u>	<u>43,796,959</u>	<u>17,254,726</u>	<u>17,245,213</u>	<u>9,513</u>
4,160,857	3,216,232	944,625	--	--	--
1,545,683	1,080,364	465,319	--	--	--
<u>5,706,540</u>	<u>4,296,596</u>	<u>1,409,944</u>	<u>--</u>	<u>--</u>	<u>--</u>
<u>133,857,727</u>	<u>88,650,824</u>	<u>45,206,903</u>	<u>17,254,726</u>	<u>17,245,213</u>	<u>9,513</u>
(4,456,149)	3,760,227	8,216,376	127,910	457,070	329,160
22,667,748	22,667,748	--	21,398,529	21,398,529	--
<u>(460,940)</u>	<u>(460,940)</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
<u>\$ 17,750,659</u>	<u>\$ 25,967,035</u>	<u>\$ 8,216,376</u>	<u>\$ 21,526,439</u>	<u>\$ 21,855,599</u>	<u>\$ 329,160</u>

Continued

**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, 1995**

EXHIBIT A - 3  
(Continued)

	Totals (Memorandum Only)		
	Revised Budget	Actual (Budgetary Basis)	Variance- Favorable (Unfavorable)
Revenues:			
Taxes	\$ 186,717,051	\$ 201,318,217	\$ 14,601,166
Licenses and Permits	2,830,930	2,821,922	(9,008)
Intergovernmental Revenues	79,332,558	40,577,915	(38,754,643)
Charges for Services	22,432,930	23,228,832	795,902
Fines and Forfeits	1,456,000	1,667,922	211,922
Miscellaneous Revenues	14,464,531	17,996,948	3,532,417
Total Revenues	307,234,000	287,611,756	(19,622,244)
Other Financing Sources:			
Proceeds of General Fixed Asset Disposition	102,577	139,151	36,574
Operating Transfers In	5,574,762	5,562,063	(12,699)
Total Other Financing Sources	5,677,339	5,701,214	23,875
Total Revenues and Other Financing Sources	312,911,339	293,312,970	(19,598,369)
Expenditures:			
Current:			
General Government	55,984,643	54,788,255	1,196,388
Public Safety	86,229,602	84,092,617	2,136,985
Transportation	46,781,816	42,106,414	4,675,402
Sanitation	15,855,478	15,731,515	123,963
Health and Welfare	5,044,954	4,910,812	134,142
Culture and Recreation	9,261,403	9,260,201	1,202
Conservation and Development	49,705,770	25,282,581	24,423,189
Miscellaneous	31,831	2,141	29,690
Capital Outlay	30,404,825	12,111,062	18,293,763
Debt Service:			
Principal Retirement	8,122,757	8,122,757	--
Interest and Fiscal Charges	9,028,939	9,022,585	6,354
Other Costs	103,030	99,871	3,159
Intergovernmental	62,521	62,521	--
Total Expenditures	316,617,569	265,593,332	51,024,237
Other Uses:			
Operating Transfers Out	20,405,729	19,478,687	927,042
Operating Transfers To Component Units	2,256,631	1,677,758	578,873
Total Other Uses	22,662,360	21,156,445	1,505,915
Total Expenditures and Other Uses	339,279,929	286,749,777	52,530,152
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(26,368,590)	6,563,193	32,931,783
Fund Balances, January 1	90,744,551	90,744,551	--
Residual Equity Transfer ( Note 12)	(649,374)	(649,374)	--
Fund Balances, December 31	\$ 63,726,587	\$ 96,658,370	\$ 32,931,783

The accompanying notes are an integral part of this statement.

**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, 1995**

	<u>Enterprise</u>	<u>Internal Service</u>	<u>Totals (Memorandum Only) Primary Government</u>
Operating Revenues:			
Charges for Services	\$ 36,953,032	\$ 11,485,786	\$ 48,438,818
Miscellaneous Revenues	121,731	--	121,731
Total Operating Revenues	<u>37,074,763</u>	<u>11,485,786</u>	<u>48,560,549</u>
Operating Expenses:			
Cost of Materials	--	4,136,268	4,136,268
Personal Services	12,040,557	1,335,707	13,376,264
Employee Benefits	2,585,223	301,251	2,886,474
Supplies	2,088,722	176,383	2,265,105
Contractual Services	16,550,148	2,683,269	19,233,417
Landfill Closure and Postclosure Care Expense	144,608	--	144,608
Depreciation	15,912,822	2,453,156	18,365,978
Bad Debts	189,682	--	189,682
Total Operating Expenses	<u>49,511,762</u>	<u>11,086,034</u>	<u>60,597,796</u>
Operating Income (Loss)	<u>(12,436,999)</u>	<u>399,752</u>	<u>(12,037,247)</u>
Non-Operating Revenues (Expenses):			
Taxes	23,996,997	--	23,996,997
Operating and Study Grants	58,235	--	58,235
Transportation, Planning, and Financing Studies	--	--	--
On-Behalf Payments for Salaries and Benefits	82,547	--	82,547
Passenger Facility Charges	1,190,894	--	1,190,894
Interest Earnings	8,430,150	112,192	8,542,342
Interest Expense	(15,656,689)	(159,517)	(15,816,206)
Bond Issuance Costs	(131,713)	--	(131,713)
Gain (Loss) on Disposition of Fixed Assets	76,498	1,165,952	1,242,450
Total Non-Operating Revenues (Expenses)	<u>18,046,919</u>	<u>1,118,627</u>	<u>19,165,546</u>
Net Income (Loss) Before Operating Transfers	5,609,920	1,518,379	7,128,299
Operating Transfers In (Note 12):			
General Fund	5,393,240	--	5,393,240
Operating Transfers From Primary Government (Note 12)	--	--	--
Net Income (Loss)	11,003,160	1,518,379	12,521,539
Depreciation on Fixed Assets Acquired with Externally-Restricted Capital Contributions	<u>2,305,601</u>	<u>--</u>	<u>2,305,601</u>
Income (Loss) Transferred to Retained Earnings	<u>13,308,761</u>	<u>1,518,379</u>	<u>14,827,140</u>
Retained Earnings, January 1 as Previously Reported	141,163,209	3,820,127	144,983,336
Prior Year Adjustment (Note 15)	<u>535,947</u>	<u>--</u>	<u>535,947</u>
Retained Earnings, January 1 Restated	<u>141,699,156</u>	<u>3,820,127</u>	<u>145,519,283</u>
Retained Earnings, December 31	<u>\$ 155,007,917</u>	<u>\$ 5,338,506</u>	<u>\$ 160,346,423</u>

The accompanying notes are an integral part of this statement.

**NOTE 1 - Summary of Significant Accounting Policies (Continued)**

**i. Fixed Assets (Continued)**

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.

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.

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, 1995, 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.

General Obligation Bonds are repaid from property taxes. These property taxes are shown as revenues in the 1965 Capital Improvements Program Debt Service Fund.

Excess Revenue Contracts 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, Sewer Sales Tax Revenue Bonds, and East Baton Rouge Sewerage Commission

**NOTE 1 - Summary of Significant Accounting Policies (Continued)**

**l. Long-Term Debt (Continued)**

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.

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. 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.

**p. Compensated Absences**

All City-Parish primary government classified and non-classified regular employees, excluding city fire department personnel, 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. City fire department personnel earn vacation in varying amounts based on years of service up to a maximum of one year (two years for retirement purposes only). Vacation is payable upon resignation and discharge.

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. 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, 1995, the City-Parish retains 14.21% of the total liability for accumulated sick and vacation leave per calculations performed by an outside actuary consultant.

**NOTE 1 - Summary of Significant Accounting Policies (Continued)**

**p. Compensated Absences (Continued)**

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, 1995.

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, 1995 for certain salary-related benefits associated with the payment of compensated absences:

1. A total of 14.21% 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, 1995, 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.

**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*.



**NOTE 1 - Summary of Significant Accounting Policies (Continued)**

**r. Accounting for Municipal Solid Waste Landfill Closure and Postclosure Care Costs (Continued)**

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.

**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 \$6,822,371. Management policy is to provide an operating transfer from the General Fund for the amount of the net loss, exclusive of depreciation.

The Greater Baton Rouge Parking Authority shows a deficit in retained earnings of \$899,398. Management policy is to provide an operating transfer from the General Fund for the net loss, exclusive of depreciation.

**Component Units:**

Capitol Transportation Corporation shows a deficit in retained earnings of \$2,068,327. Capitol 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 Capitol Transportation Corporation funds or local government contributions, which results in a retained earnings deficit.

**b. 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 expenditures and other uses at year end on the GAAP basis to the budgetary basis are as follows:

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 1995**

EXHIBIT A-9  
(Continued)

**NOTE 2 - Stewardship, Compliance and Accountability (Continued)**

**b. Budgetary - GAAP Reporting Reconciliation (Continued)**

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Debt Service Funds</u>
Total Expenditures and Other Uses (GAAP Basis)	\$183,549,046	\$82,664,805	\$19,971,045
Adjustments:			
To adjust for encumbrances	(1,345,543)	5,332,734	--
To adjust for capital leases	(1,349,763)	(79,469)	(2,725,832)
To adjust for U.S. Housing and Urban Development loans receivable	<u>          --</u>	<u>      732,754</u>	<u>          --</u>
Total Expenditures and Other Uses (Budgetary Basis)	<u>\$180,853,740</u>	<u>\$88,650,824</u>	<u>\$17,245,213</u>

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>1995</u>	<u>1994</u>	<u>1995 Over (Under) 1994</u>
Reserve for Encumbrances	\$ 9,426,679	\$4,239,361	\$5,187,318
Grant Encumbrances	<u>  2,577,739</u>	<u>  2,432,323</u>	<u>    145,416</u>
Total Encumbrances	<u>\$12,004,418</u>	<u>\$6,671,684</u>	<u>\$5,332,734</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, 1995, for the City-Parish primary government are summarized as follows:

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 1995**

EXHIBIT A-9  
(Continued)

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

**a. Deposits - Primary Government (Continued)**

	<u>Carrying Amount</u>	<u>Bank Balance</u>
Category 1	\$136,674,901	\$142,603,451
Category 2	--	--
Category 3	--	--
<b>Total</b>	<u><b>\$136,674,901</b></u>	<u><b>\$142,603,451</b></u>

Certificates of deposit with a maturity of 90 days or more are classified on the combined balance sheet as "Investments" (\$131,914,921). The remaining carrying amount of \$4,759,980 is classified as "Cash and Cash Equivalents."

The City-Parish's bank balance of deposits at December 31, 1995, 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 \$954,153 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 \$41,255 of the deposits that are in Category 1.

**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.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 1995**

EXHIBIT A-9  
(Continued)

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

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

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.

Proceeds from the issuance of revenue bonds for the Greater Baton Rouge Parking Authority, the East Baton Rouge Sewerage Commission, 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.

Authorized investments of the proceeds from the issuance of the East Baton Rouge Parish Sewerage Commission Revenue Bonds include government obligations; bonds or notes of federal agencies such as Federal Farm Credit Banks, Banks for Cooperatives and Federal Home Loan Banks; interest-bearing time deposits or certificates of deposit properly secured by collateral security or insured by the F.D.I.C.; and repurchase agreements with or money market funds of a bank or trust company with capital and surplus of \$50,000,000 or more.

Proceeds from the issuance of the Parish's 1989, 1991, 1993, and 1995 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.

The Employees' Retirement System Pension Trust Fund has implemented GASB Statement No. 25, *Financial Reporting for Defined Benefit Pension Plans and Note Disclosures for Defined Contribution Plans*, which requires that investments be reported at their fair value.

City-Parish investments for the primary government at December 31, 1995, were as follows:

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

	<u>Carrying Amount</u>	<u>Market Value</u>
U.S. Government Securities	<u>\$56,235,901</u>	<u>\$56,584,311</u>

Investments with a maturity of less than 90 days are classified on the combined balance sheet as "Cash and Cash Equivalents" (\$8,961,371). The remaining carrying amount of \$47,274,530 is classified as "Investments."

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 1995**

EXHIBIT A-9  
(Continued)

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

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

2. Employees' Retirement System Pension Trust Fund:

	<u>Actual Cost</u>	<u>Market Value</u>
U.S. Treasury Bonds	\$102,639,687	\$107,871,128
U.S. Agency Bonds	28,532,997	34,745,615
U.S. Agency Notes	65,170,309	68,547,347
Commercial Paper	19,851,805	19,851,805
Corporate Bonds	36,672,261	37,528,848
Corporate Stocks	119,839,052	159,523,109
Corporate Stock Index	26,158,548	35,157,346
International Equity	39,954,041	42,396,124
Liquid Asset Trust	12,346,160	12,346,160
Real Estate Funds	21,541,448	21,862,687
Repurchase Agreements	<u>5,500,000</u>	<u>5,500,000</u>
Total	<u>\$478,206,308</u>	<u>\$545,330,169</u>

The market value of \$545,330,169 is classified on the combined balance sheet as "Investments."

All investments at December 31, 1995, were insured or registered or were held by the City-Parish or its agent in the City-Parish's name. This level of security is classified under GASB Statement No. 3, *Deposits with Financial Institutions and Reverse Repurchase Agreements*, as level of risk Category 1.

The City-Parish has \$42,072,471 invested at December 31, 1995, in the Louisiana Asset Management Pool (LAMP), a local government investment pool and \$3,364,616 invested in Marquis Treasury Securities in a lease escrow account. In accordance with GASB Codification Section I50.165, these investments are not categorized above because they are not evidenced by securities that exist in physical or book entry form.

LAMP 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. 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. LAMP is designed to be highly liquid to give its participants immediate access to their account balances.

Marquis Funds is a mutual fund that offers a convenient and economical means of investing in one or more professionally managed portfolios of securities. The Fund seeks to preserve principal value and maintain a high degree of liquidity while providing current income by investing exclusively in obligations issued by the U.S. Treasury and in repurchase agreements involving such obligations.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 1995**

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 December 31, 1995, 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	\$ 1,785,999	\$ 1,917,790	\$1,400,000	\$ 517,790	\$ --
Nineteenth Judicial District Court Judicial Expense Fund	609,787	752,685	100,000	--	652,685
E.B.R. Parish Family Court Judicial Expense Fund	81,339	81,339	81,339	--	--
E.B.R. Parish Juvenile Court Judicial Expense Fund	29,963	29,963	29,963	--	--
Nineteenth Judicial District Indigent Defender Board	496,393	496,393	104,875	--	391,518
E.B.R. Parish Assessor Clerk of Court	1,518,623	1,566,633	899,000	667,633	--
Capital Region Planning Commission	11,581,746	11,825,784	415,234	11,410,550	--
St. George Fire Protection District	352,259	373,255	373,255	--	--
Central Fire Protection District	199,163	199,163	199,163	--	--
District 6 Fire Protection District	228,813	228,813	228,813	--	--
Eastside Fire Protection District	89,102	96,060	96,060	--	--
Pride Fire Protection District	129,604	129,604	100,000	--	29,604
Chaneyville Fire Protection District	55,556	55,556	55,556	--	--
Alsen - St. Irma Lee Fire Protection District	3,416	3,416	3,416	--	--
Capitol Transportation Corporation	18,167	18,167	18,167	--	--
	<u>1,331,666</u>	<u>1,410,464</u>	<u>1,375,529</u>	<u>--</u>	<u>34,935</u>
<b>Total Component Units</b>	<b><u>\$18,511,596</u></b>	<b><u>\$19,185,085</u></b>	<b><u>\$5,480,370</u></b>	<b><u>\$12,595,973</u></b>	<b><u>\$1,108,742</u></b>

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 1995**

EXHIBIT A-9  
(Continued)

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

**c. Deposits - Discretely Presented Component Units (Continued)**

Certificates of deposit with a maturity of 90 days or more are classified on the combined balance sheet as "Investments" (\$7,454,659). The remaining carrying amount of \$11,056,937 is classified as "Cash and Cash Equivalents."

The carrying amounts of deposits do not include a cash on hand balance for Capitol Transportation Corporation of \$450 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.

**d. 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	\$ 4,759,980
Cash on hand	954,153
Investments	8,961,371
Louisiana Asset Management Pool	42,072,471
Marquis Treasury Securities	<u>3,364,616</u>
Sub-total Cash and Cash Equivalents	<u>60,112,591</u>
Investments:	
Deposits	131,914,921
Investments	<u>592,604,699</u>
Sub-total Investments	<u>724,519,620</u>
Cash, Cash Equivalents and Investments	
December 31, 1995	<u>\$784,632,211</u>

**2. Component Units**

Cash and Cash Equivalents:	
Deposits	\$11,056,937
Cash on hand	<u>450</u>
Sub-total Cash and Cash Equivalents	<u>11,057,387</u>
Investments:	
Deposits	<u>7,454,659</u>
Cash, Cash Equivalents and Investments	
December 31, 1995	<u>\$18,512,046</u>

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 1995**

EXHIBIT A-9  
(Continued)

**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 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.

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 1995 property tax calendar is as follows:

Levy Date	November 9, 1994
Millage Rates Adopted	November 9, 1994
Tax Bills Mailed	November 30, 1995
Due Date	December 31, 1995
Lien Date	January 1, 1996

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.

All property taxes are recorded in governmental funds, and as explained in Note 1(c), revenues in governmental funds 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. Accordingly, the entire tax roll less an estimate for uncollectible taxes is recorded as revenue 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. All of the net taxes receivable at the end of the year are considered available. Available means due, or past due and receivable within the current period, and collected within the current period or expected to be collected soon enough thereafter to pay liabilities of the current period. Property taxes are considered available because they are substantially collected by the tax collector within 60 days subsequent to year-end and are therefore available to liquidate liabilities of the current period.



<u>Component Unit Capitol Transportation Corporation</u>	<u>Totals (Memorandum Only) Reporting Entity</u>
\$ 2,082,160	\$ 50,520,978
69,908	191,639
<u>2,152,068</u>	<u>50,712,617</u>
--	4,136,268
2,554,672	15,930,936
--	2,886,474
587,586	2,852,691
1,787,684	21,021,101
--	144,608
429,328	18,795,306
--	189,682
<u>5,359,270</u>	<u>65,957,066</u>
<u>(3,207,202)</u>	<u>(15,244,449)</u>
--	23,996,997
1,255,455	1,313,690
(137,467)	(137,467)
--	82,547
--	1,190,894
13,202	8,555,544
--	(15,816,206)
--	(131,713)
--	1,242,450
<u>1,131,190</u>	<u>20,296,736</u>
(2,076,012)	5,052,287
--	5,393,240
<u>1,586,790</u>	<u>1,586,790</u>
(489,222)	12,032,317
<u>323,039</u>	<u>2,628,640</u>
<u>(166,183)</u>	<u>14,660,957</u>
(1,902,144)	143,081,192
--	535,947
<u>(1,902,144)</u>	<u>143,617,139</u>
<u>\$ (2,068,327)</u>	<u>\$ 158,278,096</u>

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
 STATEMENT OF CHANGES IN PLAN NET ASSETS  
 EMPLOYEES' RETIREMENT SYSTEM PENSION TRUST FUND  
 FOR THE YEAR ENDED DECEMBER 31, 1995**

EXHIBIT A - 5

	<u>Totals Year Ended December 31, 1995</u>
<b>Additions:</b>	
<b>Contributions:</b>	
Employee	\$ 8,751,553
Employer	<u>14,276,717</u>
<b>Total Contributions</b>	<u>23,028,270</u>
<b>Investment Income:</b>	
Net Appreciation (Depreciation) in Fair Value of Investments	84,200,933
Interest	20,476,016
Dividends	3,036,617
Real Estate Operating Income, Net	<u>1,541,448</u>
<b>Total Investment Income</b>	<u>109,255,014</u>
Less: Investment Expense	<u>1,692,436</u>
<b>Net Investment Income</b>	<u>107,562,578</u>
<b>Total Additions</b>	<u>130,590,848</u>
<b>Deductions:</b>	
Benefit Payments	28,602,602
Refunds and Withdrawals	1,724,025
Administrative Expenses	736,559
Depreciation Expense	<u>54,828</u>
<b>Total Deductions</b>	<u>31,118,014</u>
<b>Net Increase</b>	99,472,834
<b>Fund Balance Reserved for Employees' Pension Benefits:</b>	
Beginning of Year	<u>451,829,125</u>
End of Year	<u>\$ 551,301,959</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 FUNDS TYPES AND DISCRETELY PRESENTED COMPONENT UNIT**  
**FOR THE YEAR ENDED DECEMBER 31, 1995**

	<u>Proprietary Fund Types</u>		Totals (Memorandum Only)
	<u>Enterprise</u>	<u>Internal Service</u>	<u>Primary Government</u>
<b>Cash Flows From Operating Activities:</b>			
Cash Received From Customers	\$ 36,415,192	\$ 11,620,449	\$ 48,035,641
Cash Payments to Suppliers for Goods and Services	(18,625,980)	(6,947,652)	(25,573,632)
Cash Payments to Employees for Services and Benefits	(14,598,148)	(1,614,179)	(16,212,327)
Other Operating Revenues	46,957	--	46,957
Net Cash Provided by (Used for) Operating Activities	<u>3,238,021</u>	<u>3,058,618</u>	<u>6,296,639</u>
<b>Cash Flows From Noncapital Financing Activities:</b>			
Cash Received From General Property Taxes	5,040	--	5,040
Cash Received From General Sales and Use Taxes	23,899,587	--	23,899,587
Operating Grants Received	250,351	--	250,351
Transportation Planning and Financing Studies - Net	--	--	--
On-Behalf Payments for Salaries and Benefits	82,547	--	82,547
Operating Transfers In From Other Funds	5,393,240	--	5,393,240
Operating Transfers From Primary Government	--	--	--
Interest Paid on Short-term Interfund Loans	(140,823)	--	(140,823)
Loans To Other Funds	(5,725,458)	--	(5,725,458)
Loans From Other Funds	2,650,429	--	2,650,429
Repayment of Loans To Other Funds	4,251,257	--	4,251,257
Repayment of Loans From Other Funds	(2,490,349)	--	(2,490,349)
Net Cash Provided by (Used for) Noncapital Financing Activities	<u>28,175,821</u>	<u>--</u>	<u>28,175,821</u>
<b>Cash Flows From Capital and Related Financing Activities:</b>			
Proceeds From Sale of Bonds	36,000,000	--	36,000,000
Proceeds From Capital Grants	7,020,472	--	7,020,472
Proceeds From Capital Leases	--	2,669,669	2,669,669
Proceeds From Sale of Capital Assets	348,845	1,245,869	1,594,714
Passenger Facility Charges	1,127,410	--	1,127,410
Acquisition and Construction of Capital Assets	(50,910,372)	(2,629,907)	(53,540,279)
Principal Paid on Bonds, Obligations and Capital Leases	(9,203,963)	(1,816,096)	(11,020,059)
Interest Paid on Bonds, Obligations and Capital Leases	(16,741,978)	(159,517)	(16,901,495)
Capital Contributed by the Government	--	92,380	92,380
Capital Contributed by Primary Government	--	--	--
Capital Contributed by Other Governments	408,283	--	408,283
Capital Contributed from Impact Fees	723,638	--	723,638
Net Cash Provided by (Used for) Capital and Related Financing Activities	<u>(31,227,665)</u>	<u>(597,602)</u>	<u>(31,825,267)</u>
<b>Cash Flows From Investing Activities:</b>			
Purchase of Investments	(123,255,198)	--	(123,255,198)
Proceeds From Sales and Maturities of Investments	121,323,531	--	121,323,531
Interest Received on Investments	7,987,289	98,284	8,085,573
Net Cash Provided by (Used for) Investing Activities	<u>6,055,622</u>	<u>98,284</u>	<u>6,153,906</u>
<b>Net Increase (Decrease) in Cash and Cash Equivalents (Note 1)</b>	<b>6,241,799</b>	<b>2,559,300</b>	<b>8,801,099</b>
Cash and Cash Equivalents, January 1	<u>18,029,354</u>	<u>1,917,483</u>	<u>19,946,837</u>
Cash and Cash Equivalents, December 31	<u>\$ 24,271,153</u>	<u>\$ 4,476,783</u>	<u>\$ 28,747,936</u>

The accompanying notes are an integral part of this statement.

Continued

Component Unit Capitol Transportation Corporation	Totals (Memorandum Only) Reporting Entity
\$ 2,082,160	\$ 50,117,801
(2,162,722)	(27,736,354)
(2,507,966)	(18,720,293)
65,528	112,485
<u>(2,523,000)</u>	<u>3,773,639</u>
--	5,040
--	23,899,587
1,002,893	1,253,244
(15,193)	(15,193)
--	82,547
--	5,393,240
1,587,927	1,587,927
--	(140,823)
--	(5,725,458)
--	2,650,429
--	4,251,257
--	<u>(2,490,349)</u>
<u>2,575,627</u>	<u>30,751,448</u>
--	36,000,000
--	7,020,472
--	2,669,669
--	1,594,714
--	1,127,410
(847,089)	(54,387,368)
--	(11,020,059)
--	(16,901,495)
--	92,380
556,994	556,994
794,128	1,202,411
--	<u>723,638</u>
<u>504,033</u>	<u>(31,321,234)</u>
--	(123,255,198)
--	121,323,531
13,202	8,098,775
<u>13,202</u>	<u>6,167,108</u>
569,862	9,370,961
<u>762,254</u>	<u>20,709,091</u>
<u>\$ 1,332,116</u>	<u>\$ 30,080,052</u>

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
 COMBINED STATEMENT OF CASH FLOWS  
 INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS  
 ALL PROPRIETARY FUNDS TYPES AND DISCRETELY PRESENTED COMPONENT UNIT  
 FOR THE YEAR ENDED DECEMBER 31, 1995**

	<u>Proprietary Fund Types</u>		Totals (Memorandum Only)
	Enterprise	Internal Service	Primary Government
Reconciliation of Operating Income to Net Cash Provided by (Used for) Operating Activities:			
Operating Income (Loss)	<u>\$ (12,436,999)</u>	<u>\$ 399,752</u>	<u>\$ (12,037,247)</u>
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities:			
Depreciation	15,912,822	2,453,156	18,365,978
Landfill Closure and Postclosure Care Expense	144,608	--	144,608
Increase (Decrease) in Compensated Absences Payable	20,952	23,639	44,591
Change in Assets and Liabilities:			
Decrease (Increase) in Accounts Receivable	(461,866)	132,155	(329,711)
Decrease (Increase) in Due From Other Governments	(500)	--	(500)
Decrease (Increase) in Prepaid Expenses	--	--	--
Decrease (Increase) in Inventory	--	(25,024)	(25,024)
Increase (Decrease) in Accounts and Contracts Payable	52,908	75,800	128,708
Increase (Decrease) in Accrued Salaries Payable	6,215	(860)	5,355
Increase (Decrease) in Other Liabilities	(119)	--	(119)
Total Adjustments	<u>15,675,020</u>	<u>2,658,866</u>	<u>18,333,886</u>
Net Cash Provided By (Used for) Operating Activities	<u>\$ 3,238,021</u>	<u>\$ 3,058,618</u>	<u>\$ 6,296,639</u>

The accompanying notes are an integral part of this statement.

Component Unit Capitol Transportation Corporation	Totals (Memorandum Only) Reporting Entity
\$ (3,207,202)	\$ (15,244,449)
429,328	18,795,306
--	144,608
46,706	91,297
(41,309)	(371,020)
--	(500)
339	339
(19,253)	(44,277)
173,692	302,400
--	5,355
<u>94,699</u>	<u>94,580</u>
<u>684,202</u>	<u>19,018,088</u>
<u>\$ (2,523,000)</u>	<u>\$ 3,773,639</u>

**Noncash Investing, Capital, and Financing Activities**

**Enterprise Funds:**

The Comprehensive Sewerage System Fund acquired \$513 of equipment as the result of a capital contribution from the local governing authority.

The Solid Waste Disposal Facility Fund acquired \$864,037 in capital assets as the result of a capital contribution from the local governing authority. This amount was expended by the New Municipal Waste Facility Capital Projects Fund during 1995.

**Internal Service Funds:**

The Fleet Rental and Replacement Fund acquired \$3,958,337 of equipment through capital lease agreements. In 1995, \$1,816,096 of principal and \$159,517 of interest was paid on lease obligations and is reflected as a cash outflow for capital and related financing activities on the Combining Statement of Cash Flows.

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
 COMBINING BALANCE SHEET  
 ALL DISCRETELY PRESENTED COMPONENT UNITS  
 DECEMBER 31, 1995

	Governmental Fund Types		
District Attorney of the Nineteenth Judicial District	Nineteenth Judicial District Court Judicial Expense Fund *	E.B.R. Parish Family Court Judicial Expense Fund	
<b>ASSETS AND OTHER DEBITS</b>			
<b>Assets:</b>			
<b>Current Assets:</b>			
Cash and Cash Equivalents	\$ 1,785,999	\$ 209,787	\$ 16,203
Investments	--	400,000	65,136
Investment in Deferred Compensation (Note 8)	--	--	--
Property Taxes Receivable-Net (Note 4)	--	--	--
Accounts Receivable	--	--	--
Accrued Interest Receivable	--	5,818	625
Other Receivables	58,680	70,186	--
Due From Other Governments	127,572	163,899	6,312
Due From Primary Government (Note 11)	--	--	--
Prepaid Expenses	--	--	--
Inventory	--	--	--
Other Assets	--	--	--
<b>Restricted Assets:</b>			
Cash and Cash Equivalents	--	--	--
<b>Fixed Assets:</b>			
Land	--	--	--
Buildings	--	--	--
Equipment	1,110,590	1,684,445	72,683
Equipment Under Capital Leases	--	--	--
Construction Work-In-Progress	--	--	--
Accumulated Depreciation	--	--	--
<b>Other Debits:</b>			
Amount to be Provided for Retirement of Long-Term Debt	--	422,835	--
<b>Total Assets and Other Debits</b>	<u><u>\$ 3,082,841</u></u>	<u><u>\$ 2,956,970</u></u>	<u><u>\$ 160,959</u></u>

\* As of June 30, 1995

The accompanying notes are an integral part of this statement.

Continued

## Governmental Fund Types

E.B.R. Parish Juvenile Court Judicial Expense Fund	Nineteenth Judicial District Indigent Defender Board	E.B.R. Parish Assessor	E.B.R. Parish Clerk of Court *	Capital Region Planning Commission *	St. George Fire Protection District
\$ 29,963	\$ 496,393	\$ 1,118,623	\$ 5,193,223	\$ 151,259	\$ 199,163
--	--	400,000	6,388,523	201,000	--
--	--	--	37,885	432,605	--
--	--	--	--	--	608,337
--	193,605	--	1,055,612	--	--
--	--	--	--	21,300	--
--	--	--	119,211	1,037	--
204	--	--	--	83,602	268,880
--	--	--	--	--	--
--	--	--	--	--	--
--	5,392	--	--	--	--
--	--	--	--	--	--
--	--	--	--	--	65,906
--	--	--	--	--	957,748
10,143	125,011	545,049	3,094,829	204,498	2,518,776
--	--	--	23,533	--	388,795
--	--	--	--	--	--
--	--	--	--	--	--
--	--	--	215,945	--	1,342,426
<u>\$ 40,310</u>	<u>\$ 820,401</u>	<u>\$ 2,063,672</u>	<u>\$ 16,128,761</u>	<u>\$ 1,095,301</u>	<u>\$ 6,350,031</u>

Continued



**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
COMBINING BALANCE SHEET  
ALL DISCRETELY PRESENTED COMPONENT UNITS  
DECEMBER 31, 1995**

	Governmental Fund Types		
	Brownsfield Fire Protection District	Central Fire Protection District	E.B.R. Parish Fire Protection District No. 6
<b>ASSETS AND OTHER DEBITS</b>			
<b>Assets:</b>			
<b>Current Assets:</b>			
Cash and Cash Equivalents	\$ --	\$ 228,813	\$ 89,102
Investments	--	--	--
Investment in Deferred Compensation (Note 8)	--	--	--
Property Taxes Receivable-Net (Note 4)	85,930	208,798	149,378
Accounts Receivable	--	--	24,459
Accrued Interest Receivable	--	3,624	--
Other Receivables	--	--	--
Due From Other Governments	56,220	123,180	84,820
Due From Primary Government (Note 11)	--	--	--
Prepaid Expenses	--	--	--
Inventory	--	--	--
Other Assets	--	--	--
<b>Restricted Assets:</b>			
Cash and Cash Equivalents	--	--	--
<b>Fixed Assets:</b>			
Land	18,592	50,018	33,000
Buildings	59,323	509,750	250,579
Equipment	272,466	428,305	426,340
Equipment Under Capital Leases	--	506,175	109,281
Construction Work-In-Progress	--	--	--
Accumulated Depreciation	--	--	--
<b>Other Debits:</b>			
Amount to be Provided for Retirement of Long-Term Debt	1,560	301,566	83,195
<b>Total Assets and Other Debits</b>	<b>\$ 494,091</b>	<b>\$ 2,360,229</b>	<b>\$ 1,250,154</b>

The accompanying notes are an integral part of this statement.

Continued

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	Capitol Transportation Corporation	Totals
\$ 129,604	\$ 55,556	\$ 3,416	\$ 18,167	\$ 186,722	\$ 9,911,993
--	--	--	--	--	7,454,659
--	--	--	--	--	470,490
185,444	--	--	--	--	1,237,887
--	--	--	--	62,282	1,335,958
47	708	6	239	--	32,367
--	--	--	--	--	249,114
50,052	--	--	--	174,860	1,139,601
--	--	--	--	225,722	225,722
--	--	--	--	16,479	16,479
--	--	--	--	186,351	186,351
--	--	--	--	--	5,392
--	--	--	--	1,145,394	1,145,394
151,360	15,000	--	9,000	378,307	721,183
1,059,711	--	109,334	256,496	2,112,136	5,315,077
582,522	112,649	158,298	83,140	5,460,939	16,890,683
82,805	--	--	--	--	1,110,589
--	--	--	--	617,984	617,984
--	--	--	--	(4,721,164)	(4,721,164)
782,080	--	--	--	--	3,149,607
<u>\$ 3,023,625</u>	<u>\$ 183,913</u>	<u>\$ 271,054</u>	<u>\$ 367,042</u>	<u>\$ 5,846,012</u>	<u>\$ 46,495,366</u>

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
COMBINING BALANCE SHEET  
ALL DISCRETELY PRESENTED COMPONENT UNITS  
DECEMBER 31, 1995**

	Governmental Fund Types		
District Attorney of the Nineteenth Judicial District	Nineteenth Judicial District Court Judicial Expense Fund *	E.B.R. Parish Family Court Judicial Expense Fund	
<b>LIABILITIES, EQUITY, AND OTHER CREDITS</b>			
<b>Liabilities:</b>			
<b>Current Liabilities:</b>			
Accounts and Contracts Payable	\$ 34,112	\$ 31,564	\$ 1,773
Due to Other Governments	142,322	--	--
Due to Primary Government	--	--	--
Accrued Salaries Payable	--	--	2,827
Deferred Revenue	--	--	--
Deposits and Escrow Accounts	--	--	--
Compensated Absences Payable	55,115	46,982	--
Other Liabilities	4,881	--	--
<b>Restricted Liabilities</b>	--	--	--
<b>Long-Term Liabilities (Note 10):</b>			
Advance From Primary Government	--	--	--
Bonds and Notes Payable	--	--	--
Compensated Absences Payable	--	422,835	--
Obligation Under Capital Leases	--	--	--
<b>Total Liabilities</b>	<b>236,430</b>	<b>501,381</b>	<b>4,600</b>
<b>Equity and Other Credits (Note 2):</b>			
Investment in General Fixed Assets	1,110,590	1,684,445	72,683
<b>Contributed Capital:</b>			
Federal Government	--	--	--
Retirement of Federal Government	--	--	--
Contribution	--	--	--
Primary Government	--	--	--
<b>Retained Earnings:</b>			
Unreserved	--	--	--
<b>Fund Balances:</b>			
Reserved for Prepaid Expense	--	--	--
Reserved for District Assistance	--	--	--
Reserved for Subsequent Years Expenditures	--	--	--
<b>Unreserved:</b>			
Designated for Unencumbered	--	--	--
Appropriations	--	--	--
Designated for Other Uses	28,130	--	--
Undesignated	1,707,691	771,144	83,676
<b>Total Equity and Other Credits</b>	<b>2,846,411</b>	<b>2,455,589</b>	<b>156,359</b>
<b>Total Liabilities, Equity, and Other Credits</b>	<b>\$ 3,082,841</b>	<b>\$ 2,956,970</b>	<b>\$ 160,959</b>

\* As of June 30, 1995

The accompanying notes are an integral part of this statement.

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 1995**

EXHIBIT A-9  
(Continued)

**NOTE 4 - Property Taxes (Continued)**

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

	<u>Property Taxes Receivable</u>	<u>Estimated Uncollectible Property Taxes</u>	<u>Net Property Taxes Receivable</u>
General Fund	\$ 8,677,325	\$ 442,085	\$ 8,235,240
Special Revenue Funds	13,063,757	925,509	12,138,248
Debt Service Funds	<u>2,194,115</u>	<u>151,125</u>	<u>2,042,990</u>
Total	<u>\$23,935,197</u>	<u>\$1,518,719</u>	<u>\$22,416,478</u>

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

	<u>Property Taxes Receivable</u>	<u>Estimated Uncollectible Property Taxes</u>	<u>Net Property Taxes Receivable</u>
St. George Fire Protection District	\$ 652,733	\$44,396	\$ 608,337
Brownsfield Fire Protection District	90,699	4,769	85,930
Central Fire Protection District	230,696	21,898	208,798
Eastside Fire Protection District	197,839	12,395	185,444
East Baton Rouge Parish Fire Protection District No. 6	<u>158,221</u>	<u>8,843</u>	<u>149,378</u>
Total	<u>\$1,330,188</u>	<u>\$92,301</u>	<u>\$1,237,887</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 receivable is recorded when an approved contract is authorized with the funding agency through the "Grants Review Process." 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-128 under the "Single Audit Concept."

During 1995 and 1994, the following amounts under various grants and entitlements are recorded as revenues, subsidies, or additions to contributions in the accompanying financial statements:

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 1995**

EXHIBIT A-9  
(Continued)

**NOTE 5 - Federal and State Financial Assistance (Continued)**

**a. Grants From Other Governmental Units (Continued)**

	<u>1995</u>	<u>1994</u>
Primary Government:		
Special Revenue Funds:		
Grants Fund	\$25,890,598	\$23,899,878
Capital Projects Funds:		
Miscellaneous Capital Improvements Fund	151,351	--
Enterprise Funds:		
Greater Baton Rouge Airport District	7,620,706	2,875,634
Riverside Centroplex Fund	479,070	467,835
Internal Service Funds:		
Central Garage Fund	<u>18,441</u>	<u>--</u>
Total Primary Government	<u>\$34,160,166</u>	<u>\$27,243,347</u>
Component Unit:		
Capitol Transportation Corporation	<u>\$ 1,133,181</u>	<u>\$ 1,280,600</u>

**b. Food Stamp Program**

The Food Stamp Program is operated by the City-Parish under an agreement with the State of Louisiana Department of Social Services. Under this program, the Finance Department-Revenue Division is responsible for the issuance of food stamps to eligible participants in the parish. The value of food stamps on hand, received, and issued is not recorded in the accompanying statements. Activity for the year follows:

Balance at January 1, 1995	\$ 7,685,061
Received	47,186,498
Issued	<u>(47,293,216)</u>
Balance at December 31, 1995	<u>\$ 7,578,343</u>

**c. On-Behalf Payments for Salaries and Benefits**

During 1995 the City-Parish implemented GASB Statement No. 24, *Accounting and Financial Reporting for Certain Grants and Other Financial Assistance*. This standard requires the City-Parish to report in the financial statements on-behalf salary and fringe benefit payments made by the State of Louisiana to certain groups of City-Parish employees. Financial statements for the 1994 fiscal year have been restated to conform to the provisions of this statement.

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 1995, the state paid supplemental salaries to the following groups of employees: fire and law enforcement employees \$3,719,040, city court judges \$115,179, and employees of the Registrar of Voter's Office \$140,529.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 1995**

EXHIBIT A-9  
(Continued)

**NOTE 5 - Federal and State Financial Assistance (Continued)**

**c. On-Behalf Payments for Salaries and Benefits (Continued)**

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 1995 financial statements and the effect of restatement to the 1994 statements are as follows:

	<u>State Supplemented Salaries</u>	<u>MERS Contribution</u>	<u>Total 1995 On-Behalf Payments</u>	<u>Total 1994 On-Behalf Payments</u>
<b>Primary Government:</b>				
General Fund	\$3,854,244	\$320,329	\$4,174,573	\$4,035,802
Special Revenue Funds	5,810	--	5,810	3,242
Enterprise Funds	<u>82,547</u>	<u>--</u>	<u>82,547</u>	<u>75,435</u>
Total Primary Government	3,942,601	320,329	4,262,930	4,114,479
<b>Component Units:</b>				
Fire Protection Districts	<u>32,147</u>	<u>--</u>	<u>32,147</u>	<u>30,839</u>
Total	<u>\$3,974,748</u>	<u>\$320,329</u>	<u>\$4,295,077</u>	<u>\$4,145,318</u>

**d. Contingent Liabilities - Grant Programs**

The City-Parish government receives large amounts of Federal and State grants for specific purposes that are subject to audit by the grantor agencies. Such audits could lead to requests for reimbursement to the grantor agency for expenditures disallowed under terms of the grant. Based on past experience, disallowed costs, if any, for grants will be immaterial.

**NOTE 6 - Changes in Fixed Assets**

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

	<u>Balance 1/1/95</u>	<u>Additions</u>	<u>Adjustments and Deletions</u>	<u>Balance 12/31/95</u>
Land	\$ 16,100,058	\$ 207,127	\$ --	\$ 16,307,185
Buildings	112,570,963	1,212,932	463,835	113,320,060
Improvements Other Than Buildings	197,593,488	3,913,018	(2,413,265)	203,919,771
Equipment	54,427,686	8,124,423	2,267,662	60,284,447
Equipment Under Capital Leases	7,663,740	1,431,084	2,311,632	6,783,192
Construction Work in Progress	<u>2,960,055</u>	<u>1,949,079</u>	<u>2,597,213</u>	<u>2,311,921</u>
Total	<u>\$391,315,990</u>	<u>\$16,837,663</u>	<u>\$ 5,227,077</u>	<u>\$402,926,576</u>

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 1995**

EXHIBIT A-9  
(Continued)

**NOTE 6 - Changes in Fixed Assets (Continued)**

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

	<u>Project Authorization</u>	<u>Capitalized</u>	Balance in Construction Work In Progress <u>12/31/95</u>	<u>Committed</u>	Estimated Required Future <u>Financing</u>
Miscellaneous Capital Improvements	\$24,783,493	\$17,187,271	\$ 460,875	\$3,587,275	None
New Municipal Waste Facility	22,452,000	22,245,808	46,000	160,374	None
1993 Bond Capital Improvements	4,103,803	2,258,114	53,072	41,317	None
1995-96 Capital Improvements	6,228,360	596,747	61,243	593,959	None
Community Development	9,392,388	3,160,707	925,453	1,158,479	None
General Government	1,188,013	544,188	2,520	507,543	None
Street Improvements	20,252,392	8,257,880	760,729	3,010,872	None
Emergency Medical Services	<u>162,390</u>	<u>37,390</u>	<u>2,029</u>	<u>--</u>	None
<b>Total</b>	<b><u>\$88,562,839</u></b>	<b><u>\$54,288,105</u></b>	<b><u>\$2,311,921</u></b>	<b><u>\$9,059,819</u></b>	

c. **A summary of Primary Government proprietary fund type and pension trust fund property, plant, and equipment at December 31, 1995, follows:**

	<u>Enterprise</u>	<u>Internal Service</u>	<u>Pension Trust</u>
Land	\$ 35,477,278	\$ 47,568	\$ 550,628
Buildings	53,906,373	1,706,539	691,385
Improvements Other Than Buildings	398,633,279	7,190	--
Equipment	12,734,705	9,564,745	194,898
Equipment Under Capital Leases	--	6,726,972	--
Construction Work in Progress	<u>57,726,942</u>	<u>23,052</u>	<u>--</u>
<b>Total</b>	<b>558,478,577</b>	<b>18,076,066</b>	<b>1,436,911</b>
Less Accumulated Depreciation	<u>(125,316,668)</u>	<u>(9,024,816)</u>	<u>(362,951)</u>
<b>Net Fixed Assets</b>	<b><u>\$ 433,161,909</u></b>	<b><u>\$ 9,051,250</u></b>	<b><u>\$1,073,960</u></b>

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 1995**

EXHIBIT A-9  
(Continued)

**NOTE 6 - Changes in Fixed Assets (Continued)**

d. **Construction Work in Progress at December 31, 1995, 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 12/31/95</u>
<b>Greater Baton Rouge Airport District:</b>				
Miscellaneous Project Costs	\$ 3,980,987	\$ 817,560	\$ 3,445	\$ 814,115
Land Acquisition for Noise Compatibility	2,777,777	54,835	--	54,835
Terminal Access Road Off-Ramp	221,000	201,018	--	201,018
Taxiway F	1,582,694	380,174	--	380,174
Aims Project Support/Maintenance	48,000	12,341	--	12,341
Test Home Project	7,088,889	4,572,349	3,539,873	1,032,476
Air Transfer Office	<u>229,588</u>	<u>66,855</u>	<u>--</u>	<u>66,855</u>
Total	<u>15,928,935</u>	<u>6,105,132</u>	<u>3,543,318</u>	<u>2,561,814</u>
<b>Riverside Centroplex Fund:</b>				
Acoustical Upgrade	360,800	44,993	--	44,993
Miscellaneous	<u>10,814</u>	<u>6,389</u>	<u>--</u>	<u>6,389</u>
Total	<u>371,614</u>	<u>51,382</u>	<u>--</u>	<u>51,382</u>
<b>Comprehensive Sewerage System Fund:</b>				
North Wastewater Treatment Plant Expansion Phase II	26,258,402	14,134,785	36,936	14,097,849
South Wastewater Treatment Plant Expansion Phase II	24,804,311	19,221,499	--	19,221,499
Central Wastewater Treatment Plant Expansion Phase II	23,607,420	15,506,228	273	15,505,955
Wastewater Improvements Office	2,051,211	2,017,951	2,017,635	316
Design Engineering	15,297,500	14,408,504	13,855,744	552,760
Rehabilitation Construction	34,378,116	5,157,197	766,314	4,390,883
Program Administration	10,278,965	10,273,399	9,959,107	314,292
Odor Control	99,062	2,596	--	2,596
Telemetry System	<u>3,540,650</u>	<u>1,027,596</u>	<u>--</u>	<u>1,027,596</u>
Total	<u>140,315,637</u>	<u>81,749,755</u>	<u>26,636,009</u>	<u>55,113,746</u>
<b>Total-All Enterprise Funds</b>	<u><u>\$156,616,186</u></u>	<u><u>\$87,906,269</u></u>	<u><u>\$30,179,327</u></u>	<u><u>\$57,726,942</u></u>

Total construction period interest costs of \$1,839,683 were capitalized in 1995 in the Comprehensive Sewerage System Fund. Construction period interest costs of \$2,704,237 from the current and previous fiscal years remain in Construction Work in Progress at December 31, 1995. These costs cannot be capitalized because they have been allocated to projects that are not substantially complete.



**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 1995**

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 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>\$ 998,626</u>	<u>\$ 288,013</u>	<u>\$176,049</u>	<u>\$1,110,590</u>
<u>Nineteenth Judicial District Court Judicial Expense Fund Equipment</u>	<u>\$1,551,644</u>	<u>\$ 222,360</u>	<u>\$ 89,559</u>	<u>\$1,684,445</u>
<u>E.B.R. Parish Family Court Judicial Expense Fund Equipment</u>	<u>\$ 68,991</u>	<u>\$ 3,692</u>	<u>\$ --</u>	<u>\$ 72,683</u>
<u>E.B.R. Parish Juvenile Court Judicial Expense Fund Equipment</u>	<u>\$ 8,705</u>	<u>\$ 1,438</u>	<u>\$ --</u>	<u>\$ 10,143</u>
<u>Nineteenth Judicial District Indigent Defender Board Equipment</u>	<u>\$ 102,281</u>	<u>\$ 22,730</u>	<u>\$ --</u>	<u>\$ 125,011</u>
<u>E.B.R. Parish Assessor Equipment</u>	<u>\$ 541,553</u>	<u>\$ 4,711</u>	<u>\$ 1,215</u>	<u>\$ 545,049</u>
<u>E.B.R. Parish Clerk of Court Equipment</u>	<u>\$3,093,593</u>	<u>\$ 46,414</u>	<u>\$ 45,178</u>	<u>\$3,094,829</u>
<u>Equipment Under Capital Leases</u>	<u>23,533</u>	<u>--</u>	<u>--</u>	<u>23,533</u>
<u>Total E.B.R. Parish Clerk of Court</u>	<u>\$3,117,126</u>	<u>\$ 46,414</u>	<u>\$ 45,178</u>	<u>\$3,118,362</u>
<u>Capital Region Planning Commission Equipment</u>	<u>\$ 165,818</u>	<u>\$ 38,680</u>	<u>\$ --</u>	<u>\$ 204,498</u>
<u>St. George Fire Protection District</u>				
Land	\$ 65,906	\$ --	\$ --	\$ 65,906
Buildings	957,748	--	--	957,748
Equipment	1,592,111	1,231,625	304,960	2,518,776
Equipment Under Capital Leases	<u>388,795</u>	<u>--</u>	<u>--</u>	<u>388,795</u>
<u>Total St. George Fire Protection District</u>	<u>\$3,004,560</u>	<u>\$1,231,625</u>	<u>\$304,960</u>	<u>\$3,931,225</u>

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 1995**

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>
<b><u>Brownsfield Fire Protection District</u></b>				
Land	\$ 18,592	\$ --	\$ --	\$ 18,592
Buildings	59,323	--	--	59,323
Equipment	<u>213,884</u>	<u>58,659</u>	<u>77</u>	<u>272,466</u>
Total Brownsfield Fire Protection District	<u>\$ 291,799</u>	<u>\$ 58,659</u>	<u>\$ 77</u>	<u>\$ 350,381</u>
<b><u>Central Fire Protection District</u></b>				
Land	\$ 50,018	\$ --	\$ --	\$ 50,018
Buildings	263,872	245,878	--	509,750
Equipment	446,913	41,767	60,375	428,305
Equipment Under Capital Leases	<u>506,175</u>	<u>--</u>	<u>--</u>	<u>506,175</u>
Total Central Fire Protection District	<u>\$1,266,978</u>	<u>\$287,645</u>	<u>\$ 60,375</u>	<u>\$1,494,248</u>
<b><u>E.B.R. Parish Fire Protection District No. 6</u></b>				
Land	\$ 33,000	\$ --	\$ --	\$ 33,000
Buildings	236,794	13,785	--	250,579
Equipment	370,474	56,866	1,000	426,340
Equipment Under Capital Leases	<u>109,281</u>	<u>--</u>	<u>--</u>	<u>109,281</u>
Total E.B.R. Parish Fire Protection District No. 6	<u>\$ 749,549</u>	<u>\$ 70,651</u>	<u>\$ 1,000</u>	<u>\$ 819,200</u>
<b><u>Eastside Fire Protection District</u></b>				
Land	\$ 151,360	\$ --	\$ --	\$ 151,360
Buildings	--	--	(1,059,711)	1,059,711
Equipment	523,548	58,974	--	582,522
Equipment Under Capital Leases	82,805	--	--	82,805
Construction Work in Progress	<u>242,623</u>	<u>817,088</u>	<u>1,059,711</u>	<u>--</u>
Total Eastside Fire Protection District	<u>\$1,000,336</u>	<u>\$876,062</u>	<u>\$ --</u>	<u>\$1,876,398</u>
<b><u>Pride Fire Protection District</u></b>				
Land	\$ 15,000	\$ --	\$ --	\$ 15,000
Equipment	<u>107,826</u>	<u>10,448</u>	<u>5,625</u>	<u>112,649</u>
Total Pride Fire Protection District	<u>\$ 122,826</u>	<u>\$ 10,448</u>	<u>\$ 5,625</u>	<u>\$ 127,649</u>

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 1995**

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>
<b><u>Chaneyville Fire Protection District</u></b>				
Buildings	\$ 109,334	\$ --	\$ --	\$ 109,334
Equipment	<u>140,681</u>	<u>17,617</u>	<u>--</u>	<u>158,298</u>
Total Chaneyville Fire Protection District	<u>\$ 250,015</u>	<u>\$ 17,617</u>	<u>\$ --</u>	<u>\$ 267,632</u>
<b><u>Alsen-St. Irma Lee Fire Protection District</u></b>				
Land	\$ 9,000	\$ --	\$ --	\$ 9,000
Buildings	256,496	--	--	256,496
Equipment	<u>36,935</u>	<u>18,779</u>	<u>(27,426)</u>	<u>83,140</u>
Total Alsen-St. Irma Lee Fire Protection District	<u>\$ 302,431</u>	<u>\$ 18,779</u>	<u>\$(27,426)</u>	<u>\$ 348,636</u>

f. **A summary of property, plant, and equipment for Capitol Transportation Corporation, a proprietary fund type component unit at December 31, 1995 is as follows:**

Land	\$ 378,307
Buildings	2,112,136
Equipment	5,460,939
Construction Work in Progress	<u>617,984</u>
 Total	 8,569,366
 Less Accumulated Depreciation	 <u>(4,721,164)</u>
 Net Fixed Assets	 <u>\$ 3,848,202</u>

**NOTE 7 - Employees' Retirement Systems**

a. **Primary Government**

1. **Plan Description and Provisions**

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

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 1995**

EXHIBIT A-9  
(Continued)

**NOTE 7 - Employees' Retirement Systems (Continued)**

**a. Primary Government (Continued)**

**1. Plan Description and Provisions (Continued)**

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. Fire Protection District No. 6  
East Baton Rouge Recreation and Park Commission (BREC)

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. Four of the trustees are members of the Retirement System, two are selected from non police and fire department employees, and one trustee each is selected from the Police and Fire Departments. The remaining membership of the board consists of the Director of Finance, and two persons with business and accounting experience, appointed by the Metropolitan Council. 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:

Horace Elkins  
Retirement and Investment Director  
Employees' Retirement System  
City of Baton Rouge, Parish of East Baton Rouge  
P.O. Box 1471  
Baton Rouge, La 70821-1471

The Retirement System adopted GASB Statement No. 25, *Financial Reporting for Defined Benefit Pension Plans and Note Disclosures for Defined Contribution Plans*, for the period ending December 31, 1995. All required disclosures are included in that report. The primary government (City-Parish), as stated previously, reports the Retirement System as a Pension Trust Fund and has adopted the reporting requirements of GASB Statement No. 25 for an employer. For a detailed description of this change in accounting principle, see Note 15. The primary government has not adopted GASB Statement No. 27, *Accounting for Pensions by State and Local Government Employers*, thus the funding policy and trend information for the Retirement System is disclosed under the provisions of GASB Statement No. 5, *Disclosure of Defined Benefit Pension Information for Public Employee Retirement Systems and State and Local Government Employers*.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**NOTES TO FINANCIAL STATEMENTS**  
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EXHIBIT A-9  
(Continued)

**NOTE 7 - Employees' Retirement Systems (Continued)**

**a. Primary Government (Continued)**

**1. Plan Description and Provisions (Continued)**

Any person who becomes a regular full-time employee of one of the member employers becomes a member of the Retirement System as a condition of employment. Contractual employees may or may not become members, depending upon the provisions of their respective contracts.

