

ANNUAL COMPREHENSIVE FINANCIAL REPORT

For the year ended December 31, 2021



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

ANNUAL COMPREHENSIVE FINANCIAL REPORT



**For The Year Ended
December 31, 2021**

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

**Prepared by
Finance Department
Linda Hunt, Director**

**CITY OF BATON ROUGE – PARISH OF EAST BATON ROUGE
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2021**

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Department of Finance

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Parish of East Baton Rouge

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June 29, 2022

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:

Pursuant to Louisiana State Statutes and The Plan of Government, I hereby issue the Annual Comprehensive Financial 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, 2021. The Accounting Division of the City-Parish Finance Department prepared this report in accordance with Generally Accepted Accounting Principles (GAAP). We believe the data, as presented, is accurate in all material respects; that it is presented in a manner designed to set forth fairly the financial position and results of operations of the City-Parish as measured by the financial activities of its various funds and the entity-wide presentation; and that disclosures necessary to enable readers to gain an understanding of City-Parish financial affairs have been included. Responsibility for the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the local government.

The City-Parish financial statements have been audited by Postlethwaite & Netterville, APAC, a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and the disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the Consolidated Government of the City of Baton Rouge, Parish of East Baton Rouge, Louisiana, financial statements for the fiscal year ended December 31, 2021, are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first document of the financial section of this report.

The City-Parish is required to undergo an annual single audit in conformance with the provisions of the Single Audit Act of 1996 and the U.S. Office of Management and Budget's 2 CFR Part 200 (Uniform Guidance). Information related to this single audit, including the Schedule of Expenditures of Federal Awards, findings and recommendations, and the auditors' reports on the internal control structure and compliance with applicable laws and regulations, is presented immediately following the Statistical Section of this publication.

GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of *Management's Discussion and Analysis (MD&A)*. This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The City-Parish's MD&A can be found immediately following the report of the independent auditors.

Profile of the Government

The Parish of East Baton Rouge was established as a division of government of the *West Florida Republic* in 1810. The Parish later became a local governmental unit of the State of Louisiana and the United States when Louisiana was admitted to the Union in 1812. The City of Baton Rouge was incorporated as a municipality on July 6, 1817. These two government entities operated as separate local government units until January 1, 1949. At an election on August 12, 1947, the voters of both the parish and the city adopted the current Plan of Government (as amended) which consolidated the administration of most local government services for the city and the parish. Baton Rouge was one of the first consolidated forms of local government established in the United States. The elected Mayor-President serves as the leader of the executive branch of City-Parish government. The legislative branch is the elected Metropolitan Council, which is composed of 12 district representatives.



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

A determination of the financial reporting entity to be included in this Annual Financial Report is made through the application of criteria established by section 2100 of the Governmental Accounting Standards Board (GASB) *Codification of Governmental Accounting and Financial Reporting Standards*. A complete explanation of the financial reporting entity is included in the Summary of Significant Accounting Policies in the Notes to the Financial Statements.

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

- The Primary Government - This is the City-Parish (all funds under the auspices of the Mayor-President and the Metropolitan Council).
- Legally separate component units - These units of government are legally separate from the City-Parish government but have a sufficiently close relationship with the government to warrant inclusion in the consolidated financial report.

The financial statements included in this report are as follows:

<u>Name of Organization</u>	<u>Type of Unit</u>
➤ The City-Parish	Primary Government
➤ City of Baton Rouge and Parish of East Baton Rouge Employees' Retirement System	Blended Component Unit
➤ Capitol House Economic Development District	Blended Component Unit
➤ Lafayette-Main Economic Development District	Blended Component Unit
➤ Third-Florida Economic Development District	Blended Component Unit
➤ District Attorney of the Nineteenth Judicial District	Discrete Component Unit
➤ Nineteenth Judicial District Court	Discrete Component Unit
➤ Nineteenth Judicial District Court Building Commission	Discrete Component Unit
➤ East Baton Rouge Parish Family Court	Discrete Component Unit
➤ East Baton Rouge Parish Juvenile Court	Discrete Component Unit
➤ The Bridge Center for Hope	Discrete Component Unit
➤ East Baton Rouge Parish Redevelopment Authority d/b/a Build Baton Rouge	Discrete Component Unit
➤ Cyntreniks Group/King Hotel Special Taxing District	Discrete Component Unit
➤ Bluebonnet Convention Hotel Taxing District	Discrete Component Unit
➤ EBRATS Building Special Taxing District	Discrete Component Unit
➤ Old LNB Building Redevelopment Taxing District	Discrete Component Unit
➤ Capital Area Transit System	Discrete Component Unit

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

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

Budget-to-actual comparisons are provided in this report for each individual non-capital governmental fund. For the General Fund, Library Board of Control Special Revenue Fund, and Grants Special Revenue Fund, this comparison is presented in Exhibits A-15 through A-17. For other governmental funds, the annual budget comparison is presented in the Combining and Individual Fund Statements and Schedules, Exhibits B-3 through B-36.

Under the Plan of Government, the Finance Department is entrusted with maintaining accounting systems for the City, Parish, and districts over which the Metropolitan Council is the governing body, in accordance with the best-recognized practices in governmental accounting. It keeps the records for, and exercises financial and budgetary control over, each City-Parish department, office, and agency.



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

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

FACTORS AFFECTING FINANCIAL CONDITION

Economic Condition and Outlook

The City of Baton Rouge, the state capital, is located on the Mississippi River in the southeast region of the state and is a major center for commerce, industry, tourism, and many diverse cultural activities. The City-Parish is the principal home a community college and two major state universities: Louisiana State University and Southern University. The Baton Rouge MSA has the largest concentration of chemical industry employment in the state and is the home of the nation's fifth largest refinery.

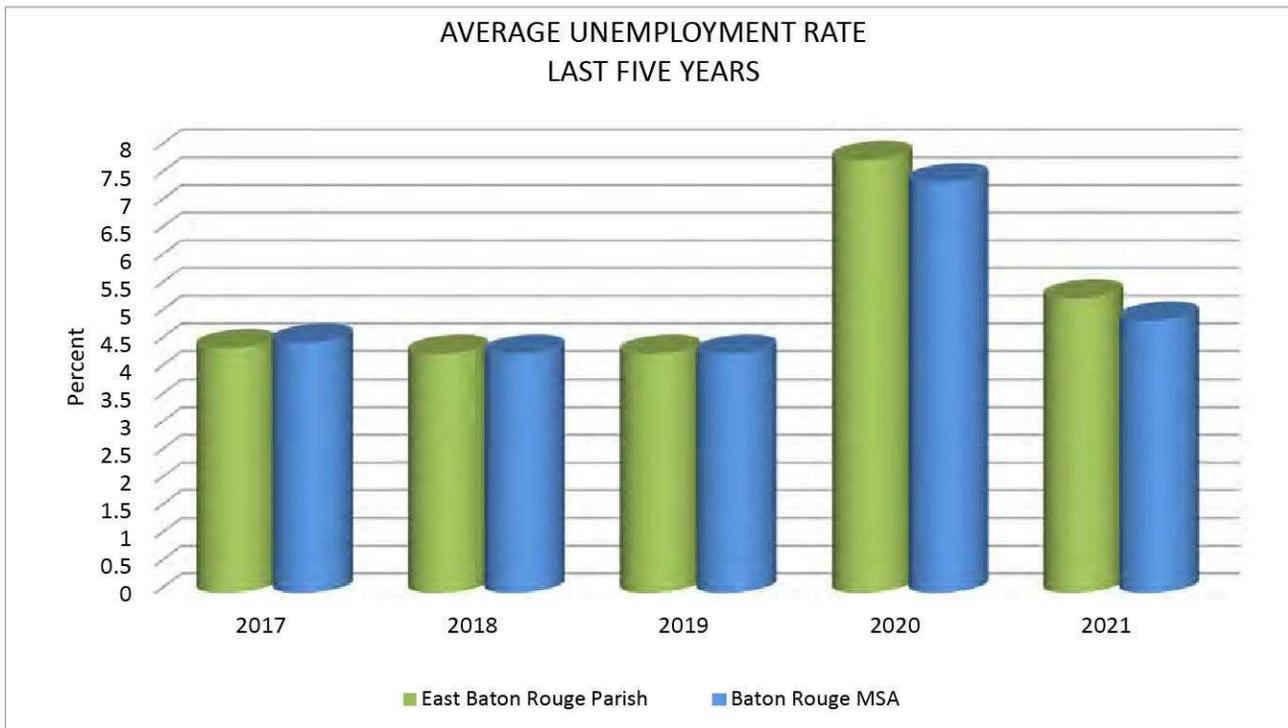


A number of significant companies engaged in oil refining, petrochemical processing, and paper towel and bath tissue manufacturing are found in the industrial corridor along the Mississippi River near Baton Rouge. These industries are major employers of Baton Rouge's labor force. Other important industries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

According to the United States Department of Labor, Bureau of Labor Statistics, the annual average rate of local unemployment decreased 2.5% in East Baton Rouge Parish and 2.5% in the Baton Rouge MSA in 2021, as reflected in the following chart:

	% in East Baton Rouge Parish	% in Baton Rouge MSA ⁽¹⁾
2017	4.4	4.5
2018	4.3	4.4
2019	4.4	4.4
2020	7.8	7.4
2021	5.3	4.9

⁽¹⁾ Metropolitan Statistical Area (includes East Baton Rouge, West Baton Rouge, Livingston, Ascension, Iberville, St. Helena, Pointe Coupee, East Feliciana, and West Feliciana).



Local economists are predicting job growth in 2022 and 2023 for our region. In October 2021, Dr. Loren C. Scott, Professor Emeritus of Economics at Louisiana State University, issued *Louisiana Economic Outlook* (LEO) on Louisiana’s major metropolitan statistical areas. Following are his predictions of economic growth in East Baton Rouge Parish and the Baton Rouge MSA for 2022-2023.

“The Baton Rouge MSA is expected to recover virtually all jobs lost to COVID by 2022, adding 16,600(+4.2%) in that year. The MSA is projected to add another 5,300 jobs in 2023 (+1.3%), moving the MSA to a new record of employment of 415,300. The new Amazon fulfillment center and new distribution center in the Baton Rouge MSA should guarantee at least 2,000 new jobs. There are \$6 billion in capital investments in this region and another \$7.9 billion that have been announced but have yet to issue an FID. Current and future expansions include:

- *ExxonMobil is moving forward on a \$500 million expansion of the firm’s polyolefin plant that will open in 2022 with 65 new jobs. \$410 million in new equipment, technical advances and upgrades are scheduled for the refinery...Finally, ExxonMobil plans to spend \$334 million over the next 30 months at its 3,722-person chemical plant on maintenance and expansions.*

- *Formosa Plastics is spending \$332 million to expand its PVC production plant, a move that will generate 15 new jobs paying \$77,667 annually.*
- *Honeywell is in the midst of a \$20 million project to add products and upgrade manufacturing at its facility on Airline Highway in Baton Rouge. The expansion will result in 15 new jobs.*
- *Coca-Cola is considering a \$42 million investment to expand its bottling plant in Baton Rouge. The firm wants to add a 120,000 square-foot warehouse and make new upgrades including adding new equipment. The investment would result in 15 new jobs added to its 558-person workforce.*

There are some unusually large public sector construction projects that will pump a great deal of money into the Baton Rouge region's economy over 2022-23.

- *\$1.4 Billion had been awarded to the area for two key projects. The first is \$343 million to help complete the Comite River Diversion Canal. The total cost of this project is \$450 million, with the balance to be covered by taxes assessed by the Amite River Basin Commission. Completion of the canal is expected in December 2022. Another \$255 million has been provided for clearing, widening, and dredging Parish waterways. Permits have been approved, land has been acquired, construction should start soon. The project will take about another 3 years. Another \$1.2 billion on has been provided for flood resiliency protection. These dollars will be spread over 5 years.*
- *Work should begin in late 2022 on Phase I of the project to widen I-10 from LA415 to the I-10/I-12 split. Phase I is a \$716 million section that runs from Washington Street to Essen Lane.*

Baton Rouge experienced significant revenue growth in 2021. Adjusted general sales and use tax (2%) collections for General Fund operations and debt service dedications of the City and Parish combined were \$228.0 million, net of Tax Increment Financing District adjustments, an increase of \$32.7 million over 2020 revenues, a 16.74% increase. Sales tax collections for the ½ cent sewerage tax and the ½ cent road and street improvement tax increased by 18.27% and 17.89%, respectively, during fiscal year 2021. The MOVEBR ½ cent road and street improvement tax collections totaled \$54.2 million for the period ending December 31, 2021, a 24.67% increase.

World-wide Pandemic - COVID-19 - Recovery

The world-wide pandemic associated with COVID-19, a respiratory illness caused by a novel strain of the coronavirus, spread across the state of Louisiana, including East Baton Rouge Parish beginning in 2020. As with many areas in the United States and the world, COVID-19 had an impact on the operations of the Parish and on certain businesses within the Parish. The spread of COVID-19 and the stay-at-home and social distancing orders of Federal, State and Local government authorities had a negative impact on the economy as a whole and on the 2020 revenues of the City-Parish. While we continue to face challenges, our local economy has performed well post-pandemic, exceeding our expectations. The City-Parish experienced a substantial increase in 2021 General Fund revenues, collecting \$40.7 million over the original budget.

On March 11 2021, President Joseph R Biden signed the \$1.9 trillion American Rescue Plan Act of 2021 (ARPA), which established the Coronavirus State and Local Fiscal Recovery Fund. The ARPA provides funding for many programs and services nationwide including assistance to state and local governments. The funds available to local governments through the ARPA are one-time aid directly allocated to states and localities on a formulaic basis. The City-Parish allocation of \$165.4 million was distributed in two equal allotments in the spring of 2021 and 2022. These funds must be committed by December 31, 2024 and spent by December 31, 2026. The categories of eligible uses for these funds include revenue loss experienced as a result of the pandemic; costs incurred due to responding to the public health emergency; support for recovery through assistance to households, small businesses and non-profits, and aid to impacted industries; premium pay to essential workers; and investments in water, sewer, and broadband service.

Of the \$165.4 million allocated to the City-Parish, three-fourths has been authorized for spending by the Metropolitan Council, including \$29.6 million in the 2022 budget. Authorized spending includes \$32.8 million for public health and safety initiatives, \$2 million for economic development, \$22 million to provide services to disproportionately impacted

communities, \$4 million for premium pay, \$5.6 million for drainage and bridge improvements, \$2.8 million for cybersecurity and other computerized needs and \$5 million for administration.

Major Initiatives in 2021

A traffic management system, part of the MOVEBR program, is currently being implemented. The system will provide 100% connectivity with traffic signals and allow the Advanced Traffic Management Center to adjust traffic flow at any time. The project includes equipment and software upgrades to connect 470 traffic signals throughout the parish and is expected to be completed in the next two years. Signal upgrades have the ability to reduce traffic times by 10% to 50% and accidents by 30% to 50%.

Work on the Parish's first Comprehensive Stormwater Water Master Plan is near completion. The information obtained is being used to model and evaluate our infrastructure, identify critical drainage improvement projects, and identify maintenance issues in our stormwater collection system. Each of the 11 watersheds will be evaluated to determine which watersheds have the highest risk and a Master Stormwater Plan will be created to address the risks and impacts of local and regional flooding. Using that Master Stormwater Plan, a 20-year Stormwater Capital Improvement Plan will compile a list of projects prioritized by watersheds with the most risk. To facilitate the implementation of the Plan, a stormwater division will be established within the Department of Environmental Services, with staffing solely dedicated for this purpose. Work will continue on the \$740 million in drainage improvements underway including major projects, such as the Comite River Diversion project and work on five major tributaries. These major projects are expected to greatly reduce potential flood risk for many parish residents and businesses.



An \$18.1 million renovation of the River Center Theatre was completed in early 2022. The renovation included upgrades to the surrounding site and Mestrovic Court. A drop-off lane on the east side of the theatre/court area was constructed to increase visitor access. In addition, ADA accessible ramps were constructed to increase accessibility from the street to the River Center Theater and City Hall.

The East Baton Rouge Parish Library system has several ongoing projects. The South Baton Rouge Branch Library project is underway. A building site, as well as an architect has been selected, and design and engineering work has begun. Funding has been appropriated for future renovations to the Baker Branch Library and the Scotlandville Branch Library, both of which opened in 2001. Preliminary community discussions are being held regarding plans for a major renovation of the Delmont Gardens Library.

Long-Term Financial Planning

Sewer Improvement Program



The City-Parish entered into a consent decree with the United States Environmental Protection Agency (EPA) and the Louisiana Department of Environmental Quality (DEQ) relative to wastewater improvements in East Baton Rouge Parish on March 14, 2002. The consent decree required the City-Parish to make various wastewater treatment plant and sanitary sewer infrastructure improvements in order to reduce sanitary sewer overflows in the sewer collection system and meet wastewater discharge permit requirements under wet weather conditions. The City-Parish complied with the consent decree requirement for the Sewer Capital Improvements Program projects to be substantially complete by December 31, 2018, and are now in the compliance phase of the consent decree.

With a customer base of over 156,000, the Parish's sanitary sewer system serves a population of approximately 425,000. The system is extremely complex, consisting of over 500 pump stations, 10.5 million feet of separate gravity and pressure sewer system pipes and two major treatment plants. Like many other cities, Baton Rouge has encountered overflow problems with this aging system which has led to the inception of the Sanitary Sewer Overflow (SSO) Improvement Program. The SSO Improvement Plan had 115 projects and all were functionally complete on December 31, 2018 and the final closeout of these projects was completed in 2019. The value of these projects, as of the end of

2021 was \$1.6 billion. The City-Parish has moved into the compliance phase of the consent decree which measures how successful the RMAP2 program is in reducing SSO's and meeting discharge permit requirements at the two wastewater treatment plants for twelve consecutive months following the completion of the RMAP2 projects.

A comprehensive financing model has been developed and is being utilized by the Departments of Finance and Environmental Services to manage the finances of the Sanitary Sewer Improvement Program. The first annual 4% sewer user fee increase was implemented on January 1, 2004. Annual 4% sewer user fee increases will continue to be levied to service \$1.5 billion in debt, maintain the sewer system, and provide for modest capital improvements. As of December 31, 2021, the City-Parish had appropriated over \$2.6 billion for sewer capital improvements, including funding from long-term bonds, impact fees, EPA grants, and pay-as-you-go funding. This \$2.6 billion represents all capital appropriations since the inception of the Comprehensive Sewerage System Enterprise Fund in 1985.

Road and Street Improvement Programs

On October 15, 2005, the citizens of East Baton Rouge Parish approved an extension of the current one-half percent (½%) sales and use tax for road and street improvements. The proposition extended the tax until 2030, and allowed for 70% of the proceeds to be used for transportation improvements, 27% for recurring road rehabilitation projects, and 3% for beautification and street enhancement. The construction program, called the "Green Light Plan", authorized the long-term issuance of debt, which has allowed for an accelerated road construction schedule and helped to alleviate the effects of inflation on project costs.

It is estimated that over the 25-year period from January 1, 2006, through December 31, 2030, the tax will fund \$620 million in road improvement projects. The remainder of the tax will provide \$313 million for the rehabilitation and beautification components of the program.

An additional ½ cent sales tax proposition was approved by the voters of East Baton Rouge Parish on December 8, 2018. The tax went into effect on April 1, 2019 and continues for 30 years until March 31, 2049. The MOVEBR Infrastructure Enhancement and Traffic Mitigation Plan is the most significant transportation infrastructure investment in East Baton Rouge Parish history.

On December 4, 2019, the Metropolitan Council approved \$151 million in bond proceeds for Road and Street Improvement Sales Tax Revenue Bonds and appropriated the first phase of debt proceeds on the MOVEBR Infrastructure Enhancement and Traffic Mitigation Plan. Additional information on the bond issuance can be found in Note 10 of the Notes to Financial the Statements.

In the 30 year collection period, it is estimated the MOVEBR tax along with the remaining pay-as-you-go portion from the "Green Light Plan" will fund \$912 million in infrastructure and traffic enhancement projects. Approved projects consist of four categories: new capacity improvements, improving existing corridors, constructing community enhancement road projects, and parishwide signalization/synchronization. New capacity improvements with proposed funding of \$636.2 million, represent roadways where additional lane capacity will be constructed. One hundred seventy million is proposed for improving existing corridors, such as resurfacing, signal synchronization and ADA compliance features. Community enhancement road projects include repairs, enclosing drainage ditches and adding lighting, curbs, sidewalks or landscaping. These projects have proposed funding in the amount of \$65.8 million. The remaining \$40 million of the tax will provide for parishwide signalization and synchronization.

As of December 31, 2021, MOVEBR had 93 projects in process. Of the 93, two are in the right of way/utility relocation phase, four are under construction and 87 are in the design and planning phase.

AWARDS AND ACKNOWLEDGMENTS



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 Annual Comprehensive Financial Report for the fiscal year ended December 31, 2020. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

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

A Certificate of Achievement is valid for a period of one year only. The City-Parish has received this award each year for the 33-year period ending December 31, 2020. 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 Annual Comprehensive Financial Report. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, an operations guide, a financial plan, and a communications device.

The timely preparation of this report could not have been accomplished without the services of a highly qualified and dedicated staff. I also acknowledge the thorough, professional, and timely manner in which the audit was conducted by our independent auditors, Postlethwaite & Netterville, APAC. We thank the Mayor-President and the Metropolitan Council for their support of excellence in financial reporting and fiscal integrity.