Current membership in the Employees' Retirement System is comprised of the following:

Retirees and beneficiaries currently receiving benefits	1,557
Vested terminated employees	25
Deferred retirees	270
Active Employees:	
Fully vested	1,462
Nonvested	<u>2,472</u>
Total	<u>5,786</u>

Deferred retirees (participants in the Deferred Retirement Option Program (DROP)) included in the above figures are employees who are eligible for retirement, but have chosen to continue employment for a maximum of five years. Pension annuities are fixed for these employees, and contributions are no longer made to the system on their earnings. Benefits for these employees are placed in a deferred reserve account until the deferred retirement option period elapses or until the employee discontinues employment. Of the above total covered active employees, 180 are employees of the East Baton Rouge Recreation and Park Commission.

As of December 31, 1995, the City-Parish had a total of 4,411 employees who earned a total annual salary of \$112,057,861. The total covered payroll of the active members (including BREC) was \$104,601,384. The balance in the deferred reserve account as of December 31, 1995, was \$57,495,740 of which \$7,638,609 applies to deferred retirees (270 DROP participants) who are still employed by the City-Parish. The actuarial report also indicated that as of December 31, 1995, the respective employers in the system had 1,582 retirees and beneficiaries who received a total annual benefit of \$23,112,459.

An employee's benefit rights vest after the employee has been a member of the Retirement System for 12 years. 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.

**NOTE 7 - Employees' Retirement Systems (Continued)**

**a. Primary Government (Continued)**

**1. Plan Description and Provisions (Continued)**

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 members 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. The fair value of real estate investments is based on independent appraisals. 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. Employees make a mandatory contribution of 8% of gross earnings while the employer contribution for 1995 was 13% of active payroll. The 1996 employer contribution will be 14% of active payroll.

The 1996 actuarial valuation for the year 1995 was prepared in accordance with 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.

As of December 31, 1995, Normal Cost (that portion of an actuarial valuation allocated to a valuation year) was \$7,543,054 while the amortization of the actuarial accrued unfunded liability was \$13,855,616 for a total system

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 1995**

EXHIBIT A-9  
(Continued)

**NOTE 7 - Employees' Retirement Systems (Continued)**

**a. Primary Government (Continued)**

**4. Funding Policy (Continued)**

actuarially determined employer contribution of \$21,398,670. Under the entry age actuarial method, actuarial gains (losses), as they occur, reduce (increase) the unfunded actuarial accrued liability.

For the 1995 fiscal year, the City-Parish employer contribution was \$13,069,002 or 13% of active payroll. Actual contributions by employees (City-Parish only) for 1995 was \$8,042,073.

The pension benefit obligation is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and any step-rate benefits, estimated to be payable in the future as a result of employee service to date as defined by GASB Statement No. 5. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess the system's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among public employee retirement systems and employers. The Retirement System does not make separate measurements of assets and pension benefit obligations for individual employers. Significant actuarial assumptions used include: (a) a rate of return on the investment of present and future assets of 8.0% per year in 1995 and 1994, compounded annually, (b) projected salary increases of 4.0% per year compounded annually for 1995 and 1994, attributable to inflation, (c) additional projected salary increases based on years of service and age attributable to seniority and merit, and (d) no post-retirement benefit increases. The pension benefit obligation of the Retirement System is based on the standardized measurement established by GASB Statement No. 5 and is independent of the actuarial computation made to determine contributions to the system.

Selected trend information for the Retirement System in accordance with GASB Statement No. 5 is presented as follows and in exhibit K-5:

<u>Fiscal Year</u>	(1) Book Value Net Assets Available For Benefits	(2) Pension Benefit Obligation	(3) Percentage Funded <u>(1)/(2)</u>	(4) Unfunded Pension Benefit Obligation <u>(2) - (1)</u>	(5) Annual Covered Payroll	(6) Unfunded Pension Benefit Obligation as a Percentage of Covered Payroll <u>(4)/(5)</u>
1986	\$259,219,125	\$278,462,651	93.1%	\$ 19,243,526	\$ 64,190,112	29.9%
1987	288,414,532	295,389,465	97.6	6,974,933	64,562,395	10.8
1988	320,542,656	344,144,239	93.1	23,601,583	73,632,482	32.1
1989	344,050,125	364,991,593	94.3	20,941,468	71,034,493	29.5
1990	368,318,040	388,802,769	95.0	20,484,729	78,840,611	26.0
1991	395,988,834	418,844,746	94.5	22,855,912	85,681,521	26.7
1992	428,533,556	460,557,664	93.0	32,024,108	91,616,105	34.9
1993	468,645,060	519,486,531	90.2	50,841,471	94,471,936	53.8
1994	469,476,408	618,710,265	75.9	149,233,857	100,596,231	148.3
1995	484,178,098	668,776,010	72.4	184,597,912	104,601,384	176.5

**NOTE 7 - Employees' Retirement Systems (Continued)**

**b. Component Units**

The following discretely presented component units have not adopted the reporting provisions of GASB Statement No. 25. The information presented for these entities is based on the reporting requirements of GASB Statement No. 5.

**1. Capitol Transportation Corporation Pension Plan**

Employees of Capitol Transportation Corporation are members of Capitol 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 the Board of Directors of the Corporation. All full-time employees are eligible to participate in the plan upon entering covered employment. Benefits vest after ten years of service. A participant is entitled to a monthly normal retirement benefit beginning on his normal retirement date in an amount equal to the sum of \$17.00 multiplied by the number of years of service prior to February 1, 1973 (up to 10 years); plus \$12.50 multiplied by the number of years of service from February 1, 1973 to February 1, 1990; plus 1% of average compensation for each year of service after February 1, 1990. Average compensation is determined as the average of the 5 consecutive plan years of compensation that produces the highest average.

Benefits are payable as follows:

	<u>Age</u>	<u>Years of Service</u>
Early Retirement	55	15
Normal Retirement	65	10

On January 10, 1995, the Board of Directors approved the addition of a Deferred Retirement Option Plan (DROP). Any member who has been eligible for retirement for at least one year can participate in the DROP program. A member can participate only once and only up to three years. Once the member joins the program, the monthly benefit amount that the participant would have received if he had actually retired is credited to his account. The final average pay computed at DROP entry is used for the post-DROP benefit until post-DROP service consists of at least 36 months, at which time the average is recomputed for purposes of the post-DROP benefit. At subsequent retirement, the member receives as a monthly benefit, the sum of the pre-DROP benefit and the post-DROP benefit.

The Corporation and the employees are required to contribute 3% of the employees' salary. Prior to June 1, 1991, the Corporation contributed a flat monthly contribution of \$50 per employee, and the employee contributed \$35 a month. For the plan year beginning February 1, 1995, CTC's pension plan was granted "qualified" status by the IRS. As a result of receiving this qualified status employee contributions are no longer subject to income taxes.

The pension benefit obligation was computed as part of actuarial valuations performed as of January 31, 1995 and 1994 which were dated March, 1995, and January, 1995, respectively. Significant actuarial assumptions used in the valuation include: (a) rate of return on the investment of present and future assets of 6% per year compounded annually, (b) voluntary termination will be in accordance with the T-4 table in the actuary's handbook, (c) mortality rates are based on the 1971 Group Annuity Table, (d) disability rates are projected based on the Eleventh Actuarial Valuation of Railroad Retirement System, (e) 80% of participants are assumed to be married, and (f) salary increases are estimated at 4% per year.



**NOTE 7 - Employees' Retirement Systems (Continued)**

**b. Component Units (Continued)**

**2. District Attorney of the Nineteenth Judicial District Defined Benefit Pension Plans (Continued)**

The following information regarding the Louisiana District Attorney's Retirement System's pension benefit obligation is based on the June 30, 1994, actuarial valuation:

Actuarial Valuation (In Millions)

Pension benefit obligation	\$59.3
Net Assets available	<u>60.1</u>
 Funded (unfunded) benefit obligation	 <u>\$ 0.8</u>

Detailed disclosure is contained in the separately issued actuarial report of the Louisiana District Attorney's Pension Plan for the year ended June 30, 1994.

Certain other employees, whose salaries are paid by the Office of the District Attorney, are members of the City of Baton Rouge, Parish of East Baton Rouge Employees' Retirement System. Covered salaries for the year ended December 31, 1995, were \$1,516,785. The contribution requirements for the year ended December 31, 1995, were \$318,525. This amount consists of \$121,343 from the employees and \$197,182 from the employer (paid by the City-Parish). The District Attorney's total payroll was \$2,491,175. The System does not make separate measurements of assets and pension benefit obligation for individual employers. Additional information on this system is included in Note 7(a)(1) above.

**3. Nineteenth Judicial District Court Judicial Expense Fund 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 single-employer, 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. Contributions of participating state agencies are pooled in the System to fund accrued benefits with contribution rates approved by the Louisiana Legislature. The payroll for employees of all participating agencies in the System totaled \$1,546,464,828 for the year ended June 30, 1994. For the year ended June 30, 1995, the total payroll for the commissioners' offices was \$191,073, and its payroll covered by the System was \$185,811.

An estimate of the total payroll for all employees covered by the System for the year ended June 30, 1995, was computed for the purpose of determining 1995 contribution rates by projecting forward the 1994 payroll costs of covered employees. The pension benefit obligation is presented as of June 30, 1994.

All full-time employees of the commissioners' offices are eligible to participate in the System. Benefits vest with ten years of service. At retirement age, employees are entitled to annual benefits equal to \$300 plus 2.5% of their highest consecutive 36 months average salary multiplied by their years of credited service. Participants who became members on or after July 1, 1986, are not eligible for the \$300 addition to the annual retirement benefit formula. Vested employees may retire at (a) any age with 30 years of service, (b) age 55 with 25 years

**NOTE 7 - Employees' Retirement Systems (Continued)**

**b. Component Units (Continued)**

**3. Nineteenth Judicial District Court Judicial Expense Fund Pension Plans (Continued)**

**Louisiana State Employees' Retirement System (Continued)**

of service, or (c) age 60 with 10 years of service. The System also provides death and disability benefits. Benefits are established by state statute.

Covered employees are required by state statute to contribute 7.5% of gross salary to which the commissioners' offices adds an 11.9% employer contribution. The commissioners' offices' statutory and actual contribution for the year ended June 30, 1994, was \$35,824, of which \$13,848 was contributed by employees and \$21,976 was contributed by the commissioners' offices. The actuarially required contribution for that year, using the contribution rate determined under the System's actuarial funding method (projected unit credit) which is the same method used to determine the pension benefit obligation, and based on covered payroll, was \$35,824 of which (assuming the same statutory contribution ratio) \$13,848 is associated with employees and \$21,976 with the commissioners' offices; these actuarially determined contributions represent 7.5% for employees and 11.9% of the commissioners' offices covered payroll. The commissioners' offices actuarially determined contribution represents less than 1.0% of the total contribution required of all system-wide participating employees and employers.

The pension benefit obligation is a standardized measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rated benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess the System's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among PERS and employers. The System does not make separate measurements of assets and pension benefit obligations for individual departments or agencies. The pension benefit obligation at June 30, 1994, for the System as a whole determined through an actuarial valuation performed as of that date, was \$5,403,394,552. The System's net assets available for benefits on that date (valuation method used for balance sheet purposes) were \$3,347,602,209, leaving an unfunded pension benefit obligation of \$2,055,792,343. The following are the more significant assumptions used in the actuarial valuation as of June 30, 1994.

1. Investment rate of return of 8.25% per year, net of expense.
2. Salary increases which range between 4.25% and 11.75% depending upon the age of the individual were projected based on a five year (1981-86) experience study of the System's members.
3. Termination, disability, and retirement assumptions were projected based on a five year (1981-86) experience study of the System's members.
4. Mortality rates were projected based on the 1983 Sex Distinct Graduated Group Annuity Mortality Table with females set at attainment age plus one.

There were no significant changes to the System regarding actuarial assumptions and methods for valuation of the unfunded pension benefits obligation for the year ended June 30, 1994.

**NOTE 7 - Employees' Retirement Systems (Continued)**

**b. Component Units (Continued)**

**3. Nineteenth Judicial District Court Judicial Expense Fund Pension Plans (Continued)**

**Louisiana State Employees' Retirement System (Continued)**

Historical trend information showing the System's progress in accumulating sufficient assets to pay benefits when due is presented in the System's June 30, 1994 comprehensive annual financial report.

**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(6) of this note for disclosure on this multiple-employer cost-sharing PERS.

All regular District Court employees earning at least \$100 per month who are under the age of 60 at the time of original employment are required to participate in the System. Employees who retire at or after age 55 with at least 12 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 3% of their final-average salary for each year of credited service, not to exceed 100% of the final-average salary. Final-average salary is the employees' average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least 12 years of service and do not withdraw their employee contributions may retire at or after age 55 and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute.

Contributions to the System include one-fourth of one percent (one-half of one percent for Orleans Parish) of the taxes shown to be collectible by the tax rolls of each parish. State statute requires covered employees to contribute 8.25% of their salaries to the System. As provided by Louisiana Revised Statute 11:103, the employers' contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year.

The total payroll for the Judicial Expense Fund for the year ended June 30, 1995, was \$743,925, and the covered payroll for the System was \$368,552. The statutory and actual contribution for the year ended June 30, 1995, was \$68,183, of which \$30,406 was contributed by employees and \$37,777 was contributed by the Parish of East Baton Rouge on behalf of the District Court.

**4. Nineteenth Judicial District Indigent Defender Board Pension Plan**

The Board contracted with A.G. Edwards in 1992 for a pension plan that paid 8% 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 8% contribution. There is no unfunded portion at December 31, 1995. Contributions in 1995 were \$90,852.

**5. East Baton Rouge Parish Assessor's Pension Plan**

Substantially all employees of the East Baton Rouge Parish Assessor are members of the Louisiana Assessors Retirement Fund ("System"), a cost-sharing multiple-employer, public employee retirement system (PERS), controlled and administered by a separate board of trustees. The total payroll for employees of the East Baton

**NOTE 7 - Employees' Retirement Systems (Continued)**

**b. Component Units (Continued)**

**5. East Baton Rouge Parish Assessor's Pension Plan (Continued)**

Rouge Parish Assessor covered by the System for the year ended December 31, 1995, was \$1,377,827; the East Baton Rouge Parish Assessor's total payroll was \$1,438,989.

All full-time employees who are under the age of 55 at the time of original employment and who are not drawing earned retirement benefits from any other public retirement system in Louisiana are required to participate in the System. Employees who retire at or after age 55 with at least 12 years of credited service, or who retire at or after age 50 with at least 30 years of credited service, are entitled to a retirement benefit, payable monthly for life, equal to 3% of their final average salary for each year of credited service, not to exceed 100% of their final average salary. Final average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average.

Employees who terminate with at least 12 years of service, and who do not withdraw their employee contributions, may retire at or after age 55 and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute.

Contributions include one-fourth of 1.0% of the taxes shown to be collectible by the tax rolls of each parish. State statute requires covered employees to contribute 7.0% of their salaries to the System. Also, all assessors are required to contribute 5% of the salaries paid to all personnel.

Although contributions are determined by state statute rather than actuarial calculations, actuarially required contributions are determined for the System. The fiscal year of the System is from October 1 through September 30. For the year ended September 30, 1995, the System's total actuarially required contribution from all sources (dedicated taxes and employees) was \$4,142,133. The total payroll of all covered employees of the System for the year ended September 30, 1995, was \$18,040,940. The total actuarially required contribution for the year ended September 30, 1995, was 23% of the total payroll of all covered members. Dedicated taxes received by the System for the year ended September 30, 1995, provided \$2,948,598 (16% of total covered payroll), indicating an actuarially required contribution by employees and employers of \$1,193,535, or 7% of total payroll. For the East Baton Rouge Parish Assessor, the statutorily required contribution for the year ended December 31, 1995 was \$174,093, (7% due from covered employees and 5% due from the employer).

The System does not make separate measurements of assets and pension benefit obligations for individual employers. The pension benefit obligation at September 30, 1995, for the System as a whole, determined through an actuarial valuation performed as of that date, was \$97,653,424. The System's net assets available for benefits on that date were \$62,833,256, leaving an unfunded pension benefit obligation of \$34,820,168.

**6. 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. The actuarial valuation as of June 30, 1995, is the most current valuation of the plan. The payroll for employees covered by the Fund for the year ended June 30, 1995, was \$3,510,611; the Clerk's total payroll was \$3,741,998.

**NOTE 7 - Employees' Retirement Systems (Continued)**

**b. Component Units (Continued)**

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

All regular employees working more than an average of 20 hours per week who were under the age of 60 at the time of original employment are required to participate in the Fund. Employees who retire at or after age 55 with at least 12 years of credited service are entitled to a retirement benefit, payable monthly for life equal to 3% of their final-average salary for each year of credited service, not to exceed 100% of their final-average salary. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least 12 years of service and do not withdraw their employee contributions may retire at or after age 55 and receive the benefit accrued to their date of termination. The Fund also provides death and disability benefits. Benefits are established by state statute.

As provided by Louisiana Revised Statute 11:103, the employer's contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. Covered employees are required to contribute 8.25% of their salary to the plan. The employer contribution is 10.25% of salary. The contribution requirement for June 30, 1995, was \$645,835 which consisted of \$359,827 from the Clerk and \$286,008 from the employees. These contributions represented 10.25% and 8.25% of covered payroll, respectively.

The Fund does not make separate measurements of assets and pension benefit obligation for individual employers. The pension benefit obligation at June 30, 1995, for the Fund as a whole, determined through an actuarial valuation performed as of that date, was \$167 million. The Fund's net assets available for benefits on that date were \$89 million, leaving an unfunded pension benefit obligation of \$78 million. The Clerk's 1995 contribution represented less than 1.0% of total contributions required of all participating entities.

Ten year historical trend information showing the Funds's progress in accumulating sufficient assets to pay benefits when due is presented in the Fund's June 30, 1995, annual financial report.

**NOTE 8 - Deferred Compensation**

**a. Primary Government**

The City-Parish offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all City-Parish employees, permits them to defer a portion of their salary until future years. Participation in the plan is optional. The amount deferred by the employee is not available until termination, retirement, death or unforeseeable emergency. All amounts deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property or rights are (until paid or made available to the employee or other beneficiary) solely the property and rights of the government subject only to the claims of the government's general creditors. Participants' rights under the plan are equal to those of the general creditors of the government in an amount equal to the fair market value of the deferred account for each participant.

It is the opinion of management that the City-Parish has no liability for losses under the plan and that the deferred amounts will ultimately be paid to the employees. Management also believes that the assets will not be used to satisfy the claims of general creditors.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 1995**

EXHIBIT A-9  
(Continued)

**NOTE 8 - Deferred Compensation (Continued)**

**a. Primary Government (Continued)**

Assets totaling \$17,839,165 are held by Public Employees Benefit Services Corporation, a deferred compensation center, and assets totaling \$236,652 are held by Aetna Life Insurance and Annuity Company under agreement with City-Parish.

**b. Component Unit - Capital Region Planning Commission**

The Commission offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all full-time employees meeting specific length-of-service criteria, permits them to defer a portion of their salary, for federal income tax purposes, until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency.

The Commission funds the plan by making contributions to a plan administrator, on a monthly basis, at rates ranging from 6.25% to 12.5% of the employees compensation. The contribution rate for employees is based on their employment longevity.

The plan administrator offers a variety of investment alternatives directly to the participant. Commission employees have all selected a fund which consists of investments in insurance companies (a) rated Aa or above as to claims paying ability by Moody's rating service, (b) similarly rated by other major rating services, or (c) approved by the plan administrators internal credit analysis function where no rating service is available.

No more than 35% of the portfolio is invested with any single insurance company. The rates of return since the fund's inception in 1984 range from 6.80% to 11.75% per annum.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are (until paid or made available to the employee or other beneficiary) solely the property and rights of the Commission (without being restricted to the provisions of benefits under the plan), subject only to the claims of the Commission's general creditors. Participants' rights under the plan are equal to those of general creditors of the Commission in an amount equal to the fair market value of the deferred account for each participant. Commission management believes that it is unlikely that it will use the assets to satisfy claims of general creditors in the future.

**c. Louisiana Public Employees Deferred Compensation Plan**

Many Louisiana local governments, including the East Baton Rouge Parish Clerk of Court and Capitol Transportation Corporation, participate in the State of Louisiana Public Employees Deferred Compensation Plan, which is a cost-sharing multiple-employer public employee deferred compensation plan created in accordance with Internal Revenue Code Section 457, and Louisiana Revised Statutes 42:1301 through 42:1308. The plan, available to all Clerk and CTC employees, permits them to defer a portion of their salary until future periods. Participation in the plan is optional. The deferred compensation is not available to employees until termination, death, or unforeseeable emergency similar to the Plan of the primary government.

It is the opinion of the State's Attorney General that the participating employers have no liability for losses under the plan but do have the duty of due care that would be required of an ordinary investor. Investments are managed by the plan's trustee. Choice of investment option is made by the participants.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1995**

EXHIBIT A-9  
(Continued)

**NOTE 9 - Postemployment Benefits**

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

**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 insurance program. Employees are offered their choice of two health maintenance organizations or an indemnity plan for health benefits. 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. The minimum premium plan is funded with employees and retirees contributing 38% of the premium and the City-Parish contributing 62% 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 1995 the government recognized estimated expenditures for postretirement health and dental benefits as follows:

	<u>Average Number of Estimated Participants</u>	<u>Amount</u>
Health	1,182	\$2,832,487
Dental	835	173,332

**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, 1995, 880 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 \$408,649 as of January 1, 1996.

**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.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 1995**

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>1/1/95</u>	Additions	Reductions	Balance <u>12/31/95</u>
<b><u>General Long-Term Debt</u></b>				
<b><u>Account Group</u></b>				
General Obligation Bonds	\$ 9,330,000	\$ --	\$ 2,780,000	\$ 6,550,000
Revenue Bonds	126,920,000	--	5,220,000	121,700,000
Excess Revenue Contracts	1,353,374	--	69,810	1,283,564
Compensated Absences Payable	6,482,231	941,014	--	7,423,245
Obligation Under Capital Leases (Note 14)	7,237,462	1,874,454	2,392,888	6,719,028
Claims and Judgments Payable (Note 13)	22,105,754	6,881,474	5,784,054	23,203,174
Employee Benefits Payable (Note 13)	<u>2,204,615</u>	<u>957,642</u>	<u>2,204,615</u>	<u>957,642</u>
<b>Total General Long-Term Debt     Account Group</b>	<b><u>175,633,436</u></b>	<b><u>10,654,584</u></b>	<b><u>18,451,367</u></b>	<b><u>167,836,653</u></b>
<b><u>Enterprise Funds (Excluding Current Portion)</u></b>				
Obligations Payable	71,050,767	--	4,605,305	66,445,462
Revenue Bonds Payable	164,590,000	36,000,000	5,620,000	194,970,000
Landfill Closure and Postclosure Care Liability (Note 20)	<u>141,404</u>	<u>144,608</u>	<u>--</u>	<u>286,012</u>
<b>Total Enterprise Funds</b>	<b><u>235,782,171</u></b>	<b><u>36,144,608</u></b>	<b><u>10,225,305</u></b>	<b><u>261,701,474</u></b>
<b><u>Internal Service Funds (Excluding Current Portion)</u></b>				
Long-Term Obligation Under Capital Leases	<u>931,256</u>	<u>3,015,693</u>	<u>637,573</u>	<u>3,309,376</u>
<b>Total Long-Term Debt</b>	<b><u>\$412,346,863</u></b>	<b><u>\$49,814,885</u></b>	<b><u>\$29,314,245</u></b>	<b><u>\$432,847,503</u></b>

**2. Interest Requirements to Maturity**

The following is a summary of bonded debt at December 31, 1995, and interest requirements to maturity:



**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 1995**

EXHIBIT A-9  
(Continued)

**NOTE 10 - Long-Term Debt (Continued)**

**a. Primary Government (Continued)**

**2. Interest Requirements to Maturity (Continued)**

	<u>Debt Payable</u> <u>12/31/95</u>	<u>Interest</u> <u>Requirements</u> <u>to Maturity</u>	<u>Total</u>
<b><u>General Obligation Bonds</u></b>			
1965 Capital Improvements Program:			
Drainage (4.18%)	\$ 3,335,000	\$ 127,493	\$ 3,462,493
Roads and Bridges (4.18%)	<u>3,215,000</u>	<u>173,670</u>	<u>3,388,670</u>
Total General Obligation Bonds	<u>6,550,000</u>	<u>301,163</u>	<u>6,851,163</u>
<b><u>Excess Revenue Contracts</u></b>			
1981 Jail Project Contract (9.24%)	1,197,774	705,833	1,903,607
1982 Jail Project Contract (10.64%)	<u>85,790</u>	<u>35,599</u>	<u>121,389</u>
Total Excess Revenue Contracts	<u>1,283,564</u>	<u>741,432</u>	<u>2,024,996</u>
Total General Obligation Bonds and Excess Revenue Contracts	<u>7,833,564</u>	<u>1,042,595</u>	<u>8,876,159</u>
<b><u>Revenue Bonds</u></b>			
1978 Parking Garage (6.29%)	3,630,000	1,108,728	4,738,728
1987 Sewer Revenue Bonds (9.082%)	3,440,000	425,967	3,865,967
1989 Public Improvement Sewer Sales Tax (7.495%)	40,620,000	34,798,551	75,418,551
1989 City Sales Tax (6.933%)	11,855,000	6,545,642	18,400,642
1989 Parish Sales Tax (6.933%)	5,475,000	3,020,926	8,495,926
1990 City Sales Tax (6.924%)	4,600,000	4,010,025	8,610,025
1991 Public Improvement Sewer Sales Tax (6.67%)	19,005,000	15,766,123	34,771,123
1992 City Sales Tax (6.43%)	19,945,000	16,864,656	36,809,656
1992A City Sales Tax (6.41%)	75,960,000	47,452,800	123,412,800
1993 City Sales Tax (5.13%)	3,865,000	2,836,380	6,701,380
1993 Public Improvement Sewer Sales Tax (5.49%)	29,250,000	22,151,106	51,401,106
1993A Public Improvement Sewer Sales Tax (5.13%)	68,645,000	47,626,791	116,271,791
1995 Public Improvement Sewer Sales Tax (5.97%)	<u>36,000,000</u>	<u>38,754,579</u>	<u>74,754,579</u>
Total Revenue Bonds	<u>322,290,000</u>	<u>241,362,274</u>	<u>563,652,274</u>
Total All Bonds and Contracts	<u>\$330,123,564</u>	<u>\$242,404,869</u>	<u>\$572,528,433</u>

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 1995**

EXHIBIT A-9  
(Continued)

**NOTE 10 - Long-Term Debt (Continued)**

**a. Primary Government (Continued)**

**3. 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>General Obligation Bonds</u>	<u>Excess Revenue Contracts</u>	<u>Revenue Bonds</u>	<u>Total</u>
1996	\$3,069,954	\$ 192,653	\$ 31,813,734	\$ 35,076,341
1997	2,449,359	192,345	31,819,327	34,461,031
1998	1,331,850	191,888	27,787,848	29,311,586
1999	--	191,486	27,690,943	27,882,429
2000	--	190,922	27,576,735	27,767,657
2001-2005	--	895,170	136,261,179	137,156,349
2006-2010	--	170,532	130,981,797	131,152,329
2011-2015	--	--	102,910,277	102,910,277
2016-2020	--	--	<u>46,810,434</u>	<u>46,810,434</u>
<b>Total</b>	<b><u>\$6,851,163</u></b>	<b><u>\$2,024,996</u></b>	<b><u>\$563,652,274</u></b>	<b><u>\$572,528,433</u></b>

**4. Future Year Obligations**

Principal and interest requirements of various bond issues for the year 1996 are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total Requirements</u>
<b><u>General Obligation Bonds</u></b>			
1965 Capital Improvements Program	<u>\$ 2,895,000</u>	<u>\$ 174,954</u>	<u>\$ 3,069,954</u>
<b><u>Excess Revenue Contracts</u></b>			
1981 Jail Project Contract	67,301	107,665	174,966
1982 Jail Project Contract	<u>8,989</u>	<u>8,698</u>	<u>17,687</u>
<b>Total Excess Revenue Contracts</b>	<b><u>76,290</u></b>	<b><u>116,363</u></b>	<b><u>192,653</u></b>

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1995**

EXHIBIT A-9  
(Continued)

**NOTE 10 - Long-Term Debt (Continued)**

**a. Primary Government (Continued)**

**4. Future Year Obligations (Continued)**

	<u>Principal</u>	<u>Interest</u>	<u>Total Requirements</u>
<u>Revenue Bonds</u>			
1978 Parking Garage	\$ 360,000	\$ 227,441	\$ 587,441
1987 Sewer Revenue Bonds	1,655,000	279,597	1,934,597
1989 Public Improvement Sewer Sales Tax	955,000	2,974,885	3,929,885
1989 City Sales Tax	595,000	820,007	1,415,007
1989 Parish Sales Tax	275,000	378,693	653,693
1990 City Sales Tax	105,000	318,632	423,632
1991 Public Improvement Sewer Sales Tax	405,000	1,291,840	1,696,840
1992 City Sales Tax	450,000	1,303,354	1,753,354
1992A City Sales Tax	4,160,000	5,126,625	9,286,625
1993 City Sales Tax	535,000	1,658,478	2,193,478
1993 Public Improvement Sewer Sales Tax	75,000	210,120	285,120
1993A Public Improvement Sewer Sales Tax	1,465,000	3,743,874	5,208,874
1995 Public Improvement Sewer Sales Tax	<u>245,000</u>	<u>2,200,188</u>	<u>2,445,188</u>
 Total Revenue Bonds	 <u>11,280,000</u>	 <u>20,533,734</u>	 <u>31,813,734</u>
 Total All Bonds and Contracts	 <u>\$14,251,290</u>	 <u>\$20,825,051</u>	 <u>\$35,076,341</u>

**5. Legal Debt Margin**

Computation of Legal Debt Margin is as follows:

**COMPUTATION OF LEGAL DEBT MARGIN  
GENERAL OBLIGATION BONDS  
DECEMBER 31, 1995**

Governing Authority: City of Baton Rouge

Ad Valorem Taxes:

Assessed Valuation	<u>\$873,019,222</u>
Debt Limit: 10% of Assessed Valuation (for any one purpose)	87,301,922
Debt Limit: 15% of Assessed Valuation (aggregate, all purposes)	130,952,883
Debt Limit: 35% of Assessed Valuation (sewerage purposes)	305,556,728
 Debt Outstanding	 <u>\$ --</u>

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 1995**

EXHIBIT A-9  
(Continued)

**NOTE 10 - Long-Term Debt (Continued)**

**a. Primary Government (Continued)**

**5. Legal Debt Margin (Continued)**

Governing Authority: Parish of East Baton Rouge

Purpose:	<u>Drainage</u>	<u>Roads, Highways and Bridges</u>
Assessed Valuation	<u>\$1,738,389,370</u>	<u>\$1,738,389,370</u>
Debt Limit: 10% of Assessed Value*	173,838,937	173,838,937
Debt Outstanding	<u>(3,335,000)</u>	<u>(3,215,000)</u>
Legal Debt Margin	<u>\$ 170,503,937</u>	<u>\$ 170,623,937</u>

\*Debt may be incurred up to a limit of 10% of assessed valuation for any one purpose.

Governing Authority: East Baton Rouge Sewerage Commission

Ad Valorem Taxes:

Assessed Valuation	<u>\$1,738,389,370</u>
Debt Limit: 15% of Assessed Valuation	260,758,406
Debt Outstanding	<u>\$ -----</u>

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 Certificates and Contracts 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.

**6. 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

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 1995**

EXHIBIT A-9  
(Continued)

**NOTE 10 - Long-Term Debt (Continued)**

**a. Primary Government (Continued)**

**6. Parking Revenue Bonds (Continued)**

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 \$2,475,000 mature July 1, 2003.

**7. Governmental Funds Sales Tax Revenue Bonds**

The City of Baton Rouge issued \$14,340,000 of Public Improvement Sales Tax Revenue Bonds, Series 1989, dated August 1, 1989, and the Parish of East Baton Rouge issued \$6,625,000 of Public Improvement Sales Tax Revenue Bonds, Series 1989 dated August 1, 1989. The bonds of both entities were issued for the purpose of the advance refunding of the Parish 1983 Street Improvement Certificates and the City and the Parish 1988 Louisiana Public Facilities Authority/East Baton Rouge Parish Buildings Lease Revenue Bonds, acquiring and constructing additions and improvements to the government's public buildings, providing a reserve for the bonds, and paying the issuance costs thereof.

The City of Baton Rouge issued \$5,000,000 Public Improvement Sales Tax Revenue Bonds (Municipal Waste Sanitary Landfill Closure Project) Series 1990 dated December 1, 1990. The bonds were issued for the purpose of financing the closure of the municipal waste sanitary landfill facility commonly referred to as Devil's Swamp Landfill, paying the cost of issuance and providing for a portion of the debt service reserve.

The City of Baton Rouge issued \$21,400,000 Public Improvement Sales Tax Revenue Bonds, Series 1992, dated February 1, 1992. The bonds were issued specifically to provide funds to finance the acquisition and construction of the new municipal waste sanitary landfill facility and to provide funds to finance certain improvements to public buildings and facilities, including, but not limited to, the City Court facility.

The City of Baton Rouge issued \$4,000,000 Public Improvement Sales Tax Revenue Bonds, Series 1993, dated October 1, 1993. The bonds were issued for the purpose of providing funds to finance certain improvements to public buildings and facilities of the City, providing a reserve fund for the bonds, and paying the issuance cost thereof.

All of the above governmental funds 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.

**8. Proprietary Fund Sales Tax Revenue Bonds**

The Parish of East Baton Rouge issued \$45,000,000 of Sales Tax Revenue Public Improvement Bonds (ST-1989) dated February 1, 1989. The Parish of East Baton Rouge also issued \$20,000,000 of Sales Tax Revenue Public Improvement Bonds dated August 1, 1991. During 1993, the Parish of East Baton Rouge issued \$30,200,000 Public Improvement Sales Tax Bonds, Series ST-1993, dated March 1, 1993, and \$70,000,000 Public Improvement Sales Tax Bonds, Series ST-1993A, dated October 1, 1993. During 1995, the Parish of East Baton

**NOTE 10 - Long-Term Debt (Continued)**

**a. Primary Government (Continued)**

**8. Proprietary Fund Sales Tax Revenue Bonds (Continued)**

Rouge issued \$36,000,000 Public Improvement Sales Tax Revenue Bonds, Series ST-1995, dated August 1, 1995. All bonds are complete parity bonds. The bonds were issued for the purpose of providing funding of the Parish's multi-year sewerage capital improvements program, providing a reserve, and paying the issuance cost thereof. The bonds are payable solely from the Parish's additional one-half of one percent sales and use tax, dedicated for sewerage purposes by the general electorate in April 1988, effective January 1, 1989.

**9. Sewer Revenue Bonds Partial Defeasance**

On September 1, 1987, the East Baton Rouge Sewerage Commission (EBRSCO) issued Sewer Revenue Bonds in the amount of \$70,000,000 to provide a portion of the funds necessary to finance the cost of upgrading, rehabilitating, enlarging, and improving the publicly owned sewerage system operated by East Baton Rouge Parish on behalf of EBRSCO.

During 1992 EBRSCO defeased the maturities from September 1, 1998, through September 1, 2012 by placing funds into an irrevocable escrow trust account with an escrow agent to provide for debt service payments on these maturities. Accordingly, the escrow trust account assets and the liability for the defeased bonds are not included in the accompanying financial statements. On December 31, 1995, \$56,820,000 of sewer revenue bonds outstanding are considered defeased.

The noncallable portion of \$6,400,000 began maturing September 1, 1994, and will mature each year thereafter through 1997 as reported in the Comprehensive Sewerage System Fund.

**10. 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.

**11. 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.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 1995**

EXHIBIT A-9  
(Continued)

**NOTE 10 - Long-Term Debt (Continued)**

**a. Primary Government (Continued)**

**12. Industrial Development Revenue Bonds**

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.

**b. Component Units**

A summary of the general long-term obligations of 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>Nineteenth Judicial District</u>				
<u>Court Judicial Expense Fund</u>				
Compensated Absences Payable	\$ 564,153	\$ --	\$141,318	\$ 422,835
<u>East Baton Rouge Parish Clerk of Court</u>				
Compensated Absences Payable	\$ 171,556	\$34,793	\$ --	\$ 206,349
Obligation Under Capital Leases	14,374	--	4,778	9,596
Total	<u>\$ 185,930</u>	<u>\$34,793</u>	<u>\$ 4,778</u>	<u>\$ 215,945</u>
<u>St. George Fire Protection District</u>				
Bonds Payable	\$1,200,000	\$ --	\$ 89,345	\$1,110,655
Compensated Absences Payable	33,326	8,609	--	41,935
Obligation Under Capital Leases	230,707	--	40,871	189,836
Total	<u>\$1,464,033</u>	<u>\$ 8,609</u>	<u>\$130,216</u>	<u>\$1,342,426</u>
<u>Brownsfield Fire Protection District</u>				
Compensated Absences Payable	\$ --	\$ 1,560	\$ --	\$ 1,560
<u>Central Fire Protection District</u>				
Compensated Absences Payable	\$ --	\$14,436	\$ --	\$ 14,436
Obligation Under Capital Leases	403,523	--	116,393	287,130
Total	<u>\$ 403,523</u>	<u>\$14,436</u>	<u>\$116,393</u>	<u>\$ 301,566</u>
<u>E.B.R. Parish Fire Protection</u>				
<u>District No. 6</u>				
Compensated Absences Payable	\$ 34,454	\$ 4,598	\$ --	\$ 39,052
Obligation Under Capital Leases	56,750	--	12,607	44,143
Total	<u>\$ 91,204</u>	<u>\$ 4,598</u>	<u>\$ 12,607</u>	<u>\$ 83,195</u>

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 1995**

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>
<b><u>Eastside Fire Protection District</u></b>				
Notes Payable	\$ 800,000	\$ --	\$ 60,000	\$ 740,000
Compensated Absences Payable	1,747	--	608	1,139
Obligation Under Capital Leases	<u>52,634</u>	<u>--</u>	<u>11,693</u>	<u>40,941</u>
Total	<u>\$ 854,381</u>	<u>\$ --</u>	<u>\$ 72,301</u>	<u>\$ 782,080</u>
<b><u>Chaneyville Fire Protection District</u></b>				
Advance From Primary Government	<u>\$ 39,898</u>	<u>\$ --</u>	<u>\$ 39,898</u>	<u>\$ --</u>
<b><u>Capitol Transportation Corporation</u></b>				
Advance From Primary Government	<u>\$ --</u>	<u>\$17,500</u>	<u>\$ --</u>	<u>\$ 17,500</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>\$ 176,317</u>	<u>\$ --</u>
Special Revenue Funds:		
Library Board of Control Fund	--	4,768,646
Downtown Development District	--	193,467
Emergency Medical Services Fund	--	2,280,071
Consolidated Road Lighting District No. 1	--	<u>408,770</u>
Total Special Revenue Funds	<u>--</u>	<u>7,650,954</u>
Capital Projects Fund:		
Miscellaneous Capital Improvements Fund	4,768,646	--
New Municipal Waste Facility Capital Improvements Fund	--	<u>168,010</u>
Total Capital Projects Fund	<u>4,768,646</u>	<u>168,010</u>
Enterprise Funds:		
Greater Baton Rouge Airport District	--	176,317
Greater Baton Rouge Parking Authority	--	2,650,429
Comprehensive Sewerage System Fund	<u>5,700,747</u>	<u>--</u>
Total Enterprise Funds	<u>5,700,747</u>	<u>2,826,746</u>
Total	<u>\$10,645,710</u>	<u>\$10,645,710</u>



**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 1995**

EXHIBIT A-9  
(Continued)

**NOTE 11 - Receivables and Payables (Continued)**

b. **Advances To and From Other Funds for the Primary Government are listed by fund type at year-end:**

	<u>Advance From Other Funds</u>	<u>Advance To Other Funds</u>
General Fund	\$ --	\$400,000
Special Revenue Funds:		
Consolidated Garbage Service District No. 1	<u>400,000</u>	--
Total	<u>\$400,000</u>	<u>\$400,000</u>

c. **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	\$ 8,289	\$1,324,939	\$127,592	\$ 4,316,194	\$ 977,859	\$ 6,754,873
Special Revenue	4,864,815	2,505,166	--	7,261,393	695,998	15,327,372
Debt Service	--	--	--	1,276,301	--	1,276,301
Enterprise	304,027	927,520	--	330	500	1,232,377
Internal Service	--	18,441	--	--	4,657	23,098
Trust and Agency	--	--	--	<u>26,822</u>	--	<u>26,822</u>
Total	<u>\$5,177,131</u>	<u>\$4,776,066</u>	<u>\$127,592</u>	<u>\$12,881,040</u>	<u>\$1,679,014</u>	<u>\$24,640,843</u>

d. **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 Unit</u>
<u>Primary Government:</u>		
Special Revenue Funds:		
Parish Transportation Fund	\$ --	\$(225,722)
Enterprise Funds:		
Comprehensive Sewerage System Fund:	--	24,712
<u>Component Units:</u>		
Brownsfield Fire Protection District	(24,712)	--
Capitol Transportation Corporation	<u>225,722</u>	--
Total	<u>\$201,010</u>	<u>\$(201,010)</u>

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 1995**

EXHIBIT A-9  
(Continued)

**NOTE 11 - Receivables and Payables (Continued)**

e. **Advances between the Primary Government and Component Units were as follows:**

<u>Primary Government:</u>	
Advance To Component Unit:	
General Fund	<u>\$17,500</u>
 <u>Component Units:</u>	
Advance From Primary Government:	
Capitol Transportation Corporation	<u>\$17,500</u>

**NOTE 12 - Interfund Transfers**

a. **Residual Equity Transfers**

1. A residual equity transfer of \$92,380 was made from the General Fund to Central Garage to provide local matching funds for a state grant to construct a Natural Gas fueling facility.
2. A residual equity transfer of \$96,054 was made from the General Fund to cover capital outlay expenditures for Capitol Transportation Corporation.
3. A residual equity transfer of \$460,940 was made from the Parish Transportation Fund to cover capital outlay expenditures for Capitol Transportation Corporation.

b. **Operating Transfers In and Out for the Primary Government are listed by fund type for the year 1995:**

	<u>Operating Transfers In</u>	<u>Operating Transfers Out</u>
General Fund	<u>\$ 2,518,166</u>	<u>\$18,918,945</u>
Special Revenue Funds:		
City Court Judicial Fund	--	493,147
Library Board of Control Fund	--	1,671,572
Downtown Development District	--	1,197
Gaming Enforcement Division	50,000	--
Animal Control Center Fund	474,280	--
East Baton Rouge Parish Communications District	280,683	--
Emergency Medical Services Fund	--	280,683
Consolidated Garbage Service District No. 1	--	801,932
Grants Fund	<u>2,045,911</u>	<u>37,043</u>
Total Special Revenue Funds	<u>2,850,874</u>	<u>3,285,574</u>
Debt Service Funds:		
Excess Revenue and Limited Tax Fund	<u>2,918,855</u>	--
Capital Projects Funds:		
Miscellaneous Capital Improvements Fund	2,449,384	--
1995-1996 Capital Improvements Fund	<u>6,074,000</u>	--
Total Capital Projects Fund	<u>8,523,384</u>	--

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 1995**

EXHIBIT A-9  
(Continued)

**NOTE 12 - Interfund Transfers (Continued)**

**b. Operating Transfers In and Out for the Primary Government (Continued)**

	<u>Operating Transfers In</u>	<u>Operating Transfers Out</u>
<b>Enterprise Funds:</b>		
Riverside Centroplex Fund	\$ 1,125,000	\$ --
Greater Baton Rouge Parking Authority	268,240	--
Comprehensive Sewerage System Fund	<u>4,000,000</u>	<u>--</u>
Total Enterprise Funds	<u>5,393,240</u>	<u>--</u>
 Total	 <u>\$22,204,519</u>	 <u>\$22,204,519</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>
<b><u>Primary Government:</u></b>		
General Fund	\$ --	\$ (597,394)
<b>Special Revenue Funds:</b>		
Parish Transportation Fund	--	(1,080,364)
<b><u>Component Units:</u></b>		
Central Fire Protection District	28,730	--
Chaneyville Fire Protection District	43,398	--
Alsen-St. Irma Lee Fire Protection District	18,840	--
Capitol Transportation Corporation	<u>1,586,790</u>	<u>--</u>
 Total	 <u>\$1,677,758</u>	 <u>\$(1,677,758)</u>

**NOTE 13 - Risk Management**

**a. Types of Risk**

The City-Parish is self-insured for unemployment 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 \$100,000 and carries an insurance policy for all other locations with a combined \$100,000 deductible.

**b. Accounting for Risk**

In accordance with GASB Statement No. 10 *Accounting and Financial Reporting for Risk Financing and Related*

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**NOTES TO FINANCIAL STATEMENTS**  
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EXHIBIT A-9  
(Continued)

**NOTE 13 - Risk Management (Continued)**

**b. Accounting for Risk (Continued)**

*Insurance Issues* and the 1995 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, 1995.

**c. Contingent Liabilities - Outstanding Lawsuits**

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 claims against the City-Parish for which there is at least a reasonable possibility of loss are estimated as of the balance sheet date by the Parish Attorney. The estimated amount of liability is based on current Louisiana laws and judgements 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 and that the amount of loss can be reasonably estimated.

An amount of \$23,203,174 has been recorded as a long-term obligation in the General Long-Term Debt Account Group. It is the government's policy to pay judgments against the City-Parish on a current basis from available financial resources.

**d. Employee Benefits**

Effective April 1, 1995, the City-Parish and member employees contribute to the fully insured Gulf South Health Maintenance Organization group program that covers the majority of employees that carry health insurance. The City Parish contributes 62% of the HMO premium and employees contribute 38%. The employer share of the insurance premium is paid by the employee's departmental budget.

The City-Parish is self-insured and maintains a minimum premium plan for the indemnity group health and dental programs, providing medical and dental coverage to those City-Parish employees who choose to participate. An employee can only participate in one health plan. 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 paid as of December 31, 1995, for group health and dental are as follows:

Self-funded medical	\$558,642
Self-funded dental	<u>399,000</u>
Total estimate	<u>\$957,642</u>

This amount has been included in the General Long-Term Debt Account Group for December 31, 1995.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 1995**

EXHIBIT A-9  
(Continued)

**NOTE 13 - Risk Management (Continued)**

**e. Changes in Liabilities for Claims**

The following is a reconciliation of changes in long-term claims payable for the years ended December 31, 1995, and 1994:

	<u>1995</u>	<u>1994</u>
Claims Payable, beginning balance:		
Claims and Judgements Payable	\$22,105,754	\$21,248,381
Employee Benefits Payable	<u>2,204,615</u>	<u>2,143,499</u>
	<u>24,310,369</u>	<u>23,391,880</u>
Additions:		
Claims Incurred - Lawsuits	6,881,474	7,240,568
Claims Incurred - Employee Benefits	<u>957,642</u>	<u>2,204,615</u>
	<u>7,839,116</u>	<u>9,445,183</u>
Reductions:		
Claims paid or dismissed - Lawsuits	5,784,054	6,383,195
Claims paid or dismissed - Employee Benefits	<u>2,204,615</u>	<u>2,143,499</u>
	<u>7,988,669</u>	<u>8,526,694</u>
Claims Payable, ending balance:		
Claims and Judgements Payable	23,203,174	22,105,754
Employee Benefits Payable	<u>957,642</u>	<u>2,204,615</u>
	<u>\$24,160,816</u>	<u>\$24,310,369</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 \$5.8 million. The amount designated for insurance at December 31, 1995, was determined as follows:

Insurance Designation, December 31, 1994	\$15,031,125
Less: Appropriations from Insurance Designation for risk management purposes	(3,525,811)
Plus: Additional amount designated for insurance by authority of the Budget Ordinance	867,751
Interest earned on designated funds during 1995	<u>883,168</u>
Insurance Designation, December 31, 1995	<u>\$13,256,233</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

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1995**

EXHIBIT A-9  
(Continued)

**NOTE 14 - Lease Commitments (Continued)**

**a. Primary Government - Capital Leases (Continued)**

<u>Classes of Equipment</u>	<u>General Fixed Assets Account Group</u>	<u>Proprietary Funds</u>
Machinery Equipment	\$ --	\$ 5,186,800
Office Equipment	288,185	--
Communication Equipment	4,415,637	--
Transportation Equipment	<u>2,079,370</u>	<u>1,540,172</u>
Subtotal	6,783,192	6,726,972
Less: Accumulated Depreciation	<u>          --</u>	<u>(1,391,398)</u>
Total	<u>\$6,783,192</u>	<u>\$ 5,335,574</u>

**b. Component Units - Capital Leases**

**1. East Baton Rouge Clerk of Court**

The following is a schedule of future minimum lease payments under capital leases, together with the present value of the net minimum lease payments, as of June 30, 1995:

<u>Fiscal Year:</u>	
1996	\$ 6,000
1997	<u>4,500</u>
Total Minimum Lease Payments	10,500
Less: Amount Representing Interest	<u>(904)</u>
Present Value of Net Minimum Lease Payments	<u>\$ 9,596</u>

Asset balances as of June 30, 1995, for equipment under capital leases by major classes are as follows:

<u>Type</u>	
Equipment	<u>\$23,533</u>

**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, 1995 for the parish fire protection districts:

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 1995**

EXHIBIT A-9  
(Continued)

**NOTE 14 - Lease Commitments (Continued)**

**b. Component Units - Capital Leases (Continued)**

**2. Parish Fire Protection Districts (Continued)**

	<u>St. George Fire Protection District</u>	<u>Central Fire Protection District</u>	<u>E.B.R. Parish Fire Protection District No. 6</u>	<u>Eastside Fire Protection District</u>
1996	\$ 57,955	\$127,140	\$17,107	\$15,867
1997	57,955	82,259	17,107	15,866
1998	57,955	82,259	17,107	15,866
1999	57,954	20,564	--	--
2000	--	--	--	--
Thereafter	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
<b>Total Minimum Lease Payments</b>	231,819	312,222	51,321	47,599
<b>Less: Amount Representing Interest</b>	<u>(41,983)</u>	<u>(25,092)</u>	<u>(7,178)</u>	<u>(6,658)</u>
<b>Present Value of Net Minimum Lease Payments</b>	<u>\$189,836</u>	<u>\$287,130</u>	<u>\$44,143</u>	<u>\$40,941</u>

Asset balances as of December 31, 1995, for equipment under capital lease by major classes for the parish fire protection districts are as follows:

<u>Classes of Equipment</u>	<u>St. George Fire Protection District</u>	<u>Central Fire Protection District</u>	<u>E.B.R. Parish Fire Protection District No. 6</u>	<u>Eastside Fire Protection District</u>
Machinery Equipment	\$ --	\$506,175	\$109,281	\$82,805
Office Equipment	8,535	--	--	--
Transportation Equipment	<u>380,260</u>	<u>--</u>	<u>--</u>	<u>--</u>
<b>Total</b>	<u>\$388,795</u>	<u>\$506,175</u>	<u>\$109,281</u>	<u>\$82,805</u>

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 1995**

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 1995 totaled \$362,864. A schedule by years of the future minimum rental payments as of December 31, 1995, on operating leases follows:

	<u>Governmental Funds</u>	<u>Proprietary Funds</u>	<u>Total</u>
1996	\$ 47,727	\$2,500	\$ 50,227
1997	26,750	--	26,750
1998	18,400	--	18,400
1999	15,600	--	15,600
2000	<u>2,600</u>	<u>--</u>	<u>2,600</u>
 Total Minimum Payments	 <u>\$111,077</u>	 <u>\$2,500</u>	 <u>\$113,577</u>

**2. Component Unit - Clerk of Court**

The Clerk is obligated under several operating leases for equipment that expires over the next four years. The future annual minimum lease payments under these operating leases at June 30, 1995, are:

1996	\$ 72,316
1997	34,226
1998	<u>11,160</u>
	<u>\$117,702</u>

Total lease expenditures for the Clerk of Court amounted to \$118,668 for the year ended June 30, 1995.

**NOTE 15 - Prior Year Adjustments and Accounting Changes**

**a. Prior Year Adjustments - Primary Government**

1. A prior year adjustment in the amount of \$656,011 was recorded in the General Fund for a 1994 capital lease on the 800 MHz radio project. This adjustment was necessary because lease proceeds of \$4,367,066 were recognized as revenue, but only \$3,711,055 was required to complete the project. The remaining \$656,011 was returned to the lender.
  
2. A prior year adjustment in the amount of \$535,947 was recorded in the Greater Baton Rouge Airport District during 1995 for expenses that were reported as operating in prior years. These expenses were transferred to a capital grant in the current year necessitating this adjustment.