Respectfully submitted,



Linda Hunt
Finance Director



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**City of Baton Rouge - Parish of East Baton Rouge
Louisiana**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2020

Christopher P. Morill

Executive Director/CEO

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
PRINCIPAL OFFICIALS
DECEMBER 31, 2021



Mayor-President
Sharon Weston Broome



District 1
Brandon Noel



District 2
Chauna Banks



District 3
Rowdy Gaudet



District 4
Aaron Moak



District 5
Darryl Hurst



District 6
Cleve Dunn Jr

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
PRINCIPAL OFFICIALS
DECEMBER 31, 2021**



Mayor Pro-Tempore
District 7
LaMont Cole



District 8
Denise Amoroso



District 9
Dwight Hudson



District 10
Carolyn Coleman

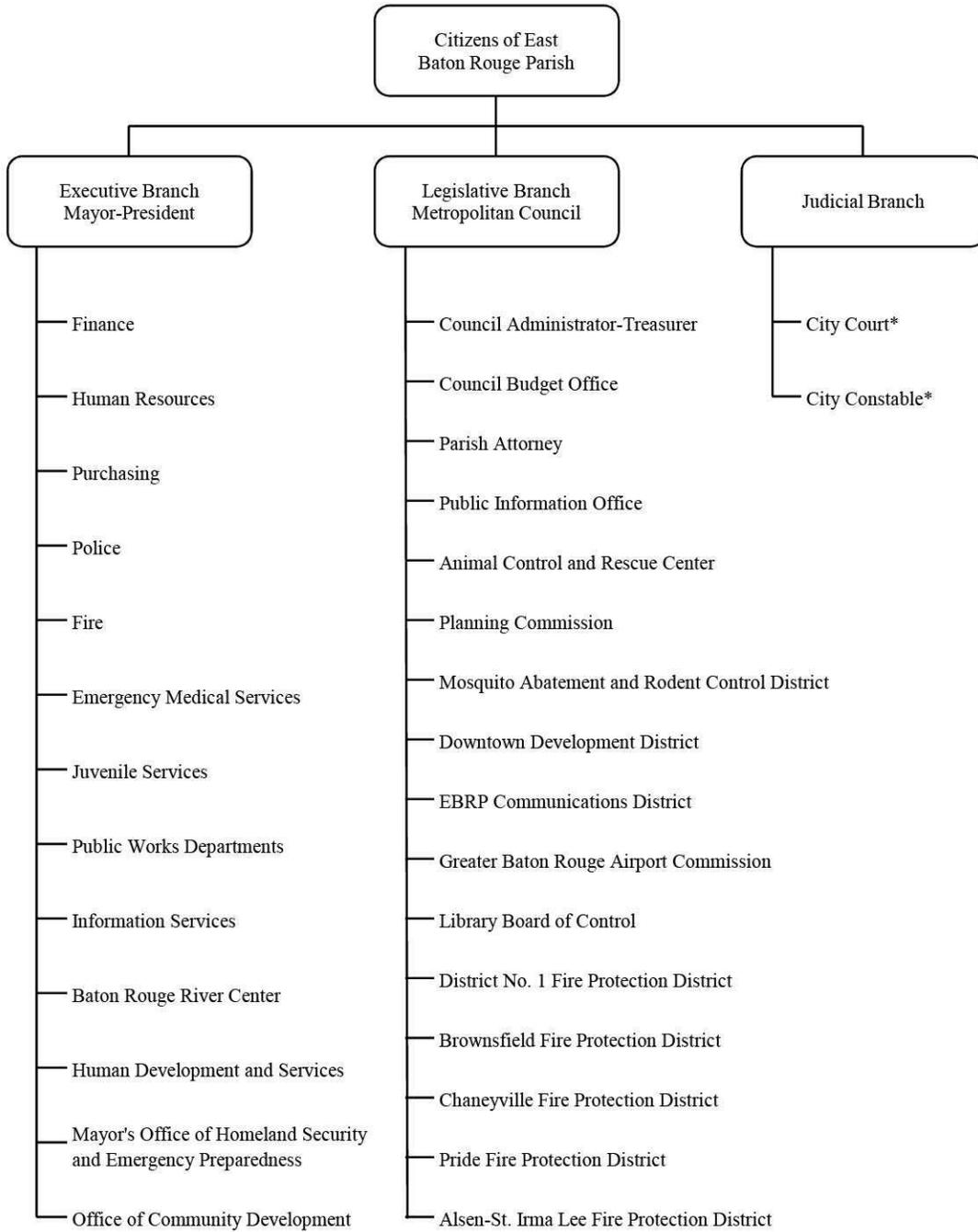


District 11
Laurie Adams



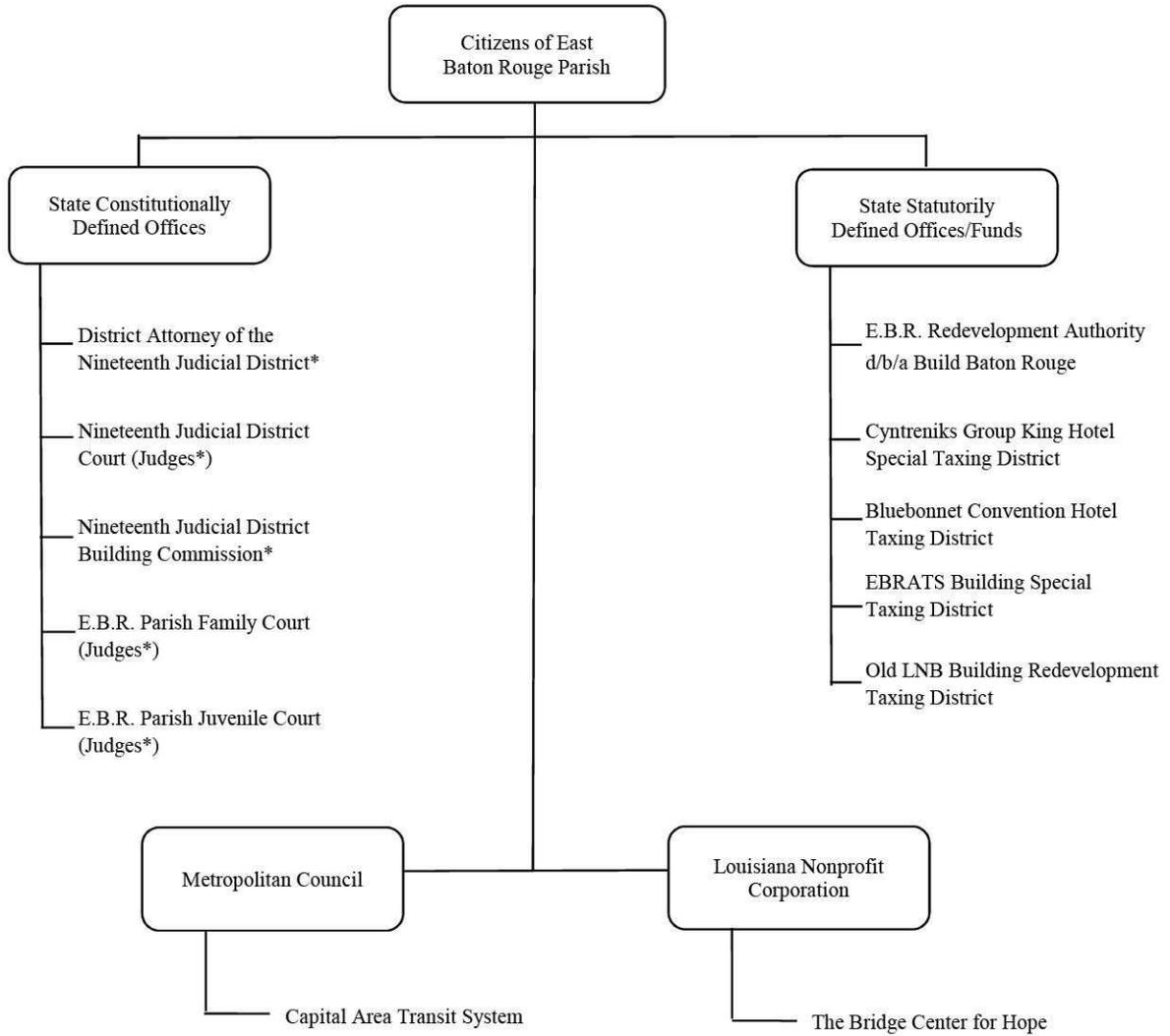
District 12
Jennifer Racca

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



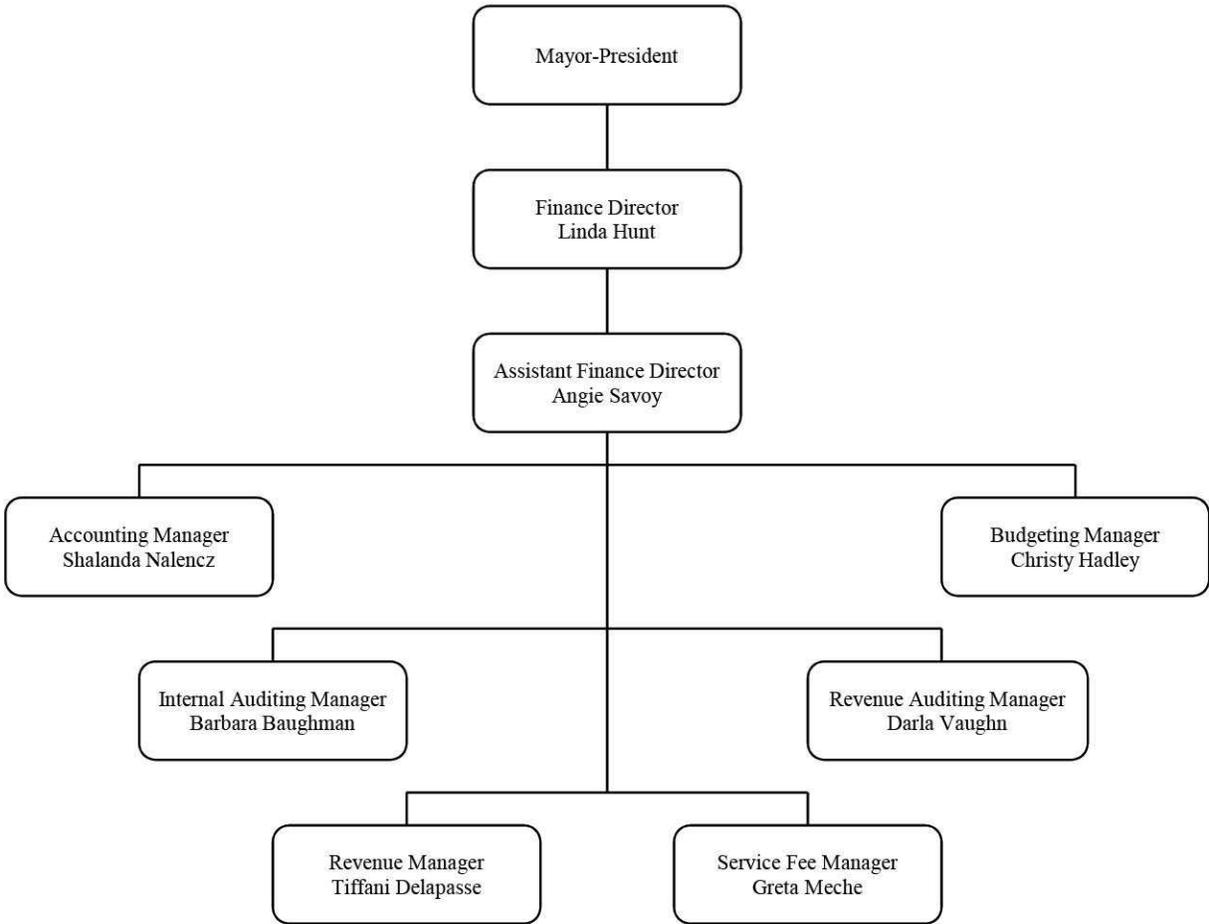
* Designates Elected Officials

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
ORGANIZATIONAL CHART
COMPONENT UNITS**



* Designates Elected Officials

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
ORGANIZATIONAL CHART
FINANCE DEPARTMENT



INDEPENDENT AUDITORS' REPORT

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

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Baton Rouge and Parish of East Baton Rouge, Louisiana (City-Parish) as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the City-Parish's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the reports of other auditors, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Baton Rouge-Parish of East Baton Rouge as of December 31, 2021, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of certain component units discretely presented as described in note 1(a) to the financial statements, which represent 66%, 37% and 38%, respectively, of the assets, net position and revenues of the aggregate discretely presented component units as of December 31, 2021. Those financial statements were audited by other auditors, whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for these entities, is based solely on the reports of the other auditors.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City-Parish and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of a Certain Matter

As described in Note 21 to the financial statements, a significant matter exists regarding the formation of the City of St. George, a previously unincorporated area of the Parish, and the resulting cessation from the City-Parish consolidated government. If the cessation moves forward as approved by the voters of the proposed city, revenue of that area will then accrue to the newly formed city and therefore, significant changes to operations and budgets will be necessary. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about City-Parish's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements, including omissions, are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of City Parish's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about City Parish's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that Management's Discussion and Analysis on pages 5 through 17, the budgetary comparison information for the general and major special revenue funds, exhibits A-15 through A-18, the Schedule of Changes in Total OPEB Liability and Related Ratios, exhibit A-19, the Schedules of Cost-Sharing Plan Proportionate Share of the Net Pension Liability, Cost-Sharing Plan Contributions, exhibits A-20 through A-21, and the Schedules of Changes in Net Pension Liability and Related Ratios for the Police Guarantee Trust and Single Employer Plan Contributions for the Police Guarantee Trust, exhibits A-22 through A-23, be presented to supplement the basic financial statements.

Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City-Parish's basic financial statements. The accompanying combining and individual fund financial statements, the schedule of cash, cash equivalents and investments, the schedule of compensation, benefits, and other payments to the Mayor-President, the balance sheet and revenue and expenditure statements of the Louisiana Community Block grants, and the Justice System funding schedule – collections and disbursements as listed in the Table of Contents as exhibits B-1 through F-5, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The Schedule of Expenditures of Federal Awards presented on Schedules A and B, pages 281-290, is also presented for purposes of additional analysis, as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements. The information is the responsibility of management are the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying combining and individual fund financial statements, the schedule of cash, cash equivalents and investments, the schedule of compensation, benefits, and other payments to the Mayor-President, the balance sheet and revenue and expenditure statements of the Louisiana Community Block grants, and the Justice System funding schedule – collections and disbursements listed in the Table of Contents as Exhibits B-1 through F-5 and the Schedule of Expenditures of Federal Awards are fairly stated in all material respects in relation to the financial statements taken as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory section on pages v – xii and the statistical section presented as exhibits G-1 through G-22 but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 29, 2022 on our consideration of the City-Parish's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City-Parish's internal control over financial reporting and compliance.



Baton Rouge, Louisiana
June 29, 2022

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE, LOUISIANA MANAGEMENT'S DISCUSSION AND ANALYSIS

As financial management of the City-Parish government, we offer readers of this financial statement an overview and analysis of the financial activities of the City of Baton Rouge, Parish of East Baton Rouge Consolidated Government. This narrative is designed to assist the reader in focusing on significant financial issues, identify changes in the government's financial position, identify any material deviations from the approved budget documents, and identify individual fund issues or concerns.

The Management's Discussion and Analysis (MD&A) is designed to focus on the current year's activities, resulting changes, and currently known facts. It should be read in conjunction with the Letter of Transmittal and the financial statements that begin with Exhibit A-1.

FINANCIAL HIGHLIGHTS

- Assets and deferred outflows of resources of the City-Parish primary government exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$87.0 million (*net position*); negative \$453.7 million for governmental activities and \$540.7 million for business-type activities. Unrestricted net position for governmental activities is a deficit of \$1,541.6 million, while unrestricted net position for business-type activities is \$16.3 million. The deficit for the primary government unrestricted net position is primarily the result of the recognition of \$1,300.3 million in other post-employment benefit liabilities and \$575.2 million in net pension liability.
- The primary government's total net position increased by \$77.7 million during 2021 to \$87.0 million.
- Governmental activities' net position increased \$97.7 million during 2021 primarily as a result of increases in tax revenues, offset by a slight increase in expenses.
- Net Position of business-type activities decreased \$20.0 million during 2021. The sewerage fund had increases in collections of user fees and sales and use tax and decreases in capital contributions and operating and interest expense. The airport district grant revenues and capital contributions decreases were offset by increases in customer and passenger facility charges. Solid waste had an increase in operating expenses for personnel and contractual services.
- As of the close of the current fiscal year, the City-Parish's governmental funds reported combined ending fund balances of \$774.5 million, an increase of \$20.6 million. Approximately 3.0% of the fund balances, \$23.9 million, is *available for spending* at the City-Parish's discretion (*unassigned fund balance*). The remainder of the fund balances are not available for discretionary spending because they are either nonspendable, restricted, committed or assigned for specific purposes. However, expenditures of committed and assigned fund balances remains under the City-Parish's authority.

OVERVIEW OF THE FINANCIAL STATEMENTS

The City-Parish financial statements focus on the government as a whole (government-wide) and the major individual funds. Both perspectives (government-wide and major fund) allow the reader to address relevant questions, broaden a basis for comparison (year to year or government to government) and should enhance the City-Parish's accountability.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)**

Government-Wide Financial Statements

The government-wide financial statements (see Exhibits A-1 and A-2) are designed to be similar to those of private sector businesses in that all governmental and business-type activities are consolidated into columns which add to a total for the primary government. The statements combine all governmental funds and internal service funds' current financial resources with capital assets and long-term obligations. Also presented in the government-wide financial statements is a column for the business-type activities of the primary government. Component units are separate legal governmental entities or nonprofit corporations substantially influenced by the City-Parish or to which the City-Parish Metropolitan Council may be obligated to provide financial assistance and are presented as a separate column in the government-wide statements and as individual activities within the basic financial statements.

The Statement of Net Position (Exhibit A-1) presents information on all the government's assets and liabilities, and deferred inflows/outflows of resources, with the difference being reported as net position. Over time, changes in net position may serve as a useful indicator of whether the financial position of the City-Parish is improving or weakening.

The Statement of Activities (Exhibit A-2) presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows only in future fiscal periods. For example, uncollected taxes and earned but unused vacation leave result in cash flows for future periods. The focus of the Statement of Activities is on both the gross and net cost of various activities which are funded by the government's general tax and other revenues. This is intended to summarize information and simplify the user's analysis of the cost of various governmental services and/or subsidies to various governmental and business-type activities and component units.

The governmental activities reflect the City-Parish's basic services including public safety (fire, law enforcement, emergency medical services, emergency preparedness, communications), general government services (executive, legislative, judicial), health and welfare (mosquito control, animal control), transportation (street and road maintenance), culture and recreation (library), conservation and development (social programs), and interest and fiscal charges on long-term debt. These services are financed primarily with taxes. The business-type activities reflect private sector type operations (sewer utilities, airport, parking facility, convention center, solid waste collection and disposal) where the fee for service typically covers all or most of the costs.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives.

Governmental Funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. The governmental funds and budgetary presentation (see Exhibits A-3 through A-6 and A-15 through A-17) are presented on a modified accrual basis. This is the manner in which the budget is typically developed excluding certain timing differences between the budget basis and the generally accepted accounting principle (GAAP) basis. Unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's current financing requirements. The City-Parish has presented the General Fund, Library Board of Control Special Revenue Fund, Grants Special Revenue Fund, and the Capital Projects Fund as major governmental funds. All nonmajor governmental funds are presented in one column, titled other governmental funds. Combining financial statements of the nonmajor funds can be found in the combining and individual fund statements and schedules that follow the basic financial statements.

While the business-type activities total column on the proprietary fund financial statements for enterprise funds (see Exhibit A-7 and A-8) is the same as the business-type column at the government-wide financial statement, the governmental major funds total column requires a reconciliation to the government-wide financial statement because of

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)

the different measurement focus which is reflected on the page following each statement (see Exhibits A-4 and A-6). The flow of current financial resources will reflect bond proceeds and interfund transfers as other financing sources and will show capital expenditures and bond principal payments as expenditures. The reconciliation will eliminate these transactions and incorporate the capital assets and long-term obligations into the governmental activities column in the government-wide statements.

Proprietary Funds encompass both enterprise and internal service funds on the fund financial statements. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The proprietary funds (see Exhibits A-7 through A-9) are presented on an accrual basis. Internal service funds are an accounting device used to accumulate and allocate costs internally among the City-Parish's various functions. The government uses internal service funds to account for its equipment rental and replacement program and the Fleet Management maintenance and fuel activities. Because both of these services predominantly benefit governmental rather than business-type functions, they have been included within the governmental activities section in the government-wide financial statements. Combining statements of the nonmajor individual enterprise and internal service funds can be found in the combining and individual fund statements following the basic financial statements.

Generally accepted accounting principles also require the City-Parish to present **fiduciary funds**. While these funds represent a trust or custodial responsibility, these assets are restricted in purpose and do not represent discretionary assets of the government. Therefore, these assets are not presented as part of the government-wide financial statements.

Capital Assets

Capital assets include land, improvements to land, noise mitigation costs, easements, buildings, vehicles, machinery and equipment, infrastructure, and all other assets that are used in operations and that have initial useful lives greater than two years and exceed the government's capitalization threshold (see Note 6, Exhibit A-14). The City-Parish has capitalized all purchased capital assets. Donated infrastructure assets accepted into City-Parish maintenance since year 1980 have been capitalized.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements are a required part of the basic financial statements and can be found in Exhibit A-14 of this report.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* concerning the City-Parish's revenues and expenditures in comparison to its budget, liability to provide other post-employment benefits to its employees and its net pension liability and pension plan contributions. Required supplementary information can be found on Exhibit A-15 through A-23. The notes to required supplementary information can be found in Exhibit A-18 and within Exhibit A-19 and A-23.

The combining and individual fund statements referred to earlier in connection with the nonmajor governmental and proprietary funds are presented in Exhibits B-1 through E-4.

Certain supplementary financial information can be found in Exhibits F-1 through F-5 of this report. These schedules and the statistical section (Exhibits G-1 through G-22) are included for additional information and analysis and do not constitute a part of the basic financial statements.

Also included in the report is the Office of Management and Budget 2 CFR Part 200 (Uniform Guidance) Single Audit auditor reports, findings, and schedules, which focus on the federal grant programs of the City-Parish. This information can be found under the Single Audit section.

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)

Government-Wide Financial Analysis

The following table reflects the condensed Statement of Net Position for 2021, with comparative figures from 2020:

City of Baton Rouge, Parish of East Baton Rouge
 Condensed Statement of Net Position
 December 31, 2021 & 2020
 (in millions)

	Governmental		Business-		Total	
	Activities		Type		Activities	
	<u>2021</u>	<u>2020*</u>	<u>2021</u>	<u>2020*</u>	<u>2021</u>	<u>2020*</u>
Assets:						
Current and Other Assets	\$ 949.4	\$ 835.9	\$ 225.5	\$ 164.8	\$ 1,174.9	\$ 1,000.7
Restricted Assets	--	--	69.2	111.8	69.2	111.8
Capital Assets	<u>1,008.2</u>	<u>976.4</u>	<u>1,854.2</u>	<u>1,911.1</u>	<u>2,862.4</u>	<u>2,887.5</u>
Total Assets	<u>1,957.6</u>	<u>1,812.3</u>	<u>2,148.9</u>	<u>2,187.7</u>	<u>4,106.5</u>	<u>4,000.0</u>
Deferred Outflow of Resources	<u>255.1</u>	<u>243.3</u>	<u>234.9</u>	<u>255.9</u>	<u>490.0</u>	<u>499.2</u>
Liabilities:						
Current Liabilities	158.7	68.2	34.5	34.3	193.2	102.5
Non-current Liabilities	<u>2,189.2</u>	<u>2,431.7</u>	<u>1,782.2</u>	<u>1,839.3</u>	<u>3,971.4</u>	<u>4,271.0</u>
Total Liabilities	<u>2,347.9</u>	<u>2,499.9</u>	<u>1,816.7</u>	<u>1,873.6</u>	<u>4,164.6</u>	<u>4,373.5</u>
Deferred Inflow of Resources	<u>318.5</u>	<u>107.1</u>	<u>26.4</u>	<u>9.3</u>	<u>344.9</u>	<u>116.4</u>
Net Position:						
Net Investment in Capital Assets	776.4	765.5	481.9	518.2	1,258.3	1,283.7
Restricted	311.5	255.5	42.5	81.2	354.0	336.7
Unrestricted	<u>(1,541.6)</u>	<u>(1,572.4)</u>	<u>16.3</u>	<u>(38.7)</u>	<u>(1,525.3)</u>	<u>(1,611.1)</u>
Total Net Position	<u>\$ (453.7)</u>	<u>\$ (551.4)</u>	<u>\$ 540.7</u>	<u>\$ 560.7</u>	<u>\$ 87.0</u>	<u>\$ 9.3</u>

*Restated

For more detailed information see Exhibit A-1, the Statement of Net Position.

As of December 31, 2021, \$1,258.3 million of the City-Parish's net position reflects the government's investment in capital assets (land, buildings, noise mitigation costs, infrastructure, machinery and equipment) less any related outstanding debt used to acquire those assets. The City-Parish government uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Restricted net position represents those assets subject to external restrictions on how those assets may be used such as a property tax collected that was approved by the electorate for a specific purpose. Restricted net position increased by \$56.0 million from the previous year for governmental activities, primarily due to dedicated sales tax for the MOVEBR transportation improvement program. Restricted net position decreased by \$38.7 million for business-type activities, due to a decrease in external legal constraints resulting from a decrease in required collateral posted as a result of the termination of swap transactions. Unrestricted net position increased by \$30.8 million from the previous year for governmental activities. This increase was primarily due to revenues exceeding expenses and decreases in long term liability in other post-employment benefits and net pension liabilities. Unrestricted net position increased by \$55.0 million for business-type activities. This increase was primarily due to a decrease to restricted net position and offset by overall net operating loss.

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)

The table below provides a summary of the changes in net position for the year ended December 31, 2021, with comparative figures from 2020:

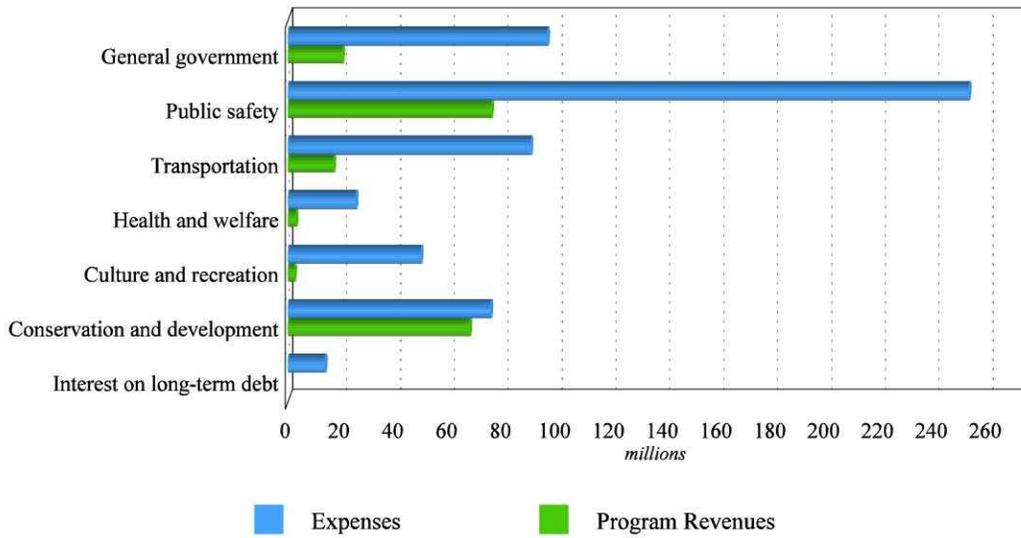
City of Baton Rouge, Parish of East Baton Rouge
Condensed Statement of Changes in Net Position
For the Years Ended December 31, 2021 & 2020
(in millions)

	<u>Governmental</u>		<u>Business-Type</u>		<u>Total</u>	
	<u>Activities</u>	<u>Activities</u>	<u>Activities</u>	<u>Activities</u>	<u>Activities</u>	<u>Activities</u>
	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>
Revenues:						
Program Revenues:						
Charges for Services	\$ 61.4	\$ 55.8	\$169.7	\$161.2	\$231.1	\$217.0
Operating Grants and Contributions	96.1	94.9	3.1	4.8	99.2	99.7
Capital Grants and Contributions	28.2	39.7	12.1	14.9	40.3	54.6
General Revenues:						
Sales Taxes	336.8	287.1	54.5	46.1	391.3	333.2
Other Taxes	180.5	173.3	1.5	0.9	182.0	174.2
Grants and Contributions Not Restricted to Specific Programs	5.0	5.0	--	--	5.0	5.0
Other	<u>1.9</u>	<u>7.7</u>	<u>0.4</u>	<u>2.4</u>	<u>2.3</u>	<u>10.1</u>
Total Revenues	<u>709.9</u>	<u>663.5</u>	<u>241.3</u>	<u>230.3</u>	<u>951.2</u>	<u>893.8</u>
Expenses:						
General Government	96.4	100.2	0.7	0.8	97.1	101.0
Public Safety	252.9	260.3	--	--	252.9	260.3
Transportation	90.2	102.3	27.4	28.5	117.6	130.8
Sanitation	--	--	231.8	241.6	231.8	241.6
Health and Welfare	25.3	20.8	--	--	25.3	20.8
Culture and Recreation	49.4	52.5	10.3	9.1	59.7	61.6
Conservation and Development	75.3	44.2	--	--	75.3	44.2
Interest on Long-Term Debt	<u>13.8</u>	<u>16.3</u>	<u>--*</u>	<u>--*</u>	<u>13.8</u>	<u>16.3</u>
Total Expenses	<u>603.3</u>	<u>596.6</u>	<u>270.2</u>	<u>280.0</u>	<u>873.5</u>	<u>876.6</u>
Increase/(Decrease) in Net Position Before Transfers	106.6	66.9	(28.9)	(49.7)	77.7	17.2
Transfers	<u>(8.9)</u>	<u>(10.3)</u>	<u>8.9</u>	<u>10.3</u>	<u>--</u>	<u>--</u>
Increase/(Decrease) In Net Position	97.7	56.6	(20.0)	(39.4)	77.7	17.2
Net Position, January 1	<u>(551.4)</u>	<u>(343.3)</u>	<u>560.7</u>	<u>622.3</u>	<u>9.3</u>	<u>279.0</u>
Net Position, December 31	<u>\$(453.7)</u>	<u>\$(286.7)</u>	<u>\$540.7</u>	<u>\$582.9</u>	<u>\$ 87.0</u>	<u>\$296.2</u>
Adjust OPEB Valuation		<u>(264.7)</u>		<u>(22.2)</u>		<u>(286.9)</u>
Net Position, December 31, restated		<u>\$(551.4)</u>		<u>\$560.7</u>		<u>\$ 9.3</u>

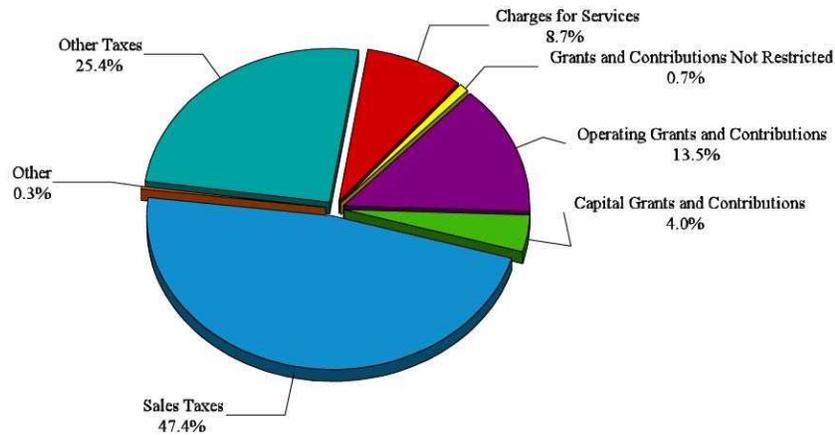
* Interest expense for Business-Type Activities is reported within the functional categories.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)**

2021 Expenses and Program Revenues - Governmental Activities



2021 Revenues by Source - Governmental Activities
\$709.9 million



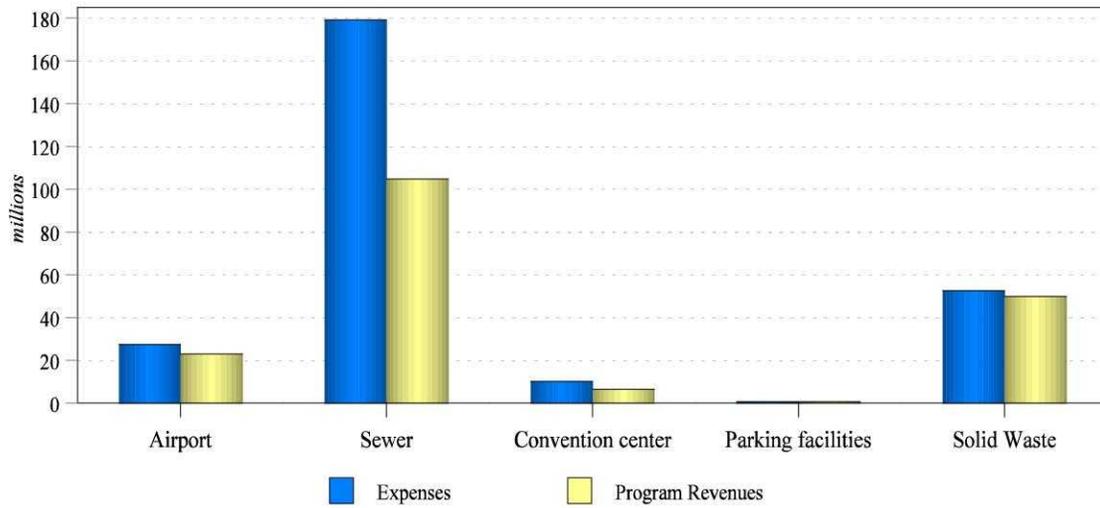
The government's net position increased by \$77.7 million during the current fiscal year.

Governmental Activities' net position increased \$97.7 million in 2021. The increase in net position is a result of revenues exceeding expenses for the year. A further analysis of the increase in net position is as follows:

- Increases in operating grants and tax revenues offset by a slight increase in expenses.
- Decreases in long-term liabilities for other post-employment benefits and net pension liability.

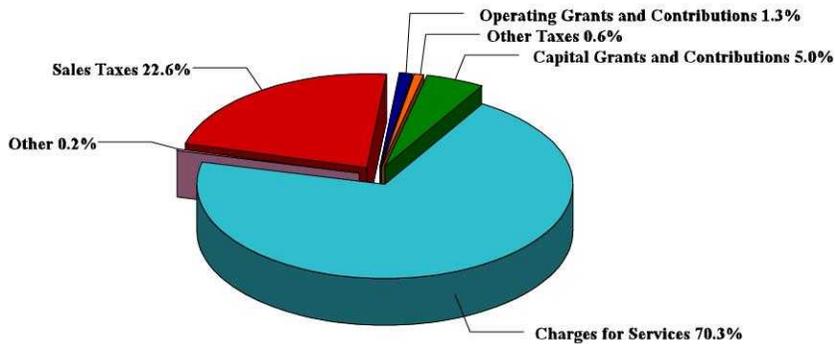
**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)**

2021 Expenses and Program Revenues - Business-Type Activities



2021 Revenues by Source - Business Type Activities

\$241.3 million



Business-Type Activities' net position decreased by \$20.0 million in 2021. The decrease in net position is a result of expenses exceeding revenues for the year. An analysis of major revenues and expenses is as follows:

- The Greater Baton Rouge Airport District's passenger and customer facility charges, the River Center, and the Parking Authority's operating revenues increased due to events and flights resuming after COVID-19.
- The Comprehensive Sewerage System Fund experienced an increase in collections of user fees and sales and use taxes and decrease in interest expenses due to refunding of debt.
- The Solid Waste Collection and Disposal Fund experienced an increase in expenses for personnel and contractual services.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)**

Financial Analysis of the Government's Funds

As noted earlier, the City-Parish uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds: The focus of the City-Parish's governmental funds is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the City-Parish's financing requirements. In particular, *unassigned fund balance* may serve as a useful measure of a government's net resources available for discretionary spending at the end of the fiscal year.

As of the end of the current fiscal year, the primary government's governmental funds reported combined ending fund balances of \$774.5 million, an increase of \$20.6 million in comparison with the prior year. Approximately 3.0% of total governmental funds fund balance (\$23.9 million) constitutes *unassigned fund balance*, which is available for spending at the government's discretion. Of the remaining fund balance, \$0.9 million is *nonspendable* and is not in spendable form, \$590.0 million is *restricted* and has limitations imposed on its use by external parties or tax propositions, \$128.9 million is *committed* for specific purposes imposed by the Metropolitan Council, and \$30.8 million has been assigned for various purposes by the Finance Director. Additional information on governmental fund balance can be found in Note 14 of the Notes to the Financial Statements including information on the specific purpose for amounts restricted, committed and assigned.

The General Fund is the chief operating fund of the Consolidated Government of the City of Baton Rouge, Parish of East Baton Rouge, Louisiana. At the end of the current fiscal year, unassigned fund balance of the General Fund was approximately \$39.5 million, while total fund balance was \$145.1 million. After transfers, primarily to capital projects, nonmajor enterprises and debt service funds, the net change in fund balance for the General Fund was a surplus of \$22.7 million for the year. This increase was primarily due to tax revenues collected in excess of budgeted.

The Library Board of Control Fund collected revenues that exceeded expenditures by approximately \$9.4 million in 2021. The primary source of revenue for this fund is a 11.1 mill property tax that was rolled back to 10.52 mill as a result of the 2020 reassessment year, which provides funding for all operating expenses of the library system and a pay-as-you-go capital improvement program. All revenues remaining after operational expenditures are funded are applied to the library's capital improvement program. Funding for the capital improvement program often accumulates for multiple years before beginning bid and construction on a new library, resulting in large fund balances in the library fund. During 2021, \$1.5 million was transferred to the capital project fund for library capital improvements.

Grants Fund expenditures and other financing uses exceeded revenues and other financing sources by approximately \$16.5 million during 2021. The City-Parish experienced several disasters including a pandemic in 2021. The City-Parish incurred \$55.4 million in expenditures related to these disasters, including costs for collection of debris, repairs to buildings and infrastructure, and additional personnel costs. The government recognized revenues in the Grants Fund in the amount of \$25.7 from the Governor's Office of Homeland Security and Emergency Preparedness related to these costs.

Fund balance in the Capital Projects Fund increased \$0.3 million in 2021. Major revenue and other financing sources in this fund during 2021, include \$2.0 million from the Louisiana Department of Transportation and Development, \$54.3 million from general sales and use taxes, almost \$9.9 million transferred from the General Fund, Special Revenue Funds, and Proprietary Funds. Outlays during 2021, of approximately \$60.0 million, include almost \$53.4 million for street and intersection improvements, \$1.9 million for building construction and improvements, and \$4.7 million for equipment and other capital outlay. Fund balance in the Capital Projects Fund will fluctuate year-to-year based on the status of projects and the progression of financing to fund those projects.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)**

Proprietary Funds: The City-Parish's proprietary funds provide the same type of information found for business-type activities in the government-wide financial statements, but in more detail.

Unrestricted net position of the Greater Baton Rouge Airport District was negative \$20.1 million at December 31, 2021. Most of this major fund's assets are capital assets with a net investment in capital assets of \$201.6 million. The fund reported a net loss of \$8.6 million before capital contributions and transfers for the year ended December 31, 2021.

Unrestricted net position of the Comprehensive Sewerage System Fund was \$36.3 million at December 31, 2021. This fund encompasses all assets associated with sewerage operations, maintenance, and capital improvements held by the City, the Parish, the Consolidated Sewerage District, and the East Baton Rouge Parish Sewerage Commission. The net investment in capital assets portion of net position totaled approximately \$224.3 million, reflecting a heavy investment in capital assets, net of outstanding debt. The fund realized a net loss of approximately \$26.2 million before capital contributions and transfers for the year ended December 31, 2021.

Unrestricted net position of the Solid Waste Collection and Disposal Fund was negative \$1.0 million at December 31, 2021. Most of this major fund's assets are capital assets with a net investment in capital assets of \$11.4 million. The fund realized a net loss before transfers of \$2.8 million for the year ended December 31, 2021.

General Fund Budgetary Highlights

The 2021 General Fund originally budgeted expenditures of \$335.5 million (inclusive of transfers out) were increased by \$18.5 million during 2021 to reflect a final amended budget of approximately \$354.0 million. Committed fund balances were generally used as a source for the risk management appropriations and assigned fund balance for certain public safety allocations.

Increases in appropriations were made in the following areas:

	<u>(in millions)</u>
Public safety costs	\$11.1
Disaster recovery	1.3
Risk management from fund balance committed to self-insurance purposes	2.9
Other general fund operation costs	2.1
Constitutional offices operational costs	1.0
Community Center	<u>0.1</u>
 Total additional General Fund appropriations	 <u>\$18.5</u>

Material differences between actual results and final amended budgeted amounts in the General Fund are as follows:

- Tax revenues were \$30.1 million more than budget, parking meter collections were \$0.4 million less than budget, court related revenues were \$1.1 million less than budget, and license and permits were \$0.7 million more than budget for 2021.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)**

- The risk management budget was overspent by approximately \$2.9 million when self-insured health care claims net of premiums received from other funds were higher than projected in the operating budget.
- Intergovernmental revenues of \$1.0 million for retiree drug subsidy was not included in the final budget.
- Approximately \$22.9 million of the appropriations for departmental budgets were not spent during 2021. The Plan of Government allows for the carry-forward of funds that are allocated to one-time projects to subsequent years. These appropriations carried forward, in the amount of \$22.3 million, are included in assigned fund balance on the General Fund balance sheet. The majority of these funds are appropriated for needed police vehicles and other public safety equipment, to upgrade computers, provide for replacement of departmental office equipment, and provide funds for public works projects such as drainage, street improvements, and repairs and renovations to City-Parish buildings.

Capital Asset and Debt Administration

Capital Assets: Capital assets for the City of Baton Rouge, Parish of East Baton Rouge Consolidated Government's governmental and business-type activities as of December 31, 2021, amount to \$2,862.4 million (net of accumulated depreciation). These capital assets include land, buildings and system improvements, machinery and equipment, airport facilities, parking facilities, a convention center, a landfill, wastewater treatment facilities, roads, highways, bridges, and drainage systems. The total decrease in the City-Parish's capital assets for the current fiscal year was \$25.1 million, a 3.3 percent increase for governmental activities and a 2.9 percent decrease for business-type activities.

Major capital asset events during the current fiscal year included the following:

- Planning, design, right-of-way acquisition, and construction on street or intersection improvements funded by two programs each dedicating one-half percent sales and use tax for the purpose of street and road improvements (\$38.6 million).
- Capital improvements to the sewerage system, including upgrades to treatment plants and rehabilitation of major sewer lines (\$26.6 million).
- Renovations and improvements to Airport buildings, runways, and other Airport improvements (\$4.1 million).
- Depreciation expense of \$55.9 million for governmental activities and \$94.1 million for business-type activities offset the above increases.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)**

City of Baton Rouge, Parish of East Baton Rouge

Capital Assets

(Net of Depreciation)

December 31, 2021 & 2020

(in millions)

	<u>Governmental</u>		<u>Business-Type</u>		<u>Total</u>	
	<u>Activities</u>		<u>Activities</u>			
	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>
Land and right-of-way	\$211.3	\$199.3	\$ 99.9	\$ 99.8	\$ 311.2	\$ 299.1
Buildings	143.8	153.3	91.3	79.4	235.1	232.7
Noise Mitigation Costs	--	--	58.7	58.7	58.7	58.7
Improvements (Other Than and Infrastructure	486.6	510.2	1,585.4	1,651.3	2,072.0	2,161.5
Machinery and Equipment	36.0	33.8	0.5	0.7	36.5	34.5
Construction Work-In-Progress	<u>130.5</u>	<u>79.8</u>	<u>18.4</u>	<u>21.2</u>	<u>148.9</u>	<u>101.0</u>
Total	<u>\$1,008.2</u>	<u>\$976.4</u>	<u>\$1,854.2</u>	<u>\$1,911.1</u>	<u>\$2,862.4</u>	<u>\$2,887.5</u>

Additional information on the City-Parish's capital assets can be found in Note 6, Exhibit A-14 of this report.

Long-Term Debt: At the end of the current fiscal year, the City-Parish had total bonded debt outstanding of \$1,884.7 million. Of this amount, \$78.5 million comprises debt backed by the full faith and credit of the government. The remainder of the debt represents bonds secured solely by specified revenue sources such as sales tax and user fees. There were no general obligation bonds outstanding for the City of Baton Rouge or the Parish of East Baton Rouge at the end of the fiscal year.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)**

City of Baton Rouge, Parish of East Baton Rouge
Summary of Limited Tax Obligation, Excess Revenue and Revenue Bonds
December 31, 2021 & 2020
(in millions)

	Governmental		Business-Type		Total	
	<u>Activities</u>		<u>Activities</u>			
	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>
Limited Tax Obligation Bonds	\$ 0.3	\$ 0.3	\$ --	\$ --	\$ 0.3	\$ 0.3
Excess Revenue Contracts, Loans and Notes	78.5	84.6	543.4	543.4	621.9	628.0
Revenue Bonds	<u>286.6</u>	<u>305.1</u>	<u>975.9</u>	<u>959.2</u>	<u>1,262.5</u>	<u>1,264.3</u>
Total All Bonds, Contracts, Loans and Notes	<u>\$365.4</u>	<u>\$390.0</u>	<u>\$1,519.3</u>	<u>\$1,502.6</u>	<u>\$1,884.7</u>	<u>\$1,892.6</u>

As of December 31, 2021, City-Parish bonds were rated by three major rating services as follows:

	<u>Underlying Ratings</u>		
	<u>Moody's Investors Service</u>	<u>Standard and Poor's</u>	<u>Fitch Investors</u>
City of Baton Rouge (2%) Sales Tax Revenue Bonds	Aa2	AA+	AA+
Parish of East Baton Rouge Road and Street Improvements (½%) Sales Tax Revenue Bonds	A2	A+	AA
East Baton Rouge Sewerage Commission Revenue Bonds	Aa3	AA-	AA-
Parish of East Baton Rouge Capital Improvement District MOVEBR (½%) Sales Tax Revenue Bonds	Aa3	AA+	AA

Additional information on debt administration can be found in Exhibit A-14 Note 10 of this report, including information concerning the computation of legal debt margins for different types of bonds.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)**

Economic Factors and Next Year's Budget and Rates

The City-Parish's General Fund receives approximately 60 percent of its revenues from the 2 percent general sales and use tax levied by the City of Baton Rouge or the Parish of East Baton Rouge; therefore, economic indicators are very important in forming the General Fund budget estimates. Dr. James A. Richardson and Dr. Loren C. Scott, expert economists, prepare an econometric model for Louisiana and its major metropolitan areas each year. Statistics on personal income growth and employment growth are generated. From these numbers, a range of potential sales and use tax growth is estimated. Based upon the advice of these experts, the 2022 operating budget assumes a reasonable and achievable growth rate for sales and use tax revenues of 3.0% over 2019 actual collections.

The proposed budget for the year 2022 for all funds, exclusive of operating transfers between funds, totals \$1,031.7 million. This is an increase of approximately \$51.1 million or 5.21 percent over the 2021 budget. The increases of \$11.2 in the General Fund and \$32.3 in the Special Revenue Funds budgets are due to support government services, stormwater initiatives, and public safety equipment. Enterprise Fund budgets increased \$5.1 million primarily due to liabilities related to future closure and post-closure expenses at the North Landfill and increased operational expenses related to capital improvements.

Requests For Information

This financial report is designed to provide a general overview of the finances of the City of Baton Rouge, Parish of East Baton Rouge, Louisiana, for all of those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Department of Finance, Accounting Division, P.O. Box 1471, Baton Rouge, Louisiana, 70821-1471 or email address: financeinternetaccount@brla.gov.



CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
STATEMENT OF NET POSITION
DECEMBER 31, 2021

EXHIBIT A - 1

	Primary Government			Component Units
	Governmental Activities	Business-Type Activities	Total	
ASSETS				
Cash and cash equivalents (Note 3)	\$ 636,935,515	\$ 167,016,577	\$ 803,952,092	\$ 12,983,862
Investments (Note 3)	103,398,586	30,649,817	134,048,403	--
Receivables - net (Note 13)	79,516,813	22,024,215	101,541,028	18,816,533
Due from other governments (Note 11)	122,006,887	5,668,949	127,675,836	3,638,927
Prepaid items	196,997	53,621	250,618	209,942
Loans receivable	5,174,706	--	5,174,706	721,437
Inventory	1,150,466	91,469	1,241,935	7,312,235
Net pension asset	--	--	--	4,436,649
Other assets	1,000,000	--	1,000,000	93,162
Restricted assets:				
Cash and cash equivalents (Note 3)	--	37,546,838	37,546,838	10,108,639
Investments (Note 3)	--	31,331,234	31,331,234	11,391,922
Receivables - net (Note 13)	--	309,695	309,695	--
Capital assets (Note 6):				
Non-depreciable	341,818,159	176,971,099	518,789,258	235,000
Depreciable, net	666,419,136	1,677,209,652	2,343,628,788	90,695,904
Total assets	<u>1,957,617,265</u>	<u>2,148,873,166</u>	<u>4,106,490,431</u>	<u>160,644,212</u>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred amount on refunding	16,405,214	213,845,830	230,251,044	4,024,371
Deferred outflow for OPEB	153,701,941	13,159,859	166,861,800	7,358,942
Deferred outflow for pensions	84,978,516	7,955,983	92,934,499	8,639,540
Total deferred outflows of resources	<u>255,085,671</u>	<u>234,961,672</u>	<u>490,047,343</u>	<u>20,022,853</u>
LIABILITIES				
Accounts payable and other current liabilities	48,580,432	15,178,782	63,759,214	3,575,376
Due to other governments	1,283,468	--	1,283,468	84,930
Accrued payables	11,378,997	17,626,492	29,005,489	1,102,299
Unearned revenue	85,078,951	1,637,217	86,716,168	579,441
Deposits and escrow accounts	12,424,187	--	12,424,187	--
Other liabilities	--	--	--	28,133
Non-current liabilities (Note 10):				
Due within one year	70,568,243	35,871,529	106,439,772	4,587,438
Due in more than one year	2,118,657,925	1,746,349,097	3,865,007,022	179,880,337
Total liabilities	<u>2,347,972,203</u>	<u>1,816,663,117</u>	<u>4,164,635,320</u>	<u>189,837,954</u>
DEFERRED INFLOWS OF RESOURCES				
Resources received before time requirements	523,458	--	523,458	--
Deferred inflow for OPEB	204,787,832	17,130,061	221,917,893	9,725,340
Deferred inflow for pensions	113,140,509	9,316,566	122,457,075	12,537,065
Total deferred inflows of resources	<u>318,451,799</u>	<u>26,446,627</u>	<u>344,898,426</u>	<u>22,262,405</u>
NET POSITION				
Net investment in capital assets	776,378,170	481,877,162	1,258,255,332	(3,032,513)
Restricted for (Note 14):				
Capital projects	226,611,729	10,586,438	237,198,167	--
Debt service	9,031,250	31,420,682	40,451,932	22,128,829
Passenger facility charges	--	481,602	481,602	--
External legal constraints	75,837,578	--	75,837,578	6,741,604
Unrestricted	(1,541,579,793)	16,359,210	(1,525,220,583)	(57,271,214)
Total net position	<u>\$ (453,721,066)</u>	<u>\$ 540,725,094</u>	<u>\$ 87,004,028</u>	<u>\$ (31,433,294)</u>

The accompanying notes are an integral part of this statement.