**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 1995**

EXHIBIT A-9  
(Continued)

**NOTE 15 - Prior Year Adjustments and Accounting Changes (Continued)**

**b. Accounting Changes**

1. The City-Parish implemented GASB Statement No. 10, *Accounting and Financial Reporting for Risk Financing and Related Insurance Issues*. This standard requires entities to report risk financing activities in the General Fund or an Internal Service Fund. The new standard also requires certain disclosures on risk activities. See Note 13 for disclosure of the City-Parish's risk management activities and compliance with GASB Statement No. 10.
2. The City-Parish also implemented GASB Statement No. 24, *Accounting and Financial Reporting for Certain Grants and Other Financial Assistance*. This standard requires employer governments recognize revenue and expenditures (expenses) for on-behalf payments for fringe benefits and salaries. A complete explanation of the reporting implications of this new standard is referenced in Note 5, Section c.
3. The Employees' Retirement System of the City of Baton Rouge, Parish of East Baton Rouge, a blended component unit of the primary government, elected to report its financial data in accordance with the early implementation of GASB Statement No. 25, *Financial Reporting for Defined Benefit Pension Plans and Note Disclosures for Defined Contribution Plans*, effective for the year 1995. In addition, the Retirement System has changed its method of accounting for the date of purchase and/or sales of investments from the settlement date to the trade date of the transaction. The Statement of Plan Net Assets as of December 31, 1994, has been restated to reflect these changes as follows:

	December 31, 1994 As Originally <u>Reported</u>	Changes Due To Change To <u>Trade Date</u>	Changes Due To Early Implementa- tion of <u>GASB No. 25</u>	December 31, 1994 <u>As Restated</u>
U.S. Treasury Bonds	\$145,527,068	\$ 9,163,125	\$(20,510,090)	\$134,180,103
U.S. Agency Bonds	28,532,972	--	(892,144)	27,640,828
U.S. Agency Notes	59,133,912	--	(1,767,035)	57,366,877
Certificates of Deposit	30,000	--	--	30,000
Commercial Paper	19,157,850	--	--	19,157,850
Corporate Bonds	33,099,120	10,763,136	(1,907,014)	41,955,242
Corporate Stocks	85,018,335	(159,860)	7,812,302	92,670,777
Corporate Stock Index	25,421,094	--	149,174	25,570,268
Liquid Asset Trust	40,399,463	(20,298,877)	--	20,100,586
Repurchase Agreements	<u>25,170,000</u>	<u>--</u>	<u>--</u>	<u>25,170,000</u>
 Total Investments	 <u>\$461,489,814</u>	 <u>\$ (532,476)</u>	 <u>\$(17,114,807)</u>	 <u>\$443,842,531</u>

**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.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 1995**

EXHIBIT A-9  
(Continued)

**NOTE 16 - Capital Changes in Funds (Continued)**

**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, 1994	<u>\$144,087,576</u>	<u>\$2,161,744</u>	<u>\$146,249,320</u>
Greater Baton Rouge Airport District:			
Federal Government Contribution	6,887,425	--	6,887,425
Retirement of Federal Contribution	(1,272,669)	--	(1,272,669)
State of Louisiana Contribution	722,461	--	722,461
Retirement of State Contribution	(96,558)	--	(96,558)
Riverside Centroplex:			
Retirement of Federal Contribution	(434,353)	--	(434,353)
State of Louisiana Contribution	431,655	--	431,655
Retirement of State Contribution	(124,061)	--	(124,061)
Comprehensive Sewerage System:			
Retirement of Federal Contribution	(375,864)	--	(375,864)
Retirement of State Contribution	(2,096)	--	(2,096)
Local Government Contribution	513	--	513
Contribution From Impact Fees	730,931	--	730,931
Solid Waste Disposal Facility:			
Local Government Contribution	(905,963)	--	(905,963)
Central Garage:			
Federal Government Contribution	--	18,441	18,441
Local Government Contribution	--	<u>92,380</u>	<u>92,380</u>
Net Increase	<u>5,561,421</u>	<u>110,821</u>	<u>5,672,242</u>
Contributions, December 31, 1995	<u>\$149,648,997</u>	<u>\$2,272,565</u>	<u>\$151,921,562</u>

**b. Component Unit - Capitol Transportation Corporation**

Contributions, December 31, 1994	<u>\$5,038,169</u>
Federal Government Contribution	794,128
Retirement of Federal Contribution	(323,039)
Local Government Contribution	<u>556,994</u>
Net Increase	<u>1,028,083</u>
Contributions, December 31, 1995	<u>\$6,066,252</u>

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 1995**

EXHIBIT A-9  
(Continued)

**NOTE 17 - Obligations of Intragovernmental Agencies**

**a. Greater Baton Rouge Airport District**

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 1995 was \$3,113,449. In 1995, a principal payment of \$495,502 reduced the obligation payable to \$7,691,049. Scheduled maturities are as follows:

1996	\$ 534,449
1997	576,456
1998	621,766
1999	670,636
2000	723,349
2001 and after	<u>4,564,393</u>
	<u>\$7,691,049</u>

**b. 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.

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 1995 was \$9,878,738. In 1995, a \$3,760,996 principal payment reduced the obligation payable to \$63,359,718. Scheduled maturities are as follows:

1996	\$ 4,070,856
1997	3,532,885
1998	2,556,722
1999	2,671,485
2000	2,797,821
2001 and after	<u>47,729,949</u>
	<u>\$63,359,718</u>

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 1995**

EXHIBIT A-9  
(Continued)

**NOTE 18 - Segments of Enterprise Activities**

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:

**a. Primary Government**

	<u>Airport</u>	<u>Riverside Centroplex</u>	<u>Parking</u>	<u>Sewerage System</u>	<u>Solid Waste Disposal</u>	<u>Total</u>
Operating Revenues	\$ 5,701,594	\$ 813,192	\$ 807,669	\$ 22,750,004	\$ 7,002,304	\$ 37,074,763
Depreciation	1,969,799	935,820	399,161	11,712,069	895,973	15,912,822
Operating Income (Loss)	(1,031,379)	(1,992,322)	58,263	(9,679,625)	208,064	(12,436,999)
Operating Grants	10,820	47,415	--	--	--	58,235
Operating Transfers In	--	1,125,000	268,240	4,000,000	--	5,393,240
Taxes	--	--	--	23,996,997	--	23,996,997
Net Income (Loss)	(5,888)	(755,514)	74,528	10,982,880	707,154	11,003,160
Change in Capital Contributions	7,609,886	431,655	--	731,444	(905,963)	7,867,022
Property, Plant and Equipment:						
Additions	6,970,131	289,903	400	50,548,528	910,137	58,719,099
Deletions	(433,867)	(59,924)	(7,456)	(964,081)	(2,693,327)	(4,158,655)
Total Assets	80,663,750	19,822,859	7,790,186	455,211,820	33,320,547	596,809,162
Obligations Payable	7,691,049	--	--	63,359,718	--	71,050,767
Revenue Bonds Payable	--	--	3,630,000	196,960,000	--	200,590,000
Equity	71,897,429	19,487,184	1,332,306	179,358,167	32,581,828	304,656,914

**b. Component Unit - Capitol Transportation Corporation**

Operating Revenues	\$ 2,152,068
Depreciation	429,328
Operating Income (Loss)	(3,207,202)
Operating Grants	1,255,455
Operating Transfers From	
Primary Government	1,586,790
Net Income (Loss)	(489,222)
Change in Capital Contributions	1,351,122
Property, Plant and Equipment:	
Additions	847,089
Deletions	--
Total Assets	5,846,012
Equity	3,997,925

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1995**

EXHIBIT A-9  
(Continued)

**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. The collection period was 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 December 27, 1995. The revised list of projects and approved amounts are shown in the following table.

<u>Description</u>	<u>Project Amount</u>
Terminal Concept Study	\$ 450,000
Noise Mitigation	8,532,260
Terminal Building Plan Specifications	<u>840,899</u>
 Total	 <u>\$9,823,159</u>

Since the inception of the PFC, the Airport has recorded the following revenues and expenses through the 1995 fiscal year resulting in a reservation of retained earnings for passenger facility charges in the amount of \$3,342,973.

Cumulative PFC Revenues (1992 - 1995)	\$3,563,546
Interest Earnings	<u>189,056</u>
Total Revenues	3,752,602
 * Cumulative PFC Administrative Fee	 (31,916)
** Cumulative Expenses for PFC Projects (1992 - 1995)	<u>(377,713)</u>
Retained Earnings Reserved for PFC's	<u>\$3,342,973</u>

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

\*\* During 1995, several projects, amounting to \$535,947, which in prior years had been funded with PFC revenues were transferred to a Federal/State funded capital grant project.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 1995**

EXHIBIT A-9  
(Continued)

**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 mandated 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.

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 \$1,989,000, and the total estimated capacity is 19,800,000 cubic yards with a projected useful life of 20 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, 1995, the liability for closure and postclosure care totals \$286,012. The liability is based on the landfill capacity used to date of 2,847,176 cubic yards or 14.4% of the landfill capacity. The liability will be financed by retained earnings of the Solid Waste Disposal Facility Enterprise Fund. The remaining estimated cost of closure and postclosure care of \$1,702,988 will be recognized as the remaining estimated capacity is filled. The estimated remaining useful life of the landfill as of December 31, 1995, is 18 years.

**NOTE 21 - 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 1995.

District 1	
Roxson Welch	\$ 3,600
District 2	
Thomas Woods	3,600

Governmental Fund Types

E.B.R. Parish Juvenile Court Judicial Expense Fund	Nineteenth Judicial District Indigent Defender Board	E.B.R. Parish Assessor	E.B.R. Parish Clerk of Court *	Capital Region Planning Commission *	St. George Fire Protection District
\$ --	\$ 42,917	\$ 1,674	\$ 338,736	\$ 41,325	\$ 12,987
--	--	--	--	6,705	--
--	--	--	--	--	--
--	7,517	--	169,281	--	--
--	--	--	--	788	--
--	--	--	12,262,684	432,605	--
--	--	--	--	25,932	--
--	--	--	--	639	--
--	--	--	--	--	--
--	--	--	--	--	--
--	--	--	206,349	--	1,110,655
--	--	--	9,596	--	41,935
--	--	--	--	--	189,836
--	<u>50,434</u>	<u>1,674</u>	<u>12,986,646</u>	<u>507,994</u>	<u>1,355,413</u>
10,143	125,011	545,049	3,118,362	204,498	3,931,225
--	--	--	--	--	--
--	--	--	--	--	--
--	--	--	--	--	--
--	5,392	--	--	--	--
--	493,326	--	--	--	--
--	--	--	--	--	--
--	--	--	--	--	--
30,167	<u>146,238</u>	<u>1,516,949</u>	<u>23,753</u>	<u>382,809</u>	<u>1,063,393</u>
40,310	<u>769,967</u>	<u>2,061,998</u>	<u>3,142,115</u>	<u>587,307</u>	<u>4,994,618</u>
<u>\$ 40,310</u>	<u>\$ 820,401</u>	<u>\$ 2,063,672</u>	<u>\$ 16,128,761</u>	<u>\$ 1,095,301</u>	<u>\$ 6,350,031</u>

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
COMBINING BALANCE SHEET  
ALL DISCRETELY PRESENTED COMPONENT UNITS  
DECEMBER 31, 1995**

Governmental Fund Types

	<u>Brownsfield Fire Protection District</u>	<u>Central Fire Protection District</u>	<u>E.B.R. Parish Fire Protection District No. 6</u>
<b>LIABILITIES, EQUITY, AND OTHER CREDITS</b>			
<b>Liabilities:</b>			
<b>Current Liabilities:</b>			
Accounts and Contracts Payable	\$ 9,735	\$ 126,071	\$ 12,348
Due to Other Governments	--	--	--
Due to Primary Government	24,712	--	--
Accrued Salaries Payable	--	--	1,226
Deferred Revenue	--	--	--
Deposits and Escrow Accounts	--	--	--
Compensated Absences Payable	--	--	--
Other Liabilities	11	--	--
<b>Restricted Liabilities</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>Long-Term Liabilities (Note 10):</b>			
Advance From Primary Government	--	--	--
Bonds and Notes Payable	--	--	--
Compensated Absences Payable	1,560	14,436	39,052
Obligation Under Capital Leases	--	287,130	44,143
<b>Total Liabilities</b>	<b><u>36,018</u></b>	<b><u>427,637</u></b>	<b><u>96,769</u></b>
<b>Equity and Other Credits (Note 2):</b>			
Investment in General Fixed Assets	350,381	1,494,248	819,200
<b>Contributed Capital:</b>			
Federal Government	--	--	--
Retirement of Federal Government			
Contribution	--	--	--
Primary Government	--	--	--
<b>Retained Earnings:</b>			
Unreserved	--	--	--
<b>Fund Balances:</b>			
Reserved for Prepaid Expense	--	--	--
Reserved for District Assistance	--	--	--
Reserved for Subsequent Years Expenditures	--	--	--
<b>Unreserved:</b>			
Designated for Unencumbered			
Appropriations	3,000	--	--
Designated for Other Uses	--	--	--
Undesignated	104,692	438,344	334,185
<b>Total Equity and Other Credits</b>	<b><u>458,073</u></b>	<b><u>1,932,592</u></b>	<b><u>1,153,385</u></b>
<b>Total Liabilities, Equity, and Other Credits</b>	<b><u>\$ 494,091</u></b>	<b><u>\$ 2,360,229</u></b>	<b><u>\$ 1,250,154</u></b>

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	Capitol Transportation Corporation	Totals
\$ 16,459	\$ 446	\$ 3,151	\$ 5,283	\$ 319,808	\$ 998,389
--	--	--	--	--	149,027
--	--	--	--	--	24,712
16,070	--	--	--	35,237	232,158
--	--	--	--	15,218	16,006
--	--	--	--	--	12,695,289
--	--	--	--	380,050	508,079
--	--	--	--	35,918	41,449
--	--	--	--	1,044,356	1,044,356
--	--	--	--	17,500	17,500
740,000	--	--	--	--	1,850,655
1,139	--	--	--	--	727,306
40,941	--	--	--	--	571,646
<u>814,609</u>	<u>446</u>	<u>3,151</u>	<u>5,283</u>	<u>1,848,087</u>	<u>18,876,572</u>
1,876,398	127,649	267,632	348,636	--	16,086,150
--	--	--	--	7,183,325	7,183,325
--	--	--	--	(4,187,546)	(4,187,546)
--	--	--	--	3,070,473	3,070,473
--	--	--	--	(2,068,327)	(2,068,327)
--	--	--	--	--	5,392
--	--	--	--	--	493,326
--	--	--	5,300	--	5,300
--	--	--	--	--	3,000
--	--	--	--	--	28,130
<u>332,618</u>	<u>55,818</u>	<u>271</u>	<u>7,823</u>	<u>--</u>	<u>6,999,571</u>
<u>2,209,016</u>	<u>183,467</u>	<u>267,903</u>	<u>361,759</u>	<u>3,997,925</u>	<u>27,618,794</u>
<u>\$ 3,023,625</u>	<u>\$ 183,913</u>	<u>\$ 271,054</u>	<u>\$ 367,042</u>	<u>\$ 5,846,012</u>	<u>\$ 46,495,366</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, 1995**

	District Attorney of the Nineteenth Judicial District	Nineteenth Judicial District Court Judicial Expense Fund *	E.B.R. Parish Family Court Judicial Expense Fund
Revenues:			
Taxes	\$ --	\$ --	\$ --
Licenses and Permits	--	--	--
Intergovernmental Revenues	829,648	1,548,889	--
Charges for Services	--	155,331	71,012
Fines and Forfeits	356,469	--	--
Miscellaneous Revenues	558,310	--	1,874
Total Revenues	<u>1,744,427</u>	<u>1,704,220</u>	<u>72,886</u>
Other Financing Sources:			
Proceeds of General Fixed Asset Disposition	--	--	--
Operating Transfers From Primary Government (Note 12)	--	--	--
Total Other Financing Sources	<u>--</u>	<u>--</u>	<u>--</u>
Total Revenues and Other Financing Sources	<u>1,744,427</u>	<u>1,704,220</u>	<u>72,886</u>
Expenditures:			
Current:			
General Government	1,403,437	1,308,006	39,340
Public Safety	--	--	--
Miscellaneous	--	--	--
Capital Outlay	288,013	222,360	3,692
Debt Service	--	--	--
Total Expenditures	<u>1,691,450</u>	<u>1,530,366</u>	<u>43,032</u>
Excess of Revenues and Other Sources Over (Under) Expenditures	52,977	173,854	29,854
Fund Balances, Beginning of Year	<u>1,682,844</u>	<u>597,290</u>	<u>53,822</u>
Fund Balances, End of Year	<u>\$1,735,821</u>	<u>\$ 771,144</u>	<u>\$ 83,676</u>

\* As of June 30, 1995

The accompanying notes are an integral part of this statement.

Continued

<u>E.B.R. Parish Juvenile Court Judicial Expense Fund</u>	<u>Nineteenth Judicial District Indigent Defender Board</u>	<u>E.B.R. Parish Assessor</u>	<u>E.B.R. Parish Clerk of Court *</u>	<u>Capital Region Planning Commission *</u>	<u>St. George Fire Protection District</u>
\$ --	\$ --	\$1,909,743	\$ --	\$ --	\$ 877,026
--	--	--	50,257	--	--
10,967	770,334	--	--	610,441	453,528
21,422	--	64,944	4,860,593	83,824	766,128
--	1,723,760	--	--	--	--
508	12,134	75,001	1,036,393	58,949	29,089
<u>32,897</u>	<u>2,506,228</u>	<u>2,049,688</u>	<u>5,947,243</u>	<u>753,214</u>	<u>2,125,771</u>
--	--	--	--	--	119,008
--	--	--	--	--	--
--	--	--	--	--	119,008
<u>32,897</u>	<u>2,506,228</u>	<u>2,049,688</u>	<u>5,947,243</u>	<u>753,214</u>	<u>2,244,779</u>
13,693	2,126,025	1,963,345	6,270,871	712,461	--
--	--	--	--	--	1,497,584
--	--	--	--	--	41,879
1,438	22,730	4,711	46,414	38,680	1,231,625
--	--	--	30,000	--	222,859
<u>15,131</u>	<u>2,148,755</u>	<u>1,968,056</u>	<u>6,347,285</u>	<u>751,141</u>	<u>2,993,947</u>
17,766	357,473	81,632	(400,042)	2,073	(749,168)
12,401	287,483	1,435,317	423,795	380,736	1,812,561
<u>\$ 30,167</u>	<u>\$ 644,956</u>	<u>\$1,516,949</u>	<u>\$ 23,753</u>	<u>\$382,809</u>	<u>\$1,063,393</u>

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, 1995**

	<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	\$129,072	\$ 326,689	\$224,433
Licenses and Permits	--	--	--
Intergovernmental Revenues	93,132	162,277	93,508
Charges for Services	2,266	291,348	119,312
Fines and Forfeits	--	--	--
Miscellaneous Revenues	<u>3,922</u>	<u>21,930</u>	<u>12,108</u>
Total Revenues	<u>228,392</u>	<u>802,244</u>	<u>449,361</u>
Other Financing Sources:			
Proceeds of General Fixed Asset Disposition	1,750	--	--
Operating Transfers From Primary Government (Note 12)	<u>--</u>	<u>28,730</u>	<u>--</u>
Total Other Financing Sources	<u>1,750</u>	<u>28,730</u>	<u>--</u>
Total Revenues and Other Financing Sources	<u>230,142</u>	<u>830,974</u>	<u>449,361</u>
Expenditures:			
Current:			
General Government	--	--	14,084
Public Safety	270,277	529,511	355,922
Miscellaneous	--	--	--
Capital Outlay	42,945	278,015	70,651
Debt Service	<u>--</u>	<u>136,116</u>	<u>17,107</u>
Total Expenditures	<u>313,222</u>	<u>943,642</u>	<u>457,764</u>
Excess of Revenues and Other Sources Over (Under) Expenditures	(83,080)	(112,668)	(8,403)
Fund Balances, Beginning of Year	<u>190,772</u>	<u>551,012</u>	<u>342,588</u>
Fund Balances, End of Year	<u>\$107,692</u>	<u>\$ 438,344</u>	<u>\$334,185</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>
\$ 250,088	\$ --	\$ --	\$ --	\$ 3,717,051
--	--	--	--	50,257
36,660	6,926	7,663	2,637	4,626,610
133,723	23,478	11,637	11,023	6,616,041
--	--	--	--	2,080,229
<u>48,871</u>	<u>3,451</u>	<u>583</u>	<u>1,528</u>	<u>1,864,651</u>
<u>469,342</u>	<u>33,855</u>	<u>19,883</u>	<u>15,188</u>	<u>18,954,839</u>
--	--	--	100	120,858
--	--	<u>43,398</u>	<u>18,840</u>	<u>90,968</u>
--	--	<u>43,398</u>	<u>18,940</u>	<u>211,826</u>
<u>469,342</u>	<u>33,855</u>	<u>63,281</u>	<u>34,128</u>	<u>19,166,665</u>
--	--	--	--	13,851,262
226,442	35,879	53,175	46,289	3,015,079
--	--	--	--	41,879
876,062	6,202	550	5,437	3,139,525
<u>122,837</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>528,919</u>
<u>1,225,341</u>	<u>42,081</u>	<u>53,725</u>	<u>51,726</u>	<u>20,576,664</u>
(755,999)	(8,226)	9,556	(17,598)	(1,409,999)
<u>1,088,617</u>	<u>64,044</u>	<u>(9,285)</u>	<u>30,721</u>	<u>8,944,718</u>
<u>\$ 332,618</u>	<u>\$ 55,818</u>	<u>\$ 271</u>	<u>\$ 13,123</u>	<u>\$ 7,534,719</u>

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 1995**

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. This retirement system exists for the benefit of current and former City-Parish employees who are members of the system. The system is governed by a seven-member board. 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 the contributions from City-Parish and member employees who are obligated to make the contributions to the system based upon actuarial valuations. 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: Horace Elkins, Retirement and Investment Director; P.O. Box 1471, Baton Rouge, LA 70821-1471.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 1995**

EXHIBIT A-9  
(Continued)

**NOTE 1 - Summary of Significant Accounting Policies (Continued)**

**a. Financial Reporting Entity (Continued)**

**Discrete Component Units**

Capitol 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. The Metropolitan Council exercises oversight over CTC by approving 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, 1995 are included as a discrete presentation in the General Purpose Financial Statements.

The majority of funding for the following state constitutionally defined parish officials is included in the City-Parish general fund. These officials however, have certain statutorily defined sources of funds that are used for operating and/or capital purposes. These funds 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, 1995)

Nineteenth Judicial District Court Judicial Expense Fund (for the period ended June 30, 1995)

E.B.R. Parish Family Court Judicial Expense Fund (for the period ended December 31, 1995)

E.B.R. Parish Juvenile Court Judicial Expense Fund (for the period ended December 31, 1995)

Nineteenth Judicial District Indigent Defender Board (for the period ended December 31, 1995)

Financial statements for the following two agencies are also reported in the component units columns of the General Purpose Financial Statements:

East Baton Rouge Parish Assessor (for the period ended December 31, 1995)

East Baton Rouge Parish Clerk of Court (for the period ended June 30, 1995)

Both agencies are fiscally dependent on the primary government since they cannot legally issue debt. The City-Parish is statutorily required to provide all capital facilities for these constitutionally defined elected officials and has issued debt on behalf of the Clerk.

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, 1995 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

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 1995**

EXHIBIT A-9  
(Continued)

**NOTE 1 - Summary of Significant Accounting Policies (Continued)**

**a. Financial Reporting Entity (Continued)**

**Discrete Component Units (Continued)**

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  
Judicial Expense Fund  
Clifton Berry, Judicial Administrator  
222 St. Louis Street, Sixth Floor  
Baton Rouge, LA 70802

East Baton Rouge Parish Family Court  
Judicial Expense Fund  
Cheryl Sanchez and Julie Ray,  
Judicial Co-Administrators  
222 St. Louis Street, Seventh Floor  
Baton Rouge, LA 70802

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

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

East Baton Rouge Parish Assessor  
Frank Granger  
222 St. Louis Street, First Floor  
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

Brownsfield Fire Protection District  
Central 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

Capitol Transportation Corporation  
Michael McCleary, Director  
1111 Seneca Street  
Baton Rouge, LA 70805



**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 1995**

EXHIBIT A-9  
(Continued)

**NOTE 1 - Summary of Significant Accounting Policies (Continued)**

**a. Financial Reporting Entity (Continued)**

**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 organizations financial statements can be obtained at their respective administrative offices listed as follows:

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

Gas Utility Service District  
S.M. Laurent, President  
10633 Zachary-Deerford Road  
Zachary, LA 70791-9304

East Baton Rouge Housing Authority  
Larry Cole, Executive Director  
4546 North Street  
Baton Rouge, LA 70806

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  
Charles Massey  
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

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

**NOTE 1 - Summary of Significant Accounting Policies (Continued)**

**b. Basis of Presentation (Continued)**

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. Proprietary activities under the control of the primary government (City-Parish) will not elect to apply FASB Statements and Interpretations issued after November 30, 1989, unless they are adopted by GASB.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 1995**

EXHIBIT A-9  
(Continued)

**NOTE 1 - Summary of Significant Accounting Policies (Continued)**

**b. Basis of Presentation (Continued)**

**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 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.

**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. 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 the current period or soon enough thereafter 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, 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, 1995**

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 1994 to 1995 totaled \$8,757,000 for the General Fund. The level of budget control is at the fund, department or project

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 1995**

EXHIBIT A-9  
(Continued)

**NOTE 1 - Summary of Significant Accounting Policies (Continued)**

**d. Budget Policies and Budgetary Accounting (Continued)**

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 1995, supplemental appropriations in the General Fund in the amount of \$17,388,324 were authorized.

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

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
 NOTES TO FINANCIAL STATEMENTS  
 DECEMBER 31, 1995**

EXHIBIT A-9  
 (Continued)

**NOTE 1 - Summary of Significant Accounting Policies (Continued)**

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

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. 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.

All investments are stated at cost, except in the Deferred Compensation Agency Fund and the Employees Retirement System Pension Trust Fund, where investments are stated at market value.

**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, 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%

**NOTE 1 - Summary of Significant Accounting Policies (Continued)**

**i. Fixed Assets (Continued)**

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.

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.

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, 1995, 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.

General Obligation Bonds are repaid from property taxes. These property taxes are shown as revenues in the 1965 Capital Improvements Program Debt Service Fund.

Excess Revenue Contracts 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, Sewer Sales Tax Revenue Bonds, and East Baton Rouge Sewerage Commission

**NOTE 1 - Summary of Significant Accounting Policies (Continued)**

**l. Long-Term Debt (Continued)**

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.

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. 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.

**p. Compensated Absences**

All City-Parish primary government classified and non-classified regular employees, excluding city fire department personnel, 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. City fire department personnel earn vacation in varying amounts based on years of service up to a maximum of one year (two years for retirement purposes only). Vacation is payable upon resignation and discharge.

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. 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, 1995, the City-Parish retains 14.21% of the total liability for accumulated sick and vacation leave per calculations performed by an outside actuary consultant.



**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 1995**

EXHIBIT A-9  
(Continued)

**NOTE 1 - Summary of Significant Accounting Policies (Continued)**

**p. Compensated Absences (Continued)**

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, 1995.

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, 1995 for certain salary-related benefits associated with the payment of compensated absences:

1. A total of 14.21% 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, 1995, 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.

**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*.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 1995**

EXHIBIT A-9  
(Continued)

**NOTE 1 - Summary of Significant Accounting Policies (Continued)**

**r. Accounting for Municipal Solid Waste Landfill Closure and Postclosure Care Costs (Continued)**

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.

**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 \$6,822,371. Management policy is to provide an operating transfer from the General Fund for the amount of the net loss, exclusive of depreciation.

The Greater Baton Rouge Parking Authority shows a deficit in retained earnings of \$899,398. Management policy is to provide an operating transfer from the General Fund for the net loss, exclusive of depreciation.

Component Units:

Capitol Transportation Corporation shows a deficit in retained earnings of \$2,068,327. Capitol 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 Capitol Transportation Corporation funds or local government contributions, which results in a retained earnings deficit.

**b. 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 expenditures and other uses at year end on the GAAP basis to the budgetary basis are as follows:

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 1995**

EXHIBIT A-9  
(Continued)

**NOTE 2 - Stewardship, Compliance and Accountability (Continued)**

**b. Budgetary - GAAP Reporting Reconciliation (Continued)**

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Debt Service Funds</u>
Total Expenditures and Other Uses (GAAP Basis)	\$183,549,046	\$82,664,805	\$19,971,045
Adjustments:			
To adjust for encumbrances	(1,345,543)	5,332,734	--
To adjust for capital leases	(1,349,763)	(79,469)	(2,725,832)
To adjust for U.S. Housing and Urban Development loans receivable	<u>          --</u>	<u>      732,754</u>	<u>          --</u>
Total Expenditures and Other Uses (Budgetary Basis)	<u>\$180,853,740</u>	<u>\$88,650,824</u>	<u>\$17,245,213</u>

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>1995</u>	<u>1994</u>	<u>1995 Over (Under) 1994</u>
Reserve for Encumbrances	\$ 9,426,679	\$4,239,361	\$5,187,318
Grant Encumbrances	<u>  2,577,739</u>	<u>  2,432,323</u>	<u>  145,416</u>
Total Encumbrances	<u>\$12,004,418</u>	<u>\$6,671,684</u>	<u>\$5,332,734</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, 1995, for the City-Parish primary government are summarized as follows:

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
 NOTES TO FINANCIAL STATEMENTS  
 DECEMBER 31, 1995**

EXHIBIT A-9  
 (Continued)

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

**a. Deposits - Primary Government (Continued)**

	<u>Carrying Amount</u>	<u>Bank Balance</u>
Category 1	\$136,674,901	\$142,603,451
Category 2	--	--
Category 3	<u>                  --</u>	<u>                  --</u>
 Total	 <u>\$136,674,901</u>	 <u>\$142,603,451</u>

Certificates of deposit with a maturity of 90 days or more are classified on the combined balance sheet as "Investments" (\$131,914,921). The remaining carrying amount of \$4,759,980 is classified as "Cash and Cash Equivalents."

The City-Parish's bank balance of deposits at December 31, 1995, 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 \$954,153 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 \$41,255 of the deposits that are in Category 1.

**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.

## 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.)

New Municipal Waste Facility Fund accounts for the proceeds received from the sale of sales tax revenue bonds dedicated for the purpose of acquisition and construction of a new municipal waste sanitary landfill facility and to finance certain improvements to public buildings and facilities.

1993 Bond Capital Improvements Fund accounts for the portion of 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 of the City, and the construction of administrative, maintenance and training facilities for the fire department of the City of Baton Rouge.

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.

Parish Buildings Renovation and Relocation Fund accounts for the proceeds received from the sale of Lease Revenue Bonds and other revenues necessary for construction, improvement or enlargement of certain facilities consisting primarily of the Courthouse building and Clerk of Court office facilities located within the parish.

Miscellaneous Capital Improvements Fund accounts for the proceeds received from other governmental fund types for non-recurring major capital projects.

1995-1996 Capital Improvements Fund accounts for proceeds from gaming revenues, Federal and State grants, and from other governmental fund types committed for street and drainage improvements.

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
 COMBINING BALANCE SHEET  
 ALL CAPITAL PROJECTS FUNDS  
 DECEMBER 31, 1995

	New Municipal Waste Facility	1993 Bond Capital Improvements	East Baton Rouge Prison Expansion
<b>ASSETS</b>			
Cash and Cash Equivalents	\$ 572,471	\$ 1,801,675	\$ 444,909
Accrued Interest Receivable	--	21,273	5,316
Special Assessment Receivable	--	--	--
Due From Other Funds (Note 11)	--	--	--
<b>Total Assets</b>	<u>\$ 572,471</u>	<u>\$ 1,822,948</u>	<u>\$ 450,225</u>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>Liabilities:</b>			
Accounts and Contracts Payable	\$ 244,087	\$ 28,274	\$ --
Due To Other Funds (Note 11)	168,010	--	--
Due To Other Governments	--	--	--
Deferred Revenue	--	--	--
<b>Total Liabilities</b>	<u>412,097</u>	<u>28,274</u>	<u>--</u>
<b>Fund Balances:</b>			
Reserved for Encumbrances	160,374	41,317	--
Unreserved:			
Designated for Unencumbered Appropriations	--	1,751,301	43,564
Undesignated	--	2,056	406,661
<b>Total Fund Balances</b>	<u>160,374</u>	<u>1,794,674</u>	<u>450,225</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 572,471</u>	<u>\$ 1,822,948</u>	<u>\$ 450,225</u>

The accompanying notes are an integral part of this statement.

Parish Buildings Renovation and Relocation	Miscellaneous Capital Improvements	1995-1996 Capital Improvements	Totals	
			December 31, 1995	December 31, 1994
\$ 368,577	\$ 2,437,151	\$ 5,544,628	\$ 11,169,411	\$ 4,831,691
4,434	18,353	67,252	116,628	55,370
--	32,132	--	32,132	34,701
--	4,768,646	--	4,768,646	3,468,648
<u>\$ 373,011</u>	<u>\$ 7,256,282</u>	<u>\$ 5,611,880</u>	<u>\$ 16,086,817</u>	<u>\$ 8,390,410</u>
\$ 1,800	\$ 88,343	\$ 55,329	\$ 417,833	\$ 265,656
--	--	--	168,010	--
--	2,129	--	2,129	--
--	32,132	--	32,132	34,701
<u>1,800</u>	<u>122,604</u>	<u>55,329</u>	<u>620,104</u>	<u>300,357</u>
500	3,587,275	593,959	4,383,425	1,347,436
370,043	3,546,403	4,962,592	10,673,903	5,687,226
668	--	--	409,385	1,055,391
<u>371,211</u>	<u>7,133,678</u>	<u>5,556,551</u>	<u>15,466,713</u>	<u>8,090,053</u>
<u>\$ 373,011</u>	<u>\$ 7,256,282</u>	<u>\$ 5,611,880</u>	<u>\$ 16,086,817</u>	<u>\$ 8,390,410</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, 1995**

	<u>New Municipal Waste Facility</u>	<u>1993 Bond Capital Improvements</u>	<u>East Baton Rouge Prison Expansion</u>
Revenues:			
Intergovernmental Revenues:			
State Grants:			
Department of Public Safety and Corrections	\$       --	\$       --	\$       --
Miscellaneous Revenues:			
Interest Earnings	63,707	105,859	28,036
Contributions From Other Sources-			
Private Business	--	--	--
Total Miscellaneous Revenues	<u>63,707</u>	<u>105,859</u>	<u>28,036</u>
Total Revenues	<u>63,707</u>	<u>105,859</u>	<u>28,036</u>
Other Financing Sources:			
Capital Leases	--	--	--
Operating Transfers In (Note 12):			
General Fund	--	--	--
Library Board of Control Fund	--	--	--
Total Operating Transfers In	<u>--</u>	<u>--</u>	<u>--</u>
Total Other Financing Sources	<u>--</u>	<u>--</u>	<u>--</u>
Total Revenues and Other Financing Sources	63,707	105,859	28,036
Expenditures:			
Capital Outlay	<u>1,660,559</u>	<u>167,761</u>	<u>155,463</u>
Excess of Revenues and Other Sources Over (Under) Expenditures	(1,596,852)	(61,902)	(127,427)
Fund Balances, January 1	<u>1,757,226</u>	<u>1,856,576</u>	<u>577,652</u>
Fund Balances, December 31	<u>\$ 160,374</u>	<u>\$ 1,794,674</u>	<u>\$ 450,225</u>

The accompanying notes are an integral part of this statement.



Parish Buildings Renovation and Relocation	Miscellaneous Capital Improvements	1995-1996 Capital Improvements	Totals Year Ended	
			December 31, 1995	December 31, 1994
\$ --	\$ 151,351	\$ --	\$ 151,351	\$ --
21,665	43,055	140,540	402,862	315,387
--	3,185	--	3,185	5,444
<u>21,665</u>	<u>46,240</u>	<u>140,540</u>	<u>406,047</u>	<u>320,831</u>
21,665	197,591	140,540	557,398	320,831
--	2,378,244	--	2,378,244	--
--	808,914	6,074,000	6,882,914	--
--	1,640,470	--	1,640,470	1,040,000
--	2,449,384	6,074,000	8,523,384	1,040,000
--	4,827,628	6,074,000	10,901,628	1,040,000
21,665	5,025,219	6,214,540	11,459,026	1,360,831
13,461	1,427,133	657,989	4,082,366	5,680,073
8,204	3,598,086	5,556,551	7,376,660	(4,319,242)
363,007	3,535,592	--	8,090,053	12,409,295
<u>\$ 371,211</u>	<u>\$ 7,133,678</u>	<u>\$ 5,556,551</u>	<u>\$ 15,466,713</u>	<u>\$ 8,090,053</u>

**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, 1995**

	<u>New Municipal Waste Facility</u>	<u>1993 Bond Capital Improvements</u>	<u>East Baton Rouge Prison Expansion</u>
Total Project Authorization	<u>\$ 22,452,000</u>	<u>\$ 4,223,000</u>	<u>\$ 24,813,389</u>
Revenues:			
Taxes	\$ --	\$ --	\$ 16,989,833
Intergovernmental Revenues	--	--	5,870
Miscellaneous Revenues	1,052,182	225,056	2,074,347
Other Financing Sources:			
Proceeds From Long-Term Debt	21,400,000	4,000,000	6,150,000
Capital Leases	--	--	--
Operating Transfers In	--	--	--
Total Revenues and Other Financing Sources	<u>\$ 22,452,182</u>	<u>\$ 4,225,056</u>	<u>\$ 25,220,050</u>
Expenditures:			
Capital Outlay	\$ 20,515,337	\$ 2,126,452	\$ 22,729,056
Other Uses:			
Operating Transfers Out	<u>1,776,471</u>	<u>303,930</u>	<u>2,040,769</u>
Total Expenditures and Other Uses	<u>\$ 22,291,808</u>	<u>\$ 2,430,382</u>	<u>\$ 24,769,825</u>

The accompanying notes are an integral part of this statement.

Parish Buildings Renovation and Relocation	Miscellaneous Capital Improvements	1995-1996 Capital Improvements	Total December 31, 1995
<u>\$ 14,267,786</u>	<u>\$ 24,783,493</u>	<u>\$ 6,228,360</u>	<u>\$ 96,768,028</u>
\$ --	\$ --	\$ --	\$ 16,989,833
194,673	151,351	--	351,894
1,398,668	437,264	140,540	5,328,057
--	--	--	31,550,000
10,685,000	4,763,584	--	15,448,584
<u>1,990,113</u>	<u>19,429,625</u>	<u>6,074,000</u>	<u>27,493,738</u>
<u>\$ 14,268,454</u>	<u>\$ 24,781,824</u>	<u>\$ 6,214,540</u>	<u>\$ 97,162,106</u>
\$ 11,848,873	\$ 14,638,146	\$ 657,989	\$ 72,515,853
2,048,370	3,010,000	--	9,179,540
<u>\$ 13,897,243</u>	<u>\$ 17,648,146</u>	<u>\$ 657,989</u>	<u>\$ 81,695,393</u>

## 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, 1995**

	<u>Greater Baton Rouge Airport District</u>	<u>Riverside Centroplex</u>	<u>Greater Baton Rouge Parking Authority</u>
<b>ASSETS</b>			
<b>Current Assets:</b>			
Cash and Cash Equivalents	\$ 425,335	\$ 122,954	\$ --
Investments	4,891,353	1,413,968	--
Sales Taxes Receivable	--	--	--
Accounts Receivable-Net	510,492	72,319	--
Accrued Interest Receivable	89,999	13,286	--
Special Assessments Receivable	--	--	--
Due From Other Funds (Note 11)	--	--	--
Due From Other Governments (Note 11)	1,095,600	135,947	--
Due From Component Unit (Note 11)	--	--	--
<b>Total Current Assets</b>	<u>7,012,779</u>	<u>1,758,474</u>	<u>--</u>
<b>Restricted Assets:</b>			
Cash and Cash Equivalents	3,194,413	--	3,052,454
Investments	--	--	--
Accounts Receivable - Net	170,876	--	484
Accrued Interest Receivable	--	--	12,445
<b>Total Restricted Assets</b>	<u>3,365,289</u>	<u>--</u>	<u>3,065,383</u>
Deferred Bond Issuance Costs	--	--	--
<b>Fixed Assets:</b>			
Land	22,183,794	1,024,914	808,586
Buildings	13,800,455	30,178,624	9,926,657
Improvements Other Than Buildings	48,869,417	--	23,777
Equipment	2,278,785	1,158,300	222,361
Equipment Under Capital Leases	--	--	--
Construction Work in Progress	2,561,814	51,382	--
<b>Total Fixed Assets</b>	<u>89,694,265</u>	<u>32,413,220</u>	<u>10,981,381</u>
Accumulated Depreciation	<u>(19,408,583)</u>	<u>(14,348,835)</u>	<u>(6,256,578)</u>
<b>Net Fixed Assets</b>	<u>70,285,682</u>	<u>18,064,385</u>	<u>4,724,803</u>
<b>Total Assets</b>	<u>\$ 80,663,750</u>	<u>\$ 19,822,859</u>	<u>\$ 7,790,186</u>

The accompanying notes are an integral part of this statement.

Continued

Comprehensive Sewerage System	Solid Waste Disposal Facility	Totals	
		December 31, 1995	December 31, 1994
\$ 712,259	\$ 754,562	\$ 2,015,110	\$ 1,204,549
8,178,234	8,677,462	23,161,017	22,886,433
2,400,801	--	2,400,801	2,308,516
--	551,110	1,133,921	981,441
447,097	107,609	657,991	374,520
183,312	--	183,312	182,232
5,700,747	--	5,700,747	4,251,257
830	--	1,232,377	811,125
24,712	--	24,712	--
<u>17,647,992</u>	<u>10,090,743</u>	<u>36,509,988</u>	<u>33,000,073</u>
16,009,176	--	22,256,043	16,824,805
100,094,181	--	100,094,181	98,437,098
1,413,923	--	1,585,283	1,212,414
1,417,121	--	1,429,566	1,124,808
<u>118,934,401</u>	<u>--</u>	<u>125,365,073</u>	<u>117,599,125</u>
1,772,192	--	1,772,192	1,763,970
7,233,317	4,226,667	35,477,278	34,058,652
--	637	53,906,373	53,839,127
329,081,966	20,658,119	398,633,279	390,032,003
8,695,134	380,125	12,734,705	13,800,631
--	--	--	25,317
55,113,746	--	57,726,942	12,162,403
<u>400,124,163</u>	<u>25,265,548</u>	<u>558,478,577</u>	<u>503,918,133</u>
(83,266,928)	(2,035,744)	(125,316,668)	(111,387,190)
316,857,235	23,229,804	433,161,909	392,530,943
<u>\$ 455,211,820</u>	<u>\$ 33,320,547</u>	<u>\$ 596,809,162</u>	<u>\$ 544,894,111</u>

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
COMBINING BALANCE SHEET  
ALL ENTERPRISE FUNDS  
DECEMBER 31, 1995**

	Greater Baton Rouge Airport District	Riverside Centroplex	Greater Baton Rouge Parking Authority
<b>LIABILITIES AND EQUITY</b>			
<b>Current Liabilities:</b>			
Accounts and Contracts Payable	\$ 597,033	\$ 251,827	\$ 10,944
Due to Other Funds (Note 11)	176,317	--	2,650,429
Due to Other Governments	141,687	--	--
Accrued Salaries Payable	42,222	13,298	3,831
Deferred Revenue	--	--	--
Obligations Payable (Note 17)	534,449	--	--
Compensated Absences Payable	118,013	70,550	17,009
Obligation Under Capital Leases	--	--	--
Other Liabilities	--	--	36
Total Current Liabilities	<u>1,609,721</u>	<u>335,675</u>	<u>2,682,249</u>
<b>Liabilities Payable from Restricted Assets:</b>			
Accounts and Contracts Payable	--	--	--
Accrued Interest Payable	--	--	145,631
Revenue Bonds Payable (Note 10)	--	--	360,000
Total Restricted Liabilities	<u>--</u>	<u>--</u>	<u>505,631</u>
<b>Long-Term Liabilities:</b>			
Obligations Payable (Note 17)	7,156,600	--	--
Revenue Bonds Payable (Note 10)	--	--	3,270,000
Landfill Closure and Postclosure Care Liability (Note 20)	--	--	--
Total Long-Term Liabilities	<u>7,156,600</u>	<u>--</u>	<u>3,270,000</u>
Total Liabilities	<u>8,766,321</u>	<u>335,675</u>	<u>6,457,880</u>
<b>Equity:</b>			
<b>Contributed Capital (Note 16):</b>			
<b>Intergovernmental:</b>			
Federal	63,127,167	16,957,367	--
Retirement of Contribution	(10,012,820)	(7,264,032)	--
Other	5,426,754	1,813,505	--
Retirement of Contribution	(600,796)	(312,293)	--
Government Developers	5,895,848	15,115,008	2,231,704
Impact Fees	--	--	--
Total Contributed Capital	<u>63,836,153</u>	<u>26,309,555</u>	<u>2,231,704</u>
<b>Retained Earnings (Note 2):</b>			
Reserved for Maintenance and Operations	--	--	--
Reserved for Revenue Bond Debt Service	--	--	--
Reserved for Renewal and Replacement	--	--	--
Reserved for Passenger Facility Charges	3,342,973	--	--
Reserved for Airport Police	13,258	--	--
Unreserved	4,705,045	(6,822,371)	(899,398)
Total Retained Earnings	<u>8,061,276</u>	<u>(6,822,371)</u>	<u>(899,398)</u>
Total Equity	<u>71,897,429</u>	<u>19,487,184</u>	<u>1,332,306</u>
<b>Total Liabilities and Equity</b>	<u>\$ 80,663,750</u>	<u>\$ 19,822,859</u>	<u>\$ 7,790,186</u>

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1995**

EXHIBIT A-9  
(Continued)

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

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

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.

Proceeds from the issuance of revenue bonds for the Greater Baton Rouge Parking Authority, the East Baton Rouge Sewerage Commission, 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.

Authorized investments of the proceeds from the issuance of the East Baton Rouge Parish Sewerage Commission Revenue Bonds include government obligations; bonds or notes of federal agencies such as Federal Farm Credit Banks, Banks for Cooperatives and Federal Home Loan Banks; interest-bearing time deposits or certificates of deposit properly secured by collateral security or insured by the F.D.I.C.; and repurchase agreements with or money market funds of a bank or trust company with capital and surplus of \$50,000,000 or more.

Proceeds from the issuance of the Parish's 1989, 1991, 1993, and 1995 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.

The Employees' Retirement System Pension Trust Fund has implemented GASB Statement No. 25, *Financial Reporting for Defined Benefit Pension Plans and Note Disclosures for Defined Contribution Plans*, which requires that investments be reported at their fair value.

City-Parish investments for the primary government at December 31, 1995, were as follows:

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

	<u>Carrying Amount</u>	<u>Market Value</u>
U.S. Government Securities	<u>\$56,235,901</u>	<u>\$56,584,311</u>

Investments with a maturity of less than 90 days are classified on the combined balance sheet as "Cash and Cash Equivalents" (\$8,961,371). The remaining carrying amount of \$47,274,530 is classified as "Investments."



**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 1995**

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 December 31, 1995, 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	\$ 1,785,999	\$ 1,917,790	\$1,400,000	\$ 517,790	\$ --
Nineteenth Judicial District Court Judicial Expense Fund	609,787	752,685	100,000	--	652,685
E.B.R. Parish Family Court Judicial Expense Fund	81,339	81,339	81,339	--	--
E.B.R. Parish Juvenile Court Judicial Expense Fund	29,963	29,963	29,963	--	--
Nineteenth Judicial District Indigent Defender Board	496,393	496,393	104,875	--	391,518
E.B.R. Parish Assessor Clerk of Court	1,518,623	1,566,633	899,000	667,633	--
Capital Region Planning Commission	11,581,746	11,825,784	415,234	11,410,550	--
St. George Fire Protection District	352,259	373,255	373,255	--	--
Central Fire Protection District	199,163	199,163	199,163	--	--
District 6 Fire Protection District	228,813	228,813	228,813	--	--
Eastside Fire Protection District	89,102	96,060	96,060	--	--
Pride Fire Protection District	129,604	129,604	100,000	--	29,604
Chaneyville Fire Protection District	55,556	55,556	55,556	--	--
Alsen - St. Irma Lee Fire Protection District	3,416	3,416	3,416	--	--
Capitol Transportation Corporation	18,167	18,167	18,167	--	--
	<u>1,331,666</u>	<u>1,410,464</u>	<u>1,375,529</u>	<u>--</u>	<u>34,935</u>
<b>Total Component Units</b>	<b><u>\$18,511,596</u></b>	<b><u>\$19,185,085</u></b>	<b><u>\$5,480,370</u></b>	<b><u>\$12,595,973</u></b>	<b><u>\$1,108,742</u></b>

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1995**

EXHIBIT A-9  
(Continued)

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

**c. Deposits - Discretely Presented Component Units (Continued)**

Certificates of deposit with a maturity of 90 days or more are classified on the combined balance sheet as "Investments" (\$7,454,659). The remaining carrying amount of \$11,056,937 is classified as "Cash and Cash Equivalents."

The carrying amounts of deposits do not include a cash on hand balance for Capitol Transportation Corporation of \$450 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.

**d. 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	\$ 4,759,980
Cash on hand	954,153
Investments	8,961,371
Louisiana Asset Management Pool	42,072,471
Marquis Treasury Securities	<u>3,364,616</u>
Sub-total Cash and Cash Equivalents	<u>60,112,591</u>
Investments:	
Deposits	131,914,921
Investments	<u>592,604,699</u>
Sub-total Investments	<u>724,519,620</u>
Cash, Cash Equivalents and Investments December 31, 1995	<u>\$784,632,211</u>

**2. Component Units**

Cash and Cash Equivalents:	
Deposits	\$11,056,937
Cash on hand	<u>450</u>
Sub-total Cash and Cash Equivalents	<u>11,057,387</u>
Investments:	
Deposits	<u>7,454,659</u>
Cash, Cash Equivalents and Investments December 31, 1995	<u>\$18,512,046</u>

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 1995**

**EXHIBIT A-9**  
**(Continued)**

**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 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.

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 1995 property tax calendar is as follows:

Levy Date	November 9, 1994
Millage Rates Adopted	November 9, 1994
Tax Bills Mailed	November 30, 1995
Due Date	December 31, 1995
Lien Date	January 1, 1996

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.

All property taxes are recorded in governmental funds, and as explained in Note 1(c), revenues in governmental funds 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. Accordingly, the entire tax roll less an estimate for uncollectible taxes is recorded as revenue 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. All of the net taxes receivable at the end of the year are considered available. Available means due, or past due and receivable within the current period, and collected within the current period or expected to be collected soon enough thereafter to pay liabilities of the current period. Property taxes are considered available because they are substantially collected by the tax collector within 60 days subsequent to year-end and are therefore available to liquidate liabilities of the current period.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 1995**

EXHIBIT A-9  
(Continued)

**NOTE 4 - Property Taxes (Continued)**

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

	<u>Property Taxes Receivable</u>	<u>Estimated Uncollectible Property Taxes</u>	<u>Net Property Taxes Receivable</u>
General Fund	\$ 8,677,325	\$ 442,085	\$ 8,235,240
Special Revenue Funds	13,063,757	925,509	12,138,248
Debt Service Funds	<u>2,194,115</u>	<u>151,125</u>	<u>2,042,990</u>
Total	<u>\$23,935,197</u>	<u>\$1,518,719</u>	<u>\$22,416,478</u>

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

	<u>Property Taxes Receivable</u>	<u>Estimated Uncollectible Property Taxes</u>	<u>Net Property Taxes Receivable</u>
St. George Fire Protection District	\$ 652,733	\$44,396	\$ 608,337
Brownsfield Fire Protection District	90,699	4,769	85,930
Central Fire Protection District	230,696	21,898	208,798
Eastside Fire Protection District	197,839	12,395	185,444
East Baton Rouge Parish Fire Protection District No. 6	<u>158,221</u>	<u>8,843</u>	<u>149,378</u>
Total	<u>\$1,330,188</u>	<u>\$92,301</u>	<u>\$1,237,887</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 receivable is recorded when an approved contract is authorized with the funding agency through the "Grants Review Process." 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-128 under the "Single Audit Concept."

During 1995 and 1994, the following amounts under various grants and entitlements are recorded as revenues, subsidies, or additions to contributions in the accompanying financial statements:

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 1995**

EXHIBIT A-9  
(Continued)

**NOTE 5 - Federal and State Financial Assistance (Continued)**

**a. Grants From Other Governmental Units (Continued)**

	<u>1995</u>	<u>1994</u>
Primary Government:		
Special Revenue Funds:		
Grants Fund	\$25,890,598	\$23,899,878
Capital Projects Funds:		
Miscellaneous Capital Improvements Fund	151,351	--
Enterprise Funds:		
Greater Baton Rouge Airport District	7,620,706	2,875,634
Riverside Centroplex Fund	479,070	467,835
Internal Service Funds:		
Central Garage Fund	<u>18,441</u>	<u>--</u>
Total Primary Government	<u>\$34,160,166</u>	<u>\$27,243,347</u>
Component Unit:		
Capitol Transportation Corporation	<u>\$ 1,133,181</u>	<u>\$ 1,280,600</u>

**b. Food Stamp Program**

The Food Stamp Program is operated by the City-Parish under an agreement with the State of Louisiana Department of Social Services. Under this program, the Finance Department-Revenue Division is responsible for the issuance of food stamps to eligible participants in the parish. The value of food stamps on hand, received, and issued is not recorded in the accompanying statements. Activity for the year follows:

Balance at January 1, 1995	\$ 7,685,061
Received	47,186,498
Issued	<u>(47,293,216)</u>
Balance at December 31, 1995	<u>\$ 7,578,343</u>

**c. On-Behalf Payments for Salaries and Benefits**

During 1995 the City-Parish implemented GASB Statement No. 24, *Accounting and Financial Reporting for Certain Grants and Other Financial Assistance*. This standard requires the City-Parish to report in the financial statements on-behalf salary and fringe benefit payments made by the State of Louisiana to certain groups of City-Parish employees. Financial statements for the 1994 fiscal year have been restated to conform to the provisions of this statement.