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2021

<u>Function/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
Primary government:				
Governmental activities:				
General government	\$ 96,392,422	\$ 19,236,514	\$ 1,025,785	\$ --
Public safety	252,931,899	39,087,393	23,151,726	13,337,719
Transportation	90,224,652	52,573	2,161,736	14,757,882
Health and welfare	25,239,187	1,042,337	1,974,076	--
Culture and recreation	49,398,052	134,779	2,258,411	--
Conservation and development	75,323,473	1,849,979	65,501,534	116,028
Interest and fiscal charges on long-term debt	13,780,979	--	--	--
Total governmental activities	<u>603,290,664</u>	<u>61,403,575</u>	<u>96,073,268</u>	<u>28,211,629</u>
Business-type activities:				
Airport	27,427,489	15,710,668	3,051,787	4,207,763
Sewer	179,188,025	98,214,646	--	6,635,970
Solid waste collection and disposal	52,650,751	49,820,818	--	--
Convention center	10,263,498	5,238,876	50,933	1,204,818
Parking facilities	739,475	721,189	--	--
Total business-type activities	<u>270,269,238</u>	<u>169,706,197</u>	<u>3,102,720</u>	<u>12,048,551</u>
Total primary government	<u>\$ 873,559,902</u>	<u>\$ 231,109,772</u>	<u>\$ 99,175,988</u>	<u>\$ 40,260,180</u>
Component units:				
Judicial court services	\$ 25,648,312	\$ 12,080,370	\$ 20,158,620	\$ --
Health services	6,287,995	--	6,641,198	--
Economic development districts	6,671,535	1,395,939	4,025,351	--
Mass transit	32,637,860	1,206,834	--	2,784,814
Total component units	<u>\$ 71,245,702</u>	<u>\$ 14,683,143</u>	<u>\$ 30,825,169</u>	<u>\$ 2,784,814</u>
General revenues:				
Taxes:				
Property				
Gross receipts business				
Sales				
TIF district tax				
Occupancy				
Occupational				
Insurance premium				
Gaming admissions				
Interest and penalties - delinquent taxes				
Miscellaneous				
Grants and contributions not restricted to specific programs				
Investment earnings				
Gain on sale of capital assets				
Transfers (to) from other funds				
Total general revenues and transfers				
Change in net position				
Net position - beginning of year, restated (Note 1)				
Net position - end of year				

The accompanying notes are an integral part of this statement.

Net (Expense) Revenue and Changes in Net Position			
Primary Government			
Governmental Activities	Business-type Activities	Total	Component Units
\$ (76,130,123)	\$ --	\$ (76,130,123)	\$ --
(177,355,061)	--	(177,355,061)	--
(73,252,461)	--	(73,252,461)	--
(22,222,774)	--	(22,222,774)	--
(47,004,862)	--	(47,004,862)	--
(7,855,932)	--	(7,855,932)	--
(13,780,979)	--	(13,780,979)	--
<u>(417,602,192)</u>	<u>--</u>	<u>(417,602,192)</u>	<u>--</u>
--	(4,457,271)	(4,457,271)	--
--	(74,337,409)	(74,337,409)	--
--	(2,829,933)	(2,829,933)	--
--	(3,768,871)	(3,768,871)	--
--	(18,286)	(18,286)	--
<u>--</u>	<u>(85,411,770)</u>	<u>(85,411,770)</u>	<u>--</u>
<u>(417,602,192)</u>	<u>(85,411,770)</u>	<u>(503,013,962)</u>	<u>--</u>
--	--	--	6,590,678
--	--	--	353,203
--	--	--	(1,250,245)
<u>--</u>	<u>--</u>	<u>--</u>	<u>(28,646,212)</u>
<u>--</u>	<u>--</u>	<u>--</u>	<u>(22,952,576)</u>
128,643,843	--	128,643,843	19,636,853
22,754,171	--	22,754,171	--
336,839,186	54,546,969	391,386,155	455,108
97,038	--	97,038	--
2,446,315	1,539,718	3,986,033	1,800,895
10,529,179	--	10,529,179	--
4,417,043	--	4,417,043	--
9,938,994	--	9,938,994	--
1,675,185	--	1,675,185	--
14,400	--	14,400	729,548
4,966,138	--	4,966,138	8,422,144
1,038,546	359,735	1,398,281	136,207
891,911	21,960	913,871	--
(8,952,724)	8,952,724	--	--
<u>515,299,225</u>	<u>65,421,106</u>	<u>580,720,331</u>	<u>31,180,755</u>
97,697,033	(19,990,664)	77,706,369	8,228,179
<u>(551,418,099)</u>	<u>560,715,758</u>	<u>9,297,659</u>	<u>(39,661,473)</u>
<u>\$ (453,721,066)</u>	<u>\$ 540,725,094</u>	<u>\$ 87,004,028</u>	<u>\$ (31,433,294)</u>

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2021

	<u>General Fund</u>	<u>Library Board of Control</u>	<u>Grants</u>
ASSETS			
Cash and cash equivalents (Note 3)	\$ 65,944,957	\$ 68,650,512	\$ 85,564,904
Investments (Note 3)	18,775,734	13,076,288	--
Property taxes receivable - net (Note 4)	7,198,069	12,748,511	--
Gross receipts business taxes receivable	4,579,399	--	--
Sales taxes receivable - net (Note 13)	20,899,466	--	--
Interest and penalties receivable on taxes	81,382	--	--
Accounts receivable - net (Note 13)	1,646,242	--	--
Accrued interest receivable	6,513	3,771	4,092
Due from other funds (Note 11)	40,045,899	--	2,031,130
Due from other governments (Note 11)	22,748,715	36,472,397	27,464,198
Other assets	1,000,000	--	--
Inventory	875,701	--	--
	<u> </u>	<u> </u>	<u> </u>
Total assets	<u>\$ 183,802,077</u>	<u>\$ 130,951,479</u>	<u>\$ 115,064,324</u>
LIABILITIES			
Accounts and contracts payable	\$ 21,013,815	\$ 1,533,470	\$ 12,314,268
Due to other funds (Note 11)	--	24,230,594	32,627,646
Due to other governments	317,931	--	--
Accrued payables	3,725,119	490,155	235,407
Unearned revenue	--	--	84,873,278
Deposits and escrow accounts	12,329,423	--	94,764
Total liabilities	<u>37,386,288</u>	<u>26,254,219</u>	<u>130,145,363</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - property taxes	675,761	1,039,492	--
Unavailable revenue - revenue sharing	619,587	--	--
Resources received before time requirements	--	--	523,458
Total deferred inflows of resources	<u>1,295,348</u>	<u>1,039,492</u>	<u>523,458</u>
FUND BALANCES (Note 14):			
Nonspendable	875,701	--	--
Restricted	2,488,339	103,657,768	--
Committed	71,380,007	--	--
Assigned	30,829,997	--	--
Unassigned	39,546,397	--	(15,604,497)
Total fund balances	<u>145,120,441</u>	<u>103,657,768</u>	<u>(15,604,497)</u>
	<u> </u>	<u> </u>	<u> </u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 183,802,077</u>	<u>\$ 130,951,479</u>	<u>\$ 115,064,324</u>

The accompanying notes are an integral part of this statement.

<u>Capital Projects Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ 299,069,898	\$ 109,231,307	\$ 628,461,578
56,408,923	15,137,641	103,398,586
--	11,467,985	31,414,565
--	--	4,579,399
8,200,891	1,950,266	31,050,623
--	--	81,382
--	6,397,141	8,043,383
14,523	5,450	34,349
29,619,579	--	71,696,608
112,006	34,266,360	121,063,676
--	--	1,000,000
--	--	875,701
<u>\$ 393,425,820</u>	<u>\$ 178,456,150</u>	<u>\$ 1,001,699,850</u>
\$ 7,946,851	\$ 4,788,997	\$ 47,597,401
--	14,838,368	71,696,608
479,774	485,763	1,283,468
--	741,236	5,191,917
205,673	--	85,078,951
--	--	12,424,187
<u>8,632,298</u>	<u>20,854,364</u>	<u>223,272,532</u>
--	1,057,881	2,773,134
--	60,344	679,931
--	--	523,458
<u>--</u>	<u>1,118,225</u>	<u>3,976,523</u>
--	--	875,701
353,566,951	130,233,734	589,946,792
31,226,571	26,254,979	128,861,557
--	--	30,829,997
--	(5,152)	23,936,748
<u>384,793,522</u>	<u>156,483,561</u>	<u>774,450,795</u>
<u>\$ 393,425,820</u>	<u>\$ 178,456,150</u>	<u>\$ 1,001,699,850</u>

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
RECONCILIATION OF THE GOVERNMENTAL FUNDS
BALANCE SHEET TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2021**

EXHIBIT A - 4

Fund balances - total governmental funds		\$ 774,450,795
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.		
Governmental capital assets	1,942,842,369	
Less accumulated depreciation	<u>(949,138,022)</u>	993,704,347
Assets used in governmental activities that are not financial resources, and, therefore, are not reported in the governmental funds.		
Prepaid items	196,997	
Loans receivable	<u>5,174,706</u>	5,371,703
Some revenues were collected more than sixty days after year-end and, therefore, are not available soon enough to pay for current-period expenditures.		
Property tax revenue	2,773,134	
Louisiana revenue sharing	679,931	
Emergency Medical Services transport charges	4,312,788	
U.S. Health and Human Services	<u>943,211</u>	8,709,064
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the governmental funds.		
Accrued interest payable	(6,138,411)	
Bonds payable	(365,366,875)	
Deferred premium	(39,679,237)	
Deferred amount on refunding	16,405,214	
Compensated absences payable	(29,137,249)	
Claims and judgments payable	(24,868,438)	
Employee benefits payable	(5,465,560)	
Total other post employment benefit liability	(1,199,090,977)	
Net pension liability	<u>(525,375,109)</u>	(2,178,716,642)
Deferred inflows and outflows of resources for pension plans and other postemployment benefits are not due and payable in the current period and, therefore, are not reported in the governmental funds.		
		(79,247,884)
Internal service funds are used by management to charge the costs of fleet management and maintenance to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position.		
		<u>22,007,551</u>
Net position of governmental activities		<u>\$ (453,721,066)</u>

The accompanying notes are an integral part of this statement.



CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021

	General Fund	Library Board of Control	Grants
REVENUES			
Taxes:			
Property	\$ 30,100,602	\$ 51,191,028	\$ --
Gross receipts business taxes	22,754,171	--	--
Sales	222,751,596	--	--
TIF district tax	--	--	--
Occupancy	1,637,800	--	--
Occupational	10,529,179	--	--
Insurance premiums	4,417,043	--	--
Gaming admissions	9,938,994	--	--
Interest and penalties - delinquent	1,675,185	--	--
Licenses and permits	5,432,901	--	--
Intergovernmental revenues	14,558,973	--	90,781,465
Charges for services	23,595,934	30,000	--
Fines and forfeits	689,771	47,028	--
Investment earnings	176,671	177,878	43,940
Miscellaneous revenues	1,831,743	36,626	1,766,080
Total revenues	350,090,563	51,482,560	92,591,485
EXPENDITURES			
Current:			
General government	75,060,936	--	750,000
Public safety	176,876,260	--	29,008,223
Transportation	34,368,850	--	--
Health and welfare	3,532,598	--	1,957,467
Culture and recreation	1,514,200	41,941,154	919,393
Conservation and development	4,970,552	--	66,174,886
Debt service:			
Principal retirement	--	--	--
Interest and fiscal charges	--	--	--
Bond issuance costs	--	--	--
Capital outlay	--	126,917	13,453,747
Intergovernmental	18,671,955	--	--
Total expenditures	314,995,351	42,068,071	112,263,716
Excess (deficiency) of revenues over (under) expenditures	35,095,212	9,414,489	(19,672,231)
OTHER FINANCING SOURCES (USES)			
Transfers in (Note 12)	709,899	104	3,768,865
Transfers out (Note 12)	(13,370,216)	(1,498,404)	(609,262)
Refunding bonds issued	--	--	--
Payment to refunded bond escrow agent	--	--	--
Proceeds of capital asset disposition	245,272	--	--
Total other financing sources and uses	(12,415,045)	(1,498,300)	3,159,603
Net change in fund balances	22,680,167	7,916,189	(16,512,628)
Fund balances, January 1	122,440,274	95,741,579	908,131
Fund balances, December 31	\$ 145,120,441	\$ 103,657,768	\$ (15,604,497)

The accompanying notes are an integral part of this statement.

<u>Capital Projects Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ --	\$ 47,452,618	\$ 128,744,248
--	--	22,754,171
54,309,610	59,777,980	336,839,186
--	97,038	97,038
--	808,515	2,446,315
--	--	10,529,179
--	--	4,417,043
--	--	9,938,994
--	--	1,675,185
--	--	5,432,901
2,070,471	6,681,542	114,092,451
--	24,904,115	48,530,049
--	95,687	832,486
391,852	240,195	1,030,536
777,439	280,925	4,692,813
<u>57,549,372</u>	<u>140,338,615</u>	<u>692,052,595</u>
--	1,188,055	76,998,991
--	52,711,440	258,595,923
5,167,457	14,907,493	54,443,800
--	5,198,539	10,688,604
--	--	44,374,747
--	1,848,315	72,993,753
--	26,285,538	26,285,538
--	16,407,656	16,407,656
--	246,734	246,734
54,792,267	8,102,685	76,475,616
--	7,360,350	26,032,305
<u>59,959,724</u>	<u>134,256,805</u>	<u>663,543,667</u>
<u>(2,410,352)</u>	<u>6,081,810</u>	<u>28,508,928</u>
9,894,677	8,808,870	23,182,415
(7,192,991)	(9,460,476)	(32,131,349)
--	29,325,000	29,325,000
--	(28,578,625)	(28,578,625)
--	14,984	260,256
<u>2,701,686</u>	<u>109,753</u>	<u>(7,942,303)</u>
291,334	6,191,563	20,566,625
<u>384,502,188</u>	<u>150,291,998</u>	<u>753,884,170</u>
<u>\$ 384,793,522</u>	<u>\$ 156,483,561</u>	<u>\$ 774,450,795</u>

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2021**

EXHIBIT A - 6

Net change in fund balances - total governmental funds \$ 20,566,625

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Capital outlay	76,475,616	
Depreciation expense	<u>(49,864,050)</u>	26,611,566

The net effect of various miscellaneous transactions involving capital assets, such as sales, trade-ins, and donations, is to increase net position. 6,284,784

Because some revenues will not be collected for several months after year-end, they are not considered "available" revenues in the governmental funds.

Property tax revenue	(100,405)	
Louisiana revenue sharing	(714)	
Emergency Medical Services transport charges	3,034,934	
U.S. Health and Human Services	<u>(31,975)</u>	2,901,840

The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities.

Long-term debt issued	(29,325,000)	
Payment to refunded bond escrow agent	28,578,625	
Amortization of bond insurance costs	(45,410)	
Amortization of premium	5,775,550	
Amortization of amount on refunding	(3,430,474)	
Principal payments	26,285,538	
Adjustment for debt recorded in business type activities	<u>(253,750)</u>	27,585,079

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.

Accrued interest payable	566,133	
Compensated absences payable	(25,180)	
Claims and judgments payable	3,234,480	
Employee benefits payable	137,331	
Total OPEB liability and deferred inflows and outflows for OPEB	(17,773,817)	
Net pension liability and deferred inflows and outflows for pensions	28,724,348	
Loans receivable	<u>97,014</u>	14,960,309

Internal service funds are used by management to charge the costs of certain activities to individual funds. The net revenue (expense) of the internal service funds is reported with governmental activities. (1,213,170)

Change in net position of governmental activities \$ 97,697,033

The accompanying notes are an integral part of this statement.



CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2021

	Business-type Activities - Enterprise Funds		
	Greater Baton Rouge Airport District	Comprehensive Sewerage System	Solid Waste Collection and Disposal
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 11,277,755	\$ 115,153,513	\$ 34,480,265
Investments	2,148,144	21,934,003	6,567,670
Sales taxes receivable - net	--	5,035,724	--
Accounts receivable - net	1,391,211	10,079,970	4,697,462
Accrued interest receivable	592	6,321	1,713
Due from other governments (Note 11)	4,623,909	--	17
Prepaid items	--	--	--
Inventory	--	--	--
Total current assets	<u>19,441,611</u>	<u>152,209,531</u>	<u>45,747,127</u>
Noncurrent assets:			
Restricted assets:			
Cash and cash equivalents	1,861,422	26,189,295	--
Investments	354,557	30,976,677	--
Sales taxes receivable	--	--	--
Accounts receivable - net	190,056	--	--
Accrued interest receivable	6	525	--
Total restricted assets	<u>2,406,041</u>	<u>57,166,497</u>	<u>--</u>
Capital assets (Note 6):			
Land	35,607,249	52,634,731	9,022,982
Buildings	147,574,164	2,241,279	141,449
Noise mitigation costs	58,676,432	--	--
Improvements (other than buildings)	211,086,570	2,521,505,493	29,756,688
Equipment	5,188,103	3,288,770	145,850
Construction work in progress	9,224,939	9,027,124	--
Total capital assets	<u>467,357,457</u>	<u>2,588,697,397</u>	<u>39,066,969</u>
Accumulated depreciation	<u>(215,378,457)</u>	<u>(1,042,512,075)</u>	<u>(27,646,607)</u>
Net capital assets	<u>251,979,000</u>	<u>1,546,185,322</u>	<u>11,420,362</u>
Total noncurrent assets	<u>254,385,041</u>	<u>1,603,351,819</u>	<u>11,420,362</u>
Total assets	<u>273,826,652</u>	<u>1,755,561,350</u>	<u>57,167,489</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred amount on refunding	2,473,268	211,372,562	--
Deferred outflows for OPEB	3,077,256	8,974,573	990,230
Deferred outflow for pensions	1,863,217	5,787,123	256,277
Total deferred outflows of resources	<u>7,413,741</u>	<u>226,134,258</u>	<u>1,246,507</u>

The accompanying notes are an integral part of this statement.

<u>Business-type Activities - Enterprise Funds</u>		<u>Governmental</u>
<u>Other</u>		<u>Activities</u>
<u>Enterprise</u>		<u>Internal</u>
<u>Total</u>	<u>Total</u>	<u>Service</u>
		<u>Funds</u>
\$ 6,105,044	\$ 167,016,577	\$ 8,473,937
--	30,649,817	--
--	5,035,724	--
811,060	16,979,703	--
162	8,788	324
1,045,023	5,668,949	--
53,621	53,621	--
91,469	91,469	274,765
<u>8,106,379</u>	<u>225,504,648</u>	<u>8,749,026</u>
9,496,121	37,546,838	--
--	31,331,234	--
118,725	118,725	--
--	190,056	--
383	914	--
<u>9,615,229</u>	<u>69,187,767</u>	<u>--</u>
2,654,217	99,919,179	47,568
122,414,438	272,371,330	2,355,428
--	58,676,432	--
19,535,870	2,781,884,621	7,190
1,302,646	9,925,369	58,677,694
123,425	18,375,488	--
146,030,596	3,241,152,419	61,087,880
(101,434,529)	(1,386,971,668)	(46,554,932)
<u>44,596,067</u>	<u>1,854,180,751</u>	<u>14,532,948</u>
<u>54,211,296</u>	<u>1,923,368,518</u>	<u>14,532,948</u>
<u>62,317,675</u>	<u>2,148,873,166</u>	<u>23,281,974</u>
--	213,845,830	--
117,800	13,159,859	--
49,366	7,955,983	--
<u>167,166</u>	<u>234,961,672</u>	<u>--</u>

Continued

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2021

	Business-type Activities - Enterprise Funds		
	Greater Baton Rouge Airport District	Comprehensive Sewerage System	Solid Waste Collection and Disposal
LIABILITIES			
Current liabilities:			
Accounts and contracts payable	\$ 1,060,302	\$ 8,327,143	\$ 3,851,301
Accrued salaries payable	119,794	340,612	25,616
Accrued interest payable	849,255	16,218,762	--
Unearned revenue	--	--	--
Claims, judgments and contingent liabilities	--	163,376	146,504
Bonds payable (Note 10)	2,125,000	29,463,000	--
Compensated absences payable	490,478	1,205,648	91,568
Total other postemployment benefit liability	527,001	1,439,514	150,381
Total current liabilities	<u>5,171,830</u>	<u>57,158,055</u>	<u>4,265,370</u>
Noncurrent liabilities:			
Claims, judgments and contingent liabilities	--	155,350	146,504
Bonds payable (net of premiums)			
(Note 10)	50,859,473	1,514,255,620	--
Compensated absences payable	117,152	53,756	31,271
Landfill closure and postclosure care liability			
(Note 17)	--	--	31,819,104
Total other postemployment benefit liability	23,952,532	65,990,588	7,352,629
Net pension liability	10,667,276	36,133,353	2,471,789
Total noncurrent liabilities	<u>85,596,433</u>	<u>1,616,588,667</u>	<u>41,821,297</u>
Total liabilities	<u>90,768,263</u>	<u>1,673,746,722</u>	<u>46,086,667</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred inflow for OPEB	3,918,065	11,882,504	1,262,526
Deferred inflow for pensions	2,826,464	5,812,954	627,096
Total deferred inflows of resources	<u>6,744,529</u>	<u>17,695,458</u>	<u>1,889,622</u>
NET POSITION			
Net investment in capital assets	201,594,239	224,266,494	11,420,362
Restricted for capital projects	--	--	--
Restricted for debt service	1,738,167	29,682,515	--
Restricted Passenger Facility Charges	481,602	--	--
Unrestricted	<u>(20,086,407)</u>	<u>36,304,419</u>	<u>(982,655)</u>
Total net position	<u>\$ 183,727,601</u>	<u>\$ 290,253,428</u>	<u>\$ 10,437,707</u>

The accompanying notes are an integral part of this statement.

<u>Business-type Activities - Enterprise Funds</u>		<u>Governmental</u>
<u>Other</u>		<u>Activities</u>
<u>Enterprise</u>		<u>Internal</u>
<u>Total</u>	<u>Total</u>	<u>Service</u>
		<u>Funds</u>
\$ 1,940,036	\$ 15,178,782	\$ 983,031
72,453	558,475	48,669
--	17,068,017	--
1,637,217	1,637,217	--
--	309,880	--
--	31,588,000	--
69,059	1,856,753	182,074
--	2,116,896	--
<u>3,718,765</u>	<u>70,314,020</u>	<u>1,213,774</u>
--	301,854	--
--	1,565,115,093	--
--	202,179	60,649
--	31,819,104	--
1,772,792	99,068,541	--
569,908	49,842,326	--
<u>2,342,700</u>	<u>1,746,349,097</u>	<u>60,649</u>
<u>6,061,465</u>	<u>1,816,663,117</u>	<u>1,274,423</u>
66,966	17,130,061	--
50,052	9,316,566	--
<u>117,018</u>	<u>26,446,627</u>	<u>--</u>
44,596,067	481,877,162	14,532,948
10,586,438	10,586,438	--
--	31,420,682	--
--	481,602	--
<u>1,123,853</u>	<u>16,359,210</u>	<u>7,474,603</u>
<u>\$ 56,306,358</u>	<u>\$ 540,725,094</u>	<u>\$ 22,007,551</u>

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN
FUND NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021

	Business-type Activities - Enterprise Funds		
	Greater Baton Rouge Airport District	Comprehensive Sewerage System	Solid Waste Collection and Disposal
OPERATING REVENUES			
Charges for services	\$ 12,266,411	\$ 98,092,151	\$ 49,712,128
Miscellaneous revenues	388,772	122,495	108,690
Total operating revenues	<u>12,655,183</u>	<u>98,214,646</u>	<u>49,820,818</u>
OPERATING EXPENSES			
Personal services	4,015,655	10,762,976	981,387
Employee benefits	1,842,214	7,208,972	717,043
Supplies	601,865	5,489,902	1,449,110
Contractual services	5,852,636	33,692,289	46,518,455
Landfill closure and postclosure care expense	--	--	2,774,910
Cost of materials	--	--	--
Depreciation	13,171,453	76,256,395	209,846
Management fee	--	--	--
Total operating expenses	<u>25,483,823</u>	<u>133,410,534</u>	<u>52,650,751</u>
Operating income (loss)	<u>(12,828,640)</u>	<u>(35,195,888)</u>	<u>(2,829,933)</u>
NONOPERATING REVENUES (EXPENSES)			
Taxes pledged as securities for revenue bonds	--	54,546,969	--
Occupancy taxes	--	--	--
Federal and State grants	3,051,787	--	--
Passenger facility charges (Note 16)	1,195,284	--	--
Customer facility charges	1,860,201	--	--
Investment earnings	21,054	180,514	46,040
Interest expense	(2,110,055)	(44,770,382)	--
Bond issuance costs	166,389	(1,007,109)	--
Gain (loss) on disposition of capital assets	--	25,054	--
Total nonoperating revenues (expenses)	<u>4,184,660</u>	<u>8,975,046</u>	<u>46,040</u>
Income (loss) before contributions and transfers	(8,643,980)	(26,220,842)	(2,783,893)
Capital contributions	4,207,763	6,635,970	--
Transfers in	3,723	--	66,579
Transfers out	(1,078)	(49,269)	--
Change in net position	(4,433,572)	(19,634,141)	(2,717,314)
Total net position - January 1, restated (Note 1)	<u>188,161,173</u>	<u>309,887,569</u>	<u>13,155,021</u>
Total net position - December 31	<u>\$ 183,727,601</u>	<u>\$ 290,253,428</u>	<u>\$ 10,437,707</u>

The accompanying notes are an integral part of this statement.

Business-type Activities - Enterprise Funds		Governmental Activities Internal Service Funds
Other Enterprise Total	Total	
\$ 4,392,084	\$ 164,462,774	\$ 20,384,475
1,567,981	2,187,938	--
<u>5,960,065</u>	<u>166,650,712</u>	<u>20,384,475</u>
1,349,151	17,109,169	1,672,489
323,851	10,092,080	1,151,515
708,291	8,249,168	201,882
3,857,744	89,921,124	4,788,697
--	2,774,910	--
--	--	8,404,485
4,425,141	94,062,835	6,014,452
338,795	338,795	--
<u>11,002,973</u>	<u>222,548,081</u>	<u>22,233,520</u>
<u>(5,042,908)</u>	<u>(55,897,369)</u>	<u>(1,849,045)</u>
--	54,546,969	--
1,539,718	1,539,718	--
50,933	3,102,720	--
--	1,195,284	--
--	1,860,201	--
112,127	359,735	8,010
--	(46,880,437)	--
--	(840,720)	--
(3,094)	21,960	631,655
<u>1,699,684</u>	<u>14,905,430</u>	<u>639,665</u>
<u>(3,343,224)</u>	<u>(40,991,939)</u>	<u>(1,209,380)</u>
1,204,818	12,048,551	--
8,932,769	9,003,071	600,000
--	(50,347)	(603,790)
6,794,363	(19,990,664)	(1,213,170)
<u>49,511,995</u>	<u>560,715,758</u>	<u>23,220,721</u>
<u>\$ 56,306,358</u>	<u>\$ 540,725,094</u>	<u>\$ 22,007,551</u>

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021

	Business-type Activities - Enterprise Funds		
	Greater Baton Rouge Airport District	Comprehensive Sewerage System	Solid Waste Collection and Disposal
CASH FLOWS FROM OPERATING ACTIVITIES:			
Receipts from customers	\$ 12,396,316	\$ 99,873,915	\$ 50,062,496
Payments to suppliers for goods and services	(6,432,165)	(38,927,058)	(47,935,639)
Payments to employees for services and benefits	(6,154,084)	(17,546,232)	(1,582,210)
Other operating receipts	--	115,995	--
Net cash provided by (used for) operating activities	<u>(189,933)</u>	<u>43,516,620</u>	<u>544,647</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:			
Receipts from general property taxes	--	30	--
Receipts from general sales and use taxes	--	53,837,205	--
Operating grants received	100,579	--	--
Transfers in from other funds	3,723	--	66,579
Transfers out to other funds	(1,078)	(49,269)	--
Net cash provided by (used for) noncapital financing activities	<u>103,224</u>	<u>53,787,966</u>	<u>66,579</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:			
Receipts from occupancy taxes	--	--	--
Proceeds from sale of debt	--	140,253,465	--
Proceeds from capital grants	3,731,550	--	--
Proceeds from sale of capital assets	--	25,054	18,500
Passenger facility charges	1,125,121	--	--
Customer facility charges	1,813,375	--	--
Acquisition and construction of capital assets	(3,974,265)	(25,961,452)	(357,640)
Principal paid on bonds, obligations and capital leases	(2,278,750)	(25,682,099)	--
Interest paid on bonds, obligations and capital leases	(2,150,866)	(39,644,803)	--
Payments made for bond issuance costs	--	(1,007,107)	--
Payment made to refunding bonds escrow agent	--	(92,523,152)	--
Payment to terminate swap	--	(47,000,000)	--
Capital contributed by other governments	--	--	--
Capital contributed from impact fees	--	3,938,368	--
Net cash provided by (used for) capital and related financing activities	<u>(1,733,835)</u>	<u>(87,601,726)</u>	<u>(339,140)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:			
Purchase of investments	(2,502,701)	(52,910,680)	(6,567,670)
Proceeds from sales and maturities of investments	3,138,472	82,992,835	7,328,171
Interest received on investments	26,467	289,324	63,789
Net cash provided by (used for) investing activities	<u>662,238</u>	<u>30,371,479</u>	<u>824,290</u>
Net increase (decrease) in cash and cash equivalents	(1,158,306)	40,074,339	1,096,376
Cash and cash equivalents, January 1	<u>14,297,483</u>	<u>101,268,469</u>	<u>33,383,889</u>
Cash and cash equivalents, December 31	<u>\$ 13,139,177</u>	<u>\$ 141,342,808</u>	<u>\$ 34,480,265</u>

The accompanying notes are an integral part of this statement.

Business-type Activities - Enterprise Funds		Governmental Activities Internal Service Funds
Other Enterprise Total	Total	
\$ 6,112,363	\$ 168,445,090	\$ 20,384,475
(3,415,154)	(96,710,016)	(13,643,244)
(1,597,980)	(26,880,506)	(2,856,019)
--	115,995	--
<u>1,099,229</u>	<u>44,970,563</u>	<u>3,885,212</u>
--	30	--
--	53,837,205	--
50,933	151,512	--
1,739,778	1,810,080	600,000
--	(50,347)	(603,790)
<u>1,790,711</u>	<u>55,748,480</u>	<u>(3,790)</u>
1,475,546	1,475,546	--
--	140,253,465	--
--	3,731,550	--
--	43,554	631,655
--	1,125,121	--
--	1,813,375	--
(909,260)	(31,202,617)	(5,082,773)
--	(27,960,849)	--
--	(41,795,669)	--
--	(1,007,107)	--
--	(92,523,152)	--
--	(47,000,000)	--
565,323	565,323	--
--	3,938,368	--
<u>1,131,609</u>	<u>(88,543,092)</u>	<u>(4,451,118)</u>
--	(61,981,051)	--
--	93,459,478	--
117,564	497,144	12,266
<u>117,564</u>	<u>31,975,571</u>	<u>12,266</u>
4,139,113	44,151,522	(557,430)
<u>11,462,052</u>	<u>160,411,893</u>	<u>9,031,367</u>
<u>\$ 15,601,165</u>	<u>\$ 204,563,415</u>	<u>\$ 8,473,937</u>

Continued

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021

	Business-type Activities - Enterprise Funds		
	Greater Baton Rouge Airport District	Comprehensive Sewerage System	Solid Waste Collection and Disposal
Classified as:			
Current assets	\$ 11,277,755	\$ 115,153,513	\$ 34,480,265
Restricted assets	1,861,422	26,189,295	--
Totals	<u>\$ 13,139,177</u>	<u>\$ 141,342,808</u>	<u>\$ 34,480,265</u>
 Reconciliation of operating income to net cash provided by (used for) operating activities:			
Operating income (loss)	<u>\$ (12,828,640)</u>	<u>\$ (35,195,888)</u>	<u>\$ (2,829,933)</u>
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:			
Depreciation	13,171,453	76,256,395	209,846
Landfill closure and postclosure care expense	--	--	2,774,910
Increase (decrease) in compensated absences payable	50,152	21,738	24,040
Increase (decrease) in total other post employment benefit liability	(2,087,930)	(6,405,068)	(716,184)
Increase (decrease) in deferred inflows for OPEB	2,995,721	9,192,585	1,027,104
(Increase) decrease in deferred outflows for OPEB	(625,376)	(1,743,280)	(183,787)
Increase (decrease) in net pension liability	(2,758,743)	(3,207,706)	(329,440)
(Increase) decrease in deferred outflows for pensions	483,824	294,745	65,933
Increase (decrease) in deferred inflows for pensions	1,501,755	2,211,168	227,092
Change in assets and liabilities:			
Decrease (increase) in accounts receivable	(134,767)	308,438	(51,330)
Decrease (increase) in prepaid items	--	--	--
Decrease (increase) in inventory	--	--	--
Increase (decrease) in accounts and contracts payable	22,336	1,721,959	324,934
Increase (decrease) in accrued salaries payable	20,282	61,534	1,462
Increase (decrease) in unearned revenue	--	--	--
Total adjustments	<u>12,638,707</u>	<u>78,712,508</u>	<u>3,374,580</u>
Net cash provided by (used for) operating activities	<u>\$ (189,933)</u>	<u>\$ 43,516,620</u>	<u>\$ 544,647</u>
 Non cash investing, capital, and financing activities:			
Gain in fair value of investments	\$ 598	\$ 6,846	\$ 1,713
Contributions/accruals of capital assets	476,213	2,697,602	--
Amortization of Bond Premiums, Discounts and Deferred Amounts on Refunding	--	(5,400,132)	--

The accompanying notes are an integral part of this statement.

<u>Business-type Activities - Enterprise Funds</u>		<u>Governmental Activities Internal Service Funds</u>
<u>Other Enterprise Total</u>	<u>Total</u>	
\$ 6,105,044	\$ 167,016,577	\$ 8,473,937
9,496,121	37,546,838	--
<u>\$ 15,601,165</u>	<u>\$ 204,563,415</u>	<u>\$ 8,473,937</u>
<u>\$ (5,042,908)</u>	<u>\$ (55,897,369)</u>	<u>\$ (1,849,045)</u>
4,425,141	94,062,835	6,014,452
--	2,774,910	--
42,076	138,006	(35,839)
--	(9,209,182)	--
--	13,215,410	--
--	(2,552,443)	--
--	(6,295,889)	--
--	844,502	--
--	3,940,015	--
(744,361)	(622,020)	--
80,067	80,067	--
(52,437)	(52,437)	(83,786)
1,462,046	3,531,275	(164,394)
32,946	116,224	3,824
896,659	896,659	--
<u>6,142,137</u>	<u>100,867,932</u>	<u>5,734,257</u>
<u>\$ 1,099,229</u>	<u>\$ 44,970,563</u>	<u>\$ 3,885,212</u>
\$ 545	\$ 9,702	\$ 324
639,495	3,813,310	--
--	(5,400,132)	--

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
DECEMBER 31, 2021

EXHIBIT A - 10

	Pension Trust Funds	Custodial Funds
ASSETS		
Cash and cash equivalents	\$ 19,036,960	\$ 14,773,902
Receivables:		
Employee contributions	852,765	--
Employer contributions	5,228,626	--
Interest and dividends	83,482	--
Pending trades	2,263,119	--
Other contributions	89,096	--
Taxes receivable for other governments	--	31,822,464
Other receivables	--	31,583
Total receivables	8,517,088	31,854,047
Investments, at fair value		
Fixed income - domestic	377,620,944	--
Fixed income - international	34,973,691	--
Equity securities - domestic	384,080,864	--
Equity securities - international	252,291,810	--
Real estate investments	155,886,496	--
Alternative investments	205,029,827	--
Total investments	1,409,883,632	--
Capital assets:		
Land	550,628	--
Buildings	781,948	--
Equipment	54,771	--
Accumulated depreciation	(760,235)	--
Total capital assets	627,112	--
Total assets	1,438,064,792	46,627,949
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflows for OPEB	1,124,515	--
LIABILITIES		
Accounts payable	--	164,079
Accrued expenses and benefits payable	1,373,807	--
Pending trades payable	338,919	--
Total other postemployment benefit liabilities	3,916,169	--
Due to other governments	--	45,229,091
Total liabilities	5,628,895	45,393,170
DEFERRED INFLOWS OF RESOURCES		
Deferred inflows for OPEB	994,735	--
NET POSITION		
Restricted for:		
Pensions	1,432,565,677	--
Individuals, organizations and other governments	--	1,234,779
Total net position	\$ 1,432,565,677	\$ 1,234,779

The accompanying notes are an integral part of this statement.

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021

EXHIBIT A - 11

	<u>Pension Trust Funds</u>	<u>Custodial Funds</u>
ADDITIONS		
Contributions:		
Employee	\$ 14,104,337	\$ --
Employer	58,443,763	--
Severance contributions from employee	1,518,850	--
Total contributions	<u>74,066,950</u>	<u>--</u>
Investment income:		
<i>From investment activities</i>		
Net appreciation (depreciation) in fair value of investments	181,924,015	--
Interest	4,375,104	69
Total investment income	<u>186,299,119</u>	<u>69</u>
Less: investment expense	7,877,938	--
Net income from investing activities	<u>178,421,181</u>	<u>69</u>
Sales tax collections for other governments	--	245,988,396
Property tax collections for other governments	--	10,327,923
Court collections for outside parties	--	7,750,562
Total additions	<u>252,488,131</u>	<u>264,066,950</u>
DEDUCTIONS		
Benefit payments	117,845,521	--
Refunds and withdrawals	2,997,738	--
Administrative expenses	1,822,086	--
Payments of sales tax to other governments	--	245,988,396
Payments of property tax to other governments	--	10,327,923
Court fees	--	7,750,631
Total deductions	<u>122,665,345</u>	<u>264,066,950</u>
Change in net position	129,822,786	--
Net position - beginning of year, restated (Note 1)	<u>1,302,742,891</u>	<u>1,234,779</u>
Net position - end of year	<u>\$ 1,432,565,677</u>	<u>\$ 1,234,779</u>

The accompanying notes are an integral part of this statement.

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
COMBINING STATEMENT OF NET POSITION
ALL DISCRETELY PRESENTED COMPONENT UNITS
DECEMBER 31, 2021

	District Attorney of the Nineteenth Judicial District	Nineteenth Judicial District Court (1)	Nineteenth Judicial District Court Building Commission (1)	E.B.R. Parish Family Court	E.B.R. Parish Juvenile Court
ASSETS					
Cash and cash equivalents	\$ 1,822,558	\$ 2,101,397	\$ 1,119,780	\$ 384,118	\$ 357,766
Property taxes receivable	--	--	--	--	--
Sales taxes receivable	--	--	--	--	--
Accounts receivable	393,415	41,732	--	--	2,504
Accrued interest receivable	--	--	1,000	--	--
Loans receivable	--	--	--	--	--
Due from other governments	--	169,233	435,575	--	115,488
Prepaid items	--	--	--	--	3,000
Inventory	--	--	--	--	--
Net pension asset	--	--	--	--	--
Other assets	--	--	89,423	--	--
Restricted assets:					
Cash and cash equivalents	--	--	10,108,639	--	--
Investments	--	--	11,391,922	--	--
Capital assets: (Note 6)					
Buildings	--	--	107,742,871	--	--
Equipment	2,617,691	345,213	5,259,729	350,059	485,669
Construction work in progress	--	--	--	--	--
Accumulated depreciation	(2,265,996)	(298,401)	(42,692,315)	(323,594)	(391,299)
Total assets	<u>2,567,668</u>	<u>2,359,174</u>	<u>93,456,624</u>	<u>410,583</u>	<u>573,128</u>
DEFERRED OUTFLOWS OF RESOURCES					
Deferred amount on refunding	--	--	4,024,371	--	--
Deferred outflow for OPEB	4,003,474	1,403,703	--	1,564,860	386,905
Deferred outflow for pension	3,742,099	2,936,793	--	328,034	468,477
Total deferred outflows of resources	<u>7,745,573</u>	<u>4,340,496</u>	<u>4,024,371</u>	<u>1,892,894</u>	<u>855,382</u>
LIABILITIES					
Accounts payable and other current liabilities	130,449	482,508	10,750	--	2,058
Due to other governments	--	--	--	--	553
Accrued payables	706,916	--	362,283	--	33,100
Unearned revenue	--	--	--	--	--
Other liabilities	27,135	--	--	998	--
Non-current liabilities: (Note 10)					
Due within one year	665,000	43,858	1,579,917	10,000	--
Due in more than one year	43,185,597	28,906,520	90,798,402	6,208,554	6,091,866
Total liabilities	<u>44,715,097</u>	<u>29,432,886</u>	<u>92,751,352</u>	<u>6,219,552</u>	<u>6,127,577</u>
DEFERRED INFLOWS OF RESOURCES					
Deferred inflow for OPEB	5,799,028	2,324,693	--	960,860	640,759
Deferred inflow for pension	5,869,064	2,415,500	--	481,758	1,023,346
Total deferred inflows of resources	<u>11,668,092</u>	<u>4,740,193</u>	<u>--</u>	<u>1,442,618</u>	<u>1,664,105</u>
NET POSITION					
Net investment in capital assets	351,695	46,812	(22,068,034)	26,465	94,370
Restricted for:					
Debt service	--	--	22,128,829	--	--
External legal constraints	115,197	626,556	--	--	62,862
Unrestricted	(46,536,840)	(28,146,777)	4,668,848	(5,385,158)	(6,520,404)
Total net position	<u>\$ (46,069,948)</u>	<u>\$ (27,473,409)</u>	<u>\$ 4,729,643</u>	<u>\$ (5,358,693)</u>	<u>\$ (6,363,172)</u>

(1) As of June 30, 2021

The accompanying notes are an integral part of this statement.

The Bridge Center for Hope	Build Baton Rouge	Cyntreniks Group King Hotel Special Taxing District	Bluebonnet Convention Hotel Taxing District	EBRATS Building Special Taxing District	Old LNB Building Redevelopment Taxing District	Capital Area Transit System	Totals
\$ 707,197	\$ 417,928	\$ 11,372	\$ 58,509	\$ 5,630	\$ 38,340	\$ 5,959,267	\$ 12,983,862
--	--	--	--	--	--	18,049,039	18,049,039
--	--	6,157	49,926	3,793	31,972	--	91,848
--	--	--	--	--	--	236,995	674,646
--	--	--	--	--	--	--	1,000
--	721,437	--	--	--	--	--	721,437
--	525,214	--	--	--	--	2,393,417	3,638,927
--	26,958	--	--	--	--	179,984	209,942
--	6,605,863	--	--	--	--	706,372	7,312,235
--	--	--	--	--	--	4,436,649	4,436,649
3,739	--	--	--	--	--	--	93,162
--	--	--	--	--	--	--	10,108,639
--	--	--	--	--	--	--	11,391,922
--	--	--	--	--	--	--	107,742,871
--	134,439	--	--	--	--	43,762,978	52,955,778
--	--	--	--	--	--	235,000	235,000
--	(110,324)	--	--	--	--	(23,920,816)	(70,002,745)
<u>710,936</u>	<u>8,321,515</u>	<u>17,529</u>	<u>108,435</u>	<u>9,423</u>	<u>70,312</u>	<u>52,038,885</u>	<u>160,644,212</u>
--	--	--	--	--	--	--	4,024,371
--	--	--	--	--	--	--	7,358,942
--	--	--	--	--	--	1,164,137	8,639,540
--	--	--	--	--	--	1,164,137	20,022,853
37,924	87,989	17,529	108,435	9,423	70,312	2,617,999	3,575,376
--	84,377	--	--	--	--	--	84,930
--	--	--	--	--	--	--	1,102,299
--	579,441	--	--	--	--	--	579,441
--	--	--	--	--	--	--	28,133
--	18,985	--	--	--	--	2,269,678	4,587,438
--	1,315,880	--	--	--	--	3,373,518	179,880,337
<u>37,924</u>	<u>2,086,672</u>	<u>17,529</u>	<u>108,435</u>	<u>9,423</u>	<u>70,312</u>	<u>8,261,195</u>	<u>189,837,954</u>
--	--	--	--	--	--	--	9,725,340
--	--	--	--	--	--	2,747,397	12,537,065
--	--	--	--	--	--	2,747,397	22,262,405
--	24,115	--	--	--	--	18,492,064	(3,032,513)
--	--	--	--	--	--	--	22,128,829
--	1,500,340	--	--	--	--	4,436,649	6,741,604
673,012	4,710,388	--	--	--	--	19,265,717	(57,271,214)
<u>\$ 673,012</u>	<u>\$ 6,234,843</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 42,194,430</u>	<u>\$ (31,433,294)</u>

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
 COMBINING STATEMENT OF ACTIVITIES
 ALL DISCRETELY PRESENTED COMPONENT UNITS
 FOR THE YEAR ENDED DECEMBER 31, 2021**

	Judicial Court Services					Total Judicial Court Services
	District Attorney of the Nineteenth Judicial District	Nineteenth Judicial District Court (1)	Nineteenth Judicial District Court Building Commission (1)	E.B.R. Parish Family Court	E.B.R. Parish Juvenile Court	
EXPENSES	\$ 14,558,504	\$ 1,391,545	\$ 8,415,139	\$ 1,237,332	\$ 45,792	\$ 25,648,312
PROGRAM REVENUES:						
Charges for services	1,843,579	2,071,162	7,895,822	221,386	48,421	12,080,370
Operating grants and contributions	13,458,256	5,335,700	--	1,131,868	232,796	20,158,620
Capital grants and contributions	--	--	--	--	--	--
Net program (expenses) revenue	<u>743,331</u>	<u>6,015,317</u>	<u>(519,317)</u>	<u>115,922</u>	<u>235,425</u>	<u>6,590,678</u>
GENERAL REVENUES:						
Taxes:						
Property	--	--	--	--	--	--
Sales	--	--	--	--	--	--
Occupancy	--	--	--	--	--	--
Grants and contributions not restricted to specific programs	423,861	--	--	--	1,297,492	1,721,353
Investment earnings	2,229	3,880	(4,516)	--	185	1,778
Miscellaneous	314,708	17,083	80,461	--	3,688	415,940
Total general revenues	<u>740,798</u>	<u>20,963</u>	<u>75,945</u>	<u>--</u>	<u>1,301,365</u>	<u>2,139,071</u>
Change in net position	1,484,129	6,036,280	(443,372)	115,922	1,536,790	8,729,749
Net position, beginning of year restated (Note 1)	<u>(47,554,077)</u>	<u>(33,509,689)</u>	<u>5,173,015</u>	<u>(5,474,615)</u>	<u>(7,899,962)</u>	<u>(89,265,328)</u>
Net position, ending	<u>\$ (46,069,948)</u>	<u>\$ (27,473,409)</u>	<u>\$ 4,729,643</u>	<u>\$ (5,358,693)</u>	<u>\$ (6,363,172)</u>	<u>\$ (80,535,579)</u>

(1) As of June 30, 2021

The accompanying notes are an integral part of this statement.