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 1995, the state paid supplemental salaries to the following groups of employees: fire and law enforcement employees \$3,719,040, city court judges \$115,179, and employees of the Registrar of Voter's Office \$140,529.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1995**

EXHIBIT A-9  
(Continued)

**NOTE 5 - Federal and State Financial Assistance (Continued)**

**c. On-Behalf Payments for Salaries and Benefits (Continued)**

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 1995 financial statements and the effect of restatement to the 1994 statements are as follows:

	<u>State Supplemented Salaries</u>	<u>MERS Contribution</u>	<u>Total 1995 On-Behalf Payments</u>	<u>Total 1994 On-Behalf Payments</u>
<b>Primary Government:</b>				
General Fund	\$3,854,244	\$320,329	\$4,174,573	\$4,035,802
Special Revenue Funds	5,810	--	5,810	3,242
Enterprise Funds	<u>82,547</u>	<u>--</u>	<u>82,547</u>	<u>75,435</u>
Total Primary Government	3,942,601	320,329	4,262,930	4,114,479
<b>Component Units:</b>				
Fire Protection Districts	<u>32,147</u>	<u>--</u>	<u>32,147</u>	<u>30,839</u>
Total	<u>\$3,974,748</u>	<u>\$320,329</u>	<u>\$4,295,077</u>	<u>\$4,145,318</u>

**d. Contingent Liabilities - Grant Programs**

The City-Parish government receives large amounts of Federal and State grants for specific purposes that are subject to audit by the grantor agencies. Such audits could lead to requests for reimbursement to the grantor agency for expenditures disallowed under terms of the grant. Based on past experience, disallowed costs, if any, for grants will be immaterial.

**NOTE 6 - Changes in Fixed Assets**

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

	<u>Balance 1/1/95</u>	<u>Additions</u>	<u>Adjustments and Deletions</u>	<u>Balance 12/31/95</u>
Land	\$ 16,100,058	\$ 207,127	\$ --	\$ 16,307,185
Buildings	112,570,963	1,212,932	463,835	113,320,060
Improvements Other Than Buildings	197,593,488	3,913,018	(2,413,265)	203,919,771
Equipment	54,427,686	8,124,423	2,267,662	60,284,447
Equipment Under Capital Leases	7,663,740	1,431,084	2,311,632	6,783,192
Construction Work in Progress	<u>2,960,055</u>	<u>1,949,079</u>	<u>2,597,213</u>	<u>2,311,921</u>
Total	<u>\$391,315,990</u>	<u>\$16,837,663</u>	<u>\$ 5,227,077</u>	<u>\$402,926,576</u>

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 1995**

EXHIBIT A-9  
(Continued)

**NOTE 6 - Changes in Fixed Assets (Continued)**

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

	<u>Project Authorization</u>	<u>Capitalized</u>	<u>Balance in Construction Work In Progress 12/31/95</u>	<u>Committed</u>	<u>Estimated Required Future Financing</u>
Miscellaneous Capital Improvements	\$24,783,493	\$17,187,271	\$ 460,875	\$3,587,275	None
New Municipal Waste Facility	22,452,000	22,245,808	46,000	160,374	None
1993 Bond Capital Improvements	4,103,803	2,258,114	53,072	41,317	None
1995-96 Capital Improvements	6,228,360	596,747	61,243	593,959	None
Community Development	9,392,388	3,160,707	925,453	1,158,479	None
General Government	1,188,013	544,188	2,520	507,543	None
Street Improvements	20,252,392	8,257,880	760,729	3,010,872	None
Emergency Medical Services	<u>162,390</u>	<u>37,390</u>	<u>2,029</u>	<u>--</u>	None
<b>Total</b>	<b><u>\$88,562,839</u></b>	<b><u>\$54,288,105</u></b>	<b><u>\$2,311,921</u></b>	<b><u>\$9,059,819</u></b>	

c. **A summary of Primary Government proprietary fund type and pension trust fund property, plant, and equipment at December 31, 1995, follows:**

	<u>Enterprise</u>	<u>Internal Service</u>	<u>Pension Trust</u>
Land	\$ 35,477,278	\$ 47,568	\$ 550,628
Buildings	53,906,373	1,706,539	691,385
Improvements Other Than Buildings	398,633,279	7,190	--
Equipment	12,734,705	9,564,745	194,898
Equipment Under Capital Leases	--	6,726,972	--
Construction Work in Progress	<u>57,726,942</u>	<u>23,052</u>	<u>--</u>
<b>Total</b>	<b>558,478,577</b>	<b>18,076,066</b>	<b>1,436,911</b>
<b>Less Accumulated Depreciation</b>	<b><u>(125,316,668)</u></b>	<b><u>(9,024,816)</u></b>	<b><u>(362,951)</u></b>
<b>Net Fixed Assets</b>	<b><u>\$ 433,161,909</u></b>	<b><u>\$ 9,051,250</u></b>	<b><u>\$1,073,960</u></b>

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 1995**

EXHIBIT A-9  
(Continued)

**NOTE 6 - Changes in Fixed Assets (Continued)**

d. **Construction Work in Progress at December 31, 1995, 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 12/31/95</u>
<b>Greater Baton Rouge Airport District:</b>				
Miscellaneous Project Costs	\$ 3,980,987	\$ 817,560	\$ 3,445	\$ 814,115
Land Acquisition for Noise Compatibility	2,777,777	54,835	--	54,835
Terminal Access Road Off-Ramp	221,000	201,018	--	201,018
Taxiway F	1,582,694	380,174	--	380,174
Aims Project Support/Maintenance	48,000	12,341	--	12,341
Test Home Project	7,088,889	4,572,349	3,539,873	1,032,476
Air Transfer Office	<u>229,588</u>	<u>66,855</u>	<u>--</u>	<u>66,855</u>
Total	<u>15,928,935</u>	<u>6,105,132</u>	<u>3,543,318</u>	<u>2,561,814</u>
<b>Riverside Centroplex Fund:</b>				
Acoustical Upgrade	360,800	44,993	--	44,993
Miscellaneous	<u>10,814</u>	<u>6,389</u>	<u>--</u>	<u>6,389</u>
Total	<u>371,614</u>	<u>51,382</u>	<u>--</u>	<u>51,382</u>
<b>Comprehensive Sewerage System Fund:</b>				
North Wastewater Treatment Plant Expansion Phase II	26,258,402	14,134,785	36,936	14,097,849
South Wastewater Treatment Plant Expansion Phase II	24,804,311	19,221,499	--	19,221,499
Central Wastewater Treatment Plant Expansion Phase II	23,607,420	15,506,228	273	15,505,955
Wastewater Improvements Office	2,051,211	2,017,951	2,017,635	316
Design Engineering	15,297,500	14,408,504	13,855,744	552,760
Rehabilitation Construction	34,378,116	5,157,197	766,314	4,390,883
Program Administration	10,278,965	10,273,399	9,959,107	314,292
Odor Control	99,062	2,596	--	2,596
Telemetry System	<u>3,540,650</u>	<u>1,027,596</u>	<u>--</u>	<u>1,027,596</u>
Total	<u>140,315,637</u>	<u>81,749,755</u>	<u>26,636,009</u>	<u>55,113,746</u>
<b>Total-All Enterprise Funds</b>	<u>\$156,616,186</u>	<u>\$87,906,269</u>	<u>\$30,179,327</u>	<u>\$57,726,942</u>

Total construction period interest costs of \$1,839,683 were capitalized in 1995 in the Comprehensive Sewerage System Fund. Construction period interest costs of \$2,704,237 from the current and previous fiscal years remain in Construction Work in Progress at December 31, 1995. These costs cannot be capitalized because they have been allocated to projects that are not substantially complete.



**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 1995**

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 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>\$ 998,626</u>	<u>\$ 288,013</u>	<u>\$176,049</u>	<u>\$1,110,590</u>
<u>Nineteenth Judicial District Court Judicial Expense Fund Equipment</u>	<u>\$1,551,644</u>	<u>\$ 222,360</u>	<u>\$ 89,559</u>	<u>\$1,684,445</u>
<u>E.B.R. Parish Family Court Judicial Expense Fund Equipment</u>	<u>\$ 68,991</u>	<u>\$ 3,692</u>	<u>\$ --</u>	<u>\$ 72,683</u>
<u>E.B.R. Parish Juvenile Court Judicial Expense Fund Equipment</u>	<u>\$ 8,705</u>	<u>\$ 1,438</u>	<u>\$ --</u>	<u>\$ 10,143</u>
<u>Nineteenth Judicial District Indigent Defender Board Equipment</u>	<u>\$ 102,281</u>	<u>\$ 22,730</u>	<u>\$ --</u>	<u>\$ 125,011</u>
<u>E.B.R. Parish Assessor Equipment</u>	<u>\$ 541,553</u>	<u>\$ 4,711</u>	<u>\$ 1,215</u>	<u>\$ 545,049</u>
<u>E.B.R. Parish Clerk of Court Equipment</u>	<u>\$3,093,593</u>	<u>\$ 46,414</u>	<u>\$ 45,178</u>	<u>\$3,094,829</u>
<u>Equipment Under Capital Leases</u>	<u>23,533</u>	<u>--</u>	<u>--</u>	<u>23,533</u>
<u>Total E.B.R. Parish Clerk of Court</u>	<u>\$3,117,126</u>	<u>\$ 46,414</u>	<u>\$ 45,178</u>	<u>\$3,118,362</u>
<u>Capital Region Planning Commission Equipment</u>	<u>\$ 165,818</u>	<u>\$ 38,680</u>	<u>\$ --</u>	<u>\$ 204,498</u>
<u>St. George Fire Protection District</u>				
<u>Land</u>	<u>\$ 65,906</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 65,906</u>
<u>Buildings</u>	<u>957,748</u>	<u>--</u>	<u>--</u>	<u>957,748</u>
<u>Equipment</u>	<u>1,592,111</u>	<u>1,231,625</u>	<u>304,960</u>	<u>2,518,776</u>
<u>Equipment Under Capital Leases</u>	<u>388,795</u>	<u>--</u>	<u>--</u>	<u>388,795</u>
<u>Total St. George Fire Protection District</u>	<u>\$3,004,560</u>	<u>\$1,231,625</u>	<u>\$304,960</u>	<u>\$3,931,225</u>

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 1995**

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>
<b><u>Brownsfield Fire Protection District</u></b>				
Land	\$ 18,592	\$ --	\$ --	\$ 18,592
Buildings	59,323	--	--	59,323
Equipment	<u>213,884</u>	<u>58,659</u>	<u>77</u>	<u>272,466</u>
Total Brownsfield Fire Protection District	<u>\$ 291,799</u>	<u>\$ 58,659</u>	<u>\$ 77</u>	<u>\$ 350,381</u>
<b><u>Central Fire Protection District</u></b>				
Land	\$ 50,018	\$ --	\$ --	\$ 50,018
Buildings	263,872	245,878	--	509,750
Equipment	446,913	41,767	60,375	428,305
Equipment Under Capital Leases	<u>506,175</u>	<u>--</u>	<u>--</u>	<u>506,175</u>
Total Central Fire Protection District	<u>\$1,266,978</u>	<u>\$287,645</u>	<u>\$ 60,375</u>	<u>\$1,494,248</u>
<b><u>E.B.R. Parish Fire Protection District No. 6</u></b>				
Land	\$ 33,000	\$ --	\$ --	\$ 33,000
Buildings	236,794	13,785	--	250,579
Equipment	370,474	56,866	1,000	426,340
Equipment Under Capital Leases	<u>109,281</u>	<u>--</u>	<u>--</u>	<u>109,281</u>
Total E.B.R. Parish Fire Protection District No. 6	<u>\$ 749,549</u>	<u>\$ 70,651</u>	<u>\$ 1,000</u>	<u>\$ 819,200</u>
<b><u>Eastside Fire Protection District</u></b>				
Land	\$ 151,360	\$ --	\$ --	\$ 151,360
Buildings	--	--	(1,059,711)	1,059,711
Equipment	523,548	58,974	--	582,522
Equipment Under Capital Leases	82,805	--	--	82,805
Construction Work in Progress	<u>242,623</u>	<u>817,088</u>	<u>1,059,711</u>	<u>--</u>
Total Eastside Fire Protection District	<u>\$1,000,336</u>	<u>\$876,062</u>	<u>\$ --</u>	<u>\$1,876,398</u>
<b><u>Pride Fire Protection District</u></b>				
Land	\$ 15,000	\$ --	\$ --	\$ 15,000
Equipment	<u>107,826</u>	<u>10,448</u>	<u>5,625</u>	<u>112,649</u>
Total Pride Fire Protection District	<u>\$ 122,826</u>	<u>\$ 10,448</u>	<u>\$ 5,625</u>	<u>\$ 127,649</u>

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 1995**

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>
<b><u>Chaneyville Fire Protection District</u></b>				
Buildings	\$ 109,334	\$ --	\$ --	\$ 109,334
Equipment	<u>140,681</u>	<u>17,617</u>	<u>--</u>	<u>158,298</u>
Total Chaneyville Fire Protection District	<u>\$ 250,015</u>	<u>\$ 17,617</u>	<u>\$ --</u>	<u>\$ 267,632</u>
<b><u>Alsen-St. Irma Lee Fire Protection District</u></b>				
Land	\$ 9,000	\$ --	\$ --	\$ 9,000
Buildings	256,496	--	--	256,496
Equipment	<u>36,935</u>	<u>18,779</u>	<u>(27,426)</u>	<u>83,140</u>
Total Alsen-St. Irma Lee Fire Protection District	<u>\$ 302,431</u>	<u>\$ 18,779</u>	<u>\$(27,426)</u>	<u>\$ 348,636</u>

f. **A summary of property, plant, and equipment for Capitol Transportation Corporation, a proprietary fund type component unit at December 31, 1995 is as follows:**

Land	\$ 378,307
Buildings	2,112,136
Equipment	5,460,939
Construction Work in Progress	<u>617,984</u>
 Total	 8,569,366
 Less Accumulated Depreciation	 <u>(4,721,164)</u>
 Net Fixed Assets	 <u>\$ 3,848,202</u>

**NOTE 7 - Employees' Retirement Systems**

a. **Primary Government**

**1. Plan Description and Provisions**

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

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 1995**

EXHIBIT A-9  
(Continued)

**NOTE 7 - Employees' Retirement Systems (Continued)**

**a. Primary Government (Continued)**

**1. Plan Description and Provisions (Continued)**

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. Fire Protection District No. 6  
East Baton Rouge Recreation and Park Commission (BREC)

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. Four of the trustees are members of the Retirement System, two are selected from non police and fire department employees, and one trustee each is selected from the Police and Fire Departments. The remaining membership of the board consists of the Director of Finance, and two persons with business and accounting experience, appointed by the Metropolitan Council. 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:

Horace Elkins  
Retirement and Investment Director  
Employees' Retirement System  
City of Baton Rouge, Parish of East Baton Rouge  
P.O. Box 1471  
Baton Rouge, La 70821-1471

The Retirement System adopted GASB Statement No. 25, *Financial Reporting for Defined Benefit Pension Plans and Note Disclosures for Defined Contribution Plans*, for the period ending December 31, 1995. All required disclosures are included in that report. The primary government (City-Parish), as stated previously, reports the Retirement System as a Pension Trust Fund and has adopted the reporting requirements of GASB Statement No. 25 for an employer. For a detailed description of this change in accounting principle, see Note 15. The primary government has not adopted GASB Statement No. 27, *Accounting for Pensions by State and Local Government Employers*, thus the funding policy and trend information for the Retirement System is disclosed under the provisions of GASB Statement No. 5, *Disclosure of Defined Benefit Pension Information for Public Employee Retirement Systems and State and Local Government Employers*.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**NOTES TO FINANCIAL STATEMENTS**  
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EXHIBIT A-9  
(Continued)

**NOTE 7 - Employees' Retirement Systems (Continued)**

**a. Primary Government (Continued)**

**1. Plan Description and Provisions (Continued)**

Any person who becomes a regular full-time employee of one of the member employers becomes a member of the Retirement System as a condition of employment. Contractual employees may or may not become members, depending upon the provisions of their respective contracts.

Current membership in the Employees' Retirement System is comprised of the following:

Retirees and beneficiaries currently receiving benefits	1,557
Vested terminated employees	25
Deferred retirees	270
Active Employees:	
Fully vested	1,462
Nonvested	<u>2,472</u>
Total	<u>5,786</u>

Deferred retirees (participants in the Deferred Retirement Option Program (DROP)) included in the above figures are employees who are eligible for retirement, but have chosen to continue employment for a maximum of five years. Pension annuities are fixed for these employees, and contributions are no longer made to the system on their earnings. Benefits for these employees are placed in a deferred reserve account until the deferred retirement option period elapses or until the employee discontinues employment. Of the above total covered active employees, 180 are employees of the East Baton Rouge Recreation and Park Commission.

As of December 31, 1995, the City-Parish had a total of 4,411 employees who earned a total annual salary of \$112,057,861. The total covered payroll of the active members (including BREC) was \$104,601,384. The balance in the deferred reserve account as of December 31, 1995, was \$57,495,740 of which \$7,638,609 applies to deferred retirees (270 DROP participants) who are still employed by the City-Parish. The actuarial report also indicated that as of December 31, 1995, the respective employers in the system had 1,582 retirees and beneficiaries who received a total annual benefit of \$23,112,459.

An employee's benefit rights vest after the employee has been a member of the Retirement System for 12 years. 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.

**NOTE 7 - Employees' Retirement Systems (Continued)**

**a. Primary Government (Continued)**

**1. Plan Description and Provisions (Continued)**

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 members 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. The fair value of real estate investments is based on independent appraisals. 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. Employees make a mandatory contribution of 8% of gross earnings while the employer contribution for 1995 was 13% of active payroll. The 1996 employer contribution will be 14% of active payroll.

The 1996 actuarial valuation for the year 1995 was prepared in accordance with 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.

As of December 31, 1995, Normal Cost (that portion of an actuarial valuation allocated to a valuation year) was \$7,543,054 while the amortization of the actuarial accrued unfunded liability was \$13,855,616 for a total system

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 1995**

EXHIBIT A-9  
(Continued)

**NOTE 7 - Employees' Retirement Systems (Continued)**

**a. Primary Government (Continued)**

**4. Funding Policy (Continued)**

actuarially determined employer contribution of \$21,398,670. Under the entry age actuarial method, actuarial gains (losses), as they occur, reduce (increase) the unfunded actuarial accrued liability.

For the 1995 fiscal year, the City-Parish employer contribution was \$13,069,002 or 13% of active payroll. Actual contributions by employees (City-Parish only) for 1995 was \$8,042,073.

The pension benefit obligation is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and any step-rate benefits, estimated to be payable in the future as a result of employee service to date as defined by GASB Statement No. 5. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess the system's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among public employee retirement systems and employers. The Retirement System does not make separate measurements of assets and pension benefit obligations for individual employers. Significant actuarial assumptions used include: (a) a rate of return on the investment of present and future assets of 8.0% per year in 1995 and 1994, compounded annually, (b) projected salary increases of 4.0% per year compounded annually for 1995 and 1994, attributable to inflation, (c) additional projected salary increases based on years of service and age attributable to seniority and merit, and (d) no post-retirement benefit increases. The pension benefit obligation of the Retirement System is based on the standardized measurement established by GASB Statement No. 5 and is independent of the actuarial computation made to determine contributions to the system.

Selected trend information for the Retirement System in accordance with GASB Statement No. 5 is presented as follows and in exhibit K-5:

<u>Fiscal Year</u>	(1) Book Value Net Assets Available For Benefits	(2) Pension Benefit Obligation	(3) Percentage Funded <u>(1)/(2)</u>	(4) Unfunded Pension Benefit Obligation <u>(2) - (1)</u>	(5) Annual Covered Payroll	(6) Unfunded Pension Benefit Obligation as a Percentage of Covered Payroll <u>(4)/(5)</u>
1986	\$259,219,125	\$278,462,651	93.1%	\$ 19,243,526	\$ 64,190,112	29.9%
1987	288,414,532	295,389,465	97.6	6,974,933	64,562,395	10.8
1988	320,542,656	344,144,239	93.1	23,601,583	73,632,482	32.1
1989	344,050,125	364,991,593	94.3	20,941,468	71,034,493	29.5
1990	368,318,040	388,802,769	95.0	20,484,729	78,840,611	26.0
1991	395,988,834	418,844,746	94.5	22,855,912	85,681,521	26.7
1992	428,533,556	460,557,664	93.0	32,024,108	91,616,105	34.9
1993	468,645,060	519,486,531	90.2	50,841,471	94,471,936	53.8
1994	469,476,408	618,710,265	75.9	149,233,857	100,596,231	148.3
1995	484,178,098	668,776,010	72.4	184,597,912	104,601,384	176.5

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
 NOTES TO FINANCIAL STATEMENTS  
 DECEMBER 31, 1995**

EXHIBIT A-9  
 (Continued)

**NOTE 7 - Employees' Retirement Systems (Continued)**

**b. Component Units**

The following discretely presented component units have not adopted the reporting provisions of GASB Statement No. 25. The information presented for these entities is based on the reporting requirements of GASB Statement No. 5.

**1. Capitol Transportation Corporation Pension Plan**

Employees of Capitol Transportation Corporation are members of Capitol 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 the Board of Directors of the Corporation. All full-time employees are eligible to participate in the plan upon entering covered employment. Benefits vest after ten years of service. A participant is entitled to a monthly normal retirement benefit beginning on his normal retirement date in an amount equal to the sum of \$17.00 multiplied by the number of years of service prior to February 1, 1973 (up to 10 years); plus \$12.50 multiplied by the number of years of service from February 1, 1973 to February 1, 1990; plus 1% of average compensation for each year of service after February 1, 1990. Average compensation is determined as the average of the 5 consecutive plan years of compensation that produces the highest average.

Benefits are payable as follows:

	<u>Age</u>	<u>Years of Service</u>
Early Retirement	55	15
Normal Retirement	65	10

On January 10, 1995, the Board of Directors approved the addition of a Deferred Retirement Option Plan (DROP). Any member who has been eligible for retirement for at least one year can participate in the DROP program. A member can participate only once and only up to three years. Once the member joins the program, the monthly benefit amount that the participant would have received if he had actually retired is credited to his account. The final average pay computed at DROP entry is used for the post-DROP benefit until post-DROP service consists of at least 36 months, at which time the average is recomputed for purposes of the post-DROP benefit. At subsequent retirement, the member receives as a monthly benefit, the sum of the pre-DROP benefit and the post-DROP benefit.

The Corporation and the employees are required to contribute 3% of the employees' salary. Prior to June 1, 1991, the Corporation contributed a flat monthly contribution of \$50 per employee, and the employee contributed \$35 a month. For the plan year beginning February 1, 1995, CTC's pension plan was granted "qualified" status by the IRS. As a result of receiving this qualified status employee contributions are no longer subject to income taxes.

The pension benefit obligation was computed as part of actuarial valuations performed as of January 31, 1995 and 1994 which were dated March, 1995, and January, 1995, respectively. Significant actuarial assumptions used in the valuation include: (a) rate of return on the investment of present and future assets of 6% per year compounded annually, (b) voluntary termination will be in accordance with the T-4 table in the actuary's handbook, (c) mortality rates are based on the 1971 Group Annuity Table, (d) disability rates are projected based on the Eleventh Actuarial Valuation of Railroad Retirement System, (e) 80% of participants are assumed to be married, and (f) salary increases are estimated at 4% per year.



**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 1995**

EXHIBIT A-9  
(Continued)

**NOTE 7 - Employees' Retirement Systems (Continued)**

**b. Component Units (Continued)**

**1. Capitol Transportation Corporation Pension Plan (Continued)**

The following information regarding the Plan's pension benefit obligation is based on the February 1 actuarial valuation each year:

	FEBRUARY 1,		
	1995	1994	1993
Vested Benefits			
Participants currently receiving payments	\$ 237,147	\$ 243,917	\$ 251,018
Other participants	<u>1,146,833</u>	<u>1,030,744</u>	<u>911,327</u>
Total Vested Benefits	1,383,980	1,274,661	1,162,345
Nonvested Benefits			
Total actuarial present value of accumulated plan benefits	<u>45,670</u>	<u>50,368</u>	<u>51,928</u>
	1,429,650	1,325,029	1,214,273
Net assets available for benefits at market	<u>1,440,602</u>	<u>1,437,126</u>	<u>1,263,055</u>
Overfunded pension benefit obligation	<u>\$ 10,952</u>	<u>\$ 112,097</u>	<u>\$ 48,782</u>

The contribution rate for normal cost is determined using the "Entry Age Normal Cost Method with Frozen Liability" with proration based on service. The Plan uses the level payoff method to amortize the unfunded liability over a 30-year period. Unfunded frozen actuarial liability as of February 1, 1995 and 1994 was \$72,668 and \$130,411, respectively.

The significant actuarial assumptions used to compute the actuarially determined contribution requirement are the same as those used to compute the pension benefit obligation.

Detailed disclosure is contained in the separately issued financial statements of Capitol Transportation Corporation for the year ended December 31, 1995.

**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 retirement system administered and controlled by a separate board of trustees.

Covered employees are required to contribute 7.0% of their salary for the plan. Prior to July 1, 1994, the employer made no required contribution; after this date, the required contribution is 2.5%. Covered salaries for the year ended December 31, 1995, totaled \$855,036. The total contribution requirement for the year ended December 31, 1995, was \$81,228, which consisted of \$59,853 from the employees and \$21,375 from the employer.

**NOTE 7 - Employees' Retirement Systems (Continued)**

**b. Component Units (Continued)**

**2. District Attorney of the Nineteenth Judicial District Defined Benefit Pension Plans (Continued)**

The following information regarding the Louisiana District Attorney's Retirement System's pension benefit obligation is based on the June 30, 1994, actuarial valuation:

Actuarial Valuation (In Millions)

Pension benefit obligation	\$59.3
Net Assets available	<u>60.1</u>
Funded (unfunded) benefit obligation	<u>\$ 0.8</u>

Detailed disclosure is contained in the separately issued actuarial report of the Louisiana District Attorney's Pension Plan for the year ended June 30, 1994.

Certain other employees, whose salaries are paid by the Office of the District Attorney, are members of the City of Baton Rouge, Parish of East Baton Rouge Employees' Retirement System. Covered salaries for the year ended December 31, 1995, were \$1,516,785. The contribution requirements for the year ended December 31, 1995, were \$318,525. This amount consists of \$121,343 from the employees and \$197,182 from the employer (paid by the City-Parish). The District Attorney's total payroll was \$2,491,175. The System does not make separate measurements of assets and pension benefit obligation for individual employers. Additional information on this system is included in Note 7(a)(1) above.

**3. Nineteenth Judicial District Court Judicial Expense Fund 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 single-employer, 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. Contributions of participating state agencies are pooled in the System to fund accrued benefits with contribution rates approved by the Louisiana Legislature. The payroll for employees of all participating agencies in the System totaled \$1,546,464,828 for the year ended June 30, 1994. For the year ended June 30, 1995, the total payroll for the commissioners' offices was \$191,073, and its payroll covered by the System was \$185,811.

An estimate of the total payroll for all employees covered by the System for the year ended June 30, 1995, was computed for the purpose of determining 1995 contribution rates by projecting forward the 1994 payroll costs of covered employees. The pension benefit obligation is presented as of June 30, 1994.

All full-time employees of the commissioners' offices are eligible to participate in the System. Benefits vest with ten years of service. At retirement age, employees are entitled to annual benefits equal to \$300 plus 2.5% of their highest consecutive 36 months average salary multiplied by their years of credited service. Participants who became members on or after July 1, 1986, are not eligible for the \$300 addition to the annual retirement benefit formula. Vested employees may retire at (a) any age with 30 years of service, (b) age 55 with 25 years

**NOTE 7 - Employees' Retirement Systems (Continued)**

**b. Component Units (Continued)**

**3. Nineteenth Judicial District Court Judicial Expense Fund Pension Plans (Continued)**

**Louisiana State Employees' Retirement System (Continued)**

of service, or (c) age 60 with 10 years of service. The System also provides death and disability benefits. Benefits are established by state statute.

Covered employees are required by state statute to contribute 7.5% of gross salary to which the commissioners' offices adds an 11.9% employer contribution. The commissioners' offices' statutory and actual contribution for the year ended June 30, 1994, was \$35,824, of which \$13,848 was contributed by employees and \$21,976 was contributed by the commissioners' offices. The actuarially required contribution for that year, using the contribution rate determined under the System's actuarial funding method (projected unit credit) which is the same method used to determine the pension benefit obligation, and based on covered payroll, was \$35,824 of which (assuming the same statutory contribution ratio) \$13,848 is associated with employees and \$21,976 with the commissioners' offices; these actuarially determined contributions represent 7.5% for employees and 11.9% of the commissioners' offices covered payroll. The commissioners' offices actuarially determined contribution represents less than 1.0% of the total contribution required of all system-wide participating employees and employers.

The pension benefit obligation is a standardized measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rated benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess the System's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among PERS and employers. The System does not make separate measurements of assets and pension benefit obligations for individual departments or agencies. The pension benefit obligation at June 30, 1994, for the System as a whole determined through an actuarial valuation performed as of that date, was \$5,403,394,552. The System's net assets available for benefits on that date (valuation method used for balance sheet purposes) were \$3,347,602,209, leaving an unfunded pension benefit obligation of \$2,055,792,343. The following are the more significant assumptions used in the actuarial valuation as of June 30, 1994.

1. Investment rate of return of 8.25% per year, net of expense.
2. Salary increases which range between 4.25% and 11.75% depending upon the age of the individual were projected based on a five year (1981-86) experience study of the System's members.
3. Termination, disability, and retirement assumptions were projected based on a five year (1981-86) experience study of the System's members.
4. Mortality rates were projected based on the 1983 Sex Distinct Graduated Group Annuity Mortality Table with females set at attainment age plus one.

There were no significant changes to the System regarding actuarial assumptions and methods for valuation of the unfunded pension benefits obligation for the year ended June 30, 1994.

**NOTE 7 - Employees' Retirement Systems (Continued)**

**b. Component Units (Continued)**

**3. Nineteenth Judicial District Court Judicial Expense Fund Pension Plans (Continued)**

**Louisiana State Employees' Retirement System (Continued)**

Historical trend information showing the System's progress in accumulating sufficient assets to pay benefits when due is presented in the System's June 30, 1994 comprehensive annual financial report.

**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(6) of this note for disclosure on this multiple-employer cost-sharing PERS.

All regular District Court employees earning at least \$100 per month who are under the age of 60 at the time of original employment are required to participate in the System. Employees who retire at or after age 55 with at least 12 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 3% of their final-average salary for each year of credited service, not to exceed 100% of the final-average salary. Final-average salary is the employees' average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least 12 years of service and do not withdraw their employee contributions may retire at or after age 55 and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute.

Contributions to the System include one-fourth of one percent (one-half of one percent for Orleans Parish) of the taxes shown to be collectible by the tax rolls of each parish. State statute requires covered employees to contribute 8.25% of their salaries to the System. As provided by Louisiana Revised Statute 11:103, the employers' contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year.

The total payroll for the Judicial Expense Fund for the year ended June 30, 1995, was \$743,925, and the covered payroll for the System was \$368,552. The statutory and actual contribution for the year ended June 30, 1995, was \$68,183, of which \$30,406 was contributed by employees and \$37,777 was contributed by the Parish of East Baton Rouge on behalf of the District Court.

**4. Nineteenth Judicial District Indigent Defender Board Pension Plan**

The Board contracted with A.G. Edwards in 1992 for a pension plan that paid 8% 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 8% contribution. There is no unfunded portion at December 31, 1995. Contributions in 1995 were \$90,852.

**5. East Baton Rouge Parish Assessor's Pension Plan**

Substantially all employees of the East Baton Rouge Parish Assessor are members of the Louisiana Assessors Retirement Fund ("System"), a cost-sharing multiple-employer, public employee retirement system (PERS), controlled and administered by a separate board of trustees. The total payroll for employees of the East Baton

**NOTE 7 - Employees' Retirement Systems (Continued)**

**b. Component Units (Continued)**

**5. East Baton Rouge Parish Assessor's Pension Plan (Continued)**

Rouge Parish Assessor covered by the System for the year ended December 31, 1995, was \$1,377,827; the East Baton Rouge Parish Assessor's total payroll was \$1,438,989.

All full-time employees who are under the age of 55 at the time of original employment and who are not drawing earned retirement benefits from any other public retirement system in Louisiana are required to participate in the System. Employees who retire at or after age 55 with at least 12 years of credited service, or who retire at or after age 50 with at least 30 years of credited service, are entitled to a retirement benefit, payable monthly for life, equal to 3% of their final average salary for each year of credited service, not to exceed 100% of their final average salary. Final average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average.

Employees who terminate with at least 12 years of service, and who do not withdraw their employee contributions, may retire at or after age 55 and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute.

Contributions include one-fourth of 1.0% of the taxes shown to be collectible by the tax rolls of each parish. State statute requires covered employees to contribute 7.0% of their salaries to the System. Also, all assessors are required to contribute 5% of the salaries paid to all personnel.

Although contributions are determined by state statute rather than actuarial calculations, actuarially required contributions are determined for the System. The fiscal year of the System is from October 1 through September 30. For the year ended September 30, 1995, the System's total actuarially required contribution from all sources (dedicated taxes and employees) was \$4,142,133. The total payroll of all covered employees of the System for the year ended September 30, 1995, was \$18,040,940. The total actuarially required contribution for the year ended September 30, 1995, was 23% of the total payroll of all covered members. Dedicated taxes received by the System for the year ended September 30, 1995, provided \$2,948,598 (16% of total covered payroll), indicating an actuarially required contribution by employees and employers of \$1,193,535, or 7% of total payroll. For the East Baton Rouge Parish Assessor, the statutorily required contribution for the year ended December 31, 1995 was \$174,093, (7% due from covered employees and 5% due from the employer).

The System does not make separate measurements of assets and pension benefit obligations for individual employers. The pension benefit obligation at September 30, 1995, for the System as a whole, determined through an actuarial valuation performed as of that date, was \$97,653,424. The System's net assets available for benefits on that date were \$62,833,256, leaving an unfunded pension benefit obligation of \$34,820,168.

**6. 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. The actuarial valuation as of June 30, 1995, is the most current valuation of the plan. The payroll for employees covered by the Fund for the year ended June 30, 1995, was \$3,510,611; the Clerk's total payroll was \$3,741,998.

**NOTE 7 - Employees' Retirement Systems (Continued)**

**b. Component Units (Continued)**

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

All regular employees working more than an average of 20 hours per week who were under the age of 60 at the time of original employment are required to participate in the Fund. Employees who retire at or after age 55 with at least 12 years of credited service are entitled to a retirement benefit, payable monthly for life equal to 3% of their final-average salary for each year of credited service, not to exceed 100% of their final-average salary. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least 12 years of service and do not withdraw their employee contributions may retire at or after age 55 and receive the benefit accrued to their date of termination. The Fund also provides death and disability benefits. Benefits are established by state statute.

As provided by Louisiana Revised Statute 11:103, the employer's contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. Covered employees are required to contribute 8.25% of their salary to the plan. The employer contribution is 10.25% of salary. The contribution requirement for June 30, 1995, was \$645,835 which consisted of \$359,827 from the Clerk and \$286,008 from the employees. These contributions represented 10.25% and 8.25% of covered payroll, respectively.

The Fund does not make separate measurements of assets and pension benefit obligation for individual employers. The pension benefit obligation at June 30, 1995, for the Fund as a whole, determined through an actuarial valuation performed as of that date, was \$167 million. The Fund's net assets available for benefits on that date were \$89 million, leaving an unfunded pension benefit obligation of \$78 million. The Clerk's 1995 contribution represented less than 1.0% of total contributions required of all participating entities.

Ten year historical trend information showing the Funds's progress in accumulating sufficient assets to pay benefits when due is presented in the Fund's June 30, 1995, annual financial report.

**NOTE 8 - Deferred Compensation**

**a. Primary Government**

The City-Parish offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all City-Parish employees, permits them to defer a portion of their salary until future years. Participation in the plan is optional. The amount deferred by the employee is not available until termination, retirement, death or unforeseeable emergency. All amounts deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property or rights are (until paid or made available to the employee or other beneficiary) solely the property and rights of the government subject only to the claims of the government's general creditors. Participants' rights under the plan are equal to those of the general creditors of the government in an amount equal to the fair market value of the deferred account for each participant.

It is the opinion of management that the City-Parish has no liability for losses under the plan and that the deferred amounts will ultimately be paid to the employees. Management also believes that the assets will not be used to satisfy the claims of general creditors.

**NOTE 8 - Deferred Compensation (Continued)**

**a. Primary Government (Continued)**

Assets totaling \$17,839,165 are held by Public Employees Benefit Services Corporation, a deferred compensation center, and assets totaling \$236,652 are held by Aetna Life Insurance and Annuity Company under agreement with City-Parish.

**b. Component Unit - Capital Region Planning Commission**

The Commission offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all full-time employees meeting specific length-of-service criteria, permits them to defer a portion of their salary, for federal income tax purposes, until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency.

The Commission funds the plan by making contributions to a plan administrator, on a monthly basis, at rates ranging from 6.25% to 12.5% of the employees compensation. The contribution rate for employees is based on their employment longevity.

The plan administrator offers a variety of investment alternatives directly to the participant. Commission employees have all selected a fund which consists of investments in insurance companies (a) rated Aa or above as to claims paying ability by Moody's rating service, (b) similarly rated by other major rating services, or (c) approved by the plan administrators internal credit analysis function where no rating service is available.

No more than 35% of the portfolio is invested with any single insurance company. The rates of return since the fund's inception in 1984 range from 6.80% to 11.75% per annum.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are (until paid or made available to the employee or other beneficiary) solely the property and rights of the Commission (without being restricted to the provisions of benefits under the plan), subject only to the claims of the Commission's general creditors. Participants' rights under the plan are equal to those of general creditors of the Commission in an amount equal to the fair market value of the deferred account for each participant. Commission management believes that it is unlikely that it will use the assets to satisfy claims of general creditors in the future.

**c. Louisiana Public Employees Deferred Compensation Plan**

Many Louisiana local governments, including the East Baton Rouge Parish Clerk of Court and Capitol Transportation Corporation, participate in the State of Louisiana Public Employees Deferred Compensation Plan, which is a cost-sharing multiple-employer public employee deferred compensation plan created in accordance with Internal Revenue Code Section 457, and Louisiana Revised Statutes 42:1301 through 42:1308. The plan, available to all Clerk and CTC employees, permits them to defer a portion of their salary until future periods. Participation in the plan is optional. The deferred compensation is not available to employees until termination, death, or unforeseeable emergency similar to the Plan of the primary government.

It is the opinion of the State's Attorney General that the participating employers have no liability for losses under the plan but do have the duty of due care that would be required of an ordinary investor. Investments are managed by the plan's trustee. Choice of investment option is made by the participants.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
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EXHIBIT A-9  
(Continued)

**NOTE 9 - Postemployment Benefits**

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

**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 insurance program. Employees are offered their choice of two health maintenance organizations or an indemnity plan for health benefits. 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. The minimum premium plan is funded with employees and retirees contributing 38% of the premium and the City-Parish contributing 62% 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 1995 the government recognized estimated expenditures for postretirement health and dental benefits as follows:

	<u>Average Number of Estimated Participants</u>	<u>Amount</u>
Health	1,182	\$2,832,487
Dental	835	173,332

**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, 1995, 880 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 \$408,649 as of January 1, 1996.

**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.



**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
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EXHIBIT A-9  
(Continued)

**NOTE 10 - Long-Term Debt (Continued)**

**a. Primary Government (Continued)**

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

	<u>Balance</u> <u>1/1/95</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>12/31/95</u>
<b><u>General Long-Term Debt</u></b>				
<b><u>Account Group</u></b>				
General Obligation Bonds	\$ 9,330,000	\$ --	\$ 2,780,000	\$ 6,550,000
Revenue Bonds	126,920,000	--	5,220,000	121,700,000
Excess Revenue Contracts	1,353,374	--	69,810	1,283,564
Compensated Absences Payable	6,482,231	941,014	--	7,423,245
Obligation Under Capital Leases (Note 14)	7,237,462	1,874,454	2,392,888	6,719,028
Claims and Judgments Payable (Note 13)	22,105,754	6,881,474	5,784,054	23,203,174
Employee Benefits Payable (Note 13)	<u>2,204,615</u>	<u>957,642</u>	<u>2,204,615</u>	<u>957,642</u>
<b>Total General Long-Term Debt</b>				
<b>Account Group</b>	<u>175,633,436</u>	<u>10,654,584</u>	<u>18,451,367</u>	<u>167,836,653</u>
 <b><u>Enterprise Funds (Excluding Current</u></b>				
<b><u>Portion)</u></b>				
Obligations Payable	71,050,767	--	4,605,305	66,445,462
Revenue Bonds Payable	164,590,000	36,000,000	5,620,000	194,970,000
Landfill Closure and Postclosure Care Liability (Note 20)	<u>141,404</u>	<u>144,608</u>	<u>--</u>	<u>286,012</u>
<b>Total Enterprise Funds</b>	<u>235,782,171</u>	<u>36,144,608</u>	<u>10,225,305</u>	<u>261,701,474</u>
 <b><u>Internal Service Funds (Excluding</u></b>				
<b><u>Current Portion)</u></b>				
Long-Term Obligation Under Capital Leases	<u>931,256</u>	<u>3,015,693</u>	<u>637,573</u>	<u>3,309,376</u>
<b>Total Long-Term Debt</b>	<u>\$412,346,863</u>	<u>\$49,814,885</u>	<u>\$29,314,245</u>	<u>\$432,847,503</u>

**2. Interest Requirements to Maturity**

The following is a summary of bonded debt at December 31, 1995, and interest requirements to maturity:

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 1995**

EXHIBIT A-9  
(Continued)

**NOTE 10 - Long-Term Debt (Continued)**

**a. Primary Government (Continued)**

**2. Interest Requirements to Maturity (Continued)**

	<u>Debt Payable</u> <u>12/31/95</u>	<u>Interest</u> <u>Requirements</u> <u>to Maturity</u>	<u>Total</u>
<b><u>General Obligation Bonds</u></b>			
1965 Capital Improvements Program:			
Drainage (4.18%)	\$ 3,335,000	\$ 127,493	\$ 3,462,493
Roads and Bridges (4.18%)	<u>3,215,000</u>	<u>173,670</u>	<u>3,388,670</u>
Total General Obligation Bonds	<u>6,550,000</u>	<u>301,163</u>	<u>6,851,163</u>
<b><u>Excess Revenue Contracts</u></b>			
1981 Jail Project Contract (9.24%)	1,197,774	705,833	1,903,607
1982 Jail Project Contract (10.64%)	<u>85,790</u>	<u>35,599</u>	<u>121,389</u>
Total Excess Revenue Contracts	<u>1,283,564</u>	<u>741,432</u>	<u>2,024,996</u>
Total General Obligation Bonds and Excess Revenue Contracts	<u>7,833,564</u>	<u>1,042,595</u>	<u>8,876,159</u>
<b><u>Revenue Bonds</u></b>			
1978 Parking Garage (6.29%)	3,630,000	1,108,728	4,738,728
1987 Sewer Revenue Bonds (9.082%)	3,440,000	425,967	3,865,967
1989 Public Improvement Sewer Sales Tax (7.495%)	40,620,000	34,798,551	75,418,551
1989 City Sales Tax (6.933%)	11,855,000	6,545,642	18,400,642
1989 Parish Sales Tax (6.933%)	5,475,000	3,020,926	8,495,926
1990 City Sales Tax (6.924%)	4,600,000	4,010,025	8,610,025
1991 Public Improvement Sewer Sales Tax (6.67%)	19,005,000	15,766,123	34,771,123
1992 City Sales Tax (6.43%)	19,945,000	16,864,656	36,809,656
1992A City Sales Tax (6.41%)	75,960,000	47,452,800	123,412,800
1993 City Sales Tax (5.13%)	3,865,000	2,836,380	6,701,380
1993 Public Improvement Sewer Sales Tax (5.49%)	29,250,000	22,151,106	51,401,106
1993A Public Improvement Sewer Sales Tax (5.13%)	68,645,000	47,626,791	116,271,791
1995 Public Improvement Sewer Sales Tax (5.97%)	<u>36,000,000</u>	<u>38,754,579</u>	<u>74,754,579</u>
Total Revenue Bonds	<u>322,290,000</u>	<u>241,362,274</u>	<u>563,652,274</u>
Total All Bonds and Contracts	<u>\$330,123,564</u>	<u>\$242,404,869</u>	<u>\$572,528,433</u>

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 1995**

EXHIBIT A-9  
(Continued)

**NOTE 10 - Long-Term Debt (Continued)**

**a. Primary Government (Continued)**

**3. 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>General Obligation Bonds</u>	<u>Excess Revenue Contracts</u>	<u>Revenue Bonds</u>	<u>Total</u>
1996	\$3,069,954	\$ 192,653	\$ 31,813,734	\$ 35,076,341
1997	2,449,359	192,345	31,819,327	34,461,031
1998	1,331,850	191,888	27,787,848	29,311,586
1999	--	191,486	27,690,943	27,882,429
2000	--	190,922	27,576,735	27,767,657
2001-2005	--	895,170	136,261,179	137,156,349
2006-2010	--	170,532	130,981,797	131,152,329
2011-2015	--	--	102,910,277	102,910,277
2016-2020	--	--	<u>46,810,434</u>	<u>46,810,434</u>
<b>Total</b>	<b><u>\$6,851,163</u></b>	<b><u>\$2,024,996</u></b>	<b><u>\$563,652,274</u></b>	<b><u>\$572,528,433</u></b>

**4. Future Year Obligations**

Principal and interest requirements of various bond issues for the year 1996 are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total Requirements</u>
<b><u>General Obligation Bonds</u></b>			
1965 Capital Improvements Program	<u>\$ 2,895,000</u>	<u>\$ 174,954</u>	<u>\$ 3,069,954</u>
<b><u>Excess Revenue Contracts</u></b>			
1981 Jail Project Contract	67,301	107,665	174,966
1982 Jail Project Contract	<u>8,989</u>	<u>8,698</u>	<u>17,687</u>
<b>Total Excess Revenue Contracts</b>	<b><u>76,290</u></b>	<b><u>116,363</u></b>	<b><u>192,653</u></b>

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 1995**

EXHIBIT A-9  
(Continued)

**NOTE 10 - Long-Term Debt (Continued)**

**a. Primary Government (Continued)**

**4. Future Year Obligations (Continued)**

	<u>Principal</u>	<u>Interest</u>	<u>Total Requirements</u>
<b><u>Revenue Bonds</u></b>			
1978 Parking Garage	\$ 360,000	\$ 227,441	\$ 587,441
1987 Sewer Revenue Bonds	1,655,000	279,597	1,934,597
1989 Public Improvement Sewer Sales Tax	955,000	2,974,885	3,929,885
1989 City Sales Tax	595,000	820,007	1,415,007
1989 Parish Sales Tax	275,000	378,693	653,693
1990 City Sales Tax	105,000	318,632	423,632
1991 Public Improvement Sewer Sales Tax	405,000	1,291,840	1,696,840
1992 City Sales Tax	450,000	1,303,354	1,753,354
1992A City Sales Tax	4,160,000	5,126,625	9,286,625
1993 City Sales Tax	535,000	1,658,478	2,193,478
1993 Public Improvement Sewer Sales Tax	75,000	210,120	285,120
1993A Public Improvement Sewer Sales Tax	1,465,000	3,743,874	5,208,874
1995 Public Improvement Sewer Sales Tax	<u>245,000</u>	<u>2,200,188</u>	<u>2,445,188</u>
 Total Revenue Bonds	 <u>11,280,000</u>	 <u>20,533,734</u>	 <u>31,813,734</u>
 Total All Bonds and Contracts	 <u>\$14,251,290</u>	 <u>\$20,825,051</u>	 <u>\$35,076,341</u>

**5. Legal Debt Margin**

Computation of Legal Debt Margin is as follows:

**COMPUTATION OF LEGAL DEBT MARGIN**  
**GENERAL OBLIGATION BONDS**  
**DECEMBER 31, 1995**

Governing Authority: City of Baton Rouge

Ad Valorem Taxes:

Assessed Valuation	<u>\$873,019,222</u>
Debt Limit: 10% of Assessed Valuation (for any one purpose)	87,301,922
Debt Limit: 15% of Assessed Valuation (aggregate, all purposes)	130,952,883
Debt Limit: 35% of Assessed Valuation (sewerage purposes)	305,556,728
 Debt Outstanding	 <u>\$ --</u>

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1995**

EXHIBIT A-9  
(Continued)

**NOTE 10 - Long-Term Debt (Continued)**

**a. Primary Government (Continued)**

**5. Legal Debt Margin (Continued)**

Governing Authority: Parish of East Baton Rouge

Purpose:	<u>Drainage</u>	<u>Roads, Highways and Bridges</u>
Assessed Valuation	<u>\$1,738,389,370</u>	<u>\$1,738,389,370</u>
Debt Limit: 10% of Assessed Value*	173,838,937	173,838,937
Debt Outstanding	<u>(3,335,000)</u>	<u>(3,215,000)</u>
Legal Debt Margin	<u>\$ 170,503,937</u>	<u>\$ 170,623,937</u>

\*Debt may be incurred up to a limit of 10% of assessed valuation for any one purpose.

Governing Authority: East Baton Rouge Sewerage Commission

Ad Valorem Taxes:

Assessed Valuation	<u>\$1,738,389,370</u>
Debt Limit: 15% of Assessed Valuation	260,758,406
Debt Outstanding	<u>\$ -----</u>

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 Certificates and Contracts 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.

**6. 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

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 1995**

EXHIBIT A-9  
(Continued)

**NOTE 10 - Long-Term Debt (Continued)**

**a. Primary Government (Continued)**

**6. Parking Revenue Bonds (Continued)**

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 \$2,475,000 mature July 1, 2003.

**7. Governmental Funds Sales Tax Revenue Bonds**

The City of Baton Rouge issued \$14,340,000 of Public Improvement Sales Tax Revenue Bonds, Series 1989, dated August 1, 1989, and the Parish of East Baton Rouge issued \$6,625,000 of Public Improvement Sales Tax Revenue Bonds, Series 1989 dated August 1, 1989. The bonds of both entities were issued for the purpose of the advance refunding of the Parish 1983 Street Improvement Certificates and the City and the Parish 1988 Louisiana Public Facilities Authority/East Baton Rouge Parish Buildings Lease Revenue Bonds, acquiring and constructing additions and improvements to the government's public buildings, providing a reserve for the bonds, and paying the issuance costs thereof.

The City of Baton Rouge issued \$5,000,000 Public Improvement Sales Tax Revenue Bonds (Municipal Waste Sanitary Landfill Closure Project) Series 1990 dated December 1, 1990. The bonds were issued for the purpose of financing the closure of the municipal waste sanitary landfill facility commonly referred to as Devil's Swamp Landfill, paying the cost of issuance and providing for a portion of the debt service reserve.

The City of Baton Rouge issued \$21,400,000 Public Improvement Sales Tax Revenue Bonds, Series 1992, dated February 1, 1992. The bonds were issued specifically to provide funds to finance the acquisition and construction of the new municipal waste sanitary landfill facility and to provide funds to finance certain improvements to public buildings and facilities, including, but not limited to, the City Court facility.

The City of Baton Rouge issued \$4,000,000 Public Improvement Sales Tax Revenue Bonds, Series 1993, dated October 1, 1993. The bonds were issued for the purpose of providing funds to finance certain improvements to public buildings and facilities of the City, providing a reserve fund for the bonds, and paying the issuance cost thereof.

All of the above governmental funds 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.

**8. Proprietary Fund Sales Tax Revenue Bonds**

The Parish of East Baton Rouge issued \$45,000,000 of Sales Tax Revenue Public Improvement Bonds (ST-1989) dated February 1, 1989. The Parish of East Baton Rouge also issued \$20,000,000 of Sales Tax Revenue Public Improvement Bonds dated August 1, 1991. During 1993, the Parish of East Baton Rouge issued \$30,200,000 Public Improvement Sales Tax Bonds, Series ST-1993, dated March 1, 1993, and \$70,000,000 Public Improvement Sales Tax Bonds, Series ST-1993A, dated October 1, 1993. During 1995, the Parish of East Baton

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 1995**

EXHIBIT A-9  
(Continued)

**NOTE 10 - Long-Term Debt (Continued)**

**a. Primary Government (Continued)**

**8. Proprietary Fund Sales Tax Revenue Bonds (Continued)**

Rouge issued \$36,000,000 Public Improvement Sales Tax Revenue Bonds, Series ST-1995, dated August 1, 1995. All bonds are complete parity bonds. The bonds were issued for the purpose of providing funding of the Parish's multi-year sewerage capital improvements program, providing a reserve, and paying the issuance cost thereof. The bonds are payable solely from the Parish's additional one-half of one percent sales and use tax, dedicated for sewerage purposes by the general electorate in April 1988, effective January 1, 1989.

**9. Sewer Revenue Bonds Partial Defeasance**

On September 1, 1987, the East Baton Rouge Sewerage Commission (EBRSCO) issued Sewer Revenue Bonds in the amount of \$70,000,000 to provide a portion of the funds necessary to finance the cost of upgrading, rehabilitating, enlarging, and improving the publicly owned sewerage system operated by East Baton Rouge Parish on behalf of EBRSCO.

During 1992 EBRSCO defeased the maturities from September 1, 1998, through September 1, 2012 by placing funds into an irrevocable escrow trust account with an escrow agent to provide for debt service payments on these maturities. Accordingly, the escrow trust account assets and the liability for the defeased bonds are not included in the accompanying financial statements. On December 31, 1995, \$56,820,000 of sewer revenue bonds outstanding are considered defeased.

The noncallable portion of \$6,400,000 began maturing September 1, 1994, and will mature each year thereafter through 1997 as reported in the Comprehensive Sewerage System Fund.

**10. 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.

**11. 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.

Comprehensive Sewerage System	Solid Waste Disposal Facility	Totals	
		December 31, 1995	December 31, 1994
\$ 923,975	\$ 432,420	\$ 2,216,199	\$ 2,319,672
--	--	2,826,746	2,678,025
--	--	141,687	141,687
176,067	7,267	242,685	236,469
183,312	--	183,312	182,232
4,070,856	--	4,605,305	4,256,498
441,741	13,020	660,333	639,381
--	--	--	7,465
936,235	--	936,271	155
<u>6,732,186</u>	<u>452,707</u>	<u>11,812,538</u>	<u>10,461,584</u>
7,764,993	--	7,764,993	3,969,423
5,107,612	--	5,253,243	4,490,148
5,260,000	--	5,620,000	4,940,000
<u>18,132,605</u>	<u>--</u>	<u>18,638,236</u>	<u>13,399,571</u>
59,288,862	--	66,445,462	71,050,767
191,700,000	--	194,970,000	164,590,000
--	286,012	286,012	141,404
<u>250,988,862</u>	<u>286,012</u>	<u>261,701,474</u>	<u>235,782,171</u>
<u>275,853,653</u>	<u>738,719</u>	<u>292,152,248</u>	<u>259,643,326</u>
12,095,433	--	92,179,967	85,292,542
(4,133,832)	--	(21,410,684)	(19,327,800)
43,617	--	7,283,876	6,129,760
(23,947)	--	(937,036)	(714,318)
18,536,538	25,395,651	67,174,749	68,080,198
4,627,194	--	4,627,194	4,627,194
730,931	--	730,931	--
<u>31,875,934</u>	<u>25,395,651</u>	<u>149,648,997</u>	<u>144,087,576</u>
2,742,914	--	2,742,914	2,771,942
17,790,017	--	17,790,017	15,255,975
3,277,320	--	3,277,320	3,093,253
--	--	3,342,973	1,817,228
--	--	13,258	--
123,671,982	7,186,177	127,841,435	118,224,811
<u>147,482,233</u>	<u>7,186,177</u>	<u>155,007,917</u>	<u>141,163,209</u>
179,358,167	32,581,828	304,656,914	285,250,785
<u>\$ 455,211,820</u>	<u>\$ 33,320,547</u>	<u>\$ 596,809,162</u>	<u>\$ 544,894,111</u>



**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, 1995**

	Greater Baton Rouge Airport District	Riverside Centroplex	Greater Baton Rouge Parking Authority
Operating Revenues:			
Charges for Services	\$ 5,642,952	\$ 802,623	\$ 807,038
Miscellaneous Revenues	58,642	10,569	631
Total Operating Revenues	<u>5,701,594</u>	<u>813,192</u>	<u>807,669</u>
Operating Expenses:			
Personal Services	2,027,089	652,528	213,427
Employee Benefits	402,198	166,351	47,854
Supplies	192,880	88,543	2,333
Contractual Services	2,141,007	923,703	86,631
Landfill Closure and Postclosure Care Expense	--	--	--
Depreciation	1,969,799	935,820	399,161
Bad Debts	--	38,569	--
Total Operating Expenses	<u>6,732,973</u>	<u>2,805,514</u>	<u>749,406</u>
Operating Income (Loss)	<u>(1,031,379)</u>	<u>(1,992,322)</u>	<u>58,263</u>
Non-Operating Revenues (Expenses):			
Taxes	--	--	--
Operating Grants	10,820	47,415	--
On-Behalf Payments for Salaries and Benefits	82,547	--	--
Passenger Facility Charge	1,190,894	--	--
Interest Earnings	346,669	65,795	2,835
Interest Expense	(612,630)	--	(254,810)
Bond Issuance Costs	--	--	--
Gain (Loss) on Disposition of Fixed Assets	7,191	(1,402)	--
Total Non-Operating Revenues (Expenses)	<u>1,025,491</u>	<u>111,808</u>	<u>(251,975)</u>
Net Income (Loss) Before Operating Transfers	<u>(5,888)</u>	<u>(1,880,514)</u>	<u>(193,712)</u>
Operating Transfers In (Note 12):			
Operating Transfers In:			
General Fund	--	1,125,000	268,240
Grants Fund	--	--	--
Total Operating Transfers In	<u>--</u>	<u>1,125,000</u>	<u>268,240</u>
Net Income (Loss)	<u>(5,888)</u>	<u>(755,514)</u>	<u>74,528</u>
Depreciation on Fixed Assets Acquired with Externally-Restricted Capital Contributions	<u>1,369,227</u>	<u>558,414</u>	<u>--</u>
Income (Loss) Transferred to Retained Earnings	<u>1,363,339</u>	<u>(197,100)</u>	<u>74,528</u>
Retained Earnings, January 1 as Previously Reported	6,161,990	(6,625,271)	(973,926)
Prior Year Adjustment (Note 15)	<u>535,947</u>	<u>--</u>	<u>--</u>
Retained Earnings, January 1 Restated	<u>6,697,937</u>	<u>(6,625,271)</u>	<u>(973,926)</u>
Retained Earnings, December 31	<u>\$ 8,061,276</u>	<u>\$ (6,822,371)</u>	<u>\$ (899,398)</u>

The accompanying notes are an integral part of this statement.

Comprehensive Sewerage System	Solid Waste Disposal Facility	Totals Year Ended	
		December 31, 1995	December 31, 1994
\$ 22,703,047	\$ 6,997,372	\$ 36,953,032	\$ 35,973,140
46,957	4,932	121,731	100,724
<u>22,750,004</u>	<u>7,002,304</u>	<u>37,074,763</u>	<u>36,073,864</u>
8,735,278	412,235	12,040,557	11,498,929
1,884,656	84,164	2,585,223	2,637,654
1,757,182	47,784	2,088,722	2,032,824
8,189,331	5,209,476	16,550,148	16,721,957
--	144,608	144,608	141,404
11,712,069	895,973	15,912,822	15,029,537
151,113	--	189,682	168,788
<u>32,429,629</u>	<u>6,794,240</u>	<u>49,511,762</u>	<u>48,231,093</u>
<u>(9,679,625)</u>	<u>208,064</u>	<u>(12,436,999)</u>	<u>(12,157,229)</u>
23,996,997	--	23,996,997	22,844,183
--	--	58,235	118,511
--	--	82,547	75,435
--	--	1,190,894	1,153,012
7,519,694	495,157	8,430,150	5,991,621
(14,789,249)	--	(15,656,689)	(15,271,421)
(131,713)	--	(131,713)	(143,210)
66,776	3,933	76,498	131,385
<u>16,662,505</u>	<u>499,090</u>	<u>18,046,919</u>	<u>14,899,516</u>
<u>6,982,880</u>	<u>707,154</u>	<u>5,609,920</u>	<u>2,742,287</u>
4,000,000	--	5,393,240	5,159,239
--	--	--	24,852
<u>4,000,000</u>	<u>--</u>	<u>5,393,240</u>	<u>5,184,091</u>
10,982,880	707,154	11,003,160	7,926,378
377,960	--	2,305,601	2,203,159
<u>11,360,840</u>	<u>707,154</u>	<u>13,308,761</u>	<u>10,129,537</u>
136,121,393	6,479,023	141,163,209	131,033,672
--	--	535,947	--
<u>136,121,393</u>	<u>6,479,023</u>	<u>141,699,156</u>	<u>131,033,672</u>
<u>\$ 147,482,233</u>	<u>\$ 7,186,177</u>	<u>\$ 155,007,917</u>	<u>\$ 141,163,209</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  
DECEMBER 31, 1995**

	Greater Baton Rouge Airport District	Riverside Centroplex	Greater Baton Rouge Parking Authority
<b>Cash Flows From Operating Activities:</b>			
Cash Received From Customers	\$ 5,545,457	\$ 891,055	\$ 809,271
Cash Payments to Suppliers for Goods and Services	(2,304,141)	(1,010,480)	(84,700)
Cash Payments to Employees for Services and Benefits	(2,413,141)	(813,578)	(264,876)
Other Operating Revenues	--	--	--
Net Cash Provided by (Used for) Operating Activities	<u>828,175</u>	<u>(933,003)</u>	<u>459,695</u>
<b>Cash Flows From Noncapital Financing Activities:</b>			
Cash Received From General Property Taxes	--	--	--
Cash Received From General Sales and Use Taxes	--	--	--
Operating Grants Received	202,936	47,415	--
On-Behalf Payments for Salaries and Benefits	82,547	--	--
Operating Transfers In From Other Funds	--	1,125,000	268,240
Interest Paid on Short-term Interfund Loans	--	--	(140,823)
Loans To Other Funds	--	--	--
Loans From Other Funds	--	--	2,650,429
Repayment of Loans To Other Funds	--	--	--
Repayment of Loans From Other Funds	--	--	(2,490,349)
Net Cash Provided by (Used for) Noncapital Financing Activities	<u>285,483</u>	<u>1,172,415</u>	<u>287,497</u>
<b>Cash Flows From Capital and Related Financing Activities:</b>			
Proceeds From Sale of Bonds	--	--	--
Proceeds From Capital Grants	7,020,472	--	--
Proceeds From Sale of Capital Assets	215,800	3,430	--
Passenger Facility Charges	1,127,410	--	--
Acquisition and Construction of Capital Assets	(6,081,959)	(289,902)	--
Principal Paid on Bonds, Obligations and Capital Leases	(495,502)	--	(340,000)
Interest Paid on Bonds, Obligations and Capital Leases	(623,989)	--	(251,235)
Arbitrage Payment to U.S. Treasury Department	--	--	--
Capital Contributed by Other Governments	--	408,283	--
Capital Contributed from Impact Fees	--	--	--
Net Cash Provided by (Used for) Capital and Related Financing Activities	<u>1,162,232</u>	<u>121,811</u>	<u>(591,235)</u>
<b>Cash Flows From Investing Activities:</b>			
Purchase of Investments	(4,891,353)	(1,413,968)	--
Proceeds From Sales and Maturities of Investments	4,007,300	1,060,845	--
Interest Received on Investments	279,166	59,020	138,791
Net Cash Provided by (Used for) Investing Activities	<u>(604,887)</u>	<u>(294,103)</u>	<u>138,791</u>
Net Increase (Decrease) in Cash and Cash Equivalents (Note 1)	1,671,003	67,120	294,748
Cash and Cash Equivalents, January 1	<u>1,948,745</u>	<u>55,834</u>	<u>2,757,706</u>
Cash and Cash Equivalents, December 31	<u>\$ 3,619,748</u>	<u>\$ 122,954</u>	<u>\$ 3,052,454</u>

The accompanying notes are an integral part of this statement.

Continued

Comprehensive Sewerage System	Solid Waste Disposal Facility	Totals Year Ended	
		December 31, 1995	December 31, 1994
\$ 22,241,312	\$ 6,928,097	\$ 36,415,192	\$ 35,781,009
(10,007,829)	(5,218,830)	(18,625,980)	(18,707,854)
(10,613,077)	(493,476)	(14,598,148)	(14,151,468)
46,957	--	46,957	67,319
<u>1,667,363</u>	<u>1,215,791</u>	<u>3,238,021</u>	<u>2,989,006</u>
5,040	--	5,040	5,354
23,899,587	--	23,899,587	22,783,583
--	--	250,351	756,510
--	--	82,547	75,435
4,000,000	--	5,393,240	5,145,651
--	--	(140,823)	(80,614)
(5,725,458)	--	(5,725,458)	(4,251,257)
--	--	2,650,429	2,490,349
4,251,257	--	4,251,257	3,893,337
--	--	(2,490,349)	(2,154,469)
<u>26,430,426</u>	<u>--</u>	<u>28,175,821</u>	<u>28,663,879</u>
36,000,000	--	36,000,000	--
--	--	7,020,472	4,259,104
84,990	44,625	348,845	135,002
--	--	1,127,410	1,204,164
(44,505,433)	(33,078)	(50,910,372)	(29,627,522)
(8,368,461)	--	(9,203,963)	(7,234,430)
(15,866,754)	--	(16,741,978)	(16,819,744)
--	--	--	(588,500)
--	--	408,283	468,693
723,638	--	723,638	--
<u>(31,932,020)</u>	<u>11,547</u>	<u>(31,227,665)</u>	<u>(48,203,233)</u>
(108,272,415)	(8,677,462)	(123,255,198)	(121,323,531)
108,892,529	7,362,857	121,323,531	122,367,789
7,056,002	454,310	7,987,289	5,204,080
<u>7,676,116</u>	<u>(860,295)</u>	<u>6,055,622</u>	<u>6,248,338</u>
3,841,885	367,043	6,241,799	(10,302,010)
<u>12,879,550</u>	<u>387,519</u>	<u>18,029,354</u>	<u>28,331,364</u>
\$ <u>16,721,435</u>	\$ <u>754,562</u>	\$ <u>24,271,153</u>	\$ <u>18,029,354</u>

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  
 DECEMBER 31, 1995**

	<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)	<u>\$ (1,031,379)</u>	<u>\$ (1,992,322)</u>	<u>\$ 58,263</u>
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities:			
Depreciation	1,969,799	935,820	399,161
Landfill Closure and Postclosure Care Expense	--	--	--
Increase (Decrease) in Compensated Absences Payable	13,409	6,637	(3,585)
Change in Assets and Liabilities:			
Decrease (Increase) in Accounts Receivable	(156,137)	77,863	1,602
Decrease (Increase) in Due From Other Governments	--	--	--
Increase (Decrease) in Accounts and Contracts Payable	30,211	40,335	4,383
Increase (Decrease) in Accrued Salaries Payable	2,272	(1,336)	(10)
Increase (Decrease) in Other Liabilities	--	--	(119)
Total Adjustments	<u>1,859,554</u>	<u>1,059,319</u>	<u>401,432</u>
Net Cash Provided By (Used for) Operating Activities	<u>\$ 828,175</u>	<u>\$ (933,003)</u>	<u>\$ 459,695</u>

The accompanying notes are an integral part of this statement.

Comprehensive Sewerage System	Solid Waste Disposal Facility	Totals Year Ended	
		December 31, 1995	December 31, 1994
<u>\$ (9,679,625)</u>	<u>\$ 208,064</u>	<u>\$ (12,436,999)</u>	<u>\$ (12,157,229)</u>
11,712,069	895,973	15,912,822	15,029,537
--	144,608	144,608	141,404
727	3,764	20,952	(11,985)
(310,987)	(74,207)	(461,866)	(121,059)
(500)	--	(500)	64,311
(60,451)	38,430	52,908	50,191
6,130	(841)	6,215	(3,081)
--	--	(119)	(3,083)
<u>11,346,988</u>	<u>1,007,727</u>	<u>15,675,020</u>	<u>15,146,235</u>
<u>\$ 1,667,363</u>	<u>\$ 1,215,791</u>	<u>\$ 3,238,021</u>	<u>\$ 2,989,006</u>

The Comprehensive Sewerage System Fund acquired \$513 of equipment as the result of a capital contribution from the local governing authority.

The Solid Waste Disposal Facility Fund acquired \$864,037 in capital assets as the result of a capital contribution from the local governing authority. This amount was expended by the New Municipal Waste Facility Capital Projects Fund during 1995.

**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, 1995 AND 1994**

EXHIBIT F - 4

	<u>Totals</u>	
	<u>Year Ended</u>	
	<u>December 31,</u> <u>1995</u>	<u>December 31,</u> <u>1994</u>
<b>Operating Revenues:</b>		
<b>Airfield:</b>		
Landing Fees - Scheduled Airlines	\$ 868,964	\$ 1,051,932
Landing Fees - Non-Scheduled and Chartered	95,742	116,309
Fees - Aviation Fuel and Oil Commission	111,247	99,851
Total Airfield	<u>1,075,953</u>	<u>1,268,092</u>
<b>Hangars and Buildings:</b>		
Rental of Hangars	29,439	29,439
Rental of Cargo Buildings	42,309	46,043
Total Hangars and Buildings	<u>71,748</u>	<u>75,482</u>
<b>Terminal Building Area:</b>		
<b>Rentals:</b>		
Airlines	1,333,025	1,516,091
Restaurant	225,781	207,700
Office Tenants	16,869	32,953
Other	138,825	149,464
<b>Commissions:</b>		
Car Rental Agencies	1,152,520	1,019,243
Coin-Operated Services	33,987	37,076
Ground Transportation Service	10,177	10,589
Gift Shop	108,829	104,260
<b>General:</b>		
Auto Parking Fees	1,219,339	1,203,504
Other Revenues	58,642	18,020
Total Terminal Building Area	<u>4,297,994</u>	<u>4,298,900</u>
Rentals - Industrial Area	<u>255,899</u>	<u>255,356</u>
<b>Systems and Services:</b>		
Sale of Water	<u>--</u>	<u>10,848</u>
Total Operating Revenues	<u>5,701,594</u>	<u>5,908,678</u>
<b>Operating Expenses:</b>		
<b>Airfield:</b>		
Personal Services	373,095	352,013
Employee Benefits	85,898	90,632
Supplies	70,428	69,738
Contractual Services	177,760	171,204
Depreciation	1,588,465	1,579,134
Total Airfield	<u>2,295,646</u>	<u>2,262,721</u>
<b>Terminal Building Area:</b>		
Personal Services	226,199	205,820
Employee Benefits	61,564	59,268
Supplies	43,214	46,996
Contractual Services	326,338	358,505
Depreciation	350,870	348,440
Operations - Parking Lot	343,731	342,609
Total Terminal Building Area	<u>1,351,916</u>	<u>1,361,638</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, 1995 AND 1994**

EXHIBIT F - 4  
(Continued)

	<u>Totals</u>	
	<u>Year Ended</u>	
	<u>December 31,</u> <u>1995</u>	<u>December 31,</u> <u>1994</u>
<b>Operating Expenses (Continued):</b>		
Hangars and Buildings:		
Contractual Services	\$ 10,778	\$ --
Depreciation	29,713	29,713
<b>Total Hangars and Buildings</b>	<u>40,491</u>	<u>29,713</u>
Systems and Services:		
Supplies	--	1,168
Contractual Services	--	7,834
Depreciation	751	751
<b>Total Systems and Services</b>	<u>751</u>	<u>9,753</u>
General Administration, Security, and Maintenance:		
Personal Services	1,427,795	1,273,998
Employee Benefits	254,736	277,085
Supplies	79,238	65,444
Contractual Services	1,282,400	1,541,388
<b>Total General Administration, Security,     and Maintenance</b>	<u>3,044,169</u>	<u>3,157,915</u>
<b>Total Operating Expenses</b>	<u>6,732,973</u>	<u>6,821,740</u>
<b>Operating Income (Loss)</b>	<u>(1,031,379)</u>	<u>(913,062)</u>
<b>Non-Operating Revenues (Expenses):</b>		
Operating Grants	10,820	113,259
On-Behalf Payments for Salaries and Benefits	82,547	75,435
Passenger Facility Charge	1,190,894	1,153,012
Interest Earnings	346,669	94,579
Interest Expense	(612,630)	(650,985)
Gain (Loss) on Disposition of Fixed Assets	7,191	743
<b>Total Non-Operating Revenues (Expenses)</b>	<u>1,025,491</u>	<u>786,043</u>
<b>Net Income (Loss) Before Operating Transfers</b>	<u>(5,888)</u>	<u>(127,019)</u>
<b>Operating Transfers In:</b>		
Grants Fund	--	1,470
<b>Net Income (Loss)</b>	<u>(5,888)</u>	<u>(125,549)</u>
Depreciation on Fixed Assets Acquired with Externally-Restricted Capital Contributions	<u>1,369,227</u>	<u>1,310,598</u>
<b>Income (Loss) Transferred to Retained Earnings</b>	<u>1,363,339</u>	<u>1,185,049</u>
Retained Earnings, January 1 as Previously Reported	6,161,990	4,976,941
Prior Year Adjustment (Note 15)	535,947	--
Retained Earnings, January 1 Restated	<u>6,697,937</u>	<u>4,976,941</u>
<b>Retained Earnings, December 31</b>	<u>\$ 8,061,276</u>	<u>\$ 6,161,990</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, 1995 AND 1994**

EXHIBIT F - 5

	Totals	
	Year Ended	
	December 31, 1995	December 31, 1994
<b>Operating Revenues:</b>		
Rentals:		
Arena Commercial	\$ 188,131	\$ 293,607
Meeting Rooms	45,400	27,200
Exhibit Hall Commercial	94,156	93,976
Theater	107,264	95,433
Equipment	74,019	91,840
Office Space	15,887	28,201
Total Rentals	524,857	630,257
Concessions - Food and Beverages	30,375	167,444
Catering	56,676	90,902
Box Office Fees	35,464	32,783
Promotions and Co-Promotions	--	7,671
Ticket Surcharge	89,460	117,079
Service Income	41,914	86,048
Novelty Sales	23,877	41,657
Other Revenues	10,569	11,532
Total Operating Revenues	813,192	1,185,373
<b>Operating Expenses:</b>		
Administrative:		
Personal Services	663,300	687,447
Employee Benefits	152,482	155,719
Supplies	88,543	90,221
Contractual Services	923,703	1,057,999
Depreciation	935,820	930,605
Bad Debts	38,569	--
Total Administrative	2,802,417	2,921,991
Concessions and Catering:		
Personal Services	--	103,686
Supplies	--	49,975
Contractual Services	--	131
Total Concessions and Catering	--	153,792
In-House Staff:		
Personal Services	(10,772)	32,508
Employee Benefits	13,869	18,220
Total In-House Staff	3,097	50,728
Promotions and Co-Promotions:		
Contractual Services	--	34,130
Total Operating Expenses	2,805,514	3,160,641
Operating Income (Loss)	(1,992,322)	(1,975,268)

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  
 RIVERSIDE CENTROPLEX FUND  
 FOR THE YEARS ENDED DECEMBER 31, 1995 AND 1994**

EXHIBIT F - 5  
 (Continued)

	<u>Totals</u>	
	<u>Year Ended</u>	
	<u>December 31,</u> <u>1995</u>	<u>December 31,</u> <u>1994</u>
Non-Operating Revenues (Expenses):		
Operating Grants	\$ 47,415	\$ 5,252
Interest Earnings	65,795	29,486
Gain (Loss) on Disposition of Fixed Assets	(1,402)	--
Total Non-Operating Revenues (Expenses)	<u>111,808</u>	<u>34,738</u>
Net Income (Loss) Before Operating Transfers	(1,880,514)	(1,940,530)
Operating Transfers In (Note 12):		
General Fund	<u>1,125,000</u>	<u>984,490</u>
Net Income (Loss)	(755,514)	(956,040)
Depreciation on Fixed Assets Acquired With Externally-Restricted Capital Contributions	<u>558,414</u>	<u>514,509</u>
Income (Loss) Transferred to Retained Earnings	<u>(197,100)</u>	<u>(441,531)</u>
Retained Earnings, January 1	<u>(6,625,271)</u>	<u>(6,183,740)</u>
Retained Earnings, December 31	<u>\$ (6,822,371)</u>	<u>\$ (6,625,271)</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, 1995 AND 1994**

EXHIBIT F - 6

	<u>Totals</u>	
	<u>Year Ended</u>	
	<u>December 31,</u> <u>1995</u>	<u>December 31,</u> <u>1994</u>
Operating Revenues:		
Charges for Services:		
Parking Meter Receipts	\$ 55,631	\$ 29,962
Auto Parking Fees	751,407	779,541
Total Charges for Services	<u>807,038</u>	<u>809,503</u>
Miscellaneous Revenues	<u>631</u>	<u>653</u>
Total Operating Revenues	<u>807,669</u>	<u>810,156</u>
Operating Expenses:		
Personal Services	213,427	199,031
Employee Benefits	47,854	46,192
Supplies	2,333	1,851
Contractual Services	86,631	141,921
Depreciation	<u>399,161</u>	<u>399,314</u>
Total Operating Expenses	<u>749,406</u>	<u>788,309</u>
Operating Income (Loss)	<u>58,263</u>	<u>21,847</u>
Non-Operating Revenues (Expenses):		
Interest Earnings	2,835	708
Interest Expense	<u>(254,810)</u>	<u>(273,409)</u>
Total Non-Operating Revenues (Expenses)	<u>(251,975)</u>	<u>(272,701)</u>
Net Income (Loss) Before Operating Transfers	<u>(193,712)</u>	<u>(250,854)</u>
Operating Transfers In (Note 12):		
General Fund	<u>268,240</u>	<u>174,749</u>
Net Income (Loss) Transferred to Retained Earnings	74,528	(76,105)
Retained Earnings, January 1	<u>(973,926)</u>	<u>(897,821)</u>
Retained Earnings, December 31	<u>\$ (899,398)</u>	<u>\$ (973,926)</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, 1995 AND 1994**

EXHIBIT F - 7

	<u>Totals</u>	
	<u>Year Ended</u>	
	<u>December 31,</u> <u>1995</u>	<u>December 31,</u> <u>1994</u>
Operating Revenues:		
Charges for Services:		
Regular Fees	\$ 22,495,558	\$ 21,734,920
Sewer Tie-In Fees	20,158	28,289
Connection Charges	187,331	132,410
Total Charges for Services	<u>22,703,047</u>	<u>21,895,619</u>
Miscellaneous Revenues	<u>46,957</u>	<u>67,319</u>
Total Operating Revenues	<u>22,750,004</u>	<u>21,962,938</u>
Operating Expenses:		
Environmental Section:		
Personal Services	442,381	401,906
Employee Benefits	84,102	79,900
Supplies	26,808	30,285
Contractual Services	146,460	118,025
Total Environmental Section	<u>699,751</u>	<u>630,116</u>
Wastewater Treatment:		
Personal Services	4,686,453	4,510,890
Employee Benefits	1,020,615	1,055,381
Supplies	1,014,569	998,346
Contractual Services	3,536,756	3,917,780
Total Wastewater Treatment	<u>10,258,393</u>	<u>10,482,397</u>
Service Fee Business Department:		
Personal Services	387,270	369,204
Employee Benefits	82,702	84,799
Supplies	10,104	10,859
Contractual Services	852,753	1,288,087
Total Sewer Fee Collection	<u>1,332,829</u>	<u>1,752,949</u>
Wastewater Collection:		
Personal Services	2,891,975	2,726,881
Employee Benefits	640,775	643,192
Supplies	686,092	589,065
Contractual Services	1,375,238	805,902
Total Wastewater Collection	<u>5,594,080</u>	<u>4,765,040</u>
General Administration:		
Personal Services	327,199	236,201
Employee Benefits	56,462	38,227
Supplies	19,609	19,465
Contractual Services	2,278,124	2,236,916
Total General Administration	<u>2,681,394</u>	<u>2,530,809</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, 1995 AND 1994**

EXHIBIT F - 7  
(Continued)

	<u>Totals</u>	
	<u>Year Ended</u>	
	<u>December 31,</u> <u>1995</u>	<u>December 31,</u> <u>1994</u>
Operating Expenses (Continued):		
Depreciation	\$ 11,712,069	\$ 10,848,958
Bad Debts	151,113	168,788
Total Operating Expenses	<u>32,429,629</u>	<u>31,179,057</u>
Operating Income (Loss)	<u>(9,679,625)</u>	<u>(9,216,119)</u>
Non-Operating Revenues (Expenses):		
General Property Taxes	5,123	5,253
General Sales and Use Taxes	23,991,874	22,838,930
Interest Earnings	7,519,694	5,582,663
Interest Expense	(14,789,249)	(14,347,027)
Bond Issuance Costs	(131,713)	(143,210)
Gain (Loss) on Disposition of Fixed Assets	66,776	53,021
Total Non-Operating Revenues (Expenses)	<u>16,662,505</u>	<u>13,989,630</u>
Net Income (Loss) Before Operating Transfers	<u>6,982,880</u>	<u>4,773,511</u>
Operating Transfers In (Note 12):		
General Fund	4,000,000	4,000,000
Grants Fund	--	23,382
Total Operating Transfers In	<u>4,000,000</u>	<u>4,023,382</u>
Net Income (Loss)	10,982,880	8,796,893
Depreciation on Fixed Assets Acquired with Externally-Restricted Capital Contributions	<u>377,960</u>	<u>378,052</u>
Income (Loss) Transferred to Retained Earnings	11,360,840	9,174,945
Retained Earnings, January 1	<u>136,121,393</u>	<u>126,946,448</u>
Retained Earnings, December 31	<u>\$ 147,482,233</u>	<u>\$ 136,121,393</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  
SOLID WASTE DISPOSAL FACILITY FUND  
FOR THE YEARS ENDED DECEMBER 31, 1995 AND 1994**

EXHIBIT F - 8

	<u>Totals</u>	
	<u>Year Ended</u>	
	<u>December 31,</u> <u>1995</u>	<u>December 31,</u> <u>1994</u>
Operating Revenues:		
Charges for Services:		
Landfill Dump Fees	\$ 6,997,372	\$ 6,203,519
Miscellaneous Revenues:		
Recycling Proceeds	4,932	3,200
Total Operating Revenues	<u>7,002,304</u>	<u>6,206,719</u>
Operating Expenses:		
General Administration:		
Personal Services	235,578	240,673
Employee Benefits	50,170	59,385
Supplies	33,229	42,913
Contractual Services	5,168,064	4,662,905
Landfill Closure and Postclosure Care Expense	144,608	141,404
Depreciation	895,973	892,622
Total General Administration	<u>6,527,622</u>	<u>6,039,902</u>
Environmental Section:		
Personal Services	110,453	100,734
Employee Benefits	22,866	19,516
Supplies	6,758	7,470
Contractual Services	36,295	29,604
Total Environmental Section	<u>176,372</u>	<u>157,324</u>
Recycling:		
Personal Services	66,204	57,937
Employee Benefits	11,128	10,138
Supplies	7,797	9,028
Contractual Services	5,117	7,017
Total Recycling	<u>90,246</u>	<u>84,120</u>
Total Operating Expenses	<u>6,794,240</u>	<u>6,281,346</u>
Operating Income (Loss)	<u>208,064</u>	<u>(74,627)</u>
Non-Operating Revenues (Expenses):		
Interest Earnings	495,157	284,185
Gain (Loss) on Disposition of Fixed Assets	3,933	77,621
Total Non-Operating Revenues (Expenses)	<u>499,090</u>	<u>361,806</u>
Net Income (Loss) Transferred to Retained Earnings	707,154	287,179
Retained Earnings, January 1	<u>6,479,023</u>	<u>6,191,844</u>
Retained Earnings, December 31	<u>\$ 7,186,177</u>	<u>\$ 6,479,023</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, 1995**

EXHIBIT G - 1

	Fleet Rental and Replace- ment Fund	Central Garage	Totals	
			December 31, 1995	December 31, 1994
<b>ASSETS</b>				
<b>Current Assets:</b>				
Cash and Cash Equivalents	\$ 2,872,014	\$ 1,604,769	\$ 4,476,783	\$ 1,917,483
Accrued Interest Receivable	8,241	17,858	26,099	12,189
Due From Other Governments (Note 11)	--	23,098	23,098	136,812
Inventory	--	219,838	219,838	194,815
Total Current Assets	2,880,255	1,865,563	4,745,818	2,261,299
<b>Fixed Assets:</b>				
Land	--	47,568	47,568	47,568
Buildings	--	1,706,539	1,706,539	1,706,539
Improvements Other Than Buildings	--	7,190	7,190	7,190
Equipment	9,221,018	343,727	9,564,745	8,500,661
Equipment Under Capital Leases	6,726,972	--	6,726,972	6,138,499
Construction Work in Progress	--	23,052	23,052	--
Total Fixed Assets	15,947,990	2,128,076	18,076,066	16,400,457
Accumulated Depreciation	(7,839,784)	(1,185,032)	(9,024,816)	(9,734,800)
Net Fixed Assets	8,108,206	943,044	9,051,250	6,665,657
Total Assets	\$ 10,988,461	\$ 2,808,607	\$ 13,797,068	\$ 8,926,956
<b>LIABILITIES AND EQUITY</b>				
<b>Current Liabilities:</b>				
Accounts and Contracts Payable	\$ 182,214	\$ 322,373	\$ 504,587	\$ 405,776
Accrued Salaries Payable	--	24,469	24,469	25,329
Compensated Absences Payable	--	137,840	137,840	114,201
Obligation Under Capital Leases (Note 14)	2,209,725	--	2,209,725	1,468,523
Total Current Liabilities	2,391,939	484,682	2,876,621	2,013,829
<b>Long-Term Liabilities:</b>				
Obligation Under Capital Leases (Note 14)	3,309,376	--	3,309,376	931,256
Total Liabilities	5,701,315	484,682	6,185,997	2,945,085
<b>Equity:</b>				
<b>Contributed Capital (Note 16):</b>				
Federal	--	18,441	18,441	--
Government	381,635	1,872,489	2,254,124	2,161,744
Total Contributed Capital	381,635	1,890,930	2,272,565	2,161,744
<b>Retained Earnings:</b>				
Unreserved	4,905,511	432,995	5,338,506	3,820,127
Total Equity	5,287,146	2,323,925	7,611,071	5,981,871
Total Liabilities and Equity	\$ 10,988,461	\$ 2,808,607	\$ 13,797,068	\$ 8,926,956

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, 1995**

EXHIBIT G - 2

	Fleet Rental and Replace- ment Fund	Central Garage	Totals Year Ended	
			December 31, 1995	December 31, 1994
Operating Revenues:				
Charges for Services:				
Billings to Departments	\$ 4,756,888	\$ 6,728,898	\$ 11,485,786	\$ 11,263,288
Operating Expenses:				
Cost of Materials	--	4,136,268	4,136,268	3,724,186
Personal Services	--	1,335,707	1,335,707	1,310,728
Employee Benefits	--	301,251	301,251	304,338
Supplies	--	176,383	176,383	90,325
Contractual Services	1,951,797	731,472	2,683,269	2,613,825
Depreciation	2,380,156	73,000	2,453,156	2,518,890
Total Operating Expenses	4,331,953	6,754,081	11,086,034	10,562,292
Operating Income (Loss)	424,935	(25,183)	399,752	700,996
Non-Operating Revenues (Expenses):				
Interest Earnings	32,656	79,536	112,192	50,241
Interest Expense	(159,517)	--	(159,517)	(187,378)
Gain (Loss) on Disposition of Fixed Assets	1,160,743	5,209	1,165,952	102,328
Total Non-Operating Revenues (Expenses)	1,033,882	84,745	1,118,627	(34,809)
Net Income (Loss) Before Operating Transfers	1,458,817	59,562	1,518,379	666,187
Operating Transfers In:				
Grants Fund	--	--	--	422
Net Income (Loss)	1,458,817	59,562	1,518,379	666,609
Retained Earnings, January 1	3,446,694	373,433	3,820,127	3,153,518
Retained Earnings, December 31	\$ 4,905,511	\$ 432,995	\$ 5,338,506	\$ 3,820,127

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, 1995**

EXHIBIT G - 3

	Fleet Rental and Replace- ment Fund	Central Garage	Totals Year Ended	
			December 31, 1995	December 31, 1994
<b>Cash Flows From Operating Activities:</b>				
Cash Received From Customers	\$ 4,756,888	\$ 6,863,561	\$ 11,620,449	\$ 11,263,288
Cash Payments to Suppliers for Goods and Services	(1,773,595)	(5,174,057)	(6,947,652)	(6,556,535)
Cash Payments to Employees for Services and Benefits	--	(1,614,179)	(1,614,179)	(1,589,623)
Net Cash Provided by (Used for) Operating Activities	2,983,293	75,325	3,058,618	3,117,130
<b>Cash Flows From Noncapital Financing Activities:</b>				
Operating Transfers In From Other Funds	--	--	--	422
<b>Cash Flows From Capital and Related Financing Activities:</b>				
Proceeds From Capital Leases	2,669,669	--	2,669,669	--
Proceeds From Sale of Capital Assets	1,240,660	5,209	1,245,869	187,013
Acquisition and Construction of Capital Assets	(2,611,644)	(18,263)	(2,629,907)	(182,869)
Principal Paid on Bonds and Capital Leases	(1,816,096)	--	(1,816,096)	(2,495,452)
Interest Paid on Bonds and Capital Leases	(159,517)	--	(159,517)	(187,379)
Capital Contributed by the Government	--	92,380	92,380	--
Net Cash Provided by (Used for) Capital and Related Financing Activities	(676,928)	79,326	(597,602)	(2,678,687)
<b>Cash Flows From Investing Activities:</b>				
Interest Received on Investments	25,057	73,227	98,284	43,877
Net Increase (Decrease) in Cash and Cash Equivalents (Note 1)	2,331,422	227,878	2,559,300	482,742
Cash and Cash Equivalents, January 1	540,592	1,376,891	1,917,483	1,434,741
Cash and Cash Equivalents, December 31	\$ 2,872,014	\$ 1,604,769	\$ 4,476,783	\$ 1,917,483

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, 1995**

EXHIBIT G - 3  
(Continued)

	<u>Fleet Rental and Replace- ment Fund</u>	<u>Central Garage</u>	<u>Totals</u> <u>Year Ended</u>	
			<u>December 31, 1995</u>	<u>December 31, 1994</u>
<b>Reconciliation of Operating Income to Net Cash Provided by (Used for) Operating Activities:</b>				
Operating Income (Loss)	\$ 424,935	\$ (25,183)	\$ 399,752	\$ 700,996
<b>Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities:</b>				
Depreciation	2,380,156	73,000	2,453,156	2,518,890
Increase (Decrease) in Compensated Absences Payable	--	23,639	23,639	24,673
<b>Change in Assets and Liabilities:</b>				
Decrease (Increase) in Accounts Receivable	--	132,155	132,155	(134,663)
Decrease (Increase) in Inventory	--	(25,024)	(25,024)	1,920
Increase (Decrease) in Accounts and Contracts Payable	178,202	(102,402)	75,800	4,544
Increase (Decrease) in Accrued Salaries Payable	--	(860)	(860)	770
Total Adjustments	<u>2,558,358</u>	<u>100,508</u>	<u>2,658,866</u>	<u>2,416,134</u>
Net Cash Provided by (Used for) Operating Activities	<u>\$ 2,983,293</u>	<u>\$ 75,325</u>	<u>\$ 3,058,618</u>	<u>\$ 3,117,130</u>

**Non Cash Investing, Capital, and Financing Activities:**

The Fleet Rental and Replacement Fund acquired \$3,958,337 of equipment through capital lease agreements. In 1995, \$1,816,096 of principal and \$159,517 of interest was paid on lease obligations and is reflected as a cash outflow for capital and related financing activities on the Combining Statement of Cash Flows.

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.

**Deferred Compensation Fund** accounts for the assets and related liability of the employees' deferred compensation plan.

**Pass Through Grants** accounts for the receipt and disbursement of federal mass transit funds to Capitol 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, 1995**

	<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>
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ 41,255	\$ 3,281,526	\$ 1,180,385	\$ 232,267
Investments	545,330,169	--	--	--
Investment in Deferred Compensation (Note 8)	--	--	--	--
Accounts Receivable	--	114,949	--	--
Employee Contributions Receivable	502,013	--	--	--
Employer Contributions Receivable	1,060,632	--	--	--
Other Contributions Receivable	11,722	--	--	--
Accrued Interest Receivable	3,369,470	--	--	--
Due From Other Governments (Note 11)	--	--	--	--
Prepaid Benefits	1,386,472	--	--	--
Land	550,628	--	--	--
Buildings	691,385	--	--	--
Equipment	194,898	--	--	--
Accumulated Depreciation	(362,951)	--	--	--
<b>Total Assets</b>	<b><u>\$ 552,775,693</u></b>	<b><u>\$ 3,396,475</u></b>	<b><u>\$ 1,180,385</u></b>	<b><u>\$ 232,267</u></b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts Payable	\$ --	\$ 700,162	\$ 143,957	\$ 4,453
Accrued Expenses and Benefits Payable	1,473,734	--	--	--
Due to Other Governments	--	2,224,519	--	--
Deposits and Escrow Accounts	--	471,794	1,036,428	227,814
<b>Total Liabilities</b>	<b><u>1,473,734</u></b>	<b><u>3,396,475</u></b>	<b><u>1,180,385</u></b>	<b><u>232,267</u></b>
<b>Fund Balances:</b>				
Reserved for Employees' Pension Benefits	551,301,959	--	--	--
<b>Total Liabilities and Fund Balances</b>	<b><u>\$ 552,775,693</u></b>	<b><u>\$ 3,396,475</u></b>	<b><u>\$ 1,180,385</u></b>	<b><u>\$ 232,267</u></b>

The accompanying notes are an integral part of this statement.

Agency					Totals	
Indigent Defender	Deferred Compensation	Pass Through Grants	City 2% Sales Tax Suspense	Parish 2% Sales Tax Suspense	December 31, 1995	December 31, 1995
\$ 82,637	\$ --	\$ --	\$ --	\$ --	\$ 4,818,070	\$ 5,575,939
--	--	--	--	--	545,330,169	443,812,531
--	18,075,817	--	--	--	18,075,817	15,176,130
--	--	--	--	--	114,949	32,489
--	--	--	--	--	502,013	517,878
--	--	--	--	--	1,060,632	634,859
--	--	--	--	--	11,722	10,286
950	--	--	--	--	3,370,420	4,655,542
26,822	--	--	--	--	26,822	33,842
--	--	--	--	--	1,386,472	1,273,798
--	--	--	--	--	550,628	550,628
--	--	--	--	--	691,385	691,385
--	--	--	--	--	194,898	101,466
--	--	--	--	--	(362,951)	(308,123)
<u>\$ 110,409</u>	<u>\$ 18,075,817</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 575,771,046</u>	<u>\$ 472,758,650</u>
\$ --	\$ --	\$ --	\$ --	\$ --	\$ 848,572	\$ 264,277
--	--	--	--	--	1,473,734	357,008
110,409	--	--	--	--	2,334,928	2,678,329
--	18,075,817	--	--	--	19,811,853	17,629,911
<u>110,409</u>	<u>18,075,817</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>24,469,087</u>	<u>20,929,525</u>
--	--	--	--	--	551,301,959	451,829,125
<u>\$ 110,409</u>	<u>\$ 18,075,817</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 575,771,046</u>	<u>\$ 472,758,650</u>

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
COMPARATIVE STATEMENTS OF PLAN NET ASSETS  
EMPLOYEES' RETIREMENT SYSTEM PENSION TRUST FUND  
FOR THE YEARS ENDED DECEMBER 31, 1995 AND 1994**

EXHIBIT H - 2

	<u>Totals</u>	
	<u>Year Ended</u>	
	<u>December 31,</u> <u>1995</u>	<u>December 31,</u> <u>1994</u>
<b>ASSETS</b>		
Cash and Cash Equivalents	\$ 41,255	\$ 216,503
Receivables:		
Employee Contributions	502,013	517,878
Employer Contributions	1,060,632	634,859
Interest and Dividends	3,369,470	4,654,922
Other Contributions	11,722	10,286
Total Receivables	<u>4,943,837</u>	<u>5,817,945</u>
Investments, at fair value		
U.S. Treasury Bonds	107,871,128	134,180,103
U.S. Agency Bonds	34,745,615	27,640,828
U.S. Agency Notes	68,547,347	57,366,877
Certificates of Deposit	--	30,000
Commercial Paper	19,851,805	19,157,850
Corporate Bonds	37,528,848	41,955,242
Corporate Stocks	159,523,109	92,670,777
Corporate Stock Index	35,157,346	25,570,268
International Equity	42,396,124	--
Liquid Asset Trust	12,346,160	20,100,586
Real Estate Funds	21,862,687	--
Repurchase Agreements	5,500,000	25,170,000
Total Investments	<u>545,330,169</u>	<u>443,842,531</u>
Prepaid Benefits	<u>1,386,472</u>	<u>1,273,798</u>
Fixed Assets		
Land	550,628	550,628
Buildings	691,385	691,385
Equipment	194,898	101,466
Accumulated Depreciation	(362,951)	(308,123)
Total Fixed Assets	<u>1,073,960</u>	<u>1,035,356</u>
Total Assets	<u>552,775,693</u>	<u>452,186,133</u>
<b>LIABILITIES</b>		
Accrued Expenses and Benefits Payable	<u>1,473,734</u>	<u>357,008</u>
<b>FUND BALANCE</b>		
Fund Balance Reserved for Employees' Pension Benefits	<u>\$ 551,301,959</u>	<u>\$ 451,829,125</u>

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
STATEMENT OF CHANGES IN PLAN NET ASSETS  
EMPLOYEES' RETIREMENT SYSTEM PENSION TRUST FUND  
FOR THE YEAR ENDED DECEMBER 31, 1995**

EXHIBIT H - 3

	<u>Totals Year Ended December 31, 1995</u>
<b>Additions:</b>	
<b>Contributions:</b>	
Employee	\$ 8,751,553
Employer	<u>14,276,717</u>
Total Contributions	<u>23,028,270</u>
<b>Investment Income:</b>	
Net Appreciation (Depreciation) in Fair Value of Investments	84,200,933
Interest	20,476,016
Dividends	3,036,617
Real Estate Operating Income, Net	<u>1,541,448</u>
Total Investment Income	109,255,014
Less: Investment Expense	<u>1,692,436</u>
Net Investment Income	<u>107,562,578</u>
Total Additions	<u>130,590,848</u>
<b>Deductions:</b>	
Benefit Payments	28,602,602
Refunds and Withdrawals	1,724,025
Administrative Expenses	736,559
Depreciation Expense	<u>54,828</u>
Total Deductions	<u>31,118,014</u>
Net Increase	99,472,834
<b>Fund Balance Reserved for Employees' Pension Benefits:</b>	
Beginning of Year	<u>451,829,125</u>
End of Year	<u>\$ 551,301,959</u>

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, 1995**

EXHIBIT H - 4

	<u>Balance January 1, 1995</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance December 31, 1995</u>
<b>Sales Tax Suspense Fund</b>				
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ 3,823,715	\$ 101,507,077	\$ 102,049,266	\$ 3,281,526
Accounts Receivable	<u>32,489</u>	<u>516,649</u>	<u>434,189</u>	<u>114,949</u>
Total Assets	<u>\$ 3,856,204</u>	<u>\$ 102,023,726</u>	<u>\$ 102,483,455</u>	<u>\$ 3,396,475</u>
<b>LIABILITIES</b>				
Accounts Payable	\$ 5,006	\$ 2,179,979	\$ 1,484,823	\$ 700,162
Due to Other Governments	2,557,493	2,224,519	2,557,493	2,224,519
Deposits and Escrow Accounts	<u>1,293,705</u>	<u>100,853,888</u>	<u>101,675,799</u>	<u>471,794</u>
Total Liabilities	<u>\$ 3,856,204</u>	<u>\$ 105,258,386</u>	<u>\$ 105,718,115</u>	<u>\$ 3,396,475</u>
 <b>City Court Receipts Suspense Fund</b>				
<b>ASSETS</b>				
Cash and Cash Equivalents	<u>\$ 1,229,467</u>	<u>\$ 4,509,928</u>	<u>\$ 4,559,010</u>	<u>\$ 1,180,385</u>
<b>LIABILITIES</b>				
Accounts Payable	\$ 257,308	\$ 3,466,247	\$ 3,579,598	\$ 143,957
Deposits and Escrow Accounts	<u>972,159</u>	<u>4,410,174</u>	<u>4,345,905</u>	<u>1,036,428</u>
Total Liabilities	<u>\$ 1,229,467</u>	<u>\$ 7,876,421</u>	<u>\$ 7,925,503</u>	<u>\$ 1,180,385</u>
 <b>City Court Appearance Bond Fund</b>				
<b>ASSETS</b>				
Cash and Cash Equivalents	<u>\$ 189,880</u>	<u>\$ 161,136</u>	<u>\$ 118,749</u>	<u>\$ 232,267</u>
<b>LIABILITIES</b>				
Accounts Payable	\$ 1,963	\$ 97,009	\$ 94,519	\$ 4,453
Deposits and Escrow Accounts	<u>187,917</u>	<u>160,980</u>	<u>121,083</u>	<u>227,814</u>
Total Liabilities	<u>\$ 189,880</u>	<u>\$ 257,989</u>	<u>\$ 215,602</u>	<u>\$ 232,267</u>
 <b>Indigent Defender Fund</b>				
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ 86,374	\$ 1,514,108	\$ 1,517,845	\$ 82,637
Accrued Interest Receivable	620	480	150	950
Due From Other Governments (Note 11)	<u>33,842</u>	<u>26,822</u>	<u>33,842</u>	<u>26,822</u>
Total Assets	<u>\$ 120,836</u>	<u>\$ 1,541,410</u>	<u>\$ 1,551,837</u>	<u>\$ 110,409</u>
<b>LIABILITIES</b>				
Due to Other Governments	<u>\$ 120,836</u>	<u>\$ 1,497,559</u>	<u>\$ 1,507,986</u>	<u>\$ 110,409</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, 1995**

EXHIBIT H - 4  
(Continued)

	<u>Balance January 1, 1995</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance December 31, 1995</u>
<b>Deferred Compensation Fund</b>				
ASSETS				
Investment in Deferred Compensation (Note 8)	<u>\$ 15,176,130</u>	<u>\$ 4,008,217</u>	<u>\$ 1,108,530</u>	<u>\$ 18,075,817</u>
LIABILITIES				
Deposits and Escrow Accounts	<u>\$ 15,176,130</u>	<u>\$ 4,008,217</u>	<u>\$ 1,108,530</u>	<u>\$ 18,075,817</u>
<b>Pass Through Grants</b>				
ASSETS				
Cash and Cash Equivalents	<u>\$ --</u>	<u>\$ 1,919,295</u>	<u>\$ 1,919,295</u>	<u>\$ --</u>
LIABILITIES				
Due to Component Units	<u>\$ --</u>	<u>\$ 1,919,295</u>	<u>\$ 1,919,295</u>	<u>\$ --</u>
<b>City 2% Sales Tax Suspense Fund</b>				
ASSETS				
Cash and Cash Equivalents	<u>\$ --</u>	<u>\$ 79,550,932</u>	<u>\$ 79,550,932</u>	<u>\$ --</u>
LIABILITIES				
Due to Other Funds	<u>\$ --</u>	<u>\$ 79,550,932</u>	<u>\$ 79,550,932</u>	<u>\$ --</u>
<b>Parish 2% Sales Tax Suspense Fund</b>				
ASSETS				
Cash and Cash Equivalents	<u>\$ --</u>	<u>\$ 30,217,686</u>	<u>\$ 30,217,686</u>	<u>\$ --</u>
LIABILITIES				
Due to Other Funds	<u>\$ --</u>	<u>\$ 30,217,686</u>	<u>\$ 30,217,686</u>	<u>\$ --</u>
<b>Totals All Agency Funds</b>				
ASSETS				
Cash and Cash Equivalents	\$ 5,329,436	\$ 219,380,162	\$ 219,932,783	\$ 4,776,815
Investment in Deferred Compensation (Note 8)	15,176,130	4,008,217	1,108,530	18,075,817
Accounts Receivable	32,489	516,649	434,189	114,949
Accrued Interest Receivable	620	480	150	950
Due From Other Governments (Note 11)	<u>33,842</u>	<u>26,822</u>	<u>33,842</u>	<u>26,822</u>
Total Assets	<u>\$ 20,572,517</u>	<u>\$ 223,932,330</u>	<u>\$ 221,509,494</u>	<u>\$ 22,995,353</u>
LIABILITIES				
Accounts Payable	\$ 264,277	\$ 5,743,235	\$ 5,158,940	\$ 848,572
Due to Other Funds (Note 11)	--	109,768,618	109,768,618	--
Due to Other Governments	2,678,329	3,722,078	4,065,479	2,334,928
Due to Component Units	--	1,919,295	1,919,295	--
Deposits and Escrow Accounts	<u>17,629,911</u>	<u>109,433,259</u>	<u>107,251,317</u>	<u>19,811,853</u>
Total Liabilities	<u>\$ 20,572,517</u>	<u>\$ 230,586,485</u>	<u>\$ 228,163,649</u>	<u>\$ 22,995,353</u>

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, 1995 AND 1994**

EXHIBIT 1 - 1

	1995	1994
<b>General Fixed Assets:</b>		
Land	\$ 16,307,185	\$ 16,100,058
Buildings	113,320,060	112,570,963
Improvements Other Than Buildings	203,919,771	197,593,488
Equipment	60,284,447	54,427,686
Equipment Under Capital Leases	6,783,192	7,663,740
Construction Work in Progress	<u>2,311,921</u>	<u>2,960,055</u>
<b>Total General Fixed Assets</b>	<b><u>\$ 402,926,576</u></b>	<b><u>\$ 391,315,990</u></b>
<b>Investment in General Fixed Assets:</b>		
Investment in Property Acquired Prior to 1960	\$ 3,601,707	\$ 3,601,707
<b>Investment in Property Acquired After 1960:</b>		
<b>Capital Projects Funds:</b>		
General Obligation Bonds	55,683,037	55,683,037
Excess Revenue Certificates of Indebtedness	48,855,662	48,990,203
Revenue Bonds	6,280,710	6,161,286
Limited Tax Certificates of Indebtedness	5,703,970	5,703,970
Special Assessment Certificates of Indebtedness	17,217,911	17,217,911
Federal Grants	33,640,673	33,640,673
State Grants	11,347,499	11,347,499
City Grants	5,172,771	3,976,547
Parish Grants	250,596	125,046
Property Taxes	16,447,450	16,291,987
Library Board of Control Special Revenue Fund	9,502,182	9,082,949
Other Sources	15,835,062	15,082,602
General Fund Revenues	53,680,769	49,207,471
Special Revenue Funds Revenues	118,747,335	114,199,663
Gifts	214,379	223,853
Trust and Agency Funds	673,447	673,447
Eminent Domain	<u>71,416</u>	<u>106,139</u>
<b>Total Investment in General Fixed Assets</b>	<b><u>\$ 402,926,576</u></b>	<b><u>\$ 391,315,990</u></b>

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, 1995**

EXHIBIT 1 - 2

Function and Activity	Land	Buildings	Improvements Other Than Buildings	Equipment	Totals	
					December 31, 1995	December 31 1994
<b>General Government:</b>						
Legislative	\$ --	\$ --	\$ --	\$ 306,053	\$ 306,053	\$ 278,467
Executive	--	138,744	--	1,446,325	1,585,069	753,048
Judicial	1,680	17,386,794	2,704	2,365,491	19,756,669	20,673,906
Elections	--	--	--	62,431	62,431	50,926
Finance	--	--	--	772,153	772,153	631,305
Personnel	--	739,000	--	287,824	1,026,824	336,549
Law	115,670	85,658	--	713,794	915,122	879,395
Administration Office and Boards	361,274	746,397	174,982	6,252,073	7,534,726	6,116,408
General Government Buildings	8,619,763	25,773,904	--	--	34,393,667	34,393,667
<b>Total General Government</b>	<b>9,098,387</b>	<b>44,870,497</b>	<b>177,686</b>	<b>12,206,144</b>	<b>66,352,714</b>	<b>64,113,671</b>
<b>Public Safety:</b>						
Police	809,549	3,366,924	179,927	10,404,634	14,761,034	12,790,560
Fire	1,107,835	5,767,940	21,319	5,284,258	12,181,352	11,449,830
Emergency Medical Services	75,307	589,049	10,876	2,671,440	3,346,672	2,954,401
Correctional Institution	--	30,712,051	734,863	1,123,831	32,570,745	31,745,548
Other	179,312	903,549	924,095	2,182,403	4,189,359	3,622,655
<b>Total Public Safety</b>	<b>2,172,003</b>	<b>41,339,513</b>	<b>1,871,080</b>	<b>21,666,566</b>	<b>67,049,162</b>	<b>62,562,994</b>
Transportation	1,249,481	838,245	190,269,765	435,729	192,793,220	187,309,334
Sanitation	--	--	--	26,077	26,077	24,465
Health and Welfare	2,400	4,353,959	21,284	1,669,459	6,047,102	5,941,308
Culture and Recreation	1,870,187	19,878,014	3,799,938	21,483,502	47,031,641	46,425,886
Conservation and Development	1,665,991	2,039,832	4,894,255	2,796,970	11,397,048	11,180,038
Miscellaneous	248,736	--	2,885,763	--	3,134,499	3,134,499
<b>Total General Fixed Assets Allocated to Functions</b>	<b>\$ 16,307,185</b>	<b>\$ 113,320,060</b>	<b>\$ 203,919,771</b>	<b>\$ 60,284,447</b>	<b>\$ 393,831,463</b>	<b>\$ 380,692,195</b>
Equipment Under Capital Leases					6,783,192	7,663,740
Construction Work in Progress					2,311,921	2,960,055
<b>Total General Fixed Assets</b>					<b>\$ 402,926,576</b>	<b>\$ 391,315,990</b>

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, 1995**

EXHIBIT I - 3

Function and Activity	General Fixed Assets <u>1/1/95</u>	Additions	Adjustments and Deductions	General Fixed Assets <u>12/31/95</u>
<b>General Government:</b>				
Legislative	\$ 278,467	\$ 31,517	\$ 3,931	\$ 306,053
Executive	753,048	85,337	(746,684)	1,585,069
Judicial	20,673,906	227,796	1,145,033	19,756,669
Elections	50,926	11,505	--	62,431
Finance	631,305	238,715	97,867	772,153
Personnel	336,549	799,962	109,687	1,026,824
Law	879,395	71,139	35,412	915,122
Administration Office and Boards	6,116,408	1,655,977	237,659	7,534,726
General Government Buildings	34,393,667	--	--	34,393,667
<b>Total General Government</b>	<u>64,113,671</u>	<u>3,121,948</u>	<u>882,905</u>	<u>66,352,714</u>
<b>Public Safety:</b>				
Police	12,790,560	2,904,472	933,998	14,761,034
Fire	11,449,830	579,519	(152,003)	12,181,352
Emergency Medical Services	2,954,401	476,579	84,308	3,346,672
Correctional Institution	31,745,548	432,500	(392,697)	32,570,745
Other	3,622,655	948,103	381,399	4,189,359
<b>Total Public Safety</b>	<u>62,562,994</u>	<u>5,341,173</u>	<u>855,005</u>	<u>67,049,162</u>
Transportation	187,309,334	3,084,821	(2,399,065)	192,793,220
Sanitation	24,465	1,612	--	26,077
Health and Welfare	5,941,308	158,940	53,146	6,047,102
Culture and Recreation	46,425,886	1,293,581	687,826	47,031,641
Conservation and Development	11,180,038	455,426	238,416	11,397,048
Miscellaneous	3,134,499	--	--	3,134,499
Equipment Under Capital Leases	7,663,740	1,431,083	2,311,631	6,783,192
Construction Work in Progress	2,960,055	1,949,079	2,597,213	2,311,921
<b>Total General Fixed Assets</b>	<u>\$ 391,315,990</u>	<u>\$ 16,837,663</u>	<u>\$ 5,227,077</u>	<u>\$ 402,926,576</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, 1995 AND 1994**

EXHIBIT J - 1

Amount Available and to be Provided  
For the Payment of Long-Term Debt

	Totals	
	December 31, 1995	December 31, 1994
Serial Bonds:		
Amount Available in Debt Service Funds	\$ 21,855,599	\$ 21,398,529
Less: Amount Available for Interest Payments	8,693,664	9,022,296
Total Amount Available for Principal Payments	13,161,935	12,376,233
Amount to be Provided From General Obligation Bond Property Taxes	2,367,635	5,749,332
Amount to be Provided From Sales and Use Taxes	49,360,712	51,003,721
Amount to be Provided From Governmental Funds Revenues	1,283,564	1,353,374
Amount to be Provided From the East Baton Rouge Sewerage Commission Obligation Payable	63,359,718	67,120,714
Compensated Absences Payable (Note 10):		
Amount to be Provided	7,423,245	6,482,231
Obligation Under Capital Leases (Note 14):		
Amount to be Provided	6,719,028	7,237,462
Claims and Judgments Payable (Note 13):		
Amount to be Provided	23,203,174	22,105,754
Employee Benefits Payable (Note 13):		
Amount to be Provided	957,642	2,204,615
Total Available and to be Provided	\$ 167,836,653	\$ 175,633,436

General Long-Term Debt Payable

Serial Bonds Payable (Note 10)	\$ 129,533,564	\$ 137,603,374
Compensated Absences Payable	7,423,245	6,482,231
Obligation Under Capital Leases	6,719,028	7,237,462
Claims and Judgments Payable	23,203,174	22,105,754
Employee Benefits Payable	957,642	2,204,615
Total General Long-Term Debt Payable	\$ 167,836,653	\$ 175,633,436

The accompanying notes are an integral part of this statement.