Health Services	Economic Development					
The Bridge Center for Hope	Build Baton Rouge	Cyntreniks Group King Hotel Special Taxing District	Bluebonnet Convention Hotel Taxing District	EBRATS Building Special Taxing District	Old LNB Building Redevelopment Taxing District	Total Economic Development
\$ 6,287,995	\$ 5,597,699	\$ 91,544	\$ 558,949	\$ 56,593	\$ 366,750	\$ 6,671,535
--	1,395,939	--	--	--	--	1,395,939
6,641,198	4,025,351	--	--	--	--	4,025,351
--	--	--	--	--	--	--
<u>353,203</u>	<u>(176,409)</u>	<u>(91,544)</u>	<u>(558,949)</u>	<u>(56,593)</u>	<u>(366,750)</u>	<u>(1,250,245)</u>
--	--	--	--	--	--	--
--	--	37,673	233,194	29,227	155,014	455,108
--	--	53,871	325,755	27,366	211,736	618,728
--	--	--	--	--	--	--
--	126,668	--	--	--	--	126,668
411	9,425	--	--	--	--	9,425
<u>411</u>	<u>136,093</u>	<u>91,544</u>	<u>558,949</u>	<u>56,593</u>	<u>366,750</u>	<u>1,209,929</u>
353,614	(40,316)	--	--	--	--	(40,316)
<u>319,398</u>	<u>6,275,159</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>6,275,159</u>
<u>\$ 673,012</u>	<u>\$ 6,234,843</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 6,234,843</u>

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
 COMBINING STATEMENT OF ACTIVITIES
 ALL DISCRETELY PRESENTED COMPONENT UNITS
 FOR THE YEAR ENDED DECEMBER 31, 2021**

EXHIBIT A - 13
 (Continued)

	<u>Mass Transit</u>	
	Capital Area Transit System	Total All Component Units
EXPENSES	\$ 32,637,860	\$ 71,245,702
PROGRAM REVENUES:		
Charges for services	1,206,834	14,683,143
Operating grants and contributions	--	30,825,169
Capital grants and contributions	2,784,814	2,784,814
Net program (expenses) revenue	(28,646,212)	(22,952,576)
GENERAL REVENUES:		
Taxes:		
Property	19,636,853	19,636,853
Sales	--	455,108
Occupancy	1,182,167	1,800,895
Grants and contributions not restricted to specific programs	6,700,791	8,422,144
Investment earnings	7,761	136,207
Miscellaneous	303,772	729,548
Total general revenues	27,831,344	31,180,755
Change in net position	(814,868)	8,228,179
Net position, beginning of year restated (Note 1)	43,009,298	(39,661,473)
Net position, ending	\$ 42,194,430	\$ (31,433,294)

The accompanying notes are an integral part of this statement.

CITY OF BATON ROUGE – PARISH OF EAST BATON ROUGE
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021

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CITY OF BATON ROUGE – PARISH OF EAST BATON ROUGE
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021

EXHIBIT A-14

NOTE 1 – Summary of Significant Accounting Policies

The Consolidated Government of the City of Baton Rouge, Parish of East Baton Rouge, Louisiana, is both a municipality (home rule charter) and a parish government (political subdivision of the State of Louisiana). The City of Baton Rouge is located wholly within the boundaries of the parish. The parish (approximately 472 square miles) is located in the southeastern portion of the State bordered by the Mississippi River on the west, approximately 80 miles northwest of New Orleans. The City-Parish is governed by a Mayor-President and 12 single-district Metropolitan Council members.

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 a financial benefit/burden relationship exists; 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.

Section 2100 of the Governmental Accounting Standards Board (GASB) *Codification of Governmental Accounting and Financial Reporting Standards*, establishes criteria for determining which component units should be considered part of the Consolidated Government 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
2. Financial accountability
 - a. The primary government appoints a voting majority of the potential component unit's governing body (and) the primary government is able to impose its will on the potential component unit (or)
 - b. When a potential component unit is fiscally dependent on the primary government regardless of whether the organization has separately elected officials or boards.
3. Financial benefit/burden relationship between the City-Parish and the potential component unit.
4. Misleading to exclude: Paragraph 111 of Section 2100 covers other potential component units 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.

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, including two separate trusts, CPERS a cost-sharing multiple-employer pension plan and CPERS-Police Guarantee Trust (CPERS-PGT) a single-employer pension plan, is reported as a fiduciary fund in the Basic Financial Statements of the City of Baton Rouge, Parish of East Baton Rouge. The retirement system, a separate legal entity, was created in accordance with The Plan of Government in 1949. This retirement system exists for the sole benefit of current and former (primary government, component units, and related organizations) City-Parish employees who are members of the system. The system is governed by a seven-member board of trustees. Four members of the seven-member board are elected by the employees who participate in the system. The system is funded by the investment of contributions received from the City-Parish primary government, some of the government's component units, and related organizations, and member employees who are obligated to make the contributions to the system based upon actuarial valuations. The City-Parish does not serve as trustee for the retirement system. The fiscal year for the retirement system is the calendar year. The separately issued audit report on the retirement system, including both trusts, can be obtained at the following address: James Mack, Retirement Administrator; P.O. Box 1471, Baton Rouge, LA 70821-1471.

Capitol House Economic Development District, Lafayette-Main Economic Development District, and Third-Florida Economic Development District were created pursuant to Louisiana Revised Statute 33:9038, which allowed the Metropolitan Council to establish tax incremental financing (TIF) districts. The Capitol House Economic Development District is authorized to use the proceeds of the two percent (municipal) general sales tax and a four percent occupancy tax for the renovation, restoration and development of a hotel. The Lafayette-Main Economic Development District is authorized to use the proceeds of the two percent (municipal) general sales tax for the renovation, restoration and

NOTE 1 – Summary of Significant Accounting Policies (Continued)

a. Financial Reporting Entity (Continued)

Blended Component Units (Continued)

development of a hotel. The Third-Florida Economic Development District is authorized to use the proceeds of the two percent (municipal) general sales tax and a two percent district tax for the construction and development of a hotel to redevelop and revitalize the downtown area. Since the Metropolitan Council is the governing body for these districts and there is a financial benefit/burden relationship between the primary government and these component units, they are presented as blended component units and are reported as if they are a part of the primary government. The districts are reported as special revenue funds of the City-Parish and do not prepare separately issued financial statements.

Discrete Component Units

The Louisiana State Constitution mandates that parish governments fund a significant portion of the operational budgets of certain legally separate state constitutionally defined parish officials. These budgets are adopted as part of the City-Parish budget process. These judicial elected officials are fiscally dependent on the parish or state government for the issuance of debt and are included in this report as part of the financial benefit/burden relationship with the Parish. These officials have additional self statutorily defined sources of funds that are used for operating and/or capital purposes. These agencies have been discretely presented in the City-Parish Annual Comprehensive Financial Report:

District Attorney of the Nineteenth Judicial District (for the period ended December 31, 2021)
Nineteenth Judicial District Court (for the period ended June 30, 2021)
Nineteenth Judicial District Court Building Commission (for the period ended June 30, 2021)
E.B.R. Parish Family Court (for the period ended December 31, 2021)
E.B.R. Parish Juvenile Court (for the period ended December 31, 2021)

The Bridge Center for Hope (Bridge Center) is a Louisiana nonprofit corporation formed in 2016 to create and manage programs for people with mental illness and substance use challenges in East Baton Rouge Parish. In December 2018, the voters of East Baton Rouge Parish passed a 1.5 mill 10 year property tax to fund a mental health and substance use treatment center. In 2019, City-Parish entered into a cooperative endeavor agreement with the Bridge Center to manage and operate the treatment center for a period of 10 years ending on December 31, 2029. The Bridge Center is fiscally dependent on the City-Parish and a financial benefit or burden relationship exists since a majority of the Bridge Center’s revenues are from City-Parish. In addition, the City-Parish has agreed to provide financial support through the cooperative endeavor agreement. Therefore, it was determined that the Bridge Center is a component unit of the City-Parish. The Bridge Center’s financial statement for the period ended December 31, 2021, are discretely presented in the basic financial statements.

The East Baton Rouge Redevelopment Authority (d/b/a Build Baton Rouge) was created by the 2007 Louisiana Legislature. It is governed by a five member board. A level of control is maintained by the City-Parish through appointment of a majority of the Authority’s Board and through fiscal benefit/burden and imposition of will by the Metropolitan Council. The financial statements of the Authority for December 31, 2021, are included in the discrete component unit columns of the basic financial statements.

Capital Area Transit System (CATS) – CATS was originally created by the City-Parish Metropolitan Council as a corporation to provide bus transportation services within the parish. In 2004, the Louisiana State Legislature enacted House Bill 1682 Act 581 to recognize CATS as a political subdivision which functions under the provisions of an operating agreement with the City of Baton Rouge and Parish of East Baton Rouge. Any property acquired by the system is for the use and benefit of the City-Parish. All CATS board members are appointed directly by the Metropolitan Council. Metropolitan Council approval is required for all transportation fare changes. CATS’s financial statements for the period ended December 31, 2021, are discretely presented in the basic financial statements.

Cyntreniks Group/King Hotel Special Taxing District, Bluebonnet Convention Hotel Taxing District, EBRATS Building Special Taxing District and Old LNB Building Redevelopment District were created pursuant to Louisiana Revised Statute 33:9038, which allowed the Metropolitan Council to establish a tax incremental financing (TIF) districts and appoint a three member board for each district. The Cyntreniks Group/King Hotel Special Taxing District is authorized to use *the proceeds of the two percent (municipal) general sales tax* and a three percent additional “district” tax within a small section

CITY OF BATON ROUGE – PARISH OF EAST BATON ROUGE
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021

EXHIBIT A-14
(Continued)

NOTE 1 – Summary of Significant Accounting Policies (Continued)

a. Financial Reporting Entity (Continued)

Discrete Component Units (Continued)

of downtown Baton Rouge for the improvement of the King Hotel. The Bluebonnet Convention Hotel Taxing District is authorized to use *the proceeds of the two percent (municipal) general sales tax* and a two to three percent additional “district” tax within a small section located in the southeastern part of East Baton Rouge Parish. The EBRATS Building Special Taxing District is authorized to use *the proceeds of the two percent (municipal) general sales tax* and a two percent additional “district” tax within a small section of downtown Baton Rouge for the renovation, restoration and development of a hotel. The Old LNB Building Redevelopment District is authorized to use *the proceeds of the two percent (municipal) general sales tax* and a two to three percent additional “district” tax within a small section of downtown Baton Rouge for the renovation, restoration and development of a hotel. These districts are presented as discrete component units in the basic financial statements and do not prepare separately issued financial statements.

Separately issued financial statements of the following 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 (website www.la.la.gov/Reports-data) or at the following administrative offices:

District Attorney Hillar Moore, III
Administrative Office
222 St. Louis Street, Fifth Floor
Baton Rouge, LA 70802

Nineteenth Judicial District Court
Kevin D. Bolds, Judicial Administrator
300 North Boulevard
Baton Rouge, LA 70801

Nineteenth Judicial District Court Building Commission
Kevin D. Bolds, Judicial Administrator
300 North Boulevard, Suite 3606
Baton Rouge, LA 70801

East Baton Rouge Parish Family Court
Ronnie Bullion, Court Administrator
300 North Boulevard
Baton Rouge, LA 70801

East Baton Rouge Parish Juvenile Court
Lynn Maloy, Judicial Administrator
8333 Veterans Memorial Boulevard
Baton Rouge, LA 70807

The Bridge Center for Hope
Charlotte Claiborne, Executive Director
728 North Blvd.
Baton Rouge, LA 70802

East Baton Rouge Redevelopment Authority
Tara Titone, Interim President and CEO
620 Florida Street, Suite 110
Baton Rouge, LA 70811

Capital Area Transit System
Dwana Williams, Interim Chief Executive Officer
2250 Florida Boulevard
Baton Rouge, LA 70802-3125

Related Organizations

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

Gas Utility Service District
Phyllis Sims, Office Manager
10633 Greenwell Springs Port Hudson Rd.
Zachary, LA 70791-9304

Baton Rouge Recreation and Park Commission
Tracy Fountain, Chief Financial Officer
6201 Florida Boulevard
Baton Rouge, LA 70806

East Baton Rouge Housing Authority
J. Wesley Daniels, Jr, CEO
4731 North Boulevard
Baton Rouge, LA 70806

CITY OF BATON ROUGE – PARISH OF EAST BATON ROUGE
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021

EXHIBIT A-14
(Continued)

NOTE 1 – Summary of Significant Accounting Policies (Continued)

a. Financial Reporting Entity (Continued)

Related Organizations (Continued)

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
Michael Devall, Chief Financial Officer
Lane Memorial Hospital
6300 Main Street
Zachary, LA 70791

Capital Area Finance Authority
Valerie Schexnayder, Chairperson
601 St. Ferdinand Street
Baton Rouge, LA 70802

Industrial Development Board
(No Financial Transactions)

b. Basis of Presentation

The City-Parish's **basic financial statements** consist of the government-wide statements on all of the non-fiduciary activities of the primary government and its component units and the fund financial statements (individual major fund, combined nonmajor fund, and fiduciary funds). The statements are prepared in accordance with accounting principles generally accepted in the United States of America as applied to governmental units and promulgated by the Governmental Accounting Standards Board (GASB) *Codification of Governmental Accounting and Financial Reporting Standards*.

GOVERNMENT-WIDE FINANCIAL STATEMENTS:

The government-wide financial statements include the Statement of Net Position and the Statement of Activities for all non-fiduciary activities of the primary government and the total for its component units. As a general rule, the effect of interfund activity has been removed from the government-wide financial statements. Exceptions to the general rule are payments between the enterprise funds to other various functions of government for charges such as sewer fees and contributions between the primary government and its component units which are reported as external transactions. Interfund services provided and used are not eliminated in the process of consolidation. The government-wide presentation focuses primarily on the sustainability of the City-Parish as an entity and the change in aggregate financial position resulting from the activities of the fiscal period.

Governmental Activities represent programs which normally are supported by taxes and intergovernmental revenues.

Business-Type Activities are financed in whole or in part by fees charged to external parties for goods and services.

The primary government is reported separately from the legally separate component units as detailed in section (a) of this note.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Indirect costs are not allocated by function for financial reporting in this statement; however, certain indirect costs have been directly allocated as administrative fees to grants and special fund programs. *Program revenues* include: (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues. This includes externally dedicated resources such as a restricted property tax.

NOTE 1 – Summary of Significant Accounting Policies (Continued)

b. Basis of Presentation (Continued)

GOVERNMENT-WIDE FINANCIAL STATEMENTS (Continued):

Certain activity occurs during the year involving transfers of resources between funds. In fund financial statements these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column. Similarly, balances between the funds included in business-type activities are eliminated so that only the net amount is included as transfers in the business-type activities column.

FUND FINANCIAL STATEMENTS:

Emphasis of fund financial reporting is on the major fund level in either the governmental or business-type categories. Nonmajor funds (by category) or fund type are summarized into a single column in the basic financial statements.

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

Governmental Activities Presented as Governmental Funds in the Fund Financial Statements:

General Fund—The General Fund is the government’s primary operating fund of the consolidated City and Parish and is considered to be a major fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Special Revenue Funds—Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted or committed to expenditures (other than major capital projects or debt service) for specified purposes. The two special revenue funds reported as major funds in the fund financial statements are as follows:

The 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.

The Grants Fund accounts for the receipts and disbursements of Federal, State and local grants.

Debt Service Funds—Debt Service Funds are used to account for the accumulation of resources that are committed, restricted, or assigned to the payment of, general long-term debt principal, interest and related costs on long-term obligations of governmental funds. The government has no debt service fund major funds.

Capital Projects Fund—The Capital Projects Fund is used to account for financial resources used for the acquisition or construction of major capital facilities (other than those financed by Proprietary Funds) and is reported as a major fund.

Proprietary Funds:

Enterprise Funds—Enterprise funds are used to account for operations: (a) that are financed and operated similarly 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. Enterprise funds are presented in the business-type activities column

NOTE 1 – Summary of Significant Accounting Policies (Continued)

b. Basis of Presentation (Continued)

FUND FINANCIAL STATEMENTS (Continued):

Proprietary Funds (Continued):

Enterprise Funds (Continued):

in government-wide financial statements and the major funds section of the basic financial statements. The three enterprise funds reported as major funds in the fund financial statements are as follows:

The Greater Baton Rouge Airport District Fund 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.

The Comprehensive Sewerage System Fund accounts for the provision of sewer services and sewer treatment services to the residents of the entire parish. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations, maintenance, billing and collection of a user fee, and administration of sewerage facilities including long-term capital improvements.

The Solid Waste Collection and Disposal Fund accounts for solid waste collection and disposal services and operation and improvement of the landfill.

Internal Service Funds—Two internal service funds are used by the government to account for: (1) financing the replacement of motorized equipment, and (2) to maintain and supply fuel for motorized vehicles and heavy equipment to various departments or agencies of the City-Parish, or to other governments, on a cost-reimbursement basis. The internal service fund totals are presented as part of the proprietary fund financial statements. Since the principal users of the internal service funds are the City-Parish governmental activities, financial statements of internal service funds are consolidated into the governmental activities column when presented at the government-wide level. To the extent possible, the cost of these services are reflected in the appropriate functional activity.

Fiduciary Funds:

Trust Funds—The City-Parish Employees' Retirement System (a blended component unit) is used to account for the accumulation of contributions for (CPERS) Pension Trust, a defined-benefit cost-sharing multiple-employer pension plan to provide retirement benefits to qualified employees and CPERS-PGT a single-employer plan. The pension trust fund is presented in the basic financial statements section. Since by definition these assets are being held for the benefit of employees and cannot be used to address activities or obligations of this government, these funds are not incorporated into the government-wide statements.

Custodial Funds—Custodial funds contain resources held by the government in a temporary, purely custodial capacity for others. The City-Parish custodial funds include the Sales Tax Suspense Fund, City Court Suspense Funds, Council on Aging Fund and Indigent Defender Fund.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. Operating expenses for enterprise funds and internal service funds include the cost of sales and services, administrative expenses, and depreciation of capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

NOTE 1 – Summary of Significant Accounting Policies (Continued)

c. Basis of Accounting and Measurement Focus

GOVERNMENT-WIDE FINANCIAL STATEMENTS:

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized in the year for which they are levied.

FUND FINANCIAL STATEMENTS:

All governmental 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. Governmental funds are maintained on the modified accrual basis of accounting.

Governmental fund revenues resulting from exchange transactions are recognized in the fiscal year in which the exchange takes place and meets the government's availability criteria (susceptible to accrual). Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. Charges for services, fines and forfeits, and most governmental miscellaneous revenues, including investment earnings are recorded as earned since they are measureable and available. The City-Parish definition of available means expected to be received within sixty days of the end of the fiscal year for all revenues except grants or entitlements on federal or state assistance programs. The availability period for these grant programs is twelve months.

Nonexchange transactions, in which the City-Parish receives value without directly giving value in return, includes sales tax, property tax, special assessments, grants, entitlements, and donations. Property taxes are recognized as revenues in the calendar year of the tax levy if collected soon enough to meet the availability criteria. Sales tax and gross receipts business tax revenues are recognized when the underlying transaction occurs and meets the availability criteria. Anticipated refunds of such taxes are recorded as fund liabilities and reductions of revenue when they are measureable and valid. Revenue from grants, entitlements and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied, subject to the availability criteria. Eligibility requirements include timing requirements, which specify the year when the resources can be used.

Expenditures are recognized in the accounting period in which the related fund liability is incurred, if measureable, except for the following: (1) principal and interest on long-term debt are recorded when due, and (2) claims and judgments, group health claims, arbitration payable, total other post-employment benefit liability and compensated absences are recorded as expenditures in the governmental fund type when paid with expendable available financial resources. Allocations of costs such as depreciation and amortization are not recognized in the governmental funds.

All proprietary funds and fiduciary funds are accounted for on an economic resources measurement focus. 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 measureable, and expenses are recognized in the period incurred, if measureable. Revenues resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place.

d. Budgetary Data

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:

The Finance Department compiles for the Mayor-President estimates of revenues and requests for appropriations of the annual budget. No later than November 5, the Mayor-President's budget is submitted to the Metropolitan Council for possible revision and adoption. The Council conducts public hearings on the budget, which must be adopted by December

NOTE 1 – Summary of Significant Accounting Policies (Continued)

d. Budgetary Data (Continued)

BUDGET POLICIES AND BUDGETARY ACCOUNTING (Continued):

15, to become effective January 1. 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 the Capital Projects Fund 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, the capital project budget 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. The General Fund, Library Board of Control and Grants Fund annual budgets are presented in the Required Supplementary Information. Nonmajor governmental fund budget presentations appear in the Combining and Individual Fund Statements and Schedules. The original budget column on all budget presentations include the adjustments necessary to bring forward appropriations for both unspent projects of a continuing nature and legal encumbrances at the end of the last fiscal year.

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) 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.

In accordance with The Plan of Government, appropriations, in addition to those contained in any current expenditure budget, shall be made only on recommendation of the Mayor-President, and only if the Director of Finance certifies that sufficient funds are available 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-Assigned to Approved Continuing Projects in the General Fund. Such appropriations for continuing projects carried forward from 2020 to 2021 totaled \$13,825,451 for the general fund, and \$2,005,316 (shown as part of restricted fund balance) in the Grants Fund. These amounts are included in the original budget column for 2021. The level of budget control is at the fund, department or project level, and expenditures/encumbrances may not exceed appropriations. Should additional appropriations be required, interdivisional transfers may be authorized by the Mayor-President. 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 or her duty to revise appropriations.

Formal budgetary integration is used for management control in the accounting records during the year for the governmental fund types. The Capital Projects Fund project appropriations are initiated by project budgets rather than annual budgets, and accountability is controlled on the project-life basis.

ENCUMBRANCES:

Encumbrances representing purchase orders, contracts or other commitments are recorded in governmental fund-type 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.

Encumbrances are reported in the governmental fund-type balance sheet in the restricted, committed, or assigned fund balance classifications. Significant encumbrances are included in the “construction work-in-progress” section of the capital asset note disclosure.

NOTE 1 – Summary of Significant Accounting Policies (Continued)

e. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Equity

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 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 certain restricted funds as required by the bond indentures for related bond issues.

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

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

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

Investments are reported in accordance with GASB Statements No. 72, *Fair Value Measurement and Application*. Short-term and money market investments, consisting primarily of U.S. Treasury or Agency obligations with a maturity of one year or less at time of purchase are reported at amortized cost. The Louisiana Asset Management Pool (LAMP) investment, which is an external investment pool administered by a non-profit corporation organized under State of Louisiana law, is reported at net asset value.

Securities traded in a national or international exchange are valued at the last reported sales price at current exchange rates. Unrealized gains and losses on investments recorded at fair value are included in investment income.

RESTRICTED ASSETS:

Certain bond proceeds and debt service sinking funds of the Comprehensive Sewerage System and the Greater Baton Rouge Airport District Enterprise Funds are legally restricted as to purpose. These assets have been classified as restricted assets on the Statement of Net Position since the use of these funds is limited by applicable bond resolutions. In addition, the Greater Baton Rouge Airport District Fund shows restricted assets for unappropriated passenger facility charges.

INVENTORIES AND PREPAID ITEMS:

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.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

NOTE 1 – Summary of Significant Accounting Policies (Continued)

e. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Equity (Continued)

INTERFUND RECEIVABLES AND PAYABLES:

Short-term cash borrowing between funds bears interest at the prevailing consolidated cash rate of return and is considered temporary in nature. These amounts are reported as “due to/from other funds.” Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as “internal balances.”

Long-term advances between funds are reported as advances to/from other funds.

ACCOUNTS RECEIVABLE:

Accounts receivable are reported net of an allowance for uncollectibles in business-type activities. Major accounts receivable are recorded for: (1) sewer user fees in the Comprehensive Sewerage System Enterprise Fund; (2) airline landing fees, rentals, and miscellaneous charges for services in the Greater Baton Rouge Airport Authority Enterprise Fund; and (3) waste disposal fees at the landfill recorded in the Solid Waste Collection and Disposal Enterprise Fund. Uncollectible revenues are normally estimated at approximately ½ percent for the sewer user and solid waste collection fees with uncollectibles written off on a monthly basis. At December 31, 2021, an uncollectible allowance has been recorded for the Greater Baton Rouge Airport District (1.1 percent), the Sewerage System (3.7 percent) and Solid Waste Collection and Disposal (4.0 percent).