**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 1995**

EXHIBIT A-9  
(Continued)

**NOTE 10 - Long-Term Debt (Continued)**

**b. Component Units (Continued)**

	Balance Beginning of Year	Additions	Reductions	Balance End of Year
<b><u>Eastside Fire Protection District</u></b>				
Notes Payable	\$ 800,000	\$ --	\$ 60,000	\$ 740,000
Compensated Absences Payable	1,747	--	608	1,139
Obligation Under Capital Leases	<u>52,634</u>	<u>--</u>	<u>11,693</u>	<u>40,941</u>
Total	<u>\$ 854,381</u>	<u>\$ --</u>	<u>\$ 72,301</u>	<u>\$ 782,080</u>
<b><u>Chaneyville Fire Protection District</u></b>				
Advance From Primary Government	<u>\$ 39,898</u>	<u>\$ --</u>	<u>\$ 39,898</u>	<u>\$ --</u>
<b><u>Capitol Transportation Corporation</u></b>				
Advance From Primary Government	<u>\$ --</u>	<u>\$17,500</u>	<u>\$ --</u>	<u>\$ 17,500</u>

**NOTE 11 - Receivables and Payables**

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

	Due From Other Funds	Due To Other Funds
General Fund	<u>\$ 176,317</u>	<u>\$ --</u>
Special Revenue Funds:		
Library Board of Control Fund	--	4,768,646
Downtown Development District	--	193,467
Emergency Medical Services Fund	--	2,280,071
Consolidated Road Lighting District No. 1	--	<u>408,770</u>
Total Special Revenue Funds	<u>--</u>	<u>7,650,954</u>
Capital Projects Fund:		
Miscellaneous Capital Improvements Fund	4,768,646	--
New Municipal Waste Facility Capital Improvements Fund	--	<u>168,010</u>
Total Capital Projects Fund	<u>4,768,646</u>	<u>168,010</u>
Enterprise Funds:		
Greater Baton Rouge Airport District	--	176,317
Greater Baton Rouge Parking Authority	--	2,650,429
Comprehensive Sewerage System Fund	<u>5,700,747</u>	<u>--</u>
Total Enterprise Funds	<u>5,700,747</u>	<u>2,826,746</u>
Total	<u>\$10,645,710</u>	<u>\$10,645,710</u>

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 1995**

EXHIBIT A-9  
(Continued)

**NOTE 11 - Receivables and Payables (Continued)**

b. **Advances To and From Other Funds for the Primary Government are listed by fund type at year-end:**

	<u>Advance From Other Funds</u>	<u>Advance To Other Funds</u>
General Fund	\$ <u>          --</u>	\$ <u>400,000</u>
Special Revenue Funds:		
Consolidated Garbage Service District No. 1	400,000	--
Total	<u>\$400,000</u>	<u>\$400,000</u>

c. **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	\$ 8,289	\$1,324,939	\$127,592	\$ 4,316,194	\$ 977,859	\$ 6,754,873
Special Revenue	4,864,815	2,505,166	--	7,261,393	695,998	15,327,372
Debt Service	--	--	--	1,276,301	--	1,276,301
Enterprise	304,027	927,520	--	330	500	1,232,377
Internal Service	--	18,441	--	--	4,657	23,098
Trust and Agency	--	--	--	26,822	--	26,822
Total	<u>\$5,177,131</u>	<u>\$4,776,066</u>	<u>\$127,592</u>	<u>\$12,881,040</u>	<u>\$1,679,014</u>	<u>\$24,640,843</u>

d. **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 Unit</u>
<u>Primary Government:</u>		
Special Revenue Funds:		
Parish Transportation Fund	\$ --	\$(225,722)
Enterprise Funds:		
Comprehensive Sewerage System Fund:	--	24,712
<u>Component Units:</u>		
Brownsfield Fire Protection District	(24,712)	--
Capitol Transportation Corporation	<u>225,722</u>	<u>          --</u>
Total	<u>\$201,010</u>	<u>\$(201,010)</u>

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1995**

EXHIBIT A-9  
(Continued)

**NOTE 11 - Receivables and Payables (Continued)**

e. **Advances between the Primary Government and Component Units were as follows:**

<u>Primary Government:</u>	
Advance To Component Unit:	
General Fund	<u>\$17,500</u>
 <u>Component Units:</u>	
Advance From Primary Government:	
Capitol Transportation Corporation	<u>\$17,500</u>

**NOTE 12 - Interfund Transfers**

a. **Residual Equity Transfers**

1. A residual equity transfer of \$92,380 was made from the General Fund to Central Garage to provide local matching funds for a state grant to construct a Natural Gas fueling facility.
2. A residual equity transfer of \$96,054 was made from the General Fund to cover capital outlay expenditures for Capitol Transportation Corporation.
3. A residual equity transfer of \$460,940 was made from the Parish Transportation Fund to cover capital outlay expenditures for Capitol Transportation Corporation.

b. **Operating Transfers In and Out for the Primary Government are listed by fund type for the year 1995:**

	<u>Operating Transfers In</u>	<u>Operating Transfers Out</u>
General Fund	<u>\$ 2,518,166</u>	<u>\$18,918,945</u>
Special Revenue Funds:		
City Court Judicial Fund	--	493,147
Library Board of Control Fund	--	1,671,572
Downtown Development District	--	1,197
Gaming Enforcement Division	50,000	--
Animal Control Center Fund	474,280	--
East Baton Rouge Parish Communications District	280,683	--
Emergency Medical Services Fund	--	280,683
Consolidated Garbage Service District No. 1	--	801,932
Grants Fund	<u>2,045,911</u>	<u>37,043</u>
Total Special Revenue Funds	<u>2,850,874</u>	<u>3,285,574</u>
Debt Service Funds:		
Excess Revenue and Limited Tax Fund	<u>2,918,855</u>	--
Capital Projects Funds:		
Miscellaneous Capital Improvements Fund	2,449,384	--
1995-1996 Capital Improvements Fund	<u>6,074,000</u>	--
Total Capital Projects Fund	<u>8,523,384</u>	--

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 1995**

EXHIBIT A-9  
(Continued)

**NOTE 12 - Interfund Transfers (Continued)**

**b. Operating Transfers In and Out for the Primary Government (Continued)**

	<u>Operating Transfers In</u>	<u>Operating Transfers Out</u>
<b>Enterprise Funds:</b>		
Riverside Centroplex Fund	\$ 1,125,000	\$ --
Greater Baton Rouge Parking Authority	268,240	--
Comprehensive Sewerage System Fund	<u>4,000,000</u>	<u>--</u>
Total Enterprise Funds	<u>5,393,240</u>	<u>--</u>
 Total	 <u>\$22,204,519</u>	 <u>\$22,204,519</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>
<b><u>Primary Government:</u></b>		
General Fund	\$ --	\$ (597,394)
<b>Special Revenue Funds:</b>		
Parish Transportation Fund	--	(1,080,364)
<b><u>Component Units:</u></b>		
Central Fire Protection District	28,730	--
Chaneyville Fire Protection District	43,398	--
Alsen-St. Irma Lee Fire Protection District	18,840	--
Capitol Transportation Corporation	<u>1,586,790</u>	<u>--</u>
 Total	 <u>\$1,677,758</u>	 <u>\$(1,677,758)</u>

**NOTE 13 - Risk Management**

**a. Types of Risk**

The City-Parish is self-insured for unemployment 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 \$100,000 and carries an insurance policy for all other locations with a combined \$100,000 deductible.

**b. Accounting for Risk**

In accordance with GASB Statement No. 10 *Accounting and Financial Reporting for Risk Financing and Related*

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 1995**

EXHIBIT A-9  
(Continued)

**NOTE 13 - Risk Management (Continued)**

**b. Accounting for Risk (Continued)**

*Insurance Issues* and the 1995 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, 1995.

**c. Contingent Liabilities - Outstanding Lawsuits**

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 claims against the City-Parish for which there is at least a reasonable possibility of loss are estimated as of the balance sheet date by the Parish Attorney. The estimated amount of liability is based on current Louisiana laws and judgements 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 and that the amount of loss can be reasonably estimated.

An amount of \$23,203,174 has been recorded as a long-term obligation in the General Long-Term Debt Account Group. It is the government's policy to pay judgments against the City-Parish on a current basis from available financial resources.

**d. Employee Benefits**

Effective April 1, 1995, the City-Parish and member employees contribute to the fully insured Gulf South Health Maintenance Organization group program that covers the majority of employees that carry health insurance. The City Parish contributes 62% of the HMO premium and employees contribute 38%. The employer share of the insurance premium is paid by the employee's departmental budget.

The City-Parish is self-insured and maintains a minimum premium plan for the indemnity group health and dental programs, providing medical and dental coverage to those City-Parish employees who choose to participate. An employee can only participate in one health plan. 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 paid as of December 31, 1995, for group health and dental are as follows:

Self-funded medical	\$558,642
Self-funded dental	<u>399,000</u>
Total estimate	<u>\$957,642</u>

This amount has been included in the General Long-Term Debt Account Group for December 31, 1995.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 1995**

EXHIBIT A-9  
(Continued)

**NOTE 13 - Risk Management (Continued)**

**e. Changes in Liabilities for Claims**

The following is a reconciliation of changes in long-term claims payable for the years ended December 31, 1995, and 1994:

	<u>1995</u>	<u>1994</u>
Claims Payable, beginning balance:		
Claims and Judgements Payable	\$22,105,754	\$21,248,381
Employee Benefits Payable	<u>2,204,615</u>	<u>2,143,499</u>
	<u>24,310,369</u>	<u>23,391,880</u>
Additions:		
Claims Incurred - Lawsuits	6,881,474	7,240,568
Claims Incurred - Employee Benefits	<u>957,642</u>	<u>2,204,615</u>
	<u>7,839,116</u>	<u>9,445,183</u>
Reductions:		
Claims paid or dismissed - Lawsuits	5,784,054	6,383,195
Claims paid or dismissed - Employee Benefits	<u>2,204,615</u>	<u>2,143,499</u>
	<u>7,988,669</u>	<u>8,526,694</u>
Claims Payable, ending balance:		
Claims and Judgements Payable	23,203,174	22,105,754
Employee Benefits Payable	<u>957,642</u>	<u>2,204,615</u>
	<u>\$24,160,816</u>	<u>\$24,310,369</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 \$5.8 million. The amount designated for insurance at December 31, 1995, was determined as follows:

Insurance Designation, December 31, 1994	\$15,031,125
Less: Appropriations from Insurance Designation for risk management purposes	(3,525,811)
Plus: Additional amount designated for insurance by authority of the Budget Ordinance	867,751
Interest earned on designated funds during 1995	<u>883,168</u>
Insurance Designation, December 31, 1995	<u>\$13,256,233</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

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 1995**

EXHIBIT A-9  
(Continued)

**NOTE 14 - Lease Commitments (Continued)**

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 seven 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 5.09% to 8.00%. 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.

During 1995, 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, 1995:

	<u>Governmental</u> <u>Funds</u>	<u>Proprietary</u> <u>Funds</u>	<u>Total</u>
1996	\$ 2,068,222	\$2,468,488	\$ 4,536,710
1997	1,723,834	2,094,178	3,818,012
1998	1,673,573	1,388,514	3,062,087
1999	773,412	--	773,412
2000	771,172	--	771,172
Thereafter	<u>760,729</u>	<u>--</u>	<u>760,729</u>
Total Minimum Lease Payments	7,770,942	5,951,180	13,722,122
Less: Amount Representing Interest	<u>(1,051,914)</u>	<u>(432,079)</u>	<u>(1,483,993)</u>
Present Value of Net Minimum Lease Payments	<u>\$ 6,719,028</u>	<u>\$5,519,101</u>	<u>\$12,238,129</u>

Asset balances as of December 31, 1995, for equipment under capital lease by major classes are as follows:

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1995**

EXHIBIT A-9  
(Continued)

**NOTE 14 - Lease Commitments (Continued)**

**a. Primary Government - Capital Leases (Continued)**

<u>Classes of Equipment</u>	<u>General Fixed Assets Account Group</u>	<u>Proprietary Funds</u>
Machinery Equipment	\$ --	\$ 5,186,800
Office Equipment	288,185	--
Communication Equipment	4,415,637	--
Transportation Equipment	<u>2,079,370</u>	<u>1,540,172</u>
Subtotal	6,783,192	6,726,972
Less: Accumulated Depreciation	<u>--</u>	<u>(1,391,398)</u>
Total	<u>\$6,783,192</u>	<u>\$ 5,335,574</u>

**b. Component Units - Capital Leases**

**1. East Baton Rouge Clerk of Court**

The following is a schedule of future minimum lease payments under capital leases, together with the present value of the net minimum lease payments, as of June 30, 1995:

<u>Fiscal Year:</u>	
1996	\$ 6,000
1997	<u>4,500</u>
Total Minimum Lease Payments	10,500
Less: Amount Representing Interest	<u>(904)</u>
Present Value of Net Minimum Lease Payments	<u>\$ 9,596</u>

Asset balances as of June 30, 1995, for equipment under capital leases by major classes are as follows:

<u>Type</u>	
Equipment	<u>\$23,533</u>

**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, 1995 for the parish fire protection districts:



**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1995**

EXHIBIT A-9  
(Continued)

**NOTE 14 - Lease Commitments (Continued)**

**b. Component Units - Capital Leases (Continued)**

**2. Parish Fire Protection Districts (Continued)**

	<u>St. George Fire Protection District</u>	<u>Central Fire Protection District</u>	<u>E.B.R. Parish Fire Protection District No. 6</u>	<u>Eastside Fire Protection District</u>
1996	\$ 57,955	\$127,140	\$17,107	\$15,867
1997	57,955	82,259	17,107	15,866
1998	57,955	82,259	17,107	15,866
1999	57,954	20,564	--	--
2000	--	--	--	--
Thereafter	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
 Total Minimum Lease Payments	 231,819	 312,222	 51,321	 47,599
 Less: Amount Representing Interest	 <u>(41,983)</u>	 <u>(25,092)</u>	 <u>(7,178)</u>	 <u>(6,658)</u>
 Present Value of Net Minimum Lease Payments	 <u>\$189,836</u>	 <u>\$287,130</u>	 <u>\$44,143</u>	 <u>\$40,941</u>

Asset balances as of December 31, 1995, for equipment under capital lease by major classes for the parish fire protection districts are as follows:

	<u>St. George Fire Protection District</u>	<u>Central Fire Protection District</u>	<u>E.B.R. Parish Fire Protection District No. 6</u>	<u>Eastside Fire Protection District</u>
<u>Classes of Equipment</u>				
Machinery Equipment	\$ --	\$506,175	\$109,281	\$82,805
Office Equipment	8,535	--	--	--
Transportation Equipment	<u>380,260</u>	<u>--</u>	<u>--</u>	<u>--</u>
 Total	 <u>\$388,795</u>	 <u>\$506,175</u>	 <u>\$109,281</u>	 <u>\$82,805</u>

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1995**

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 1995 totaled \$362,864. A schedule by years of the future minimum rental payments as of December 31, 1995, on operating leases follows:

	<u>Governmental Funds</u>	<u>Proprietary Funds</u>	<u>Total</u>
1996	\$ 47,727	\$2,500	\$ 50,227
1997	26,750	--	26,750
1998	18,400	--	18,400
1999	15,600	--	15,600
2000	<u>2,600</u>	<u>--</u>	<u>2,600</u>
 Total Minimum Payments	 <u>\$111,077</u>	 <u>\$2,500</u>	 <u>\$113,577</u>

**2. Component Unit - Clerk of Court**

The Clerk is obligated under several operating leases for equipment that expires over the next four years. The future annual minimum lease payments under these operating leases at June 30, 1995, are:

1996	\$ 72,316
1997	34,226
1998	<u>11,160</u>
	<u>\$117,702</u>

Total lease expenditures for the Clerk of Court amounted to \$118,668 for the year ended June 30, 1995.

**NOTE 15 - Prior Year Adjustments and Accounting Changes**

**a. Prior Year Adjustments - Primary Government**

1. A prior year adjustment in the amount of \$656,011 was recorded in the General Fund for a 1994 capital lease on the 800 MHz radio project. This adjustment was necessary because lease proceeds of \$4,367,066 were recognized as revenue, but only \$3,711,055 was required to complete the project. The remaining \$656,011 was returned to the lender.
2. A prior year adjustment in the amount of \$535,947 was recorded in the Greater Baton Rouge Airport District during 1995 for expenses that were reported as operating in prior years. These expenses were transferred to a capital grant in the current year necessitating this adjustment.

## **SCHEDULES**

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
COMBINED SCHEDULE OF BONDS PAYABLE  
AS OF DECEMBER 31, 1995**

EXHIBIT K - 1

	<u>Interest Dates</u>	<u>Issue Date</u>	<u>Final Maturity Date</u>	<u>Authorized and Issued</u>	<u>Outstanding</u>
<b>General Obligation Bonds</b>					
<b>1965 Capital Improvements Program:</b>					
Drainage Series 1966	04/01-10/01	04/01/66	04/01/96	\$ 6,500,000	\$ 355,000
Roads and Bridges Series 1966	04/01-10/01	04/01/66	04/01/96	5,500,000	290,000
Drainage Series 1967	04/01-10/01	04/01/67	04/01/97	13,550,000	1,480,000
Roads and Bridges Series 1967	04/01-10/01	04/01/67	04/01/97	6,450,000	705,000
Drainage Series 1968	06/01-12/01	06/01/68	06/01/98	8,450,000	1,500,000
Roads and Bridges Series 1968	06/01-12/01	06/01/68	06/01/98	<u>12,550,000</u>	<u>2,220,000</u>
<b>Total General Obligation Bonds</b>				<u>53,000,000</u>	<u>6,550,000</u>
<b>Excess Revenue Contracts</b>					
<b>Parish of East Baton Rouge:</b>					
1981 Jail Project Contract	06/15-12/15	05/14/81	06/15/2006	1,714,500	1,197,774
1982 Jail Project Contract	06/15-12/15	12/15/82	06/15/2002	<u>150,000</u>	<u>85,790</u>
<b>Total Excess Revenue Contracts</b>				<u>1,864,500</u>	<u>1,283,564</u>
<b>Total General Obligation Bonds and Excess Revenue Contracts</b>				<u>54,864,500</u>	<u>7,833,564</u>
<b>Revenue Bonds</b>					
<b>City of Baton Rouge:</b>					
1989 Public Improvement Sales Tax	02/01-08/01	08/01/89	08/01/2008	14,340,000	11,855,000
1990 Public Improvement Sales Tax	02/01-08/01	12/01/90	08/01/2015	5,000,000	4,600,000
1992 Public Improvement Sales Tax	02/01-08/01	02/01/92	08/01/2016	21,400,000	19,945,000
1992A Public Improvement Sales Tax	02/01-08/01	04/01/92	08/01/2012	85,000,000	75,960,000
1993 Public Improvement Sales Tax	02/01-08/01	10/01/93	08/01/2018	4,000,000	3,865,000
<b>Parish of East Baton Rouge:</b>					
1989 Public Improvement Sales Tax	02/01-08/01	08/01/89	08/01/2008	6,625,000	5,475,000
1989 Public Improvement Sales Tax (Sewer)	02/01-08/01	02/01/89	02/01/2014	45,000,000	40,620,000
1991 Public Improvement Sales Tax (Sewer)	02/01-08/01	08/01/91	02/01/2016	20,000,000	19,005,000
1993 Public Improvement Sales Tax (Sewer)	02/01-08/01	03/01/93	02/01/2018	30,200,000	29,250,000
1993A Public Improvement Sales Tax (Sewer)	02/01-08/01	10/01/93	02/01/2018	70,000,000	68,645,000
1995 Public Improvement Sales Tax (Sewer)	02/01-08/01	08/01/95	02/01/2020	36,000,000	36,000,000
<b>Greater Baton Rouge Parking Authority:</b>					
1978 Parking Garage	01/01-07/01	01/01/78	07/01/2003	6,875,000	3,630,000
<b>East Baton Rouge Sewerage Commission:</b>					
1987 Sewer	03/01-09/01	09/01/87	09/01/1997	<u>70,000,000</u>	<u>3,440,000</u>
<b>Total Revenue Bonds</b>				<u>414,440,000</u>	<u>322,290,000</u>
<b>Total All Bonds and Contracts</b>				<u>\$ 469,304,500</u>	<u>\$ 330,123,564</u>

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
SCHEDULE OF CHANGES IN BONDS PAYABLE  
FOR THE YEAR ENDED DECEMBER 31, 1995**

EXHIBIT K - 2

	Outstanding January 1, <u>1995</u>	Issued	Retired	Outstanding December 31, <u>1995</u>
<b>General Obligation Bonds</b>				
1965 Capital Improvements Program:				
Drainage	\$ 4,830,000	\$ --	\$ 1,495,000	\$ 3,335,000
Roads and Bridges	4,500,000	--	1,285,000	3,215,000
<b>Total General Obligation Bonds</b>	<u>9,330,000</u>	<u>--</u>	<u>2,780,000</u>	<u>6,550,000</u>
<b>Excess Revenue Contracts</b>				
Parish of East Baton Rouge:				
1981 Jail Project Contract	1,259,377	--	61,603	1,197,774
1982 Jail Project Contract	93,997	--	8,207	85,790
<b>Total Excess Revenue Contracts</b>	<u>1,353,374</u>	<u>--</u>	<u>69,810</u>	<u>1,283,564</u>
<b>Total General Obligation Bonds and         Excess Revenue Contracts</b>	<u>10,683,374</u>	<u>--</u>	<u>2,849,810</u>	<u>7,833,564</u>
<b>Revenue Bonds</b>				
City of Baton Rouge:				
1989 Public Improvement Sales Tax	12,415,000	--	560,000	11,855,000
1990 Public Improvement Sales Tax	4,700,000	--	100,000	4,600,000
1992 Public Improvement Sales Tax	20,355,000	--	410,000	19,945,000
1992A Public Improvement Sales Tax	79,780,000	--	3,820,000	75,960,000
1993 Public Improvement Sales Tax	3,935,000	--	70,000	3,865,000
Parish of East Baton Rouge:				
1989 Public Improvement Sales Tax (Sewer)	41,500,000	--	880,000	40,620,000
1989 Public Improvement Sales Tax	5,735,000	--	260,000	5,475,000
1991 Public Improvement Sales Tax (Sewer)	19,340,000	--	335,000	19,005,000
1993 Public Improvement Sales Tax (Sewer)	29,745,000	--	495,000	29,250,000
1993A Public Improvement Sales Tax (Sewer)	70,000,000	--	1,355,000	68,645,000
1995 Public Improvement Sales Tax (Sewer)	--	36,000,000	--	36,000,000
Greater Baton Rouge Parking Authority:				
1978 Parking Garage	3,970,000	--	340,000	3,630,000
East Baton Rouge Sewerage Commission:				
1987 Sewer	4,975,000	--	1,535,000	3,440,000
<b>Total Revenue Bonds</b>	<u>296,450,000</u>	<u>36,000,000</u>	<u>10,160,000</u>	<u>322,290,000</u>
<b>Total All Bonds and Contracts</b>	<u>\$ 307,133,374</u>	<u>\$ 36,000,000</u>	<u>\$ 13,009,810</u>	<u>\$ 330,123,564</u>

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY  
AS OF DECEMBER 31, 1995 .**

EXHIBIT K - 3

**SCHEDULE A - GENERAL OBLIGATION BONDS**

Year	Principal	Interest	Total
1996	\$ 2,895,000	\$ 174,954	\$ 3,069,954
1997	2,355,000	94,359	2,449,359
1998	<u>1,300,000</u>	<u>31,850</u>	<u>1,331,850</u>
Total	<u>\$ 6,550,000</u>	<u>\$ 301,163</u>	<u>\$ 6,851,163</u>

**SCHEDULE B - EXCESS REVENUE CONTRACTS**

Year	Principal	Interest	Total
1996	\$ 76,290	\$ 116,363	\$ 192,653
1997	83,492	108,853	192,345
1998	91,270	100,618	191,888
1999	99,875	91,611	191,486
2000	109,164	81,758	190,922
2001	119,206	70,995	190,201
2002	130,457	59,227	189,684
2003	125,018	47,295	172,313
2004	136,582	35,196	171,778
2005	149,216	21,978	171,194
2006	<u>162,994</u>	<u>7,538</u>	<u>170,532</u>
Total	<u>\$ 1,283,564</u>	<u>\$ 741,432</u>	<u>\$ 2,024,996</u>

Continued

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY  
AS OF DECEMBER 31, 1995

EXHIBIT K - 3  
(Continued)

SCHEDULE C - REVENUE BONDS

Year	Principal	Interest	Total
1996	\$ 11,280,000	\$ 20,533,734	\$ 31,813,734
1997	12,275,000	19,544,327	31,819,327
1998	9,295,000	18,492,848	27,787,848
1999	9,965,000	17,725,943	27,690,943
2000	10,665,000	16,911,735	27,576,735
2001	11,435,000	16,051,642	27,486,642
2002	12,255,000	15,200,860	27,455,860
2003	13,150,000	14,335,506	27,485,506
2004	13,435,000	13,467,980	26,902,980
2005	14,295,000	12,635,191	26,930,191
2006	15,200,000	11,753,451	26,953,451
2007	16,155,000	10,822,011	26,977,011
2008	17,195,000	9,830,295	27,025,295
2009	16,215,000	8,773,461	24,988,461
2010	17,245,000	7,792,579	25,037,579
2011	18,335,000	6,746,998	25,081,998
2012	19,495,000	5,633,015	25,128,015
2013	13,600,000	4,446,487	18,046,487
2014	14,450,000	3,610,577	18,060,577
2015	13,800,000	2,793,200	16,593,200
2016	13,925,000	2,004,812	15,929,812
2017	11,180,000	1,265,511	12,445,511
2018	11,830,000	653,370	12,483,370
2019	2,715,000	251,191	2,966,191
2020	2,900,000	85,550	2,985,550
Total	<u>\$ 322,290,000</u>	<u>\$ 241,362,274</u>	<u>\$ 563,652,274</u>

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY  
AS OF DECEMBER 31, 1995**

EXHIBIT K - 3  
(Continued)

**SCHEDULE D - SUMMARY (ALL BONDS AND CONTRACTS)**

Year	General Obligation Bonds	Excess Revenue Contracts	Revenue Bonds	Total
1996	\$ 3,069,954	\$ 192,653	\$ 31,813,734	\$ 35,076,341
1997	2,449,359	192,345	31,819,327	34,461,031
1998	1,331,850	191,888	27,787,848	29,311,586
1999	--	191,486	27,690,943	27,882,429
2000	--	190,922	27,576,735	27,767,657
2001	--	190,201	27,486,642	27,676,843
2002	--	189,684	27,455,860	27,645,544
2003	--	172,313	27,485,506	27,657,819
2004	--	171,778	26,902,980	27,074,758
2005	--	171,194	26,930,191	27,101,385
2006	--	170,532	26,953,451	27,123,983
2007	--	--	26,977,011	26,977,011
2008	--	--	27,025,295	27,025,295
2009	--	--	24,988,461	24,988,461
2010	--	--	25,037,579	25,037,579
2011	--	--	25,081,998	25,081,998
2012	--	--	25,128,015	25,128,015
2013	--	--	18,046,487	18,046,487
2014	--	--	18,060,577	18,060,577
2015	--	--	16,593,200	16,593,200
2016	--	--	15,929,812	15,929,812
2017	--	--	12,445,511	12,445,511
2018	--	--	12,483,370	12,483,370
2019	--	--	2,966,191	2,966,191
2020	--	--	2,985,550	2,985,550
<b>Total</b>	<u>\$ 6,851,163</u>	<u>\$ 2,024,996</u>	<u>\$ 563,652,274</u>	<u>\$ 572,528,433</u>



**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
COMBINED SCHEDULE OF CASH, CASH EQUIVALENTS AND INVESTMENTS  
DECEMBER 31, 1995**

EXHIBIT K - 4

Description	Interest Rate (%)	Carrying Amount
<b>PRIMARY GOVERNMENT</b>		
<b>Consolidated Cash Account</b>		
Louisiana Asset Management Pool	5.51-5.94	\$ 41,500,000
Certificates of Deposit - City National Bank	5.60-5.84	36,000,000
Certificates of Deposit - Hibernia National Bank	5.66-5.68	42,000,000
Certificates of Deposit - Premier Bank, N.A.	5.76	16,000,000
U.S. Treasury Bills	5.03-5.57	47,224,775
Cash in Bank - City National Bank & Hibernia National Bank		<u>2,388,548</u>
Total Cash and Investments - Consolidated Cash Account		<u>185,113,323</u>
<b>Payroll Cash Account</b>		<u>(1,873,572)</u>
<b>Cash in Bank for Insurance</b>		<u>25,000</u>
<b>Cash in Bank for Lease Purchase</b>		<u>3,364,616</u>
<b>Other Cash Items</b>		
Petty Cash		15,149
Cash on Hand		<u>939,004</u>
Total Other Cash Items		<u>954,153</u>
<b>Greater Baton Rouge Parking Authority</b>		
Liquid Asset Treasuries - First National Bank of Commerce	5.03-6.04	<u>3,052,454</u>
<b>East Baton Rouge Sewerage Commission</b>		
Hancock Bank:		
Fidelity U.S. Government Portfolio	Variable	5,908,917
City National Bank:		
Cash in Bank		2
Certificates of Deposit - City National Bank	5.77	11,505,828
Certificates of Deposit - Premier Bank, N.A.	5.51-5.67	3,893,574
Certificates of Deposit - Hibernia National Bank	5.14-5.82	9,541,709
U.S. Treasury Bills - First National Bank of Commerce	5.40	<u>49,755</u>
Total East Baton Rouge Sewerage Commission		<u>30,899,785</u>
<b>1989 Public Improvement Sales Tax Revenue Bonds (City)</b>		
City National Bank:		
Cash in Bank		1
Certificates of Deposit - Hibernia National Bank	5.14-5.82	1,848,812
Certificates of Deposit - Premier Bank, N.A.	5.51	<u>117,955</u>
Total 1989 Public Improvement Sales Tax Revenue Bonds (City)		<u>1,966,768</u>

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
COMBINED SCHEDULE OF CASH, CASH EQUIVALENTS AND INVESTMENTS  
DECEMBER 31, 1995**

EXHIBIT K - 4  
(Continued)

Description	Interest Rate (%)	Carrying Amount
<b>PRIMARY GOVERNMENT (Continued)</b>		
<b>1989 Public Improvement Sales Tax Revenue Bonds (Parish)</b>		
City National Bank:		
Certificates of Deposit - City National Bank	5.77	\$ 656,270
Certificates of Deposit - Hibernia National Bank	5.14-5.72	199,445
Certificates of Deposit - Premier Bank, N.A.	5.51	<u>54,491</u>
Total 1989 Public Improvement Sales Tax Revenue Bonds (Parish)		<u>910,206</u>
<b>1990 Public Improvement Sales Tax Revenue Bonds (Municipal Waste)</b>		
City National Bank:		
Cash in Bank		1
Certificates of Deposit - City National Bank	5.77	434,452
Certificates of Deposit - Hibernia National Bank	5.14-5.72	129,071
Certificates of Deposit - Premier Bank, N.A.	5.51	<u>35,313</u>
Total 1990 Public Improvement Sales Tax Revenue Bonds (Municipal Waste)		<u>598,837</u>
<b>1992 Public Improvement Sales Tax Revenue Bonds (New Municipal Waste Facility)</b>		
Louisiana Asset Management Pool	5.51-5.94	572,471
City National Bank:		
Certificates of Deposit - City National Bank	5.77	1,750,226
Certificates of Deposit - Hibernia National Bank	5.14-5.72	535,319
Certificates of Deposit - Premier Bank, N.A.	5.51	<u>146,159</u>
Total 1992 Public Improvement Sales Tax Revenue Bonds (New Municipal Waste Facility)		<u>3,004,175</u>
<b>1992A Public Improvement Sales Tax Revenue Bonds (Sewerage System Acquisition)</b>		
City National Bank:		
Cash in Bank		101
Certificates of Deposit - Hibernia National Bank	5.14-5.82	10,056,556
Certificates of Deposit - Premier Bank, N.A.	5.51	<u>774,127</u>
Total 1992A Public Improvement Sales Tax Revenue Bonds (Sewerage System Acquisition)		<u>10,830,784</u>
<b>1993 Public Improvement Sales Tax Revenue Bonds</b>		
City National Bank:		
Certificates of Deposit - City National Bank	5.77	303,930
Certificates of Deposit - Hibernia National Bank	5.14-5.72	86,561
Certificates of Deposit - Premier Bank, N.A.	5.51	<u>23,767</u>
Total 1993 Public Improvement Sales Tax Revenue Bonds		<u>414,258</u>

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
COMBINED SCHEDULE OF CASH, CASH EQUIVALENTS AND INVESTMENTS  
DECEMBER 31, 1995**

EXHIBIT K - 4  
(Continued)

Description	Carrying Amount
<b>PRIMARY GOVERNMENT (Continued)</b>	
<b>Employees' Retirement System Pension Trust Fund</b>	
Cash in Bank	\$ 41,255
U.S. Treasury Bonds	107,871,128
U.S. Agency Bonds	34,745,615
U.S. Agency Notes	68,547,347
Commercial Paper	19,851,805
Corporate Bonds	37,528,848
Corporate Stocks	159,523,109
Corporate Stock Index	35,157,346
International Equity	42,396,124
Liquid Asset Trust	12,346,160
Real Estate Funds	21,862,687
Repurchase Agreements	<u>5,500,000</u>
Total Employees' Retirement System Pension Trust Fund	<u>545,371,424</u>
Grand Total Cash, Cash Equivalents and Investments - Primary Government	<u>\$ 784,632,211</u>
<b>COMPONENT UNITS</b>	
District Attorney	\$ 1,785,999
Nineteenth Judicial District Court Judicial Expense Fund	609,787
E.B.R. Parish Family Court Judicial Expense Fund	81,339
E.B.R. Parish Juvenile Court Judicial Expense Fund	29,963
Nineteenth Judicial District Indigent Defender Board	496,393
E.B.R. Parish Assessor	1,518,623
E.B.R. Parish Clerk of Court	11,581,746
Capital Region Planning Commission	352,259
St. George Fire Protection District	199,163
Central Fire Protection District	228,813
District 6 Fire Protection District	89,102
Eastside Fire Protection District	129,604
Pride Fire Protection District	55,556
Chaneyville Fire Protection District	3,416
Alsen-St. Irma Lee Fire Protection District	18,167
Capitol Transportation Corporation	<u>1,332,116</u>
Grand Total Cash, Cash Equivalents and Investments - Component Units	<u>\$ 18,512,046</u>

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
EMPLOYEES' RETIREMENT SYSTEM  
REVENUE BY SOURCE AND EXPENSES BY TYPE**

EXHIBIT K - 5

Revenue By Source					
Fiscal Year	Employee Contributions	Employer Contributions	Investment Income	Net Appreciation (Depreciation) in Fair Value of Investments	Total
1986	\$ 5,200,130	\$ 8,749,853	\$ 35,233,702	\$ --	\$ 49,183,685
1987	5,751,978	9,043,601	24,632,589	--	39,428,168
1988	5,949,444	9,460,331	33,620,764	--	49,030,539
1989	6,076,191	9,760,930	26,943,539	--	42,780,660
1990	6,554,427	10,265,691	28,144,944	--	44,965,062
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

Expenses By Type				
Fiscal Year	Benefits	Administrative Expenses	Refunds and Withdrawals	Total
1986	\$ 13,031,939	\$ 591,243	\$ 2,203,864	\$ 15,827,046
1987	14,204,139	730,894	831,270	15,766,303
1988	15,282,451	609,736	1,010,228	16,902,415
1989	17,524,533	635,579	1,113,079	19,273,191
1990	19,028,331	609,353	1,059,463	20,697,147
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

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  
GENERAL FUND EXPENDITURES AND OTHER USES BY FUNCTIONS  
LAST TEN YEARS**

Year	Total	General Government	Public Safety	Trans- portation	Sanitation	Health and Welfare
1986	\$ 135,738,661	\$ 37,689,021	\$ 34,218,878	\$ 10,370,947	\$4,642,732	\$1,140,917
1987	126,045,227	39,122,966	39,233,837	9,964,787	4,985,979	1,052,993
1988	131,949,968	38,758,927	42,662,149	11,537,337	5,443,758	1,037,524
1989	134,296,160	37,561,288	44,758,116	10,461,281	6,000,405	1,046,233
1990	142,921,631	39,967,484	47,582,427	12,708,814	6,446,328	1,026,923
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	51,240,739	74,740,380	18,088,978	9,793,321	1,456,043

- (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.

Source: Comprehensive Annual Financial Report

Culture and Recreation	Conservation and Development	Miscellaneous (1)	Capital Outlay	Inter- governmental	Other Uses
\$3,167,654	\$ 195,959	\$6,762,568	\$6,145,934	\$ 40,796	\$ 31,363,255
1,235,467	152,130	6,560,855	2,616,818	41,688	21,077,707
1,152,027	135,943	6,838,389	3,215,242	42,043	21,126,629
1,170,094	549,446	6,912,388	1,550,556	44,298	24,242,055
1,182,898	357,930	7,485,722	2,607,603	46,376	23,509,126
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	19,516,339

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
GENERAL FUND REVENUES AND OTHER FINANCING SOURCES  
LAST TEN YEARS**

EXHIBIT II

Year	Total	Taxes	Licenses and Permits	Inter- governmental Revenues	Charges for Services	Fines and Forfeits	Miscel- laneous Revenues	Other Financing Sources
1986	\$ 136,573,496	\$ 96,965,926	\$ 1,264,261	\$ 6,262,389	\$ 5,042,647	\$1,433,132	\$ 2,907,853	\$ 22,697,288
1987	130,624,265	102,919,023	1,699,063	3,827,279	5,530,041	1,391,490	8,018,521	7,238,848
1988	127,266,776	102,896,040	1,852,830	5,577,561	6,239,840	2,385,243	3,763,580	4,551,682
1989	137,460,112	108,047,822	2,002,698	3,699,741	6,389,998	2,516,385	3,762,997	11,040,471
1990	144,968,123	113,947,862	1,970,523	4,949,956	6,583,045	2,445,912	3,270,911	11,799,914
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

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
GENERAL FUND TAX REVENUES BY SOURCE  
LAST TEN YEARS**

EXHIBIT IIA

Year	Total	General Property Taxes	Gross Receipts Business Taxes	General Sales and Use Taxes	Occu- pational Taxes	Insurance Premiums Taxes	Gaming Admissions Taxes	Interest and Penalties- Delinquent Taxes
1986	\$ 96,965,926	\$ 11,643,596	\$ 11,801,530	\$ 66,904,677	\$ 5,401,069	\$ --	--	\$ 1,215,054
1987	102,919,023	10,982,972	12,384,169	70,903,646	5,291,876	--	--	3,356,360
1988	102,896,040	11,373,138	13,018,542	70,905,732	4,081,795	2,394,929	--	1,121,904
1989	108,047,822	11,416,842	14,614,280	73,940,451	4,395,131	2,345,689	--	1,335,429
1990	113,947,862	11,440,233	15,490,560	78,738,275	4,803,774	2,295,653	--	1,179,367
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

Source: Comprehensive Annual Financial Report



**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
PROPERTY TAX LEVIES AND COLLECTIONS  
LAST TEN YEARS**

EXHIBIT III

Year	Total Tax Levy	Collections	Per Cent of Levy Collected	Prior Year Tax Collections	Total Tax Collections	Ratio of Total Collections to Tax Levy
<u>City of Baton Rouge Sub Fund</u>						
1985	\$5,704,958	\$5,429,914	95.18 %	\$ 69,884	\$5,499,798	96.40 %
1986	7,233,873	6,847,126	94.65	220,015	7,067,141	97.70
1987	7,083,576	6,694,291	94.50	251,460	6,945,751	98.05
1988	7,047,973	6,697,046	95.02	225,861	6,922,907	98.23
1989	6,986,865	6,634,756	94.96	263,566	6,898,322	98.73
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					
<u>Parish of East Baton Rouge Sub Fund</u>						
1985	\$4,001,042	\$3,714,489	92.84 %	\$ 58,546	\$3,773,035	94.30 %
1986	4,657,240	4,276,234	91.82	162,856	4,439,090	95.32
1987	4,611,695	4,255,715	92.28	199,412	4,455,127	96.60
1988	4,633,644	4,329,750	93.44	218,473	4,548,223	98.16
1989	4,638,650	4,333,912	93.43	199,811	4,533,723	97.74
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					

"Total Tax Levy" represents the taxpayer portion of the original levy of the Assessor and is the amount to be paid by the taxpayer. The amounts to be paid by the taxpayer are ultimately collected in full except for adjustments due to assessment errors or delayed homestead exemptions.

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

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

EXHIBIT IV

Year	Assessed Value	Estimated Actual Value	Ratio of Total Assessed Value to Total Estimated Actual Value*
<u>City of Baton Rouge</u>			
1986	\$ 855,067,682	\$ 7,773,342,564	11%
1987	837,302,162	7,611,837,836	11
1988	812,914,939	7,390,135,809	11
1989	805,866,735	7,326,061,227	11
1990	799,828,614	7,271,169,218	11
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

Parish of East Baton Rouge

1986	\$ 1,549,177,840	\$ 14,083,434,909	11%
1987	1,545,200,500	14,047,277,273	11
1988	1,500,304,050	13,639,127,937	11
1989	1,519,041,500	13,809,468,200	11
1990	1,529,382,300	13,903,475,500	11
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

\*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:

	1995	1994
(a) Manufacturing plants under a ten-year contract	\$387,805,950	\$373,265,934
(b) Churches, schools, and government buildings	<u>50,267,588</u>	<u>48,230,450</u>
<b>Total Exempt Properties</b>	<b><u>\$438,073,538</u></b>	<b><u>\$421,496,384</u></b>

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  
PROPERTY TAX RATES AND TAX LEVIES - DIRECT AND OVERLAPPING GOVERNMENTS (1)  
LAST TEN YEARS**

Year	City	Parish				
	Operating	Operating	Debt Service (2)	Mosquito and Rodent Tax	Emergency Medical Services	Library Board of Control
<b>TAX RATES (mills per dollar)</b>						
1986	8.46	4.20	3.97	1.20	3.01	8.00
1987	8.46	4.20	4.01	1.20	3.01	8.00
1988	8.67	4.38	4.87	1.25	3.14	8.34
1989	8.67	4.30	4.28	1.23	3.08	8.18
1990	8.67	4.30	3.60	1.23	3.08	8.18
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

<b>TAX LEVIES</b>						
1986	\$7,233,873	\$6,506,547	\$5,602,834	\$1,859,013	\$4,663,025	\$12,393,423
1987	7,083,576	6,489,842	5,640,950	1,854,241	4,651,054	12,361,604
1988	7,047,973	6,571,332	6,725,162	1,875,380	4,710,955	12,512,536
1989	6,986,865	6,531,878	6,041,510	1,868,421	4,678,648	12,425,759
1990	6,934,514	6,576,344	5,119,377	1,881,140	4,710,497	12,510,347
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

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.

School District	Recreation and Park	Law Enforcement District	Assessor's Salary and Expense Fund	Total
<b>TAX RATES (mills per dollar)</b>				
28.51	6.95	7.62	--	71.92
39.00	9.07	7.62	--	84.57
39.62	9.46	7.94	1.57	89.24
38.02	9.28	7.94	1.57	86.55
36.95	9.28	7.94	1.57	84.80
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

<b>TAX LEVIES</b>				
\$44,167,060	\$10,766,786	\$11,804,735	\$ --	\$104,997,296
60,262,820	14,014,969	11,774,428	--	124,133,484
59,442,045	14,192,877	11,912,415	2,355,478	127,346,153
57,753,958	14,096,705	12,061,190	2,384,895	124,829,829
56,510,676	14,192,668	12,143,295	2,401,130	122,979,988
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

- (1) Not included are the following: Consolidated Road Lighting District No. 1, Consolidated Garbage District No. 1, St. George 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, 1995**

EXHIBIT VI

Taxpayer	Type of Business	1995 Assessed Valuation (1)	Percentage of Total Assessed Valuation
Exxon Corporation	Petroleum Products	\$ 143,626,960	8.26 %
South Central Bell Telephone Company	Telephone Utility	56,738,070	3.26
Entergy, Inc.	Electric and Gas Utility	47,869,430	2.75
Premier Bank, N. A.	Bank	18,402,450	1.06
Baton Rouge Water Company	Water Utility	15,122,960	.87
Georgia-Pacific Corporation	Pulp and Paper Products	10,248,900	.59
Hibernia National Bank	Bank	10,043,200	.58
City National Bank	Bank	9,229,050	.53
Paxon Polymer	Plastic Manufacturer	8,982,450	.52
AT&T Communications	Telephone Utility	<u>8,359,600</u>	<u>.48</u>
		<u>\$ 328,623,070</u>	<u>18.90 %</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 VII

Year	Assessments Beginning of Year	Additions and Adjustments	Collections	Assessments End of Year
1986	\$2,461,447	\$ --	\$444,227	\$2,017,220
1987	2,017,220	--	421,639	1,595,581
1988	1,595,581	--	481,982	1,113,599
1989	1,113,599	--	223,693	889,906
1990	889,906	9,226	190,801	708,331
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 (1)

(1) Assessments End of Year includes \$780 for street lighting and \$72,645 for paving accounted for in the General Fund. Street lighting assessments in the amount of \$32,132 are accounted for in the Miscellaneous Capital Improvements Fund. Sewer assessments in the amount of \$183,312 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 MUNICIPAL LAWS**

EXHIBIT VII

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 MUNICIPAL LAWS**

EXHIBIT VIII  
(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, 1995**

Governing Authority: City of Baton Rouge

Ad Valorem Taxes:

Assessed Valuation	<u>\$873,019,222</u>
Debt Limit: 10% of Assessed Valuation	87,301,922
Debt Limit: 15% of Assessed Valuation	130,952,883
Debt Limit: 35% of Assessed Valuation	305,556,728

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

Purpose:	<u>Drainage</u>	<u>Roads, Highways and Bridges</u>
Assessed Valuation	<u>\$1,738,389,370</u>	<u>\$1,738,389,370</u>
Debt Limit: 10% of Assessed Value*	173,838,937	173,838,937
Debt Outstanding	<u>(3,335,000)</u>	<u>(3,215,000)</u>
Legal Debt Margin	<u>\$ 170,503,937</u>	<u>\$ 170,623,937</u>

\*Debt may be incurred up to a limit of 10% of assessed valuation for any one purpose.