Accounts receivable reported at the entity-wide level include receivables for third-party billings of emergency transport fees accounted for in the Emergency Medical Services non-major special revenue fund. This entity-wide receivable is accrued net of a varying uncollectible percentage, based upon past trends of collection, by number of months outstanding.

CAPITAL ASSETS:

Capital assets, which include land and land improvements, buildings, equipment, noise mitigation costs, and infrastructure assets (streets, roads, bridges, canals and sewer and drainage systems) are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capitalization thresholds are defined by the City-Parish in the official accounting policies and procedures as follows:

- Movable capital assets with a cost of \$5,000 or more per unit and a useful life of at least two years.
- Land, land improvements and intangible assets purchased with a minimal value of \$50,000.
- Buildings and building improvements with a value of \$100,000 that extend the useful life of a building.
- Individual purchased infrastructure improvements with a value of \$100,000.
- Donated infrastructure systems with a value of \$500,000.

All assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value. The costs of normal maintenance and repairs that do not add value to the asset or materially extend its useful life are not capitalized. Major outlays for capital assets and improvements are capitalized at substantial completion of construction projects. Transfer of capital assets between governmental and business-type activities are recorded at the carrying value at the time of transfer. For capitalization purposes, projects are considered substantially complete when 80% of the project has been constructed. At this point the project costs are moved out of construction work in progress and capitalized.

CITY OF BATON ROUGE – PARISH OF EAST BATON ROUGE
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021

EXHIBIT A-14
(Continued)

NOTE 1 – Summary of Significant Accounting Policies (Continued)

e. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Equity (Continued)

CAPITAL ASSETS (Continued):

Depreciation on all capital assets, excluding land and improvements, is calculated on the straight-line method over the following estimated useful lives:

<u>Type of Capital Assets</u>	<u>Number of Years</u>
Buildings and Building Improvements	25-40
Runways and Improvements	25
Land Improvements-Structure	10
Furniture	10
Machinery and Equipment	5-10
Automobiles	3
Infrastructure	25-40

All infrastructure assets purchased by the primary government since 1960 are recorded as capital assets and depreciated accordingly. All donated infrastructure accepted into the City-Parish’s maintenance program since 1980 has been capitalized and depreciated in accordance with the above capitalization policy.

LONG-TERM DEBT:

In the government-wide Statement of Net Position and in the proprietary fund types’ financial statements, long-term debt and other long-term obligations are reported as liabilities. Bond issuance costs, excluding any prepaid bond insurance, are reported as expense in the year of debt issuance. Bonded debt premiums, discounts, and gains (losses) on refundings are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable is reported net of the applicable bond premium or discount. Gains (losses) on refundings are reported as deferred outflows/inflows of resources.

In the fund financial statements, governmental fund types recognize bond premiums, discounts, and bond issuance costs during the current financial reporting period. The face amount of the debt issue is reported as “other financing sources.” Premiums received on debt issuances are reported as “other financing sources” and discounts on debt are reported as “other financing uses.”

Excess revenue contracts, loans, and notes are obligations of the general government and payment of these debts are normally provided by transfers from the General Fund to a debt service fund. However, if the debt is intended to be repaid by an enterprise fund it is recorded as a proprietary long-term debt.

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. Sales tax revenue bond issues expected to be repaid with enterprise fund resources are accounted for in the relevant enterprise fund.

Derivative instrument guidelines were adopted by the Metropolitan Council in 2006, that allows the government to enter into interest rate swap agreements to manage interest rate risk and reduce debt service costs on debt. The derivative instrument guidelines policy defines the parameters under which the program operates. The City-Parish records derivative instruments at fair value in accordance with GASB Statement No. 72, on the entity-wide financial statements and on the fund level for business-type activities to provide the reader disclosure concerning the government’s exposure to risk and how these risks are managed.

NOTE 1 – Summary of Significant Accounting Policies (Continued)

e. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Equity (Continued)

COMPENSATED ABSENCES:

All City-Parish primary government classified and non-classified regular employees earn vacation leave in varying amounts according to the employee's number of years of continuous service up to a maximum of five year's accrual. All City-Parish primary government classified and non-classified regular employees hired before April 4, 2015, earn sick leave in varying amounts according to the employee's number of years of continuous service and accumulate sick leave without time limitations. Employees hired on or after April 4, 2015, earn sick leave in varying amounts according to the employee's work week in hours, up to a maximum of 480 hours. Sick leave is payable only upon death or retirement.

Payments for accrued sick and vacation leave are limited to a combined 120 days under all circumstances except death. Upon death, the maximum accrued leave payable is 120 days sick leave and the equivalent of two years of accrued vacation.

Vacation and sick leave may also be converted into time worked for retirement purposes. Per Metropolitan Council Ordinance 85011 effective January 1, 1988, the Employees' Retirement System assumed partial liability for separation benefits (accrued sick and vacation leave) for employees who retire or who die. At December 31, 2021, the City-Parish retains approximately 22.8% of the total liability for accumulated sick and vacation leave per calculations performed by an outside actuary consultant.

City-Parish employees of certain job classifications may accrue compensatory time in lieu of overtime payment up to 30 days for regular employees and 60 days for public safety employees. Compensatory leave is paid by the City-Parish upon termination, resignation, retirement or death, up to the maximum accrual amounts. City-Parish retains 100% of the compensatory leave liability as of December 31, 2021.

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 paid time off or cash payments conditioned on the employees' termination or retirement. The City-Parish has recorded the following liabilities as of December 31, 2021, for certain salary-related benefits associated with the payment of compensated absences:

1. The actuarially determined percentage of accrued vacation for each employee valued at the employees' current rate of pay.
2. Using the "termination pay method," the value of the City-Parish's liability for sick leave as of December 31, 2021, 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 as defined in Section C60.105 of the GASB *Codification of Governmental Accounting and Financial Reporting Standards* 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, Medicare and other postemployment benefits have been added to the above accrued leave.

In the government-wide financial statements and the proprietary fund types fund statements, the total compensated absences liability is recorded as an expense and a long-term obligation and allocated on a functional basis. A current liability is recorded for the value of one year's accrual of leave in the proprietary funds fund statements. In accordance with GASB Interpretation No. 6, *Recognition and Measurement of Certain Liabilities and Expenditures in Governmental*

Fund Financial Statements, (issued in March of 2000), no compensated absences liability is recorded at December 31, 2021, in the governmental fund financial statements.

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.

NOTE 1 – Summary of Significant Accounting Policies (Continued)

e. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Equity (Continued)

MUNICIPAL SOLID WASTE LANDFILL CLOSURE AND POSTCLOSURE CARE COSTS:

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

The Solid Waste Collection and Disposal 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 17.

FUND BALANCE POLICY FOR GOVERNMENTAL FUND TYPES:

The City-Parish reports governmental fund equity in accordance with Metropolitan Council 2021 Budget Ordinance 17993, adopted December 8, 2020 and 2022 Budget Ordinance 18372 adopted December 7, 2021, which set the following fund balance policy for all governmental fund types of the consolidated government:

- a. Governmental fund balance classification will consist of “nonspendable”, “restricted”, “committed”, “assigned”, and “unassigned”.
- b. When an expenditure is incurred for purposes for which restricted, committed, assigned and unassigned fund balance are available, as a general rule, the City-Parish will apply expenditures first to restricted, committed, and assigned fund balances-in that order, with the remainder to unassigned fund balance.
- c. Restricted fund balance will be reported for all funds that reflect constraints on spending due to legal restrictions stipulated by external parties, enabling legislation of the state or federal governments, and grant requirements placed on funds to be used for specific purposes.
- d. Committed fund balance will be reported for the amount of fund balance that reflects the constraints that the City-Parish has imposed upon itself by formal action (adoption of an ordinance) of the Metropolitan Council. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken (the adoption of another ordinance) to remove or revise the limitation. Committed fund balance will include amounts set aside in the Insurance Reserve Account and the Budget Stabilization Account as included in the government’s financial policies of the “Understanding the Budget” section of the annual adopted operating budget.
- e. All encumbered contracts or outstanding obligations made by the City-Parish at year-end that are not part of restricted or committed funds will be shown as “assigned” fund balance.
- f. Assigned fund balance includes amounts that are constrained by the City-Parish’s intent to be used for specific purposes, but are neither restricted nor committed. By adoption of an ordinance, the Metropolitan Council authorizes the director of Finance or Deputy Director of Finance to assign fund balance for other specific purposes at year-end.

A Budget Stabilization Account was originally authorized in the General Fund operating budget of 1999. The Metropolitan Council officially committed to maintain the budget stabilization account in an amount equal to at least five percent and not greater than ten percent of the following year’s general fund appropriation in the 2021 Annual Operating Budget adopted by Ordinance 17993 dated December 8, 2020. Per ordinance, *the budget stabilization account shall be calculated annually by the Finance Department and included in the Annual Comprehensive Financial Report as committed fund balance. The stabilization account may be used with Metropolitan Council approval to balance the current year general fund budget or immediate subsequent year budget when projected current year tax revenue falls below the budgeted growth rate by more than one percent or in the event the government faces an unanticipated extraordinary expenditure increase that cannot be rectified in a single budget year. The stabilization account shall not be used for revenue shortfalls or expenditure increases deemed permanent, but rather allow the government time to transition without undue disruption to governmental services. When the budget stabilization account falls below the minimum five percent level, the Mayor-President shall present the Metropolitan Council with a plan to restore the minimum level with a goal of 36 months after the year of use.*

The Insurance Reserve Account was established as a general fund reservation (or designation) by the City-Parish in 1972. Since that date, the managerial fund has been used to pay for risk management activities of the general government. Metropolitan Council Ordinance 17993 of December 8, 2020, confirmed the policy and use of the insurance reserve account as follows: *The City-Parish will maintain a managerial fund entitled “Insurance Reserve” as part of committed*

NOTE 1 – Summary of Significant Accounting Policies (Continued)

e. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Equity (Continued)

FUND BALANCE POLICY FOR GOVERNMENTAL FUND TYPES (Continued):

General Fund-Fund Balance for the purpose of minimizing the financial impact of potential costs that cannot be covered by the City-Parish's risk management program annual budget. The managerial fund will be increased by any balance remaining in the General Fund Risk Management operating budget at each year-end. The City-Parish shall seek restitution from companies and individuals when negligence results in the unexpected use of funding in accordance with applicable laws.

The committed insurance reserve account may be used as a source for any risk purposes, including costs associated with purchased insurance or self-insurance programs. The account can also be used for major costs associated with disaster and other events which may not be reimbursable from insurance or federal or state government sources.

Details of restricted, committed, and assigned fund balances at year-end are presented in Note 14(b).

NET POSITION:

Net position represents the difference between assets plus deferred outflows of resources, less liabilities, less deferred inflows of resources. The net investment in capital assets component of net position consists of capital assets, net of accumulated depreciation, reduced by the outstanding balance of any debt proceeds used for the acquisition, construction, or improvements of those assets.

The *restricted* component of net position consists of restricted assets reduced by liabilities and deferred inflows of resources related to those restricted assets. The restricted component of net position is used when there are limitations imposed on their use of an asset by external parties such as creditors, grantors, laws or regulations of other governments.

The *unrestricted* component of net position is the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted component of net position.

When both restricted and unrestricted resources are available for use for a particular project or purpose, it is the government's policy to use restricted resources first, then unrestricted resources as they are needed. Details of the restricted component of net position at year-end are presented in Note 14(a).

DEFERRED OUTFLOWS/INFLOWS OF RESOURCES:

The statement of net position will often report a separate section for deferred outflows and (or) deferred inflows of financial resources. *Deferred outflows* of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. *Deferred inflows* of resources represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

The primary government's deferred outflows of resources on the statement of net position are a result of deferrals concerning bonded debt, postemployment benefits and pension. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. Deferred amount on refunding of debt is reported in the deferred inflows or deferred outflows sections of the statement of net position.

Changes in fair values of hedging derivative instrument assets and liabilities are reported as deferred inflows or deferred outflows. Note 10(a)12 presents detailed information concerning the City-Parish primary government's derivative instruments.

Note 7 presents detailed information concerning the amounts related to pensions, reported in the deferred inflows and deferred outflows sections of the statement of net position.

CITY OF BATON ROUGE – PARISH OF EAST BATON ROUGE
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021

EXHIBIT A-14
(Continued)

NOTE 1 – Summary of Significant Accounting Policies (Continued)

e. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Equity (Continued)

DEFERRED OUTFLOWS/INFLOWS OF RESOURCES (Continued):

Note 8 presents detailed information concerning the amounts related to postemployment benefits, reported in the deferred inflows and deferred outflows sections of the statement of net position.

The governmental funds report unavailable revenues from two sources: property taxes and Federal, State and local financial assistance. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

ACCOUNTING ESTIMATES:

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

f. Implementation of New Accounting Standards

The following statements were implemented during the current fiscal year:

1. GASB Statement No. 92, *Omnibus 2020*, paragraph 13, establishes the terms derivative and derivatives in National Council on Governmental Accounting and GASB pronouncements should be replaced with derivative instrument and derivative instruments, respectively.
2. GASB Statement No. 98, *The Annual Comprehensive Financial Report*, establishes the term annual comprehensive financial report and its acronym (ACFR), which replaces comprehensive annual financial report and its acronym in generally accepted accounting principles for state and local governments.

g. Restatement of Prior Year Net Position – Primary Government

The City-Parish changed actuaries for its current OPEB valuation. The new actuary identified certain matters with the prior valuation that resulted in a prior period adjustment which decreased beginning net position by \$286,905,936 for the primary government.

The net effect to the entity-wide Statement of Net Position for the prior period from the restatement is as follows:

<u>Primary Government</u>	Governmental Activities	Business-Type Activities
Total net position, December 31, 2020, as previously reported	\$(286,718,683)	\$582,922,278
Adjust OPEB valuation	<u>(264,699,416)</u>	<u>(22,206,520)</u>
Total net position, December 31, 2020, restated	<u>\$(551,418,099)</u>	<u>\$560,715,758</u>

The net effect to individual business-type funds for the prior period from the restatement is as follows:

<u>Primary Government</u>	Greater Baton Rouge Airport District	Comprehensive Sewerage System	Solid Waste Collection and Disposal	Non-Major Enterprise Funds
Total net position, December 31, 2020, as previously reported	\$193,526,314	\$324,720,606	\$ 14,790,385	\$49,884,973
Adjust OPEB valuation	<u>(5,365,141)</u>	<u>(14,833,037)</u>	<u>(1,635,364)</u>	<u>(372,978)</u>
Total net position, December 31, 2020, restated	<u>\$188,161,173</u>	<u>\$309,887,569</u>	<u>\$ 13,155,021</u>	<u>\$49,511,995</u>

CITY OF BATON ROUGE – PARISH OF EAST BATON ROUGE
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021

EXHIBIT A-14
(Continued)

NOTE 1 – Summary of Significant Accounting Policies (Continued)

h. Restatement of Prior Year Net Position – Fiduciary Funds

In 2020, during the implementation of GASB 84, a liability was recognized in fiduciary activities for protested sales taxes. Since there are pending lawsuits related to these taxes, the criteria required for recognition of a liability has not been met. A prior period adjustment has been recorded to increase beginning net position for custodial funds by \$1,234,779.

The net effect to custodial funds for the prior period from the restatement is as follows:

<u>Custodial Funds</u>	
Total net position, December 31, 2020, as previously reported	\$ --
Adjust liability recorded for GASB 84	<u>1,234,779</u>
Total net position, December 31, 2020, restated	<u>\$1,234,779</u>

i. Restatement of Prior Year Net Position - Component Units

The City-Parish changed actuaries for its current OPEB valuation. The new actuary identified certain matters with the prior valuation that resulted in a prior period adjustment which decreased beginning net position by \$11,482,131 for Component Units. The Capital Area Transit System financial statements have been restated for a liability accrual for refunds due tax collector.

The net effect to the Component Units total on the entity-wide Statement of Net Position for the prior period from this restatement is as follows:

<u>Component Units</u>	
Total net position, December 31, 2020, as previously reported	\$(27,585,013)
Adjust OPEB valuation	(11,482,131)
Liability accrual for refunds due tax collector	<u>(594,329)</u>
Total net position, December 31, 2020, restated	<u>\$(39,661,473)</u>

The net effect to the individual component units for the prior period from this restatement is as follows:

<u>Component Units</u>	<u>District Attorney of the Nineteenth Judicial District District</u>	<u>Nineteenth Judicial District Court</u>	<u>E.B.R Parish Family Court</u>	<u>E.B.R Parish Juvenile Court</u>	<u>Capital Area Transit System</u>
Total net position, December 31, 2020, as previously reported	\$(40,788,630)	\$(30,491,514)	\$(4,608,010)	\$(7,068,058)	\$43,603,627
Adjust OPEB valuation	(6,765,447)	(3,018,175)	(866,605)	(831,904)	--
Liability accrual for refunds due tax collector	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>(594,329)</u>
Total net position, December 31, 2020, restated	<u>\$(47,554,077)</u>	<u>\$(33,509,689)</u>	<u>\$(5,474,615)</u>	<u>\$(7,899,962)</u>	<u>\$43,009,298</u>

NOTE 2 – Stewardship, Compliance and Accountability

Deficit Fund Balance of Individual Funds

Major Funds:

The Grants Fund has a negative unassigned fund balance in the amount of \$15,604,497 due to the Public Assistance COVID-19 and Hurricane IDA disaster programs from the Federal Emergency Management Agency (FEMA) being budgeted at 100% funding from FEMA. These costs had not been obligated by FEMA by the end of the year, therefore the City-Parish did not recognize revenues related to these expenditures. If these costs do not ultimately receive obligations from FEMA, the negative unassigned fund balance will be subsidized by the general fund.

Nonmajor Funds:

The Civil Juror Compensation Fund has a negative unassigned fund balance in the amount of \$5,152 due to charges for services were less than expenses. The General Fund will subsidize the deficit until the accounting activity is transferred to Nineteenth Judicial District Court and the Clerk of Court in January 2023.

**CITY OF BATON ROUGE – PARISH OF EAST BATON ROUGE
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021**

EXHIBIT A-14
(Continued)

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 Statement of Net Position as “Cash and cash equivalents” or “Investments.”

a. Deposits – Primary Government

Deposits (including demand deposit accounts and certificates of deposits) at December 31, 2021, for the City-Parish primary government are summarized as follows:

1. Primary government excluding Employees’ Retirement System Pension Trust Funds:

Carrying Amount	Bank Balance
\$464,802,919	\$471,804,674

Certificates of deposit with a maturity of 90 days or more in the amount of \$30,514,600, are classified on the Statement of Net Position as “Investments”. The remaining carrying amount of \$434,288,319 is classified as “Cash and cash equivalents.”

The City-Parish’s bank balance of deposits at December 31, 2021, is not exposed to any custodial credit risk. Custodial credit risk is the risk that in the event of a bank failure, the City-Parish’s deposits may not be returned. The carrying amount of deposits does not include a cash on hand balance of \$2,393,066 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.

2. Employees’ Retirement System Pension Trust Funds:

At December 31, 2021, the carrying amount of the Retirement System’s deposits was \$13,713,687 and the bank balance was \$14,137,038. The Retirement System’s deposits at December 31, 2021, are not exposed to any custodial credit risk.

b. Cash Equivalents and Investments – Primary Government

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

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

Proceeds from the issuance of 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. Authorized investments from the proceeds of the issuance of the City’s 2008B (Taxable), 2010A (GO Zone), 2010B, 2016A-1, 2016A-2 (Taxable), 2016A-3 and 2018 Public Improvement Sales Tax Revenue Bonds and the Parish’s 2019 Public Improvement Bonds are government securities, certificates of deposit collateralized by government securities, and bonds issued by any state or political subdivision,

CITY OF BATON ROUGE – PARISH OF EAST BATON ROUGE
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021

EXHIBIT A-14
(Continued)

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

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

provided that the bonds are rated in one of Moody’s Investors Service or Standard and Poor’s Corporation’s two highest rating categories. All of the qualified investments must have maturities of five years or less at the time of investment.

Proceeds from the issuance of the East Baton Rouge Sewerage Commission’s 2013B (Taxable), 2014A (Taxable), 2014B, 2019A, 2019B, 2020A, 2020B (Taxable) and 2021; the Road and Street Improvement 2015 and 2020 Sales Tax Revenue Bonds and the MOVEBR 2019 Sales Tax Revenue 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.

City-Parish investments for the primary government at December 31, 2021, are itemized as follows:

1. Primary Government excluding Employees’ Retirement System Pension Trust Funds:

	Total Value
<u>Investments Measured at Amortized Cost</u>	
U.S. Government Obligations	\$134,907,502
<u>Investments Measured at Net Asset Value</u>	
Louisiana Asset Management Pool (LAMP)	<u>419,591,447</u>
Total	<u>\$554,498,949</u>

Investments with a maturity of less than 90 days (\$419,591,447) are classified on the Statement of Net Position as “Cash and cash equivalents,” \$134,865,037 is classified on the Statement of Net Position as “Investments.” The remaining amount of \$42,465 is included in “Receivables-net” on the Statement of Net Position. In accordance with Section 150, paragraph 123 of the GASB *Codification of Governmental Accounting and Financial Reporting* Standards, investments in U.S. Treasury or Agency obligations that have a remaining maturity at time of purchase of one year or less, are stated at amortized cost which is not materially different from fair value. All U.S. Government and Agency Obligations held at December 31, 2021, had a remaining maturity at time of purchase of one year or less and are therefore reported at amortized cost.

As a means of limiting its exposure to fair value losses arising from interest rates, the City-Parish’s investment policy limits investments to securities with maturities less than one year from the date of purchase unless the investment is matched to a specific cash flow. The City-Parish may collateralize its repurchase agreements using longer dated investments not to exceed 10 years to maturity. Reserve funds may be invested in securities with maturities exceeding one year if the maturity of such investments are made to coincide as nearly as practicable with the expected use of the funds.

Credit risk is defined as the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The City-Parish has a written policy for custodial credit risk. The City-Parish’s investment policy requires the application of the prudent-person rule. The policy states, *all investments made shall be with judgment and care, under circumstances then prevailing, which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived. However, under all circumstances, the overriding concern shall be safety of the principal amounts invested.* The City-Parish’s investment policy limits investments to those discussed earlier in this section. The City-Parish’s investment policy requires that investments be diversified by security type and institution. With the exception of U.S. Treasury securities and authorized pools, no more than 50% of the City-Parish total investment portfolio will be invested in a single security type or with a single financial institution. LAMP has a Standard & Poor’s Rating of AAAM.

For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the City-Parish will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The City-Parish’s investment policy requires that all repurchase agreement investments be fully collateralized and held by an independent third party in the name of the City-Parish. Also, the investment policy requires that all security transactions entered into will seek to be fully collateralized and not subject to custodial credit risk. Investments in external investment pools, mutual funds, and other pooled investments are not exposed to custodial credit risk because they are not evidenced by securities that exist in physical or book entry form.

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

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

1. Primary Government excluding Employees' Retirement System Pension Trust Funds (Continued):

LAMP, a local government investment pool, is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana, which was formed by an initiative of the State Treasurer in 1993. 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 and shall not generally exceed 60 days, and consists of no securities with a maturity in excess of 397 days. For purposes of determining participants' shares, investments are valued at fair value. The fair value of the participant's position is the same as the value of the pool shares. LAMP is designed to be highly liquid to give its participants immediate access to their account balances. The \$419,591,447 invested in LAMP is held by the Parish's Consolidated Cash pool.