Governing Authority: East Baton Rouge Sewerage Commission

Ad Valorem Taxes:

Assessed Valuation	<u>\$1,738,389,370</u>
Debt Limit: 15% of Assessed Valuation	\$ 260,758,406

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 MUNICIPAL LAWS**

EXHIBIT VIII  
(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, 1995**

Governing Authority: City of Baton Rouge

Anticipated Revenues Based on 1996 Annual Operating Budget	\$ <u>72,896,000</u>
Debt Limit: 40% Before Outstanding Bonds	29,158,400
Highest Annual Debt Service on Outstanding Bonds (In the year 1995)	<u>13,170,439</u>
Debt Capacity	\$ 15,987,961
Interest Factor for \$1 of Debt	0.07822671
Additional Bonding Capacity 25 Years at 6.00% (Debt Capacity/Interest Factor)	<u>\$204,379,821</u>

<u>Bonds</u>	<u>Authorized and Issued</u>	<u>Outstanding December 31, 1995</u>
1989 Public Improvement Sales Tax	\$ 14,340,000	\$ 11,855,000
1990 Public Improvement Sales Tax	5,000,000	4,600,000
1992 Public Improvement Sales Tax	21,400,000	19,945,000
1992A Public Improvement Sales Tax	85,000,000	75,960,000
1993 Public Improvement Sales Tax	<u>4,000,000</u>	<u>3,865,000</u>
	<u>\$129,740,000</u>	<u>\$116,225,000</u>

Governing Authority: Parish of East Baton Rouge

Anticipated Revenues Based on 1996 Annual Operating Budget	\$ <u>27,978,800</u>
Debt Limit: 40% Before Outstanding Bonds	11,191,520
Highest Annual Debt Service on Outstanding Bonds (In the year 1995)	<u>655,778</u>
Debt Capacity	\$ 10,535,742
Interest Factor for \$1 of Debt	0.07822671
Additional Bonding Capacity 25 Years at 6.00% (Debt Capacity/Interest Factor)	<u>\$134,682,157</u>

<u>Bonds</u>	<u>Authorized and Issued</u>	<u>Outstanding December 31, 1995</u>
1989 Public Improvement Sales Tax	<u>\$ 6,625,000</u>	<u>\$ 5,475,000</u>

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
STATEMENT OF LEGAL DEBT LIMIT  
LOUISIANA MUNICIPAL LAWS**

EXHIBIT VIII  
(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, 1995

Governing Authority: <u>Parish of East Baton Rouge</u>	
Anticipated Revenues Based on 1996 Annual Operating Budget	<u>\$24,158,580</u>
Debt Limit: 75% Before Outstanding Bonds	18,118,935
Less: Highest Annual Debt Service on Outstanding Bonds (In the year 1997)	<u>15,557,260</u>
Debt Capacity From Sales and Use Tax	\$ 2,561,675
Interest Factor for \$1 of Debt	0.07822671
Additional Bonding Capacity 25 Years at 6.00% (Debt Capacity/Interest Factor)	<u>\$32,746,807</u>

<u>Bonds</u>	<u>Authorized and Issued</u>	<u>Outstanding December 31, 1995</u>
1989 Public Improvement Sales Tax	\$ 45,000,000	\$ 40,620,000
1991 Public Improvement Sales Tax	20,000,000	19,005,000
1993 Public Improvement Sales Tax	30,200,000	29,250,000
1993A Public Improvement Sales Tax	70,000,000	68,645,000
1995 Public Improvement Sales Tax	<u>36,000,000</u>	<u>36,000,000</u>
	<u>\$201,200,000</u>	<u>\$193,520,000</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 IX

Year	Population (1)	Assessed Value	General Obligation Bonded Debt	Limited Tax Bonded Debt	Less Debt Service Fund (3)	Net Bonded Debt (4)	Ratio of Net Bonded Debt to Assessed Value	Net Bonded Debt Per Capita
1986	392,547	\$1,549,177,840	\$32,820,000	\$ --	\$3,342,464	\$29,477,536	1.90 %	\$75
1987	389,041	1,545,200,500	29,825,000	6,150,000	2,975,353	32,999,647	2.14	84
1988	386,176	1,500,304,050	26,710,000	6,150,000	9,531,336	23,328,664	1.55	60
1989	384,006	1,519,041,500	23,465,000	--	3,595,002	19,869,998	1.31	52
1990	380,105 (2)	1,529,382,300	20,485,000	--	3,581,488	16,903,512	1.11	44
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

(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 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 GOVERNMENTAL EXPENDITURES  
LAST TEN YEARS**

EXHIBIT X

Year	Principal	Interest (1)	Total Debt Service (2)	Total General Governmental Expenditures (3)	Ratio of Debt Service to General Governmental Expenditures
1986	\$ 6,290,294	\$3,041,615	\$ 9,331,909	\$181,366,314	5.15 %
1987	5,659,255	2,661,142	8,320,397	174,407,786	4.77
1988	6,482,454	3,077,507	9,559,961	189,191,103	5.05
1989	12,486,133	3,129,098	15,615,231	198,945,248	7.85
1990	5,574,174	1,448,159	7,022,333	205,930,998	3.41
1991	5,281,681	1,246,551	6,528,232	232,865,735	2.80
1992	5,182,249	964,015	6,146,264	240,273,531	2.56
1993	3,267,584	727,613	3,995,197	243,948,714	1.64
1994	2,943,306	551,651	3,494,957	245,854,442	1.42
1995	2,849,810	408,251	3,258,061	272,355,125	1.20

(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 contract (excluding special assessment bonds, revenue bonds, and 1987 Public Improvement Certificates issued by the East Baton Rouge Sewerage Commission).

(3) Expenditures and Other Uses (encumbrances not included) of General, Special Revenue, and Debt Service Funds (excluding special assessment bonds and city and parish sales tax revenue bonds).

Source: Comprehensive Annual Financial Report

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
COMPUTATION OF DIRECT AND OVERLAPPING DEBT  
DECEMBER 31, 1995**

	<u>Gross Debt Outstanding</u>	<u>Amounts in Debt Service Fund For Principal</u>	<u>Net Debt Outstanding</u>
<b>Parish of East Baton Rouge:</b>			
1965 Capital Improvements Program	\$ 6,550,000	\$4,182,365	\$ 2,367,635
1981 Jail Project Contract	1,197,774	--	1,197,774
1982 Jail Project Contract	85,790	--	85,790
Total for Parish of East Baton Rouge	<u>7,833,564</u>	<u>4,182,365</u>	<u>3,651,199</u>
<b>Overlapping Debt:</b>			
City of Baker	1,980,000	1,103,324	876,676
City of Zachary	651,135	--	651,135
Hospital Service District No. 1 (Lane Memorial Hospital)	2,340,000	180,234	2,159,766
Port of Greater Baton Rouge	<u>2,885,401</u>	<u>467,550</u>	<u>2,417,851</u>
<b>Total Direct and Overlapping Debt</b>	<u><b>\$ 15,690,100</b></u>	<u><b>\$5,933,473</b></u>	<u><b>\$ 9,756,627</b></u>
1995 Population			
Per Capita			

Parish		City	
Percent	Share of Debt	Percent	Share of Debt
100 %	\$2,367,635	50 %	\$1,183,818
100	1,197,774	50	598,887
100	85,790	50	42,895
	<u>3,651,199</u>		<u>1,825,600</u>
100	876,676	--	--
100	651,135	--	--
100	2,159,766	--	--
100	<u>2,417,851</u>	100	<u>2,417,851</u>
	<u>\$9,756,627</u>		<u>\$4,243,451</u>
	398,661		230,460
	\$24		\$18

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

EXHIBIT XII

SCHEDULE A - GREATER BATON ROUGE PARKING AUTHORITY

Year	Gross Revenue (1)	Other Financing Sources	Expenses and Other Uses (2)	Available for Debt Service	Debt Service Requirements			Coverage
					Principal	Interest (3)	Total	
1986	\$ 627,788	\$ 749,439	\$ 269,534	\$ 1,107,693	\$ 690,000	\$ 417,693	\$ 1,107,693	1.00
1987	547,108	300,680	269,142	578,646	205,000	373,646	578,646	1.00
1988	530,405	318,650	240,238	608,817	215,000	370,417	585,417	1.04
1989	572,239	282,906	310,078	545,067	230,000	354,742	584,742	0.93
1990	548,636	457,783	404,512	601,907	245,000	340,380	585,380	1.03
1991	645,852	427,162	433,694	639,320	260,000	324,481	584,481	1.09
1992	652,380	372,104	435,450	589,034	280,000	309,034	589,034	1.00
1993	652,628	328,298	380,078	600,848	300,000	291,574	591,574	1.02
1994	810,864	174,749	388,995	596,618	320,000	273,409	593,409	1.01
1995	810,504	268,240	350,245	728,499	340,000	254,810	594,810	1.22

SCHEDULE B - EAST BATON ROUGE SEWERAGE COMMISSION

Year	Gross Revenue (4)	Other Financing Sources (5)	Expenses and Other Uses (6)	Available for Debt Service	Debt Service Requirements			Coverage
					Principal	Interest (3)	Total	
1988	\$ 24,644,063	\$ 8,000,563	\$ 13,275,829	\$ 19,368,797	\$ 965,000	\$ 6,171,877	\$ 7,136,877	2.71
1989	24,540,028	21,853,527	16,246,529	30,147,026	1,020,000	6,135,910	7,155,910	4.21
1990	23,803,639	21,075,450	17,956,756	26,922,333	1,080,000	6,072,223	7,152,223	3.76
1991	22,716,047	19,212,196	20,306,747	21,621,496	1,155,000	6,000,364	7,155,364	3.02
1992	22,639,367	19,028,174	23,975,340	17,692,201	1,235,000	3,320,653	4,555,653	3.88
1993	22,868,394	19,080,857	27,676,897	14,272,354	1,325,000	628,931	1,953,931	7.30
1994	23,882,573	15,485,204	29,334,254	10,033,523	1,425,000	529,159	1,954,159	5.13
1995	25,795,051	14,670,430	29,721,378	10,744,103	1,535,000	418,942	1,953,942	5.50

SCHEDULE C - PUBLIC IMPROVEMENT SALES TAX - SEWER (1/2%)

Year	Gross Revenue (7)	Other Financing Sources	Expenses and Other Uses (8)	Available for Debt Service	Debt Service Requirements			Coverage
					Principal	Interest (3)	Total	
1989	\$ 17,860,900	\$ --	\$ 187,369	\$ 17,673,531	\$ --	\$ 1,779,392	\$ 1,779,392	9.93
1990	19,389,823	--	148,277	19,241,546	595,000	3,524,303	4,119,303	4.67
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

Continued

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

EXHIBIT XII  
(Continued)

SCHEDULE D - CITY SALES TAX (2%)

Year	Gross Revenue (9)	Other Financing Sources	Expenses and Other Uses (10)	Available for Debt Service	Debt Service Requirements			Coverage
					Principal	Interest (3)	Total	
1990	\$ 62,738,107	\$ 382,500	\$ 40,683	\$ 63,079,924	\$ --	\$ 845,452	\$ 845,452	74.61
1991	61,211,035	--	--	61,211,035	485,000	1,192,175	1,677,175	36.50
1992	66,417,110	9,777,019	790,138	75,403,991	865,000	3,163,103	4,028,103	18.72
1993	68,298,921	303,930	--	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

SCHEDULE E - PARISH SALES TAX (2%)

Year	Gross Revenue (9)	Other Financing Sources	Expenses and Other Uses (10)	Available for Debt Service	Debt Service Requirements			Coverage
					Principal	Interest (3)	Total	
1990	\$ 17,684,247	\$ --	\$ 37,887	\$ 17,646,360	\$ --	\$ 390,893	\$ 390,893	45.14
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

- (1) Total operating revenues plus non-operating revenues less interest earnings on construction cash
- (2) Total operating expenses plus non-operating expenses less depreciation and debt service interest on revenue bonds
- (3) Fiscal charges included
- (4) Total operating revenues plus non-operating revenues less tax revenues and interest earnings on construction cash
- (5) Total revenues from taxes and operating transfers less sales tax collection costs and debt service requirements for sales tax revenue bonds
- (6) Total operating expenses plus debt service on long-term obligation payable less depreciation and sales tax collection costs
- (7) Total sales tax revenues plus interest earnings on sales tax revenues
- (8) Total sales tax collection costs
- (9) 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
- (10) Refunding bond issuance costs



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

EXHIBIT XIII

Year	Popu- lation (1)	Per Capita Income (3)	Median Age (1)	Public School Enrollment (4)	Unem- ployment East Baton Rouge (5)	Unem- ployment Labor Market Area (6)
1986	392,547	\$13,325	26.0	55,766	9.3 %	10.8 %
1987	389,041	13,325	26.0	57,374	6.9	8.1
1988	386,176	13,325	26.0	57,476	7.8	8.8
1989	384,006	13,828	26.0	58,160	5.1	5.8
1990	380,105 (2)	15,089	26.0	59,840	4.8	5.4
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	6.5	7.4
1995	398,661	19,288	29.9	57,430	5.5	6.1

All information is Parishwide

- (1) Estimates - Planning Commission
- (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.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
CONSTRUCTION AND BANK DEPOSITS  
LAST TEN YEARS**

EXHIBIT XIV

Year	Commercial Construction (2)		Residential Construction (2)		Bank Deposits (1) (In Thousands)
	Number Of Permits	Value	Number Of Permits	Value	
1986	1,031	\$176,874,069	2,411	\$ 86,117,551	\$ 5,912,270
1987	840	123,356,414	2,024	75,339,434	8,985,594 (3)
1988	693	65,752,048	1,906	71,343,986	12,213,467 (3)
1989	850	101,438,055	1,948	74,597,798	13,425,510 (3)
1990	872	105,358,564	1,957	82,956,766	14,051,811 (3)
1991	892	96,213,779	1,999	88,020,266	17,731,148 (3)
1992	835	103,544,932	2,395	116,690,014	12,227,027 (3)
1993	920	133,669,625	2,542	129,633,256	12,519,825 (3)
1994	948	205,269,598	2,529	123,468,138	See Below
1995	958	210,975,208	2,160	93,878,466	See Below

		Bank Deposits (In Thousands) (3)	
		December 31, 1995	December 31, 1994
*	Hibernia National Bank	\$ 6,152,566	\$ 5,507,000
*	Premier Bank, N.A.	4,507,312	4,333,543
*	Whitney National Bank	2,443,941	2,411,341
*	Regions Bank of Louisiana	1,619,793	1,296,025
	City National Bank of Baton Rouge	908,536	879,428
*	Hancock Bank of Louisiana	577,923	506,765
*	ArgentBank	490,168	486,923
(4)	Union Planters Bank	483,850	--
(4)	Sunburst Bank	--	454,555
(5)	First National Bank of St. Mary Parish	--	202,314
	Liberty Bank & Trust Company	118,055	101,783
	Citizens Bank & Trust Company	98,226	87,517
	Bank of West Baton Rouge	100,327	84,206
	Bank of Zachary	59,678	58,661
	Bank of Commerce	54,236	43,331
	First National Banker's Bank	50,995	30,091
	Acadia State Bank	20,088	18,969
	<b>Total Deposits</b>	<b>\$ 17,685,694</b>	<b>\$ 16,502,452</b>

\* Deposits Statewide

All Information is Parishwide

- (1) Source: Baton Rouge Chamber of Commerce and respective financial institutions.
- (2) Source: Department of Public Works - Inspection Division
- (3) Source: Louisiana State Office of Financial Institutions
- (4) Acquired by Union Planters Bank effective 12/31/94.
- (5) Acquired by Whitney National Bank effective 3/8/96; however, as the source report was generated after the date of acquisition, 1995 deposits are included in total deposits for Whitney National Bank.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
MISCELLANEOUS STATISTICS  
DECEMBER 31, 1995**

EXHIBIT XV

Date of Incorporation (1)	July 6, 1817
Form of Government (2)	Mayor - Council City-Parish Consolidation
Area (3)	City     74.74 sq. miles Parish   472.10 sq. miles
Number of Street Lights (4)	34,261
Fire Protection (5)	
Number of Stations	19
Number of Fire Fighters and Officers (exclusive of volunteer fire fighters)	551
Police Protection (6)	
Number of Stations	4
Number of Police Officers	670
Education (Public K-12)* (7)	
Attendance Centers	101
Number of Teachers	3,928
Number of Students	57,430
Sewers* (4)	
Pumping Stations	398
Secondary Treatment Plants	3
Building Permits issued (4)	4,543
Recreation and Culture*	
Number of Parks (8)	174
Number of Libraries (9)	12
Number of Volumes (9)	1,039,949
Employees* (10)	
Classified	4,295
Unclassified	116

\*Parishwide

Sources:

- (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) Recreation and Park Commission
- (9) East Baton Rouge Parish Library
- (10) Personnel Department

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 1995**

EXHIBIT A-9  
(Continued)

**NOTE 15 - Prior Year Adjustments and Accounting Changes (Continued)**

**b. Accounting Changes**

1. The City-Parish implemented GASB Statement No. 10, *Accounting and Financial Reporting for Risk Financing and Related Insurance Issues*. This standard requires entities to report risk financing activities in the General Fund or an Internal Service Fund. The new standard also requires certain disclosures on risk activities. See Note 13 for disclosure of the City-Parish's risk management activities and compliance with GASB Statement No. 10.
2. The City-Parish also implemented GASB Statement No. 24, *Accounting and Financial Reporting for Certain Grants and Other Financial Assistance*. This standard requires employer governments recognize revenue and expenditures (expenses) for on-behalf payments for fringe benefits and salaries. A complete explanation of the reporting implications of this new standard is referenced in Note 5, Section c.
3. The Employees' Retirement System of the City of Baton Rouge, Parish of East Baton Rouge, a blended component unit of the primary government, elected to report is financial data in accordance with the early implementation of GASB Statement No. 25, *Financial Reporting for Defined Benefit Pension Plans and Note Disclosures for Defined Contribution Plans*, effective for the year 1995. In addition, the Retirement System has changed its method of accounting for the date of purchase and/or sales of investments from the settlement date to the trade date of the transaction. The Statement of Plan Net Assets as of December 31, 1994, has been restated to reflect these changes as follows:

	December 31, 1994 As Originally <u>Reported</u>	Changes Due To Change To <u>Trade Date</u>	Changes Due To Early Implementa- tion of <u>GASB No. 25</u>	December 31, 1994 <u>As Restated</u>
U.S. Treasury Bonds	\$145,527,068	\$ 9,163,125	\$(20,510,090)	\$134,180,103
U.S. Agency Bonds	28,532,972	--	(892,144)	27,640,828
U.S. Agency Notes	59,133,912	--	(1,767,035)	57,366,877
Certificates of Deposit	30,000	--	--	30,000
Commercial Paper	19,157,850	--	--	19,157,850
Corporate Bonds	33,099,120	10,763,136	(1,907,014)	41,955,242
Corporate Stocks	85,018,335	(159,860)	7,812,302	92,670,777
Corporate Stock Index	25,421,094	--	149,174	25,570,268
Liquid Asset Trust	40,399,463	(20,298,877)	--	20,100,586
Repurchase Agreements	<u>25,170,000</u>	<u>--</u>	<u>--</u>	<u>25,170,000</u>
 Total Investments	 <u>\$461,489,814</u>	 <u>\$ (532,476)</u>	 <u>\$(17,114,807)</u>	 <u>\$443,842,531</u>

**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.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 1995**

EXHIBIT A-9  
(Continued)

**NOTE 16 - Capital Changes in Funds (Continued)**

**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, 1994	<u>\$144,087,576</u>	<u>\$2,161,744</u>	<u>\$146,249,320</u>
Greater Baton Rouge Airport District:			
Federal Government Contribution	6,887,425	--	6,887,425
Retirement of Federal Contribution	(1,272,669)	--	(1,272,669)
State of Louisiana Contribution	722,461	--	722,461
Retirement of State Contribution	(96,558)	--	(96,558)
Riverside Centroplex:			
Retirement of Federal Contribution	(434,353)	--	(434,353)
State of Louisiana Contribution	431,655	--	431,655
Retirement of State Contribution	(124,061)	--	(124,061)
Comprehensive Sewerage System:			
Retirement of Federal Contribution	(375,864)	--	(375,864)
Retirement of State Contribution	(2,096)	--	(2,096)
Local Government Contribution	513	--	513
Contribution From Impact Fees	730,931	--	730,931
Solid Waste Disposal Facility:			
Local Government Contribution	(905,963)	--	(905,963)
Central Garage:			
Federal Government Contribution	--	18,441	18,441
Local Government Contribution	--	<u>92,380</u>	<u>92,380</u>
Net Increase	<u>5,561,421</u>	<u>110,821</u>	<u>5,672,242</u>
Contributions, December 31, 1995	<u>\$149,648,997</u>	<u>\$2,272,565</u>	<u>\$151,921,562</u>

**b. Component Unit - Capitol Transportation Corporation**

Contributions, December 31, 1994	<u>\$5,038,169</u>
Federal Government Contribution	794,128
Retirement of Federal Contribution	(323,039)
Local Government Contribution	<u>556,994</u>
Net Increase	<u>1,028,083</u>
Contributions, December 31, 1995	<u>\$6,066,252</u>

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 1995**

EXHIBIT A-9  
(Continued)

**NOTE 17 - Obligations of Intragovernmental Agencies**

**a. Greater Baton Rouge Airport District**

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 1995 was \$3,113,449. In 1995, a principal payment of \$495,502 reduced the obligation payable to \$7,691,049. Scheduled maturities are as follows:

1996	\$ 534,449
1997	576,456
1998	621,766
1999	670,636
2000	723,349
2001 and after	<u>4,564,393</u>
	<u>\$7,691,049</u>

**b. 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.

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 1995 was \$9,878,738. In 1995, a \$3,760,996 principal payment reduced the obligation payable to \$63,359,718. Scheduled maturities are as follows:

1996	\$ 4,070,856
1997	3,532,885
1998	2,556,722
1999	2,671,485
2000	2,797,821
2001 and after	<u>47,729,949</u>
	<u>\$63,359,718</u>

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 1995**

EXHIBIT A-9  
(Continued)

**NOTE 18 - Segments of Enterprise Activities**

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:

**a. Primary Government**

	<u>Airport</u>	<u>Riverside Centroplex</u>	<u>Parking</u>	<u>Sewerage System</u>	<u>Solid Waste Disposal</u>	<u>Total</u>
Operating Revenues	\$ 5,701,594	\$ 813,192	\$ 807,669	\$ 22,750,004	\$ 7,002,304	\$ 37,074,763
Depreciation	1,969,799	935,820	399,161	11,712,069	895,973	15,912,822
Operating Income (Loss)	(1,031,379)	(1,992,322)	58,263	(9,679,625)	208,064	(12,436,999)
Operating Grants	10,820	47,415	--	--	--	58,235
Operating Transfers In	--	1,125,000	268,240	4,000,000	--	5,393,240
Taxes	--	--	--	23,996,997	--	23,996,997
Net Income (Loss)	(5,888)	(755,514)	74,528	10,982,880	707,154	11,003,160
Change in Capital Contributions	7,609,886	431,655	--	731,444	(905,963)	7,867,022
Property, Plant and Equipment:						
Additions	6,970,131	289,903	400	50,548,528	910,137	58,719,099
Deletions	(433,867)	(59,924)	(7,456)	(964,081)	(2,693,327)	(4,158,655)
Total Assets	80,663,750	19,822,859	7,790,186	455,211,820	33,320,547	596,809,162
Obligations Payable	7,691,049	--	--	63,359,718	--	71,050,767
Revenue Bonds Payable	--	--	3,630,000	196,960,000	--	200,590,000
Equity	71,897,429	19,487,184	1,332,306	179,358,167	32,581,828	304,656,914

**b. Component Unit - Capitol Transportation Corporation**

Operating Revenues	\$ 2,152,068
Depreciation	429,328
Operating Income (Loss)	(3,207,202)
Operating Grants	1,255,455
Operating Transfers From Primary Government	1,586,790
Net Income (Loss)	(489,222)
Change in Capital Contributions	1,351,122
Property, Plant and Equipment:	
Additions	847,089
Deletions	--
Total Assets	5,846,012
Equity	3,997,925

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 1995**

EXHIBIT A-9  
(Continued)

**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. The collection period was 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 December 27, 1995. The revised list of projects and approved amounts are shown in the following table.

<u>Description</u>	<u>Project Amount</u>
Terminal Concept Study	\$ 450,000
Noise Mitigation	8,532,260
Terminal Building Plan Specifications	<u>840,899</u>
 Total	 <u>\$9,823,159</u>

Since the inception of the PFC, the Airport has recorded the following revenues and expenses through the 1995 fiscal year resulting in a reservation of retained earnings for passenger facility charges in the amount of \$3,342,973.

Cumulative PFC Revenues (1992 - 1995)	\$3,563,546
Interest Earnings	<u>189,056</u>
Total Revenues	3,752,602
 * Cumulative PFC Administrative Fee	 (31,916)
** Cumulative Expenses for PFC Projects (1992 - 1995)	<u>(377,713)</u>
Retained Earnings Reserved for PFC's	<u>\$3,342,973</u>

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

\*\* During 1995, several projects, amounting to \$535,947, which in prior years had been funded with PFC revenues were transferred to a Federal/State funded capital grant project.



**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 1995**

EXHIBIT A-9  
(Continued)

**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 mandated 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.

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 \$1,989,000, and the total estimated capacity is 19,800,000 cubic yards with a projected useful life of 20 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, 1995, the liability for closure and postclosure care totals \$286,012. The liability is based on the landfill capacity used to date of 2,847,176 cubic yards or 14.4% of the landfill capacity. The liability will be financed by retained earnings of the Solid Waste Disposal Facility Enterprise Fund. The remaining estimated cost of closure and postclosure care of \$1,702,988 will be recognized as the remaining estimated capacity is filled. The estimated remaining useful life of the landfill as of December 31, 1995, is 18 years.

**NOTE 21 - 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 1995.

District 1	
Roxson Welch	\$ 3,600
District 2	
Thomas Woods	3,600

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
 NOTES TO FINANCIAL STATEMENTS  
 DECEMBER 31, 1995**

EXHIBIT A-9  
 (Continued)

**NOTE 21 - Council Members Compensation (Continued)**

District 3		
	Gayle Joseph	\$ 3,600
District 4		
	Joseph Greco	3,600
District 5		
	Wilson Fields	3,600
District 6		
	Richard "Buddy" Wilson	3,378
	Dora Moak	180
District 7		
	W.T. Winfield	3,600
District 8		
	Lynda Imes	
	Council	3,600
	President Pro-Tem	23,673
District 9		
	Patty Jo Roubique	3,600
District 10		
	Darrell Glasper	3,600
District 11		
	Mary Frey Eaton	3,600
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 22 - Subsequent Events**

On March 27, 1996, the Parish issued \$65,000,000 Public Improvement Sales Tax Revenue Bonds, Series ST-1996, of the Parish of East Baton Rouge, payable from the proceeds of the 1/2% sales and use tax levied by the Parish. Approximately \$38,500,000 of the proceeds was deposited to a irrevocable trust to defease the callable portion of the \$45,000,000 Public Improvement Sales Tax Revenue Bond Issue of 1989. The remainder of the proceeds will be used for the purpose of paying the costs of constructing and acquiring sewers and sewerage disposal works within the Parish, providing a reserve for the bonds and paying the costs of issuance.

In March 1996, Moody's Investor Service, while reviewing the underlying rating for the issuance of the above sales tax revenue bonds, raised their Parish of East Baton Rouge General Obligation rating from "A" to "A1".

## **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, 1995**

EXHIBIT B - 1

	City Sub Fund	Parish Sub Fund	Total General Fund	
			December 31, 1995	December 31, 1994
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ 1,580,767	\$ 716,271	\$ 2,297,038	\$ 1,371,460
Investments	18,178,817	8,237,118	26,415,935	26,057,734
Property Taxes Receivable - Net (Note 4)	5,095,486	3,139,754	8,235,240	7,228,606
Gross Receipts Business Taxes Receivable	3,923,997	--	3,923,997	3,590,104
Sales Taxes Receivable	7,669,213	2,735,596	10,404,809	9,508,693
Interest and Penalties Receivable on Taxes	64,072	14,241	78,313	45,418
Accounts Receivable	336,298	--	336,298	271,897
Accrued Interest Receivable	190,611	126,255	316,866	221,176
Special Assessments Receivable	780	72,645	73,425	71,630
Due From Other Funds (Note 11)	176,317	--	176,317	187,676
Due From Other Governments (Note 11)	3,947,183	2,807,690	6,754,873	7,842,594
Advance to Other Funds (Note 11)	400,000	--	400,000	2,089,217
Advance to Component Units (Note 11)	17,500	--	17,500	167,898
Noncurrent Loans Receivable	--	281,985	281,985	177,985
Inventory	305,359	203,572	508,931	512,346
	<u>\$ 41,886,400</u>	<u>\$ 18,335,127</u>	<u>\$ 60,221,527</u>	<u>\$ 59,344,434</u>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts and Contracts Payable	\$ 4,920,268	\$ 2,024,857	\$ 6,945,125	\$ 4,995,390
Due to Other Governments	--	175,897	175,897	624,791
Due to Component Units	--	--	--	4,920
Accrued Salaries Payable	1,056,057	265,079	1,321,136	717,854
Deferred Revenue	219,550	143,285	362,835	328,020
Deposits and Escrow Accounts	354,256	181,285	535,541	672,549
<b>Total Liabilities</b>	<u>6,550,131</u>	<u>2,790,403</u>	<u>9,340,534</u>	<u>7,343,524</u>
<b>Fund Balances:</b>				
Reserved for Encumbrances	1,630,286	414,971	2,045,257	3,390,800
Reserved for Advance to Other Funds	400,000	--	400,000	2,089,217
Reserved for Advance to Component Units	17,500	--	17,500	167,898
Reserved for Noncurrent Loans Receivable	--	281,985	281,985	177,985
Reserved for Petty Cash	3,539	2,060	5,599	5,499
Reserved for Inventory	305,359	203,572	508,931	512,346
Reserved for Subsequent Years Expenditures	3,750,000	3,751,850	7,501,850	6,500,000
Unreserved:				
Designated for Unencumbered Appropriations	3,915,095	1,767,894	5,682,989	8,757,000
Designated for Insurance	7,953,740	5,302,493	13,256,233	15,031,125
Designated for Solid Waste Collection and Disposal	5,587,875	--	5,587,875	5,425,592
Designated for Contingencies	--	--	--	2,064,000
Designated for Special Purposes	239,562	120,000	359,562	238,347
Designated Gaming Revenues	5,116,158	31,295	5,147,453	2,975,936
Undesignated	6,417,155	3,668,604	10,085,759	4,665,165
<b>Total Fund Balances</b>	<u>35,336,269</u>	<u>15,544,724</u>	<u>50,880,993</u>	<u>52,000,910</u>
	<u>\$ 41,886,400</u>	<u>\$ 18,335,127</u>	<u>\$ 60,221,527</u>	<u>\$ 59,344,434</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 41,886,400</u>	<u>\$ 18,335,127</u>	<u>\$ 60,221,527</u>	<u>\$ 59,344,434</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  
GENERAL FUND ACCOUNTS  
FOR THE YEAR ENDED DECEMBER 31, 1995**

EXHIBIT B - 2

	City Sub Fund	Parish Sub Fund	Total General Fund Year Ended	
			December 31, 1995	December 31, 1994
<b>Revenues:</b>				
Taxes	\$ 102,770,142	\$ 36,084,241	\$ 138,854,383	\$ 122,261,708
Licenses and Permits	1,469,768	1,119,808	2,589,576	2,754,084
Intergovernmental Revenues	7,724,534	2,746,415	10,470,949	10,326,278
Charges for Services	10,420,161	3,547,508	13,967,669	13,566,792
Fines and Forfeits	1,399,370	24,795	1,424,165	1,819,888
Miscellaneous Revenues	12,350,455	911,536	13,261,991	13,591,104
Total Revenues	<u>136,134,430</u>	<u>44,434,303</u>	<u>180,568,733</u>	<u>164,319,854</u>
<b>Other Financing Sources:</b>				
Proceeds of General Fixed Asset Disposition	67,796	44,941	112,737	242,568
Capital Leases	67,622	6,316	73,938	5,383,345
Operating Transfers In (Note 12)	1,915,489	602,677	2,518,166	4,879,920
Total Other Financing Sources	<u>2,050,907</u>	<u>653,934</u>	<u>2,704,841</u>	<u>10,505,833</u>
Total Revenues and Other Financing Sources	<u>138,185,337</u>	<u>45,088,237</u>	<u>183,273,574</u>	<u>174,825,687</u>
<b>Expenditures:</b>				
Current:				
General Government	27,118,962	24,121,777	51,240,739	48,308,024
Public Safety	68,790,518	5,949,862	74,740,380	70,200,105
Transportation	12,318,975	5,770,003	18,088,978	18,020,614
Sanitation	9,793,321	--	9,793,321	9,359,876
Health and Welfare	873,626	582,417	1,456,043	1,322,268
Culture and Recreation	593,275	359,652	952,927	919,117
Conservation and Development	1,223,207	533,832	1,757,039	1,821,389
Capital Outlay	5,339,827	600,932	5,940,759	6,321,756
Intergovernmental	--	62,521	62,521	59,528
Total Expenditures	<u>126,051,711</u>	<u>37,980,996</u>	<u>164,032,707</u>	<u>156,332,677</u>
<b>Other Uses (Note 12):</b>				
Operating Transfers Out	12,258,458	6,660,487	18,918,945	10,562,309
Operating Transfers To Component Units	506,426	90,968	597,394	722,450
Total Other Uses	<u>12,764,884</u>	<u>6,751,455</u>	<u>19,516,339</u>	<u>11,284,759</u>
Total Expenditures and Other Uses	<u>138,816,595</u>	<u>44,732,451</u>	<u>183,549,046</u>	<u>167,617,436</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>(631,258)</u>	<u>355,786</u>	<u>(275,472)</u>	<u>7,208,251</u>
Fund Balances, January 1 as Previously Reported	36,775,020	15,225,890	52,000,910	44,792,659
Prior Year Adjustment (Note 15)	(656,011)	--	(656,011)	--
Fund Balance, January 1 Restated	<u>36,119,009</u>	<u>15,225,890</u>	<u>51,344,899</u>	<u>44,792,659</u>
Residual Equity Transfer (Note 12)	(151,482)	(36,952)	(188,434)	--
Fund Balances, December 31	<u>\$ 35,336,269</u>	<u>\$ 15,544,724</u>	<u>\$ 50,880,993</u>	<u>\$ 52,000,910</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, 1995**

EXHIBIT B - 3

	Revised Budget	Actual (Budgetary Basis)	Variance- Favorable (Unfavorable)
<b>Revenues:</b>			
<b>Taxes:</b>			
General Property Taxes	\$ 12,351,520	\$ 13,112,531	\$ 761,011
Gross Receipts Business Taxes	17,760,500	18,526,515	766,015
General Sales and Use Taxes	82,778,240	88,885,089	6,106,849
Occupational Taxes	5,697,000	6,057,817	360,817
Insurance Premiums Taxes	2,440,000	2,969,461	529,461
Gaming Admissions Taxes	3,824,063	8,254,369	4,430,306
Interest and Penalties-Delinquent Taxes	893,000	1,048,601	155,601
Total Taxes	125,744,323	138,854,383	13,110,060
 <b>Licenses and Permits:</b>			
<b>Use of Streets:</b>			
Public Conveyances	15,000	16,288	1,288
Bicycle Registration Fees	70,000	67,715	(2,285)
<b>Occupational and Professional:</b>			
Air Conditioning and Heating	20,000	23,860	3,860
Electrical Contractors	20,000	20,900	900
Residential Contractors	20,000	17,250	(2,750)
Plumbers	17,000	16,850	(150)
House Moving	1,000	950	(50)
Garbage Collectors	30,000	30,600	600
Arborists	900	400	(500)
Classified Employees	115,000	82,000	(33,000)
Waiter/Waitress	--	580	580
Retail Clerks	--	53,180	53,180
Entertainers	--	3,440	3,440
Liquor and Beer	475,000	413,356	(61,644)
Restaurant	28,500	19,320	(9,180)
Gaming	7,000	4,900	(2,100)
Chauffeurs	1,400	1,315	(85)
Alarms	6,000	8,170	2,170
Second Hand Dealers	--	115	115
<b>Construction Permits:</b>			
Air Conditioning and Heating	235,000	273,957	38,957
Electrical	315,000	335,569	20,569
Building	895,000	834,929	(60,071)
Plumbing and Gas	276,000	279,582	3,582
House Moving	9,000	11,400	2,400
Fence	500	300	(200)
Special Events	--	12,710	12,710
Alarm User	40,000	55,926	15,926
Sign Permits	--	2,300	2,300
Miscellaneous Fire Permits	2,000	1,714	(286)
Total Licenses and Permits	2,599,300	2,589,576	(9,724)

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, 1995**

EXHIBIT B - 3  
(Continued)

	<u>Revised Budget</u>	<u>Actual (Budgetary Basis)</u>	<u>Variance- Favorable (Unfavorable)</u>
Revenues (Continued):			
Intergovernmental Revenues:			
Federal Grants:			
Department of Military Affairs	\$ 61,000	\$ 85,588	\$ 24,588
State Grants:			
Public Safety:			
Traffic Signal Maintenance	426,300	436,450	10,150
Highways and Streets:			
Street Maintenance	215,000	214,972	(28)
Health and Welfare:			
Department of Social Services	160,000	234,007	74,007
State Shared Revenues:			
Beer Taxes	405,000	416,398	11,398
Insurance Company Taxes	320,000	386,126	66,126
Louisiana Revenue Sharing	1,000,000	1,000,884	884
Mineral Royalties	160,000	192,598	32,598
Severance Taxes	530,000	551,269	21,269
Tobacco Taxes	802,000	800,479	(1,521)
Video Poker Fees	1,060,000	1,977,148	917,148
On-Behalf Payments for Salaries and Benefits	4,174,573	4,174,573	--
Payments in Lieu of Taxes:			
Federal Government	--	457	457
Total Intergovernmental Revenues	<u>9,313,873</u>	<u>10,470,949</u>	<u>1,157,076</u>
Charges for Services:			
General Government:			
City Court Civil Fees	800,000	912,434	112,434
Sale of City Codes	7,000	3,429	(3,571)
Fiscal Management Fees	4,600,000	5,133,789	533,789
Fiscal Management Fees-Inventory	56,000	61,547	5,547
Fiscal Management Fees-Auction Facility	90,341	137,179	46,838
Sales Tax Collection Charges	1,322,070	1,317,623	(4,447)
Occupancy Tax Collection Charges	6,000	6,000	--
NSF Check Fees	8,000	11,450	3,450
Advertising	3,200	4,644	1,444
Board of Adjustment Fees	8,000	8,100	100
Sale of Construction Codes and Plans	10,000	15,795	5,795
Pre-Trial Diversion Fees	120,000	156,483	36,483
Notice of Intent	150,000	90,804	(59,196)
Adjudicated Property	--	13,159	13,159
Sale of Maps	4,000	3,318	(682)
Display Advertising to Rezone	60,000	91,406	31,406
Planning Assistance	37,700	32,978	(4,722)
Public Safety:			
Subdivision Plan Review	86,000	43,377	(42,623)
Flood Determination Fees	21,000	18,830	(2,170)
Commercial and Residential Plan Review	200,000	217,755	17,755
Sale of Reports and Photos	230,000	232,198	2,198
Police Collection Fees	2,000	--	(2,000)
Sobriety Test	34,000	26,170	(7,830)

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, 1995**

EXHIBIT B - 3  
(Continued)

	Revised Budget	Actual (Budgetary Basis)	Variance- Favorable (Unfavorable)
Revenues (Continued):			
Charges for Services: (Continued):			
Public Safety (Continued):			
Alarm Monitor Fees	\$ 15,000	\$ 12,000	\$ (3,000)
False Alarm Fees	30,000	29,250	(750)
Radio Shop Charges	15,000	16,765	1,765
Coroner Report Fee	7,000	6,320	(680)
Fire Reports	3,500	3,499	(1)
Juvenile Service Fees	--	1,817	1,817
Transportation:			
Parking Meters	165,000	207,252	42,252
Sanitation:			
Solid Waste User Fees	4,970,000	4,993,236	23,236
Weed Cutting Charges	40,000	43,109	3,109
Culture and Recreation:			
Summer Program-North Baton Rouge Community Center	33,797	37,031	3,234
Riverfront Docking Fees	7,050	7,050	--
Conservation and Development:			
Rent/Utilities:			
Leo S. Butler Community Center	31,060	29,529	(1,531)
North Baton Rouge Community Center	27,000	29,757	2,757
Dr. Martin Luther King, Jr. Community Center	5,400	6,533	1,133
Chaneyville Community Center	3,200	3,189	(11)
Rent/Donations:			
Delmont Community Center	2,900	2,864	(36)
Total Charges for Services	<u>13,211,218</u>	<u>13,967,669</u>	<u>756,451</u>
Fines and Forfeits:			
City Court Criminal Fines and Forfeitures	26,000	23,443	(2,557)
City Court Traffic Fines	1,200,000	1,359,339	159,339
District Court Fines	--	22,500	22,500
District Court Drug Court Fines	--	2,295	2,295
Juvenile Court Traffic Fines	4,000	--	(4,000)
Littering Fines	1,000	--	(1,000)
Alcoholic Beverage Control Board Fines	15,000	16,588	1,588
Total Fines and Forfeits	<u>1,246,000</u>	<u>1,424,165</u>	<u>178,165</u>
Miscellaneous Revenues:			
Interest Earnings	200,000	1,946,589	1,746,589
Interest Earned On Assessments	--	231	231
Rentals:			
Land	16,730	20,603	3,873
Buildings	148,070	162,132	14,062
Oil, Gas and Mineral Royalties	60,000	43,488	(16,512)
Oil, Gas and Mineral Bonus and Rentals	30,000	24,565	(5,435)
Airport Note	1,108,130	1,108,132	2
East Baton Rouge Sewerage Commission	9,288,860	9,288,841	(19)
Recycling Proceeds	9,878	9,878	--

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, 1995**

EXHIBIT B - 3  
(Continued)

	<u>Revised Budget</u>	<u>Actual (Budgetary Basis)</u>	<u>Variance- Favorable (Unfavorable)</u>
<b>Revenues (Continued):</b>			
<b>Miscellaneous Revenues (Continued):</b>			
Condemnations	\$ 12,000	\$ 24,564	\$ 12,564
Special Assessments Authorized	--	376	376
Juvenile Detention Meals	42,000	48,765	6,765
Confiscated Funds-Police	316,653	332,635	15,982
Abandoned or Impounded Bicycles	10,000	10,223	223
Juvenile Detention Reimbursement	90,000	100,183	10,183
Donations	45,269	88,848	43,579
Other	17,500	51,938	34,438
<b>Total Miscellaneous Revenues</b>	<u>11,395,090</u>	<u>13,261,991</u>	<u>1,866,901</u>
<b>Total Revenues</b>	<u>163,509,804</u>	<u>180,568,733</u>	<u>17,058,929</u>
<b>Other Financing Sources:</b>			
Proceeds of General Fixed Asset Disposition	90,810	112,737	21,927
<b>Operating Transfers In:</b>			
City Sub Fund	602,677	602,677	--
Parish Sub Fund	602,820	620,410	17,590
City Court Judicial Fund	478,804	493,147	14,343
Consolidated Garbage Service District No. 1	842,210	801,932	(40,278)
<b>Total Operating Transfers In</b>	<u>2,526,511</u>	<u>2,518,166</u>	<u>(8,345)</u>
<b>Total Other Financing Sources</b>	<u>2,617,321</u>	<u>2,630,903</u>	<u>13,582</u>
<b>Total Revenues and Other     Financing Sources</b>	<u>166,127,125</u>	<u>183,199,636</u>	<u>17,072,511</u>
<b>Expenditures:</b>			
<b>Current:</b>			
<b>General Government:</b>			
<b>Metropolitan Council:</b>			
Administration	215,800	170,935	44,865
Council Districts	429,570	392,382	37,188
<b>Council Administrator:</b>			
Administration	415,544	399,700	15,844
Mail Services	507,070	488,821	18,249
Treasurer	250,400	249,569	831
Election Cost	223,500	29,560	193,940
Council Budget Office	181,330	170,737	10,593
<b>Parish Attorney:</b>			
Administration	1,942,945	1,942,945	--
City Prosecutor	836,169	836,169	--
Alcoholic Beverage Control Board	621,960	621,960	--
Pre-Trial Diversion	207,420	203,974	3,446
Legal Services	288,603	281,259	7,344

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, 1995**

EXHIBIT B - 3  
(Continued)

	Revised Budget	Actual (Budgetary Basis)	Variance- Favorable (Unfavorable)
Expenditures (Continued):			
Current (Continued):			
General Government (Continued):			
Public Information Office	\$ 134,057	\$ 129,612	\$ 4,445
Planning Commission	880,044	857,224	22,820
City Court:			
Administration	3,007,933	3,007,933	--
Court Teleconferencing System	52,196	--	52,196
City Constable	1,097,437	1,075,892	21,545
Justice of Peace and Ward Constables	51,100	49,701	1,399
District Court	3,075,483	3,054,448	21,035
Clerk of Court:			
Administration	231,402	231,402	--
Juror and Witness Fees	745,000	726,963	18,037
Family Court	323,360	310,495	12,865
Juvenile Court	530,662	530,413	249
Sheriff-Costs of Court	172,199	172,199	--
District Attorney	2,757,990	2,757,990	--
Registrar of Voters	347,629	345,109	2,520
Mayor-President:			
Administration	759,388	755,530	3,858
Community Sponsored Events	100,000	82,275	17,725
Citizens Service	296,910	279,799	17,111
Inspector General	55,340	55,316	24
Finance:			
Administration	407,448	407,308	140
Accounting	1,275,580	1,274,808	772
Auditing	1,260,877	1,260,510	367
Revenue	1,620,650	1,619,880	770
Budgeting	322,660	321,183	1,477
Collection of Funds	1,384,139	1,325,913	58,226
Service Fee Business Office	355,540	339,005	16,535
Management Information Services:			
Administration	2,027,306	2,015,076	12,230
Computerized Systems	520,668	510,342	10,326
Purchasing	744,996	744,996	--
Personnel:			
Human Resources	1,210,809	1,205,009	5,800
Benefits and Safety	1,272,949	1,264,689	8,260
Risk Management	6,647,464	6,454,200	193,264
Group Benefit Plans	2,148,850	2,148,850	--
Quality and Employee Development	413,007	399,560	13,447
Public Works:			
Administration	1,605,228	1,601,654	3,574
Engineering	2,467,115	2,467,111	4
Warehouse	270,941	270,941	--
Public Building Maintenance	6,002,333	5,926,829	75,504
Public Defender	113,580	113,575	5
Municipal Associations	146,130	126,488	19,642
Total General Government	52,956,711	52,008,239	948,472

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, 1995**

EXHIBIT B - 3  
(Continued)

	Revised Budget	Actual (Budgetary Basis)	Variance- Favorable (Unfavorable)
Expenditures (Continued):			
Current (Continued):			
Public Safety:			
Fire Protection Districts:			
Eastside	\$ 36,660	\$ 36,660	\$ --
District Six	200	200	--
Sheriff-Correctional Institution	3,417,051	3,303,536	113,515
Coroner	669,880	667,132	2,748
Office of the Mayor-President:			
Anti-Drug Task Force	50,913	50,907	6
Police:			
Administration	5,517,579	5,243,525	274,054
Uniform Patrol	19,305,726	19,228,428	77,298
Operational Services	6,112,162	6,026,501	85,661
Criminal Investigations	7,276,735	7,000,156	276,579
Dedicated Funds	173,515	173,515	--
Fire:			
Administration	980,006	980,006	--
Fire Suppression and Prevention	21,110,211	21,110,211	--
Communications and Maintenance	2,367,387	2,301,895	65,492
Emergency Medical Services:			
Telecommunications Division	542,042	517,190	24,852
Prison Medical Services Division	1,451,120	1,408,166	42,954
Juvenile Services:			
Administration	107,563	107,563	--
Probation and Family Services	983,800	963,063	20,737
Detention Facility	1,432,145	1,405,137	27,008
Emergency Preparedness	249,957	246,369	3,588
Public Works:			
Inspection	2,356,686	2,356,686	--
Traffic Engineering	2,582,390	2,582,383	7
Demolition Program	346,725	340,703	6,022
Crimestoppers	10,000	10,000	--
Total Public Safety	77,080,453	76,059,932	1,020,521
Transportation:			
Public Works:			
North Lot	4,196,066	4,196,066	--
East Lot	3,831,253	3,831,225	28
South Lot	5,222,140	5,221,956	184
State Highway Maintenance	990,448	990,408	40
Street Lighting	4,120,025	3,794,094	325,931
Federal Urban System	369,089	--	369,089
Street Maintenance	87,059	86,750	309
Total Transportation	18,816,080	18,120,499	695,581
Sanitation:			
Public Works-Waste Management	9,862,438	9,793,321	69,117

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, 1995**

EXHIBIT B - 3  
(Continued)

	Revised Budget	Actual (Budgetary Basis)	Variance- Favorable (Unfavorable)
Expenditures (Continued):			
Current (Continued):			
Health and Welfare:			
Health Unit	\$ 455,258	\$ 435,446	\$ 19,812
Council on Aging Projects	741,670	741,670	--
Crisis Care Center	105,530	105,110	420
Baton Rouge Area Alcohol and Drug Center	156,960	156,960	--
Alcohol and Drug Council of Greater Baton Rouge	16,620	16,620	--
Total Health and Welfare	<u>1,476,038</u>	<u>1,455,806</u>	<u>20,232</u>
Culture and Recreation:			
Community Centers Summer Programs	54,804	53,797	1,007
Louisiana Arts and Science Center	573,910	573,910	--
Arts Council of Greater Baton Rouge	137,970	137,970	--
Baton Rouge Symphony Association	70,920	70,920	--
U.S.S. Kidd	116,330	116,330	--
Total Culture and Recreation	<u>953,934</u>	<u>952,927</u>	<u>1,007</u>
Conservation and Development:			
Recycling Program	79,216	38,658	40,558
Landscape and Forestry	476,515	448,208	28,307
Community Centers	461,040	445,954	15,086
Human Development and Services:			
Administration	454,034	454,034	--
Leo S. Butler Community Center	179,706	166,212	13,494
Baton Rouge Sports Foundation	75,000	75,000	--
Baton Rouge Convention and Visitors Bureau-Festivals	25,360	25,360	--
Cooperative Extension Service	13,500	10,819	2,681
Veterans Service Office	36,300	36,294	6
Big Buddy Program	56,500	56,500	--
BREC - Bluebonnet Swamp	45,640	--	45,640
Total Conservation and Development	<u>1,902,811</u>	<u>1,757,039</u>	<u>145,772</u>
Capital Outlay	<u>8,100,670</u>	<u>3,783,607</u>	<u>4,317,063</u>
Intergovernmental Expenditures:			
Equivalent Three Mills on Industrial Area Assessment	<u>62,521</u>	<u>62,521</u>	<u>--</u>
Total Expenditures	<u>171,211,656</u>	<u>163,993,891</u>	<u>7,217,765</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, 1995**

EXHIBIT B - 3  
(Continued)

	Revised Budget	Actual (Budgetary Basis)	Variance- Favorable (Unfavorable)
Other Uses:			
Operating Transfers Out:			
City Sub Fund	\$ 602,820	\$ 620,410	\$ (17,590)
Parish Sub Fund	602,677	602,677	--
Gaming Enforcement Division	50,000	50,000	--
Animal Control Center Fund	474,280	474,280	--
Grants Fund	2,045,911	2,045,911	--
Excess Revenue and Limited Tax Fund	193,030	193,023	7
Miscellaneous Capital Improvements Fund	808,914	808,914	--
1995-1996 Capital Improvements Fund	6,074,000	6,074,000	--
Riverside Centroplex Fund	1,125,000	1,125,000	--
Greater Baton Rouge Parking Authority	268,240	268,240	--
Comprehensive Sewerage System Fund	4,000,000	4,000,000	--
Total Operating Transfers Out	<u>16,244,872</u>	<u>16,262,455</u>	<u>(17,583)</u>
Operating Transfers To Component Units:			
Central Fire Protection District	28,730	28,730	--
Chaneyville Fire Protection District	43,398	43,398	--
Alsen-St. Irma Lee Fire Protection District	18,840	18,840	--
Capitol Transportation Corporation	619,980	506,426	113,554
Total Operating Transfers To Component Units	<u>710,948</u>	<u>597,394</u>	<u>113,554</u>
Total Other Uses	<u>16,955,820</u>	<u>16,859,849</u>	<u>95,971</u>
Total Expenditures and Other Uses	<u>188,167,476</u>	<u>180,853,740</u>	<u>7,313,736</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(22,040,351)	2,345,896	24,386,247
Fund Balances, January 1	46,678,274	46,678,274	--
Residual Equity Transfer (Note 12)	<u>(188,434)</u>	<u>(188,434)</u>	--
Fund Balances, December 31	<u>\$ 24,449,489</u>	<u>\$ 48,835,736</u>	<u>\$ 24,386,247</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.

**Baton Rouge Convention and Visitors Commission** accounts for the special hotel/motel tax levy required to cover the cost of promoting and servicing conventions and tourism in the Baton Rouge area.

**City Court Judicial Fund** accounts for court cost fees collected on moving violations and criminal charges required to maintain the Baton Rouge City Court Probation and Rehabilitation Unit.

**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.

**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.

Continued

**SPECIAL REVENUE FUNDS (Continued)**

**Consolidated Road Lighting District No. 1** accounts for the special property tax levy required to provide street and road lights within the district.

**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 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, 1995**

	Baton Rouge Convention & Visitors Commission	City Court Judicial	City Constable Court Costs	Mosquito Abatement and Rodent Control
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ 38,792	\$ 37,641	\$ 10,756	\$ 679,747
Investments	--	--	--	--
Property Taxes Receivable-Net (Note 4)	--	--	--	881,711
Sales Taxes Receivable	99,646	--	--	--
Accounts Receivable	--	--	--	--
Accrued Interest Receivable	--	4,368	387	10,811
Due From Other Governments (Note 11)	--	6,279	--	551,038
U.S. Housing and Urban Development Loans Receivable	--	--	--	--
<b>Total Assets</b>	<u>\$ 138,438</u>	<u>\$ 48,288</u>	<u>\$ 11,143</u>	<u>\$ 2,123,307</u>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts and Contracts Payable	\$ 138,438	\$ 24,484	\$ 4,183	\$ 96,857
Due to Other Funds (Note 11)	--	--	--	--
Due to Other Governments	--	--	--	--
Due to Component Units (Note 11)	--	--	--	--
Accrued Salaries Payable	--	23,079	2,795	13,445
Deferred Revenue	--	--	--	--
Deposits and Escrow Accounts	--	--	--	--
Advance From Other Funds (Note 11)	--	--	--	--
<b>Total Liabilities</b>	<u>138,438</u>	<u>47,563</u>	<u>6,978</u>	<u>110,302</u>
<b>Fund Balances:</b>				
Reserved for Encumbrances	--	725	--	775
Reserved for U.S. Housing and Urban Development Loans	--	--	--	--
Reserved for Petty Cash	--	--	--	--
Reserved for Subsequent Years Expenditures	--	--	--	41,920
Unreserved:				
Designated for Unencumbered Appropriations	--	--	--	4,063
Designated for Solid Waste Collection and Disposal	--	--	--	--
Undesignated	--	--	4,165	1,966,247
<b>Total Fund Balances</b>	<u>--</u>	<u>725</u>	<u>4,165</u>	<u>2,013,005</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 138,438</u>	<u>\$ 48,288</u>	<u>\$ 11,143</u>	<u>\$ 2,123,307</u>

The accompanying notes are an integral part of this statement.

Continued



**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
COMBINING BALANCE SHEET  
ALL SPECIAL REVENUE FUNDS  
DECEMBER 31, 1995**

	<u>Consolidated Road Lighting District No. 1</u>	<u>Parish Transportation</u>	<u>Parish Street Maintenance</u>	<u>Consolidated Garbage Service District No. 1</u>
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ --	\$ 3,503,455	\$ 2,122,820	\$ 1,880,451
Investments	--	--	8,002,809	--
Property Taxes Receivable-Net (Note 4)	427,821	--	--	2,473,370
Sales Taxes Receivable	--	--	2,399,957	--
Accounts Receivable	--	--	--	234,607
Accrued Interest Receivable	--	40,256	109,096	47,352
Due From Other Governments (Note 11)	182,062	63,222	--	1,298,243
U.S. Housing and Urban Development Loans Receivable	--	--	--	--
<b>Total Assets</b>	<u><b>\$ 609,883</b></u>	<u><b>\$ 3,606,933</b></u>	<u><b>\$ 12,634,682</b></u>	<u><b>\$ 5,934,023</b></u>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts and Contracts Payable	\$ 4,751	\$ 158,441	\$ 1,344,448	\$ 456,060
Due to Other Funds (Note 11)	408,770	--	--	--
Due to Other Governments	--	--	96,610	301,677
Due to Component Units (Note 11)	--	225,722	--	--
Accrued Salaries Payable	--	--	891	--
Deferred Revenue	--	--	--	--
Deposits and Escrow Accounts	--	--	--	--
Advance From Other Funds (Note 11)	--	--	--	400,000
<b>Total Liabilities</b>	<u><b>413,521</b></u>	<u><b>384,163</b></u>	<u><b>1,441,949</b></u>	<u><b>1,157,737</b></u>
<b>Fund Balances:</b>				
Reserved for Encumbrances	--	731,821	7,133,866	--
Reserved for U.S. Housing and Urban Development Loans	--	--	--	--
Reserved for Petty Cash	--	--	--	--
Reserved for Subsequent Years Expenditures	--	--	--	--
<b>Unreserved:</b>				
Designated for Unencumbered Appropriations	--	1,722,344	3,775,757	--
Designated for Solid Waste Collection and Disposal	--	--	--	4,776,286
Undesignated	196,362	768,605	283,110	--
<b>Total Fund Balances</b>	<u><b>196,362</b></u>	<u><b>3,222,770</b></u>	<u><b>11,192,733</b></u>	<u><b>4,776,286</b></u>
<b>Total Liabilities and Fund Balances</b>	<u><b>\$ 609,883</b></u>	<u><b>\$ 3,606,933</b></u>	<u><b>\$ 12,634,682</b></u>	<u><b>\$ 5,934,023</b></u>

The accompanying notes are an integral part of this statement.

Grants	Totals	
	December 31, 1995	December 31, 1994
\$ 842,767	\$ 10,288,198	\$ 1,865,198
--	14,132,436	15,703,064
--	12,138,248	10,112,341
--	2,499,603	2,402,670
--	713,675	197,819
21,908	343,924	197,005
7,735,079	15,327,372	14,797,088
<u>5,187,855</u>	<u>5,187,855</u>	<u>4,455,101</u>
<u>\$ 13,787,609</u>	<u>\$ 60,631,311</u>	<u>\$ 49,730,286</u>
\$ 1,184,643	\$ 3,943,136	\$ 4,472,690
--	7,650,954	5,229,556
674	398,961	93,639
--	225,722	221,939
134,585	363,892	353,110
4,395,449	4,395,449	3,432,670
88,889	93,889	42,932
--	400,000	2,089,217
<u>5,804,240</u>	<u>17,472,003</u>	<u>15,935,753</u>
1,510,693	9,426,679	4,239,361
5,187,855	5,187,855	4,455,101
--	1,200	1,200
--	194,350	777,940
1,225,986	7,013,535	6,264,544
--	4,776,286	2,913,265
58,835	16,559,403	15,143,122
<u>7,983,369</u>	<u>43,159,308</u>	<u>33,794,533</u>
<u>\$ 13,787,609</u>	<u>\$ 60,631,311</u>	<u>\$ 49,730,286</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, 1995**

	Baton Rouge Convention & Visitors Commission	City Court Judicial	City Constable Court Costs	Mosquito Abatement and Rodent Control
Revenues:				
Taxes	\$ 1,674,968	\$ --	\$ --	\$ 1,535,421
Licenses and Permits	--	--	--	--
Intergovernmental Revenues	--	--	5,810	--
Charges for Services	--	2,202,042	390,753	--
Fines and Forfeits	--	--	--	--
Miscellaneous Revenues	--	42,842	1,868	73,924
Total Revenues	<u>1,674,968</u>	<u>2,244,884</u>	<u>398,431</u>	<u>1,609,345</u>
Other Financing Sources:				
Proceeds of General Fixed Asset Disposition	--	500	--	8,725
Capital Leases	--	--	--	--
Operating Transfers In (Note 12)	--	--	--	--
Total Other Financing Sources	<u>--</u>	<u>500</u>	<u>--</u>	<u>8,725</u>
Total Revenues and Other Financing Sources	<u>1,674,968</u>	<u>2,245,384</u>	<u>398,431</u>	<u>1,618,070</u>
Expenditures:				
Current:				
General Government	--	1,709,196	397,612	--
Public Safety	--	--	--	--
Transportation	--	--	--	--
Sanitation	--	--	--	--
Health and Welfare	--	--	--	1,313,193
Culture and Recreation	--	--	--	--
Conservation and Development	1,674,968	--	--	--
Miscellaneous	--	--	--	--
Capital Outlay	--	42,316	2,208	97,463
Total Expenditures	<u>1,674,968</u>	<u>1,751,512</u>	<u>399,820</u>	<u>1,410,656</u>
Other Uses (Note 12):				
Operating Transfers Out	--	493,147	--	--
Operating Transfers To Component Units	--	--	--	--
Total Other Uses	<u>--</u>	<u>493,147</u>	<u>--</u>	<u>--</u>
Total Expenditures and Other Uses	<u>1,674,968</u>	<u>2,244,659</u>	<u>399,820</u>	<u>1,410,656</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>--</u>	<u>725</u>	<u>(1,389)</u>	<u>207,414</u>
Fund Balances, January 1	--	--	5,554	1,805,591
Prior Year Adjustment	--	--	--	--
Fund Balances, January 1 Restated	--	--	5,554	1,805,591
Residual Equity Transfer (Note 12)	--	--	--	--
Fund Balances, December 31	<u>\$ --</u>	<u>\$ 725</u>	<u>\$ 4,165</u>	<u>\$ 2,013,005</u>

The accompanying notes are an integral part of this statement.

Continued

Library Board of Control	Downtown Development District	Gaming Enforcement Division	Animal Control Center	E.B.R. Parish Communications District	Emergency Medical Services
\$ 10,396,621	\$ 267,934	\$ --	\$ --	\$ --	\$ 3,906,534
--	--	--	232,346	--	--
--	--	--	--	--	--
119,408	--	228,906	78,751	1,480,422	1,237,728
243,757	--	--	--	--	--
640,011	3,633	29,958	28,660	10,516	10,961
<u>11,399,797</u>	<u>271,567</u>	<u>258,864</u>	<u>339,757</u>	<u>1,490,938</u>	<u>5,155,223</u>
247	5,000	2,600	875	--	3,200
79,469	--	--	--	--	--
--	--	50,000	474,280	280,683	--
<u>79,716</u>	<u>5,000</u>	<u>52,600</u>	<u>475,155</u>	<u>280,683</u>	<u>3,200</u>
11,479,513	276,567	311,464	814,912	1,771,621	5,158,423
--	--	526,628	--	--	--
--	--	--	--	1,735,479	5,387,387
--	--	--	--	--	--
--	--	--	797,442	--	--
8,261,776	--	--	--	--	--
--	240,087	--	--	--	--
--	--	--	--	--	--
1,307,585	--	1,859	32,760	4,769	478,608
<u>9,569,361</u>	<u>240,087</u>	<u>528,487</u>	<u>830,202</u>	<u>1,740,248</u>	<u>5,865,995</u>
1,671,572	1,197	--	--	--	280,683
--	--	--	--	--	--
<u>1,671,572</u>	<u>1,197</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>280,683</u>
11,240,933	241,284	528,487	830,202	1,740,248	6,146,678
238,580	35,283	(217,023)	(15,290)	31,373	(988,255)
11,131,403	--	510,509	35,885	322,046	2,685,382
--	--	--	--	--	--
11,131,403	--	510,509	35,885	322,046	2,685,382
--	--	--	--	--	--
<u>\$ 11,369,983</u>	<u>\$ 35,283</u>	<u>\$ 293,486</u>	<u>\$ 20,595</u>	<u>\$ 353,419</u>	<u>\$ 1,697,127</u>

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
ALL SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 1995**

	Consolidated Road Lighting District <u>No. 1</u>	Parish Transportation	Parish Street Maintenance	Consolidated Garbage Service District <u>No. 1</u>
<b>Revenues:</b>				
Taxes	\$ 602,624	\$ --	\$ 23,971,929	\$ 3,762,044
Licenses and Permits	--	--	--	--
Intergovernmental Revenues	129,718	3,002,290	--	1,078,550
Charges for Services	--	--	--	3,523,153
Fines and Forfeits	--	--	--	--
Miscellaneous Revenues	--	180,331	465,505	239,400
<b>Total Revenues</b>	<u>732,342</u>	<u>3,182,621</u>	<u>24,437,434</u>	<u>8,603,147</u>
<b>Other Financing Sources:</b>				
Proceeds of General Fixed Asset Disposition	--	--	--	--
Capital Leases	--	--	--	--
Operating Transfers In (Note 12)	--	--	--	--
<b>Total Other Financing Sources</b>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
<b>Total Revenues and Other Financing Sources</b>	<u>732,342</u>	<u>3,182,621</u>	<u>24,437,434</u>	<u>8,603,147</u>
<b>Expenditures:</b>				
<b>Current:</b>				
General Government	--	--	--	--
Public Safety	--	--	--	--
Transportation	479,653	905,296	19,157,372	--
Sanitation	--	--	--	5,938,194
Health and Welfare	--	--	--	--
Culture and Recreation	--	--	--	--
Conservation and Development	--	--	--	--
Miscellaneous	--	--	--	--
Capital Outlay	--	89,629	--	--
<b>Total Expenditures</b>	<u>479,653</u>	<u>994,925</u>	<u>19,157,372</u>	<u>5,938,194</u>
<b>Other Uses (Note 12):</b>				
Operating Transfers Out	--	--	--	801,932
Operating Transfers To Component Units	--	1,080,364	--	--
<b>Total Other Uses</b>	<u>--</u>	<u>1,080,364</u>	<u>--</u>	<u>801,932</u>
<b>Total Expenditures and Other Uses</b>	<u>479,653</u>	<u>2,075,289</u>	<u>19,157,372</u>	<u>6,740,126</u>
<b>Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses</b>	<u>252,689</u>	<u>1,107,332</u>	<u>5,280,062</u>	<u>1,863,021</u>
Fund Balances, January 1	(56,327)	2,576,378	5,912,671	2,913,265
Prior Year Adjustment	--	--	--	--
Fund Balances, January 1 Restated	<u>(56,327)</u>	<u>2,576,378</u>	<u>5,912,671</u>	<u>2,913,265</u>
Residual Equity Transfer (Note 12)	--	(460,940)	--	--
<b>Fund Balances, December 31</b>	<u>\$ 196,362</u>	<u>\$ 3,222,770</u>	<u>\$ 11,192,733</u>	<u>\$ 4,776,286</u>

The accompanying notes are an integral part of this statement.

Grants	Totals	
	Year Ended	
	December 31, 1995	December 31, 1994
\$ --	\$ 46,118,075	\$ 43,229,450
--	232,346	243,232
25,890,598	30,106,966	27,950,267
--	9,261,163	9,573,548
--	243,757	241,176
1,843,847	3,571,456	2,476,219
<u>27,734,445</u>	<u>89,533,763</u>	<u>83,713,892</u>
5,267	26,414	34,070
--	79,469	70,231
2,045,911	2,850,874	946,508
<u>2,051,178</u>	<u>2,956,757</u>	<u>1,050,809</u>
<u>29,785,623</u>	<u>92,490,520</u>	<u>84,764,701</u>
147,614	2,781,050	2,576,948
904,723	8,027,589	7,344,978
152,941	20,695,262	23,286,550
--	5,938,194	5,709,654
1,344,630	3,455,265	3,381,306
5,059	8,266,835	8,012,759
20,709,381	22,624,436	18,236,080
2,141	2,141	--
4,450,898	6,508,095	5,581,569
<u>27,717,387</u>	<u>78,298,867</u>	<u>74,129,844</u>
37,043	3,285,574	3,451,115
--	1,080,364	621,383
<u>37,043</u>	<u>4,365,938</u>	<u>4,072,498</u>
<u>27,754,430</u>	<u>82,664,805</u>	<u>78,202,342</u>
2,031,193	9,825,715	6,562,359
5,952,176	33,794,533	26,329,260
--	--	902,914
<u>5,952,176</u>	<u>33,794,533</u>	<u>27,232,174</u>
--	(460,940)	--
<u>\$ 7,983,369</u>	<u>\$ 43,159,308</u>	<u>\$ 33,794,533</u>

**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)  
 BATON ROUGE CONVENTION AND VISITORS COMMISSION  
 FOR THE YEAR ENDED DECEMBER 31, 1995**

EXHIBIT C - 3

	Revised Budget	Actual (Budgetary Basis)	Variance- Favorable (Unfavorable)
Revenues:			
Taxes:			
Hotel-Motel Tax	\$ 1,674,968	\$ 1,674,968	\$ --
Expenditures:			
Current:			
Conservation and Development:			
Operations	<u>1,674,968</u>	<u>1,674,968</u>	<u>--</u>
Excess of Revenues Over (Under) Expenditures	--	--	--
Fund Balances, January 1	<u>--</u>	<u>--</u>	<u>--</u>
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)  
CITY COURT JUDICIAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 1995**

EXHIBIT C - 4

	<u>Revised Budget</u>	<u>Actual (Budgetary Basis)</u>	<u>Variance- Favorable (Unfavorable)</u>
Revenues:			
Charges for Services:			
Judiciary Court Costs	\$ 2,202,042	\$ 2,202,042	\$ --
Miscellaneous Revenues:			
Interest Earnings	14,909	14,909	--
Contributions From Other Sources- Judicial District Court	<u>27,933</u>	<u>27,933</u>	--
Total Miscellaneous Revenues	<u>42,842</u>	<u>42,842</u>	--
Total Revenues	2,244,884	2,244,884	--
Other Financing Sources:			
Proceeds of General Fixed Asset Disposition	<u>.500</u>	<u>500</u>	--
Total Revenues and Other Financing Sources	<u>2,245,384</u>	<u>2,245,384</u>	--
Expenditures:			
Current:			
General Government:			
Judicial Support	737,434	737,434	--
Court Services	<u>970,728</u>	<u>970,728</u>	--
Total General Government	<u>1,708,162</u>	<u>1,708,162</u>	--
Capital Outlay	<u>44,075</u>	<u>44,075</u>	--
Total Expenditures	1,752,237	1,752,237	--
Other Uses:			
Operating Transfers Out:			
General Fund	<u>493,147</u>	<u>493,147</u>	--
Total Expenditures and Other Uses	<u>2,245,384</u>	<u>2,245,384</u>	--
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	--	--	--
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)  
 CITY CONSTABLE COURT COSTS FUND  
 FOR THE YEAR ENDED DECEMBER 31, 1995**

EXHIBIT C - 5

	Revised Budget	Actual (Budgetary Basis)	Variance- Favorable (Unfavorable)
Revenues:			
Intergovernmental Revenues:			
State Shared Revenues:			
On-Behalf Payments	\$ 6,070	\$ 5,810	\$ (260)
Charges for Services:			
Judiciary Court Costs	403,000	390,753	(12,247)
Miscellaneous Revenues:			
Interest Earnings	--	1,868	1,868
Total Revenues	<u>409,070</u>	<u>398,431</u>	<u>(10,639)</u>
Expenditures:			
Current:			
General Government:			
Judicial	406,670	397,612	9,058
Capital Outlay	<u>2,400</u>	<u>2,208</u>	<u>192</u>
Total Expenditures	<u>409,070</u>	<u>399,820</u>	<u>9,250</u>
Excess of Revenues Over (Under) Expenditures	--	(1,389)	(1,389)
Fund Balances, January 1	<u>5,554</u>	<u>5,554</u>	<u>--</u>
Fund Balances, December 31	<u>\$ 5,554</u>	<u>\$ 4,165</u>	<u>\$ (1,389)</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, 1995**

EXHIBIT C - 6

	Revised Budget	Actual (Budgetary Basis)	Variance- Favorable (Unfavorable)
Revenues:			
Taxes:			
General Property Taxes	\$ 1,400,930	\$ 1,535,421	\$ 134,491
Miscellaneous Revenues:			
Interest Earnings	25,410	72,767	47,357
Other Income	7,210	1,157	(6,053)
Total Miscellaneous Revenues	<u>32,620</u>	<u>73,924</u>	<u>41,304</u>
Total Revenues	1,433,550	1,609,345	175,795
Other Financing Sources:			
Proceeds of General Fixed Asset Disposition	<u>5,000</u>	<u>8,725</u>	<u>3,725</u>
Total Revenues and Other Financing Sources	<u>1,438,550</u>	<u>1,618,070</u>	<u>179,520</u>
Expenditures:			
Current:			
Health and Welfare: Operations	1,382,722	1,311,928	70,794
Capital Outlay	<u>105,210</u>	<u>80,258</u>	<u>24,952</u>
Total Expenditures	<u>1,487,932</u>	<u>1,392,186</u>	<u>95,746</u>
Excess of Revenues and Other Sources Over (Under) Expenditures	(49,382)	225,884	275,266
Fund Balances, January 1	<u>1,786,346</u>	<u>1,786,346</u>	--
Fund Balances, December 31	<u>\$ 1,736,964</u>	<u>\$ 2,012,230</u>	<u>\$ 275,266</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, 1995**

EXHIBIT C - 7

	<u>Revised Budget</u>	<u>Actual (Budgetary Basis)</u>	<u>Variance- Favorable (Unfavorable)</u>
Revenues:			
Taxes:			
General Property Taxes	\$ 9,472,920	\$ 10,396,621	\$ 923,701
Charges for Services:			
Library - Copy Machine	110,000	119,408	9,408
Fines and Forfeits:			
Fines	210,000	243,757	33,757
Miscellaneous Revenues:			
Interest Earnings	262,250	619,499	357,249
Donations	2,000	18,149	16,149
Other Income	3,000	2,363	(637)
Total Miscellaneous Revenues	<u>267,250</u>	<u>640,011</u>	<u>372,761</u>
Total Revenues	10,060,170	11,399,797	1,339,627
Other Financing Sources:			
Proceeds of General Fixed Asset Disposition	--	247	247
Total Revenues and Other Financing Sources	<u>10,060,170</u>	<u>11,400,044</u>	<u>1,339,874</u>
Expenditures:			
Current:			
Culture and Recreation:			
Operations	8,302,410	8,302,215	195
Capital Outlay	1,328,169	1,195,293	132,876
Total Expenditures	9,630,579	9,497,508	133,071
Other Uses:			
Operating Transfers Out:			
Miscellaneous Capital Improvements Fund	1,640,470	1,640,470	--
Total Expenditures and Other Uses	<u>11,271,049</u>	<u>11,137,978</u>	<u>133,071</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(1,210,879)	262,066	1,472,945
Fund Balances, January 1	11,079,067	11,079,067	--
Fund Balances, December 31	<u>\$ 9,868,188</u>	<u>\$ 11,341,133</u>	<u>\$ 1,472,945</u>

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
MISCELLANEOUS STATISTICS  
DECEMBER 31, 1995**

EXHIBIT XV  
(Continued)

Population (1)	City	Parish
1981	238,100	375,300
1982	238,082	376,479
1983	245,085	397,738
1984	245,230	393,709
1985	242,581	390,945
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

(1) Source: Estimates - Planning Commission

**Ten Largest Employers by Industry (2)**

**Company Name**

Government	State of Louisiana
Public School	East Baton Rouge Parish School Board
University	Louisiana State University - Baton Rouge
Government	City of Baton Rouge - Parish of East Baton Rouge
Petroleum Products Chemical Products Plastic Products	Exxon Corporation - Houston, TX
Construction	International Maintenance Corporation
Hospital	Our Lady of the Lake Regional Medical Center
Construction	Harmony Corporation
Government	Federal Government
Retail	Wal-Mart Stores, Inc.

(2) Source: Louisiana Department of Labor - based on information available as of the first quarter of 1995.  
Includes firms with 1,000 or more employees.

**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, 1995**

EXHIBIT C - 8

	<u>Revised Budget</u>	<u>Actual (Budgetary Basis)</u>	<u>Variance- Favorable (Unfavorable)</u>
Revenues:			
Taxes:			
General Property Taxes	\$ 256,000	\$ 267,934	\$ 11,934
Miscellaneous Revenues:			
Donations	<u>6,000</u>	<u>3,633</u>	<u>(2,367)</u>
Total Revenues	262,000	271,567	9,567
Other Financing Sources:			
Proceeds of General Fixed Asset Disposition	<u>--</u>	<u>5,000</u>	<u>5,000</u>
Total Revenues and Other Financing Sources	262,000	276,567	14,567
Expenditures:			
Current:			
Conservation and Development:			
Operations	<u>262,000</u>	<u>241,284</u>	<u>20,716</u>
Excess of Revenues and Other Sources Over (Under) Expenditures	--	35,283	35,283
Fund Balances, January 1	<u>--</u>	<u>--</u>	<u>--</u>
Fund Balances, December 31	<u>\$ --</u>	<u>\$ 35,283</u>	<u>\$ 35,283</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, 1995**

EXHIBIT C - 9

	<u>Revised Budget</u>	<u>Actual (Budgetary Basis)</u>	<u>Variance- Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Charges for Services:			
Gaming Fees	\$ 608,750	\$ 228,906	\$ (379,844)
Miscellaneous Revenues:			
Interest Earnings	<u>10,000</u>	<u>29,958</u>	<u>19,958</u>
Total Revenues	<u>618,750</u>	<u>258,864</u>	<u>(359,886)</u>
<b>Other Financing Sources:</b>			
Proceeds of General Fixed Asset Disposition	--	2,600	2,600
Operating Transfers In :			
General Fund	<u>50,000</u>	<u>50,000</u>	<u>--</u>
Total Other Financing Sources	<u>50,000</u>	<u>52,600</u>	<u>2,600</u>
Total Revenues and Other Financing Sources	<u>668,750</u>	<u>311,464</u>	<u>(357,286)</u>
<b>Expenditures:</b>			
Current:			
General Government:			
Operations	664,750	526,628	138,122
Capital Outlay	<u>4,000</u>	<u>2,722</u>	<u>1,278</u>
Total Expenditures	<u>668,750</u>	<u>529,350</u>	<u>139,400</u>
Excess of Revenues and Other Sources Over (Under) Expenditures	--	(217,886)	(217,886)
Fund Balances, January 1	<u>510,509</u>	<u>510,509</u>	<u>--</u>
Fund Balances, December 31	<u>\$ 510,509</u>	<u>\$ 292,623</u>	<u>\$ (217,886)</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, 1995**

EXHIBIT C - 10

	Revised Budget	Actual (Budgetary Basis)	Variance- Favorable (Unfavorable)
<b>Revenues:</b>			
<b>Licenses and Permits:</b>			
Licenses	\$ 231,630	\$ 232,346	\$ 716
<b>Charges for Services:</b>			
Shelter Income	63,780	64,723	943
Outside Sales	10,640	7,775	(2,865)
Spay and Neuter Animals	6,000	6,253	253
Total Charges for Services	<u>80,420</u>	<u>78,751</u>	<u>(1,669)</u>
<b>Miscellaneous Revenues:</b>			
Interest Earnings	1,000	3,720	2,720
Donations	24,000	24,940	940
Total Miscellaneous Revenues	<u>25,000</u>	<u>28,660</u>	<u>3,660</u>
<b>Total Revenues</b>	<u>337,050</u>	<u>339,757</u>	<u>2,707</u>
<b>Other Financing Sources:</b>			
Proceeds of General Fixed Asset Disposition	1,000	875	(125)
<b>Operating Transfers In:</b>			
General Fund	474,280	474,280	--
Total Other Financing Sources	<u>475,280</u>	<u>475,155</u>	<u>(125)</u>
<b>Total Revenues and Other Financing Sources</b>	<u>812,330</u>	<u>814,912</u>	<u>2,582</u>
<b>Expenditures:</b>			
<b>Current:</b>			
<b>Health and Welfare:</b>			
Operations	798,455	798,448	7
Capital Outlay	49,760	32,760	17,000
<b>Total Expenditures</b>	<u>848,215</u>	<u>831,208</u>	<u>17,007</u>
Excess of Revenues and Other Sources Over (Under) Expenditures	(35,885)	(16,296)	19,589
Fund Balances, January 1	<u>35,885</u>	<u>35,885</u>	<u>--</u>
Fund Balances, December 31	<u>\$ --</u>	<u>\$ 19,589</u>	<u>\$ 19,589</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)  
EAST BATON ROUGE PARISH COMMUNICATIONS DISTRICT  
FOR THE YEAR ENDED DECEMBER 31, 1995**

EXHIBIT C - 11

	<u>Revised Budget</u>	<u>Actual (Budgetary Basis)</u>	<u>Variance- Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Charges for Services:			
Enhanced 911	\$ 1,400,000	\$ 1,480,422	\$ 80,422
Miscellaneous Revenues:			
Interest Earnings	<u>5,000</u>	<u>10,516</u>	<u>5,516</u>
Total Revenues	1,405,000	1,490,938	85,938
<b>Other Financing Sources:</b>			
Operating Transfers In:			
Emergency Medical Services Fund	<u>285,030</u>	<u>280,683</u>	<u>(4,347)</u>
Total Revenues and Other Financing Sources	<u>1,690,030</u>	<u>1,771,621</u>	<u>81,591</u>
<b>Expenditures:</b>			
Current:			
Public Safety:			
Communications	1,777,010	1,735,479	41,531
Capital Outlay	<u>66,900</u>	<u>17,554</u>	<u>49,346</u>
Total Expenditures	<u>1,843,910</u>	<u>1,753,033</u>	<u>90,877</u>
Excess of Revenues and Other Sources Over (Under) Expenditures	(153,880)	18,588	172,468
Fund Balances, January 1	<u>322,046</u>	<u>322,046</u>	--
Fund Balances, December 31	<u>\$ 168,166</u>	<u>\$ 340,634</u>	<u>\$ 172,468</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, 1995**

EXHIBIT C - 12

	<u>Revised Budget</u>	<u>Actual (Budgetary Basis)</u>	<u>Variance- Favorable (Unfavorable)</u>
<b>Revenues:</b>			
<b>Taxes:</b>			
General Property Taxes	\$ 3,607,560	\$ 3,906,534	\$ 298,974
<b>Charges for Services:</b>			
Emergency Transport Charges	1,067,500	1,237,728	170,228
<b>Miscellaneous Revenues:</b>			
Interest Income	35,000	6,578	(28,422)
Other Income	2,000	4,383	2,383
Total Miscellaneous Revenues	<u>37,000</u>	<u>10,961</u>	<u>(26,039)</u>
Total Revenues	4,712,060	5,155,223	443,163
<b>Other Financing Sources:</b>			
Proceeds of General Fixed Asset Disposition	--	3,200	3,200
Total Revenues and Other Financing Sources	<u>4,712,060</u>	<u>5,158,423</u>	<u>446,363</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Public Safety: Operations	5,392,483	5,392,483	--
Capital Outlay	610,130	422,465	187,665
Total Expenditures	6,002,613	5,814,948	187,665
<b>Other Uses:</b>			
<b>Operating Transfers Out:</b>			
East Baton Rouge Parish Communications District	285,030	280,683	4,347
Total Expenditures and Other Uses	<u>6,287,643</u>	<u>6,095,631</u>	<u>192,012</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(1,575,583)	(937,208)	638,375
Fund Balances, January 1	<u>2,629,040</u>	<u>2,629,040</u>	--
Fund Balances, December 31	<u>\$ 1,053,457</u>	<u>\$ 1,691,832</u>	<u>\$ 638,375</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 ROAD LIGHTING DISTRICT NO. 1  
 FOR THE YEAR ENDED DECEMBER 31, 1995**

EXHIBIT C - 13

	Revised Budget	Actual (Budgetary Basis)	Variance- Favorable (Unfavorable)
Revenues:			
Taxes:			
General Property Taxes	\$ 571,590	\$ 602,624	\$ 31,034
Intergovernmental Revenues:			
State Shared Revenues:			
Louisiana Revenue Sharing	<u>131,500</u>	<u>129,718</u>	<u>(1,782)</u>
Total Revenues	703,090	732,342	29,252
Expenditures:			
Current:			
Transportation:			
Operations	<u>532,380</u>	<u>479,653</u>	<u>52,727</u>
Excess of Revenues Over (Under) Expenditures	170,710	252,689	81,979
Fund Balances, January 1	<u>(56,327)</u>	<u>(56,327)</u>	--
Fund Balances, December 31	<u>\$ 114,383</u>	<u>\$ 196,362</u>	<u>\$ 81,979</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, 1995**

EXHIBIT C - 14

	<u>Revised Budget</u>	<u>Actual (Budgetary Basis)</u>	<u>Variance- Favorable (Unfavorable)</u>
<b>Revenues:</b>			
<b>Intergovernmental Revenues:</b>			
State Shared Revenues:			
State Road Fund	\$ 2,975,000	\$ 3,002,290	\$ 27,290
<b>Miscellaneous Revenues:</b>			
Interest Earnings	<u>40,000</u>	<u>180,331</u>	<u>140,331</u>
<b>Total Revenues</b>	<u>3,015,000</u>	<u>3,182,621</u>	<u>167,621</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Transportation:			
Operations	795,075	727,468	67,607
Capital Outlay	<u>1,484,624</u>	<u>733,819</u>	<u>750,805</u>
<b>Total Expenditures</b>	<u>2,279,699</u>	<u>1,461,287</u>	<u>818,412</u>
<b>Other Uses:</b>			
Operating Transfers Out:			
Grants Fund	900,000	--	900,000
Operating Transfers To Component Units:			
Capitol Transportation Corporation	<u>1,545,683</u>	<u>1,080,364</u>	<u>465,319</u>
<b>Total Other Uses</b>	<u>2,445,683</u>	<u>1,080,364</u>	<u>1,365,319</u>
<b>Total Expenditures and Other Uses</b>	<u>4,725,382</u>	<u>2,541,651</u>	<u>2,183,731</u>
<b>Excess of Revenues Over (Under)       Expenditures and Other Uses</b>	(1,710,382)	640,970	2,351,352
Fund Balances, January 1	2,310,919	2,310,919	--
Residual Equity Transfer (Note 12)	<u>(460,940)</u>	<u>(460,940)</u>	--
Fund Balances, December 31	<u>\$ 139,597</u>	<u>\$ 2,490,949</u>	<u>\$ 2,351,352</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, 1995**

EXHIBIT C - 15

	Revised Budget	Actual (Budgetary Basis)	Variance- Favorable (Unfavorable)
Revenues:			
Taxes:			
General Sales and Use Taxes	\$ 23,956,100	\$ 23,971,929	\$ 15,829
Miscellaneous Revenues:			
Interest Earnings	<u>250,000</u>	<u>465,505</u>	<u>215,505</u>
Total Revenues	24,206,100	24,437,434	231,334
Expenditures:			
Current:			
Transportation:			
Street Maintenance	<u>26,450,181</u>	<u>22,625,853</u>	<u>3,824,328</u>
Excess of Revenues Over (Under) Expenditures	(2,244,081)	1,811,581	4,055,662
Fund Balances, January 1	<u>2,247,286</u>	<u>2,247,286</u>	--
Fund Balances, December 31	<u>\$ 3,205</u>	<u>\$ 4,058,867</u>	<u>\$ 4,055,662</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, 1995**

EXHIBIT C - 16

	Revised Budget	Actual (Budgetary Basis)	Variance- Favorable (Unfavorable)
Revenues:			
Taxes:			
General Property Taxes	\$ 3,353,010	\$ 3,762,044	\$ 409,034
Intergovernmental Revenues:			
State Shared Revenues:			
Louisiana Revenue Sharing	1,055,540	1,078,550	23,010
Charges for Services:			
Solid Waste User Fees	3,350,000	3,523,153	173,153
Miscellaneous Revenues:			
Interest Earnings	<u>          --</u>	<u>      239,400</u>	<u>      239,400</u>
Total Revenues	<u>      7,758,550</u>	<u>      8,603,147</u>	<u>      844,597</u>
Expenditures:			
Current:			
Sanitation:			
Operations	5,993,040	5,938,194	54,846
Other Uses:			
Operating Transfers Out:			
General Fund	<u>      842,210</u>	<u>      801,932</u>	<u>      40,278</u>
Total Expenditures and Other Uses	<u>      6,835,250</u>	<u>      6,740,126</u>	<u>      95,124</u>
Excess of Revenues Over (Under) Expenditures and Other Uses	923,300	1,863,021	939,721
Fund Balances, January 1	<u>      2,913,265</u>	<u>      2,913,265</u>	<u>          --</u>
Fund Balances, December 31	<u>      \$ 3,836,565</u>	<u>      \$ 4,776,286</u>	<u>      \$ 939,721</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, 1995**

EXHIBIT C - 17

	Revised Budget	Actual (Budgetary Basis)	Variance- Favorable (Unfavorable)
<b>Revenues:</b>			
<b>Intergovernmental Revenues:</b>			
<b>Federal Grants:</b>			
Federal Emergency Management Agency	\$ 33,907	\$ --	\$ (33,907)
Department of Justice	1,482,540	--	(1,482,540)
Department of Health and Human Services	6,316,150	5,516,069	(800,081)
Department of Housing and Urban Development	35,343,093	9,736,459	(25,606,634)
Department of Agriculture	59,957	--	(59,957)
Department of Commerce	150,706	58,124	(92,582)
<b>State Grants:</b>			
Department of Health and Hospitals	292,155	185,265	(106,890)
Department of Public Safety-Highway Safety	37,886	37,886	--
Commission on Law Enforcement	595,057	380,586	(214,471)
Office of the Governor	18,750	18,693	(57)
Department of Transportation and Development	9,232,104	1,368,943	(7,863,161)
Department of Social Services	2,355,921	1,202,879	(1,153,042)
Department of Culture, Recreation and Tourism	66,041	66,041	--
Department of Urban and Community Affairs	9,560	--	(9,560)
Department of Labor	6,996,251	5,593,288	(1,402,963)
Department of Agriculture	89,844	61,220	(28,624)
Department of Education	2,244,615	1,506,418	(738,197)
<b>Other Grants:</b>			
Capital Region Planning Commission	28,574	17,953	(10,621)
Gulf States Utilities	41,112	33,208	(7,904)
East Baton Rouge Housing Authority	427,957	79,171	(348,786)
Greater Baton Rouge Arts Council	2,145	2,145	--
Capital Area United Way	26,250	26,250	--
Total Intergovernmental Revenues	65,850,575	25,890,598	(39,959,977)
<b>Miscellaneous Revenues:</b>			
Program Income (Housing and Urban Development)	583,304	583,378	74
Condemnations (Housing and Urban Development)	4,175	4,175	--
Confiscated Funds - Police	(59,787)	(59,787)	--
Headstart - In Kind Contributions	1,316,081	1,316,081	--
Total Miscellaneous Revenues	1,843,773	1,843,847	74
Total Revenues	67,694,348	27,734,445	(39,959,903)
<b>Other Financing Sources:</b>			
Proceeds of General Fixed Asset Disposition	5,267	5,267	--
Operating Transfers In:			
General Fund	2,045,911	2,045,911	--
Total Other Financing Sources	2,051,178	2,051,178	--
Total Revenues and Other Financing Sources	69,745,526	29,785,623	(39,959,903)

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, 1995**

EXHIBIT C - 17  
(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	\$ 100,002	\$ 65,732	\$ 34,270
Drug Court Rehabilitation	142,041	75,575	66,466
City Court Domestic Violence Program	6,307	6,307	--
Total General Government	<u>248,350</u>	<u>147,614</u>	<u>100,736</u>
Public Safety:			
Community Policing Unit	135,000	--	135,000
Hurricane Andrew	3,488	--	3,488
Community Partnership Anti-Drug Task Force	277,085	277,085	--
Community Partnership Workplace Program	23,372	23,372	--
New Orleans/Baton Rouge Community Partnership Coalition	368,573	33,766	334,807
Pride Fire Department	537	537	--
Emergency Medical Services EMT Training Program	16,451	16,451	--
Children's Cabinet Families In Need of Services	25,000	24,943	57
PIF 8G Volunteer Fire	481	--	481
Stop Rape Crisis Program	17,353	17,353	--
Homicide and Armed Robbery Task Force	54,471	37,016	17,455
Multi-Jurisdictional Investigative Narcotics Task Force	266,863	162,926	103,937
Street Gang Identification and Narcotics Reduction Grant	28,836	28,836	--
Drug Abuse Resistance Education	248,928	163,129	85,799
Police Video Equipment	498	498	--
Property Crimes Task Force	37,920	3,646	34,274
Specialized Alcohol Prevention and Enforcement Program Grant	24,605	24,605	--
Police Summer Holiday Overtime Enforcement	5,060	5,060	--
Transportation Planning-Capital Region Planning Commission Program	9,965	3,565	6,400
Housing and Urban Development Drug Elimination Program	427,957	79,171	348,786
Non-Grant Funds:			
Multi-Jurisdictional Investigative Narcotics Task Force Program Income	7,213	2,764	4,449
Total Public Safety	<u>1,979,656</u>	<u>904,723</u>	<u>1,074,933</u>
Transportation:			
Compressed Natural Gas Vehicle Conversion	<u>188,100</u>	<u>152,941</u>	<u>35,159</u>
Health and Welfare:			
Summer Food Program	642,599	642,599	--
Emergency Medical Services-Prison Medical Services Disease Screening Grant	38,074	31,920	6,154
Low Income Housing Energy Assistance Program	622,696	622,696	--

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, 1995**

EXHIBIT C - 17  
(Continued)

	Revised Budget	Actual (Budgetary Basis)	Variance- Favorable (Unfavorable)
Expenditures (Continued):			
Current (Continued):			
Health and Welfare (Continued):			
Federal Emergency Management Agency			
Emergency Shelter	\$ 26,250	\$ 26,250	\$ --
Non-Grant Funds:			
Health Insurance	12,354	(1,075)	13,429
Weatherization Assistance Program	641	--	641
Low Income Housing Energy Assistance Program	42,488	21,362	21,126
Summer Food Program	2,637	878	1,759
Total Health and Welfare	<u>1,387,739</u>	<u>1,344,630</u>	<u>43,109</u>
Culture and Recreation:			
Library Technology Enhancement Grant	2,914	2,914	--
Black Musical Heritage Grant	2,145	2,145	--
Total Culture and Recreation	<u>5,059</u>	<u>5,059</u>	<u>--</u>
Conservation and Development:			
Economic Development Planning Grant	197,163	73,765	123,398
Rental Rehabilitation Program	1,399,709	221,139	1,178,570
Section 8 Operating Reserve	224,397	--	224,397
Sharlo Terrace II	2,019,703	367,713	1,651,990
MOD I Section 8 Rehabilitation	1,701,290	183,110	1,518,180
MOD II Section 8 Rehabilitation	562,796	97,100	465,696
MOD III Section 8 Rehabilitation	565,353	49,286	516,067
MOD IV Section 8 Rehabilitation	3,854,386	583,057	3,271,329
Community Development Block Grant - Supplemental Funding	162,901	162,901	--
Hurricane Andrew	9,120	--	9,120
Headstart	5,403,452	5,178,031	225,421
BRACA Commodity Distribution Program	48,198	19,574	28,624
Urban Forestry Summer Intern Program	3,609	3,609	--
Headstart Food Program	1,294,129	616,802	677,327
Job Training Partnership Act:			
Title I-8%	300,985	227,790	73,195
Title II-A	2,258,942	1,740,303	518,639
Title II-A Incentive Funds	62,461	9,141	53,320
Title II-C	1,168,401	805,286	363,115
Summer Youth Employment Program	1,317,407	1,256,099	61,308
Title III	1,403,051	995,476	407,575
Community Services Block Grant:			
Administration and Outreach	639,139	639,139	--
State Discretionary	6,555	--	6,555
Homeless	39,319	37,881	1,438
Louisiana Job Employment Training	642,898	338,868	304,030
Community Development Weatherization Assistance	697,694	96,913	600,781
Community Development Emergency Shelter Grants	367,338	118,572	248,766

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, 1995**

EXHIBIT C - 17  
(Continued)

	<u>Revised Budget</u>	<u>Actual (Budgetary Basis)</u>	<u>Variance- Favorable (Unfavorable)</u>
Expenditures (Continued):			
Current (Continued):			
Conservation and Development (Continued):			
Emergency Shelter Grants	\$ 5,365	\$ --	\$ 5,365
Gulf States Emergency Management	22,603	24,325	(1,722)
Non-Grant Funds:			
Headstart Programs	25,914	1,627	24,287
Childhood Learning Centers Food Program	4,229	--	4,229
Commodity Distribution Program	573	--	573
Rental Rehabilitation Local Funds	79,132	188	78,944
Head Start - In Kind Services	1,316,081	1,316,081	--
Urban/Economic Development Program:			
Program Administration	19,845	--	19,845
Contingencies	18,866	--	18,866
Community Development Block Grant:			
Acquisition of Real Property	41,000	--	41,000
Public Improvements, Facilities	1,031,158	14,882	1,016,276
Demolition and Clearance	666,805	348,736	318,069
Public Services	444,611	140,191	304,420
Relocation Assistance	1,000	380	620
Loss of Rental Income	64,805	53,623	11,182
Housing Rehabilitation	6,468,473	2,665,941	3,802,532
Economic Development	200,000	--	200,000
Planning	10,000	--	10,000
Program Administration	2,932,134	1,425,152	1,506,982
Contingencies	261,648	--	261,648
Community Development Home Program:			
Construction of Housing	165,000	--	165,000
Direct Home Ownership Assistance	2,749,638	674,834	2,074,804
Housing Rehabilitation	585,989	102,790	483,199
Program Administration	835,418	109,297	726,121
Community Housing Development Organization	1,321,451	808,825	512,626
Tenant Based Assistance	243,857	100,863	142,994
Total Conservation and Development	<u>45,865,991</u>	<u>21,609,290</u>	<u>24,256,701</u>
Miscellaneous:			
Interest Expense	31,831	2,141	29,690
Capital Outlay	<u>18,608,887</u>	<u>5,796,301</u>	<u>12,812,586</u>
Total Expenditures	<u>68,315,613</u>	<u>29,962,699</u>	<u>38,352,914</u>
Excess of Revenues and Other Sources Over (Under) Expenditures	1,429,913	(177,076)	(1,606,989)
Fund Balances, January 1	<u>(1,115,842)</u>	<u>(1,115,842)</u>	<u>--</u>
Fund Balances, December 31	<u>\$ 314,071</u>	<u>\$ (1,292,918)</u>	<u>\$ (1,606,989)</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.

**1965 Capital Improvements Program Debt Service Fund** accounts for the special tax levy needed to comply with the interest and principal redemption requirements of the general obligation bond issue.

**City Sales Tax Bonds Debt Service Fund** accounts for sales tax revenues dedicated for the payment of principal and interest requirements of the 1989, 1990, 1992, 1992A, and 1993 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 1989 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, 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, 1995**

	<u>1965 Capital Improvements Program</u>	<u>City Sales Tax Bonds</u>	<u>Parish Sales Tax Bonds</u>
<b>ASSETS</b>			
Cash and Cash Equivalents	\$ 1,025,262	\$ 1,685,394	\$ 81,282
Investments	--	14,556,958	828,924
Property Taxes Receivable - Net (Note 4)	2,042,990	--	--
Accrued Interest Receivable	12,766	327,248	18,474
Due From Other Governments (Note 11)	<u>1,276,301</u>	<u>--</u>	<u>--</u>
Total Assets	<u>\$ 4,357,319</u>	<u>\$ 16,569,600</u>	<u>\$ 928,680</u>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>Liabilities</b>			
Accounts Payable	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>
<b>Fund Balances:</b>			
Reserved for Debt Service:			
Principal	4,182,365	8,619,987	359,583
Interest	<u>174,954</u>	<u>7,949,613</u>	<u>569,097</u>
Total Fund Balances	<u>4,357,319</u>	<u>16,569,600</u>	<u>928,680</u>
Total Liabilities and Fund Balances	<u>\$ 4,357,319</u>	<u>\$ 16,569,600</u>	<u>\$ 928,680</u>

The accompanying notes are an integral part of this statement.

Excess Revenue and Limited Tax	Totals	
	December 31, 1995	December 31, 1994
\$ --	\$ 2,791,938	\$ 2,716,746
--	15,385,882	15,197,750
--	2,042,990	1,721,534
--	358,488	322,871
--	1,276,301	1,440,003
<u>\$ --</u>	<u>\$ 21,855,599</u>	<u>\$ 21,398,904</u>
\$ --	\$ --	\$ 375
--	13,161,935	12,376,233
--	8,693,664	9,022,296
--	<u>21,855,599</u>	<u>21,398,529</u>
<u>\$ --</u>	<u>\$ 21,855,599</u>	<u>\$ 21,398,904</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, 1995**

	<u>1965 Capital Improvements Program</u>	<u>City Sales Tax Bonds</u>	<u>Parish Sales Tax Bonds</u>
<b>Revenues:</b>			
<b>Taxes:</b>			
General Property Taxes	\$ 3,557,055	\$ --	\$ --
General Sales and Use Taxes	--	12,187,222	601,482
Total Taxes	<u>3,557,055</u>	<u>12,187,222</u>	<u>601,482</u>
<b>Miscellaneous Revenues:</b>			
Interest Earnings	<u>101,970</u>	<u>952,737</u>	<u>53,788</u>
Total Revenues	<u>3,659,025</u>	<u>13,139,959</u>	<u>655,270</u>
<b>Other Financing Sources:</b>			
<b>Operating Transfers In (Note 12):</b>			
General Fund	--	--	--
Library Board of Control Fund	--	--	--
Downtown Development District	--	--	--
East Baton Rouge Parish Communications District	--	--	--
Grants Fund	--	--	--
Total Operating Transfers In	<u>--</u>	<u>--</u>	<u>--</u>
Total Revenues and Other Financing Sources	<u>3,659,025</u>	<u>13,139,959</u>	<u>655,270</u>
<b>Expenditures:</b>			
<b>Debt Service:</b>			
<b>Principal:</b>			
Bond Principal	2,780,000	4,960,000	260,000
Capital Lease Principal	--	--	--
Total Principal	<u>2,780,000</u>	<u>4,960,000</u>	<u>260,000</u>
<b>Interest and Fiscal Charges:</b>			
Bond Interest	285,038	8,210,438	395,593
Capital Lease Interest	--	--	--
Paying Agent Fees	2,504	3,240	500
Total Interest and Fiscal Charges	<u>287,542</u>	<u>8,213,678</u>	<u>396,093</u>
<b>Other Costs:</b>			
Other Contractual Services	1,475	--	--
Other Retirement Costs	98,396	--	--
Total Other Costs	<u>99,871</u>	<u>--</u>	<u>--</u>
Total Expenditures	<u>3,167,413</u>	<u>13,173,678</u>	<u>656,093</u>
Excess of Revenues and Other Sources Over (Under) Expenditures	491,612	(33,719)	(823)
Fund Balances, January 1	<u>3,865,707</u>	<u>16,603,319</u>	<u>929,503</u>
Fund Balances, December 31	<u>\$ 4,357,319</u>	<u>\$ 16,569,600</u>	<u>\$ 928,680</u>

The accompanying notes are an integral part of this statement.

Excess Revenue and Limited Tax	Totals	
	Year Ended	
	December 31, 1995	December 31, 1994
\$ --	\$ 3,557,055	\$ 3,357,123
--	12,788,704	13,214,983
--	16,345,759	16,572,106
55,006	1,163,501	723,743
55,006	17,509,260	17,295,849
2,849,513	2,849,513	1,928,651
31,102	31,102	13,943
1,197	1,197	6,694
--	--	930
37,043	37,043	12,265
2,918,855	2,918,855	1,962,483
2,973,861	20,428,115	19,258,332
69,810	8,069,810	7,753,306
2,392,888	2,392,888	1,363,186
2,462,698	10,462,698	9,116,492
123,213	9,014,282	9,509,161
385,891	385,891	167,045
2,059	8,303	9,936
511,163	9,408,476	9,686,142
--	1,475	302
--	98,396	95,199
--	99,871	95,501
2,973,861	19,971,045	18,898,135
--	457,070	360,197
--	21,398,529	21,038,332
\$ --	\$ 21,855,599	\$ 21,398,529

**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)  
1965 CAPITAL IMPROVEMENTS PROGRAM DEBT SERVICE FUND  
FOR THE YEAR ENDED DECEMBER 31, 1995**

EXHIBIT D - 3

	Revised Budget	Actual (Budgetary Basis)	Variance- Favorable (Unfavorable)
<b>Revenues:</b>			
<b>Taxes:</b>			
General Property Taxes	\$ 3,274,950	\$ 3,557,055	\$ 282,105
<b>Miscellaneous Revenues:</b>			
Interest Earnings	<u>28,000</u>	<u>101,970</u>	<u>73,970</u>
<b>Total Revenues</b>	<u>3,302,950</u>	<u>3,659,025</u>	<u>356,075</u>
<b>Expenditures:</b>			
<b>Debt Service:</b>			
<b>Principal:</b>			
Bond Principal	<u>2,780,000</u>	<u>2,780,000</u>	<u>--</u>
<b>Interest and Fiscal Charges:</b>			
Bond Interest	285,050	285,038	12
Paying Agent Fees	<u>3,500</u>	<u>2,504</u>	<u>996</u>
<b>Total Interest and Fiscal Charges</b>	<u>288,550</u>	<u>287,542</u>	<u>1,008</u>
<b>Other Costs:</b>			
Other Contractual Services	1,500	1,475	25
Other Retirement Costs	<u>101,530</u>	<u>98,396</u>	<u>3,134</u>
<b>Total Other Costs</b>	<u>103,030</u>	<u>99,871</u>	<u>3,159</u>
<b>Total Expenditures</b>	<u>3,171,580</u>	<u>3,167,413</u>	<u>4,167</u>
<b>Excess of Revenues Over (Under)         Expenditures</b>	131,370	491,612	360,242
Fund Balances, January 1	<u>3,865,707</u>	<u>3,865,707</u>	<u>--</u>
Fund Balances, December 31	<u>\$ 3,997,077</u>	<u>\$ 4,357,319</u>	<u>\$ 360,242</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)  
 CITY SALES TAX BONDS DEBT SERVICE FUND  
 FOR THE YEAR ENDED DECEMBER 31, 1995**

EXHIBIT D - 4

	<u>Revised Budget</u>	<u>Actual (Budgetary Basis)</u>	<u>Variance- Favorable (Unfavorable)</u>
Revenues:			
Taxes:			
General Sales and Use Taxes	\$ 12,772,010	\$ 12,187,222	\$ (584,788)
Miscellaneous Revenues:			
Interest Earnings	<u>404,140</u>	<u>952,737</u>	<u>548,597</u>
Total Revenues	<u>13,176,150</u>	<u>13,139,959</u>	<u>(36,191)</u>
Expenditures:			
Debt Service:			
Principal:			
Bond Principal	<u>4,960,000</u>	<u>4,960,000</u>	<u>--</u>
Interest and Fiscal Charges:			
Bond Interest	8,210,460	8,210,438	22
Paying Agent Fees	<u>8,350</u>	<u>3,240</u>	<u>5,110</u>
Total Interest and Fiscal Charges	<u>8,218,810</u>	<u>8,213,678</u>	<u>5,132</u>
Total Expenditures	<u>13,178,810</u>	<u>13,173,678</u>	<u>5,132</u>
Excess of Revenues and Other Sources Over (Under) Expenditures	(2,660)	(33,719)	(31,059)
Fund Balances, January 1	<u>16,603,319</u>	<u>16,603,319</u>	<u>--</u>
Fund Balances, December 31	<u>\$ 16,600,659</u>	<u>\$ 16,569,600</u>	<u>\$ (31,059)</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, 1995**

EXHIBIT D - 5

	<u>Revised Budget</u>	<u>Actual (Budgetary Basis)</u>	<u>Variance- Favorable (Unfavorable)</u>
Revenues:			
Taxes:			
General Sales and Use Taxes	\$ 632,690	\$ 601,482	\$ (31,208)
Miscellaneous Revenues:			
Interest Earnings	<u>22,810</u>	<u>53,788</u>	<u>30,978</u>
Total Revenues	<u>655,500</u>	<u>655,270</u>	<u>(230)</u>
Expenditures:			
Debt Service:			
Principal:			
Bond Principal	<u>260,000</u>	<u>260,000</u>	<u>--</u>
Interest and Fiscal Charges:			
Bond Interest	395,600	395,593	7
Paying Agent Fees	700	500	200
Total Interest and Fiscal Charges	<u>396,300</u>	<u>396,093</u>	<u>207</u>
Total Expenditures	<u>656,300</u>	<u>656,093</u>	<u>207</u>
Excess of Revenues Over (Under) Expenditures	(800)	(823)	(23)
Fund Balances, January 1	<u>929,503</u>	<u>929,503</u>	<u>--</u>
Fund Balances, December 31	<u>\$ 928,703</u>	<u>\$ 928,680</u>	<u>\$ (23)</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, 1995**

EXHIBIT D - 6

	Revised Budget	Actual (Budgetary Basis)	Variance- Favorable (Unfavorable)
Revenues:			
Miscellaneous Revenues:			
Interest Earnings	\$ 55,006	\$ 55,006	\$ --
Other Financing Sources:			
Operating Transfers In:			
General Fund	<u>193,030</u>	<u>193,023</u>	<u>(7)</u>
Total Revenues and Other Financing Sources	<u>248,036</u>	<u>248,029</u>	<u>(7)</u>
Expenditures:			
Debt Service:			
Principal:			
Bond Principal	69,810	69,810	--
Capital Lease Principal	<u>52,947</u>	<u>52,947</u>	<u>--</u>
Total Principal	<u>122,757</u>	<u>122,757</u>	<u>--</u>
Interest and Fiscal Charges:			
Bond Interest	123,220	123,213	7
Paying Agent Fees	<u>2,059</u>	<u>2,059</u>	<u>--</u>
Total Interest and Fiscal Charges	<u>125,279</u>	<u>125,272</u>	<u>7</u>
Total Expenditures	<u>248,036</u>	<u>248,029</u>	<u>7</u>
Excess of Total Revenues and Other Financing Sources Over (Under) Expenditures	--	--	--
Fund Balances, January 1	<u>--</u>	<u>--</u>	<u>--</u>
Fund Balances, December 31	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

The accompanying notes are an integral part of this statement.