2. Employees' Retirement System Pension Trust Funds:

Section 9.15 of The Plan of Government of the Parish of East Baton Rouge and the City of Baton Rouge authorizes the Retirement Board to have custody of, and invest the assets of the Pension Trusts. As fiduciaries of the Pension Trusts, the Board developed and adopted *The Total Plan Statement of Investment Policies and Objectives*, in which are set forth the guidelines for investing the Retirement System's assets. The document sets forth permissible investments summarized as follows:

Cash Equivalent Investments-	US Treasury Bills, Commercial Paper, Repurchase Agreements, Money Market Funds, Custodian STIF and STEP Funds
Currency Investments-	Foreign Exchange Futures, Forwards, Swaps (applies to global or non-US managers for hedging purposes)
Equity Investments-	US and Foreign Common and Preferred Stocks, Convertible Bonds, American Depositary Receipts (ADR's), Equity Real Estate and 144a Securities
Fixed Income Investments-	Bonds (Treasury, Corporate, Yankee), Mortgage-Backed Securities (CMO and CMB), Asset-Backed Securities, Trust Preferred Securities, Medium Term Notes, and 144a Securities
Real Assets, Private Markets and Hedge Funds	

Investment in derivative instruments, reverse repurchase agreements and other non-traditional types of investments are not specifically authorized under the Board's investment policy. However, in the case of commingled or pooled/mutual accounts, the provisions of the prospectus or Declaration of Trust takes precedence over the investment policy. At December 31, 2021, the Retirement Board had committed, but only partially funded, a 5% allocation to six Private Equity funds, which fall in the category of Private Markets.

All investments of the Retirement System are registered in the System's name, or held by the custodian bank, Bank of New York/Mellon, Everett, MA, or its intermediaries in the System's name. The System utilized a Short Term Investment Fund (STIF) administered by the custodian bank, BNY/Mellon, in which all uninvested cash balances of CPERS and CPERS-PGT and its full discretionary investment managers are automatically swept by the custodian into the BNY/Mellon Collective Trust Government Short Term Investment Fund, which is an unrated fund that invests in high-quality, short-term securities issued or guaranteed by the US government or by US government agencies and instrumentalities. Deposits in this fund are not insured by the FDIC.

Equity securities shall not exceed 5% of cost and 7% of fair value in any one company, and fixed income shall not exceed 2.5% of cost and 3% of fair value. However, the direct debt of the federal government shall not be restricted as a percentage of the portfolio.

CITY OF BATON ROUGE – PARISH OF EAST BATON ROUGE
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021

EXHIBIT A-14
(Continued)

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

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

2. Employees’ Retirement System Pension Trust Funds (Continued):

No investments in any one organization shall represent 5% or more of the assets held in trust for pension benefits and no single company’s securities shall represent more than 5% of the cost basis or 7% of the fair value of any manager’s portfolio. There are no investments in loans to, or leases with, parties related to the Plan. Although the Board continued its contractual relationships with outside third party investment managers during 2021, final oversight of investments and investment performance for both the original CPERS trust and CPERS-PGT remains with the Board.

Purchases and sales of investments are recorded on a trade date basis. The Retirement System’s Statement of Investment Policies and Objectives prohibits the use of securities that use any form of leverage, or in which interest or principal position is tied to any prohibited type of investment.

CPERS and CPERS-PGT utilize various investment instruments, which by nature are exposed to a variety of risk levels and risk types, such as interest rate, credit and overall market volatility. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the values of securities will occur in the near term, and that such changes could materially affect the amounts reported in the Statement of Fiduciary Net Position.

The Retirement System categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles and as set forth in GASB Statement No. 72, *Fair Value Measurement and Application*. The System has the following fair value measurements as of December 31, 2021:

	<u>December 31, 2021</u>	<u>Fair Value Measurements Using</u>		
		<u>Quoted Prices in Active Markets (Level 1)</u>	<u>Significant Other Observable Inputs (Level 2)</u>	<u>Significant Unobservable Inputs (Level 3)</u>
<u>Investments by Fair Value Level:</u>				
Equity Securities:				
Domestic Small Cap Growth	\$ 45,830,647	\$45,830,647	\$ --	\$ --
Other	<u>6,829</u>	<u>--</u>	<u>5,795</u>	<u>1,034</u>
Total Investments at Fair Value Level	<u>45,837,476</u>	<u>\$45,830,647</u>	<u>\$5,795</u>	<u>\$1,034</u>
Investments Measured at NAV:				
Commingled Funds:				
Fixed Income – Domestic	377,619,910			
Fixed Income – International	34,973,691			
Domestic Equity	338,244,422			
International Equity	252,291,810			
Real Estate	155,886,496			
Alternative Investments	<u>205,029,827</u>			
Total Investments at NAV	<u>1,364,046,156</u>			
Total Investments at Fair Value	<u>1,409,883,632</u>			
Investments at Cost				
Cash Equivalents	<u>5,323,273</u>			
Total Investments	<u>\$1,415,206,905</u>			

Investments of \$1,409,883,632 is classified on the Statement of Fiduciary Net Position as “Investments.” \$5,323,273 is classified on the Statement of Fiduciary Net Position as “Cash and Cash Equivalents.”

CITY OF BATON ROUGE – PARISH OF EAST BATON ROUGE
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021

EXHIBIT A-14
(Continued)

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

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

2. Employees' Retirement System Pension Trust Funds (Continued):

Equity securities classified in Level 1 of the fair value hierarchy are valued using prices quoted in active markets for those securities. Securities classified in Level 2 of the fair value hierarchy are valued using a matrix pricing technique. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted prices. Investments classified in Level 3 of the fair value hierarchy are valued using unobservable inputs and are not directly corroborated with market data.

The unfunded commitments and redemption terms for investments measured at the net asset value (NAV) per share (or its equivalent) as of December 31, 2021, are presented in the following table.

	Fair Value December 31, 2021	Unfunded Commitments	Redemption Frequency	Redemption Notice Period
Commingled Funds:				
Fixed Income – Domestic	\$ 377,619,910	\$ --	Daily	2 – 15 Days
Fixed Income – International	34,973,691	--	Daily	2 – 15 Days
Domestic Equity	338,244,422	--	Daily	2 – 5 Days
International Equity	252,291,810	--	Monthly	2 – 30 Days
Real Estate	155,886,496	--	Quarterly	90 Days
Alternative Investments	<u>205,029,827</u>	<u>100,234,264</u>	Mthly, Qtrly	30 – 90 Days
Total Investments at NAV	<u>\$1,364,046,156</u>	<u>\$100,234,264</u>		

For detailed descriptions of the individual investments, see the Retirement System's separately issued financial statements.

Interest rate risk is the risk applicable to debt instruments with fair values that are sensitive to changes in interest rate. One indicator of the measure of interest rate risk is the dispersion of maturity dates for debt instruments. The System does not have a formal policy relating to interest rate risk. The System's 2021 Core, Core-Plus and Absolute Return fixed income strategies are managed in pooled accounts. For these contractual relationships, each Declaration of Trust takes precedence over the System's investment policy, and the custodian bank does not have custody of the assets in these accounts. Assets in the Core-Plus fund had a December 31, 2021, fair value of \$165,477,023 with an average duration of 6.26 years, while the Absolute Return fund had a fair value of \$82,938,635 with an average duration of 1.42 years and Core fund had a fair value of \$158,497,722 with an average duration of 6.68 years.

Credit risk is defined as the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The standardized rating systems are a good tool with which to assess credit risk on debt obligations. The Retirement System requires that debt obligations be investment grade at time of purchase (BBB/Baa or higher as rated by Standard & Poor's and/or Moody's respectively). Securities that are later downgraded below investment grade are required to be liquidated unless the investment manager and the investment consultant deem it in the System's best interest to continue to hold the securities. At December 31, 2021, the System's fixed income securities were managed only in commingled or pooled accounts.

The System's 2021 Core, Core-Plus and Absolute Return fixed-income strategies are managed in pooled accounts. Assets in the Core-Plus fund had a December 31, 2021, fair value of \$165,477,023 and carried a rating of A+, while the Absolute Return fund had a fair value of \$82,938,635 and carried a rating of A and the Core fund had a fair value of \$158,497,722 and carried a rating of AA-.

The Retirement System's *Total Plan Statement of Investment Policies and Objectives* limits the concentration in any one issuer to 7% of fair value. At December 31, 2021, the System had exposure of less than 5% in any single investment issuer.

Foreign currency risk is the risk that changes in exchange rates will adversely affect the fair value of an investment or deposit. The Retirement System's investment policy restricts equity investments to securities that are US dollar denominated and are registered with the SEC. Although foreign exchange futures, forward and swaps are permissible for those managers with non-US or global mandates, at December 31, 2021, CPERS and CPERS-PGT had no investments allocated in foreign currencies in non-pooled accounts of either fixed income or equity managers.

CITY OF BATON ROUGE – PARISH OF EAST BATON ROUGE
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021

EXHIBIT A-14
(Continued)

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

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

2. Employees’ Retirement System Pension Trust Funds (Continued):

The annual money-weighted rate of return on pension plan investments is the calculated internal rate of return on pension plan investments, net of pension plan investment expense, and adjusted for changing amounts actually invested. It employs the accrual basis of accounting and is the result in aggregate of the monthly internal rates of return for the year. The annual money-weighted rate of return on the CPERS Original Trust and the CPERS-PGT Trust were 14.02% and 8.82% respectively at December 31, 2021.

c. Deposits – Discretely Presented Component Units

The discretely presented component unit agencies are required to invest idle funds within the same state statute as the primary government. Component unit deposits (including demand deposit accounts and certificates of deposits) at their respective year ends, are categorized in the following table:

	Carrying Amount	Bank Balance
District Attorney of the Nineteenth Judicial District	\$ 1,822,558	\$ 2,952,488
Nineteenth Judicial District Court	2,101,397	2,106,962
Nineteenth Judicial District Court Building Commission	11,990,277	11,990,277
E.B.R. Parish Family Court	384,118	384,118
E.B.R. Parish Juvenile Court	357,766	381,277
The Bridge Center for Hope	707,197	707,197
E.B.R. Redevelopment Authority (d/b/a Build Baton Rouge)	417,928	417,928
Cyntreniks Group King Hotel Special Taxing District	11,372	11,372
Bluebonnet Convention Hotel Taxing District	58,509	58,509
EBRATS Building Special Taxing District	5,630	5,630
Old LNB Building Redevelopment Taxing District	38,340	38,340
Capital Area Transit System	5,959,267	6,541,651
Total Component Units	\$23,854,359	\$25,595,749

The following component unit deposits were exposed to custodial credit risk as explained in section (a) of this note above:

Uninsured and collateral held by pledging bank’s trust department not in the agency’s name:

Nineteenth Judicial District Court	\$1,910,962
E.B.R. Parish Juvenile Court	295,880
Total	\$2,206,842

Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the component unit agency that the fiscal agent has failed to pay deposited funds upon demand.

At December 31, 2021, certificates of deposit with a maturity of 90 days or more are classified on the Statement of Net Position as “Investments” (\$761,858). The remaining carrying amount of \$23,092,501 is classified as “Cash and cash equivalents.”

d. Investments – Discretely Presented Component Units

Investments for component units include a fair value amount of \$10,630,064 in securities held by Nineteenth Judicial District Court Building Commission.

CITY OF BATON ROUGE – PARISH OF EAST BATON ROUGE
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021

EXHIBIT A-14
(Continued)

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

e. Cash, Cash Equivalents and Investments Summary

1. The following is a reconciliation of the carrying amount of deposits and investments to restricted and unrestricted “Cash and cash equivalents” and “Investments” on the Financial Statements.

A. Primary government excluding Employees’ Retirement System Pension Trust Funds

Cash and cash equivalents:	
Deposits	\$ 434,288,319
Cash on hand	2,393,066
Louisiana Asset Management Pool	<u>419,591,447</u>
Sub-total cash and cash equivalents	<u>856,272,832</u>
Investments:	
Deposits	30,514,600
Investments	<u>134,865,037</u>
Sub-total investments	<u>165,379,637</u>
Cash, cash equivalents and investments, December 31, 2021	<u>\$1,021,652,469</u>

Summary of “Cash and cash equivalents” and “Investments” for the Primary Government on the Statement of Net Position and Custodial Funds on the Statement of Fiduciary Net Position.

Statement of Net Position – Primary Government:	
Cash and cash equivalents	\$ 803,952,092
Restricted Assets – Cash and cash equivalents	37,546,838
Statement of Fiduciary Net Position – Custodial Funds	
Cash and cash equivalents	<u>14,773,902</u>
Total cash and cash equivalents	<u>856,272,832</u>
Statement of Net Position – Primary Government:	
Investments	134,048,403
Restricted Assets – Investments	<u>31,331,234</u>
Total investments	<u>165,379,637</u>
Total cash and cash equivalents and investments	<u>\$1,021,652,469</u>

B. Component units:

Cash and cash equivalents, December 31, 2021	
Deposits	<u>\$23,092,501</u>
Investments:	
Deposits	761,858
Investments	<u>10,630,064</u>
Sub-total investments	<u>11,391,922</u>
Cash, cash equivalents and investments, December 31, 2021	<u>\$34,484,423</u>

Summary of “Cash and cash equivalents” and “Investments” for Component Units on the Statement of Net Position:

Cash and cash equivalents	\$12,983,862
Restricted Assets – Cash and cash equivalents	<u>10,108,639</u>
Total cash and cash equivalents	<u>23,092,501</u>
Restricted Assets – Investments	<u>11,391,922</u>
Total cash and cash equivalents and investments	<u>\$34,484,423</u>

CITY OF BATON ROUGE – PARISH OF EAST BATON ROUGE
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021

EXHIBIT A-14
(Continued)

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

e. Cash, Cash Equivalents and Investments Summary (Continued)

2. The following is a reconciliation of the carrying amount of deposits and investments to “Cash and cash equivalents” and “Investments” for CPERS and CPERS-PGT pension trust funds on the Statement of Fiduciary Net Position.

Cash and cash equivalents:	
Deposits	\$ 13,713,687
Investments	<u>5,323,273</u>
Sub-total cash and cash equivalents	19,036,960
Investments	<u>1,409,883,632</u>
Cash, cash equivalents and investments, December 31, 2021	<u>\$1,428,920,592</u>

NOTE 4 – Property Taxes

The 1974 Louisiana Constitution (Article 7 Section 18) provided that land and improvements for residential purposes be assessed at 10% of fair market value; other property and electric cooperative properties, excluding land, are to be assessed at 15%; and public service properties, excluding land, are to be assessed at 25% of fair market value. Fair market value is determined by the elected assessor of the parish on all property subject to taxation except public service properties, which 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 2021 property tax calendar is as follows:

Levy date	April 14, 2021
Millage rates adopted	April 14, 2021
Tax bills mailed	November 24, 2021
Due date	December 31, 2021
Lien date	January 1, 2022

State Law requires the Sheriff to collect property taxes in the calendar year in which the levy 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).

Property taxes are considered measurable each year following the filing of the tax rolls by the Assessor with the Louisiana Tax Commission. Accordingly, the entire tax roll less an estimate for uncollectible taxes is recorded as taxes receivable in the current budgeted 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.

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

CITY OF BATON ROUGE – PARISH OF EAST BATON ROUGE
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021

EXHIBIT A-14
(Continued)

NOTE 4 – Property Taxes (Continued)

At the entity-wide level, property taxes are recognized in the year of the levy net of uncollectible amounts.

Property taxes receivable by fund type for the Primary Government are as follows:

	Property Taxes Receivable	Estimated Uncollectible Property Taxes	Net Property Taxes Receivable
General Fund	\$ 7,563,529	\$ 365,460	\$ 7,198,069
Library Board of Control Fund	13,277,380	528,869	12,748,511
Nonmajor Governmental Funds	<u>12,057,279</u>	<u>589,294</u>	<u>11,467,985</u>
 Total	 <u>\$32,898,188</u>	 <u>\$1,483,623</u>	 <u>\$31,414,565</u>

NOTE 5 – Federal and State Financial Assistance

a. Grants From Other Governments and Private Developers

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 General, Special Revenue, Capital Projects, Nonmajor Governmental and Enterprise Funds. A grant appropriation is recorded when an approved contract is authorized with the funding agency through the “Grants Review Process.” Receivables are established when eligible expenditures are incurred. The grants normally specify the purpose for which funds may be used and federal grants are audited annually in accordance with Office of Management and Budget Circular A-133 under the “Single Audit Concept” for grants awarded prior to December 26, 2014, and in accordance with 2 CFR Part 200 Uniform Administrative Requirements, Cost Principles and Audit Requirements, for grants awarded on or after December 26, 2014. The grant programs are also subject to audit by agents of the granting authority, the purpose of which is to ensure compliance with conditions precedent to the granting of funds. Any material contingent liability for reimbursement which may arise as the result of these audits is recorded in accordance with generally accepted accounting principles. During 2021, the following amounts under various grants and entitlements are recorded as revenues, subsidies, or contributions in the accompanying fund financial statements:

	Federal and State Operating Grants and Capital Contributions	Private Capital Contributions
Primary Government:		
Governmental Activities:		
General Fund	\$ 1,107,707	\$ --
Grants Fund	90,781,465	--
Capital Projects Fund	2,070,471	777,439
Nonmajor governmental funds	6,451,408	--
Business-type activities:		
Greater Baton Rouge Airport District	7,259,550	--
Comprehensive Sewerage System Fund	--	6,635,970
Nonmajor business-type funds	<u>1,255,751</u>	<u>--</u>
 Total primary government	 <u>\$108,926,352</u>	 <u>\$7,413,409</u>

CITY OF BATON ROUGE – PARISH OF EAST BATON ROUGE
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021

EXHIBIT A-14
(Continued)

NOTE 5 – Federal and State Financial Assistance (Continued)

b. On-Behalf Payments for Salaries and Benefits

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

Supplementary salary payments are made by the state directly to certain groups of employees. City-Parish is not legally responsible for these salaries. Therefore, the basis for recognizing the revenue and expenditure (expense) payments is the actual contribution made by the state. For 2021, the state paid supplemental salaries to the following groups of employees of the primary government: fire and law enforcement employees, city court judges, and employees of the Registrar of Voters' Office.

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 a pro-rata share of these funds back to the City-Parish Employees' Retirement System. On-behalf payments recorded as revenues and expenditures (expenses) in the 2021 financial statements are as follows:

	State Supplemental Salaries	MERS Contribution	Total 2021 On-Behalf Payments
Primary Government:			
Governmental activities	\$7,035,631	\$1,280,855	\$8,316,486
Business type-activities	<u>112,583</u>	<u>--</u>	<u>112,583</u>
Total on-behalf payments	<u>\$7,148,214</u>	<u>\$1,280,855</u>	<u>\$8,429,069</u>

NOTE 6 – Capital Assets

a. Primary government capital asset activity for the year ended December 31, 2021, was as follows:

	Balance 1/1/2021	Increases	Decreases	Adjustments	Balance 12/31/2021
Governmental Activities:					
Capital assets not being depreciated:					
Land and right-of-way	\$ 199,288,848	\$ 10,127,125	\$ (86,400)	\$ 1,974,991	\$ 211,304,564
Construction work in progress	<u>79,877,665</u>	<u>51,973,825</u>	<u>--</u>	<u>(1,337,895)</u>	<u>130,513,595</u>
Total capital assets not being depreciated	<u>279,166,513</u>	<u>62,100,950</u>	<u>(86,400)</u>	<u>637,096</u>	<u>341,818,159</u>
Capital assets being depreciated:					
Buildings	346,697,805	2,257,086	(4,806,360)	267,653	344,416,183
Improvements (other than buildings) and infrastructure	1,121,143,043	2,527,485	--	9,736,555	1,133,407,084
Equipment and equipment under lease	<u>169,791,550</u>	<u>14,497,273</u>	<u>--</u>	<u>--</u>	<u>184,288,823</u>
Total capital assets being depreciated	<u>1,637,632,398</u>	<u>19,281,844</u>	<u>(4,806,360)</u>	<u>10,004,208</u>	<u>1,662,112,090</u>
Less accumulated depreciation for:					
Buildings	(193,420,587)	(7,709,506)	536,240	--	(200,593,853)
Improvements (other than buildings) and infrastructure	(610,967,939)	(35,800,299)	--	--	(646,768,238)
Equipment and equipment under lease	<u>(135,962,166)</u>	<u>(12,368,697)</u>	<u>--</u>	<u>--</u>	<u>(148,330,863)</u>
Total accumulated depreciation	<u>(940,350,692)</u>	<u>(55,878,502)</u>	<u>536,240</u>	<u>--</u>	<u>(995,692,954)</u>
Total capital assets being depreciated, net	<u>697,281,706</u>	<u>(36,596,658)</u>	<u>(4,270,120)</u>	<u>10,004,208</u>	<u>666,419,136</u>
Total governmental activities capital assets, net	<u>\$ 976,448,219</u>	<u>\$ 25,504,292</u>	<u>\$(4,356,520)</u>	<u>\$10,641,304</u>	<u>\$1,008,237,295</u>

CITY OF BATON ROUGE – PARISH OF EAST BATON ROUGE
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021

EXHIBIT A-14
(Continued)

NOTE 6 – Capital Assets (Continued)

a. Primary government capital asset activity (Continued):

	Balance 1/1/2021	Increases	Decreases	Adjustments	Balance 12/31/2021
Business-Type Activities:					
Capital assets not being depreciated:					
Land and right-of-way	\$ 99,836,254	\$ 17,799	\$ (18,500)	\$ 83,626	\$ 99,919,179
Noise mitigation	58,676,432	--	--	--	58,676,432
Construction work in progress	<u>21,206,866</u>	<u>11,124,025</u>	<u>--</u>	<u>(13,955,403)</u>	<u>18,375,488</u>
Total capital assets not being depreciated	<u>179,719,552</u>	<u>11,141,824</u>	<u>(18,500)</u>	<u>(13,871,777)</u>	<u>176,971,099</u>
Capital assets being depreciated:					
Buildings	251,872,872	9,582,922	(382,075)	11,297,611	272,371,330
Improvements (other than buildings) and infrastructure	2,762,903,418	16,367,226	--	2,613,977	2,781,884,621
Equipment	<u>9,870,711</u>	<u>54,658</u>	<u>--</u>	<u>--</u>	<u>9,925,369</u>
Total capital assets being depreciated	<u>3,024,647,001</u>	<u>26,004,806</u>	<u>(382,075)</u>	<u>13,911,588</u>	<u>3,064,181,320</u>
Less accumulated depreciation for:					
Buildings	(172,429,242)	(9,009,979)	378,982	--	(181,060,239)
Improvements (other than buildings) and infrastructure	(1,111,638,926)	(84,805,886)	--	--	(1,196,444,812)
Equipment	<u>(9,219,647)</u>	<u>(246,970)</u>	<u>--</u>	<u>--</u>	<u>(9,466,617)</u>
Total accumulated depreciation	<u>(1,293,287,815)</u>	<u>(94,062,835)</u>	<u>378,982</u>	<u>--</u>	<u>(1,386,971,668)</u>
Total capital assets being depreciated, net	<u>1,731,359,186</u>	<u>(68,058,029)</u>	<u>(3,093)</u>	<u>13,911,588</u>	<u>1,677,209,652</u>
Total business-type activities capital assets, net	<u>\$1,911,078,738</u>	<u>\$(56,916,205)</u>	<u>\$ (21,593)</u>	<u>\$ 39,811</u>	<u>\$1,854,180,751</u>

The adjustments column includes the capitalization of \$10,641,304 in governmental activities and \$39,811 in business-type activities of donated assets from private sources. Adjustments of \$1,337,895 in governmental activities and \$13,955,403 in business-type activities were for prior year construction work in progress that was placed into service as assets during 2021.

b. Depreciation expense was charged to functions of the primary government as follows:

Governmental Activities:

Governmental fund-types:	
General government	\$ 822,239
Public safety	6,111,186
Transportation	33,544,490
Health and welfare	3,273,980
Culture and recreation	4,267,732
Conservation and development	1,844,423
Internal service fund capital assets are charged to the various functions based on their usage of the assets	<u>6,014,452</u>
Total depreciation expense – governmental activities	<u>\$55,878,502</u>

CITY OF BATON ROUGE – PARISH OF EAST BATON ROUGE
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021

EXHIBIT A-14
(Continued)

NOTE 6 – Capital Assets (Continued)

b. Depreciation expense charged to functions of the primary government (Continued):

Business-Type Activities:

Airport	\$13,171,453
Sewer	76,256,395
Solid Waste Collection and Disposal	209,846
Nonmajor business-type activities	<u>4,425,141</u>
Total depreciation expense – business-type activities	<u>\$94,062,835</u>

c. Construction work in progress for the governmental activities of the primary government is composed of the following:

	<u>Project Authorization</u>	<u>Placed in Service to Date</u>	<u>Balance in Construction Work In Progress 12/31/2021</u>	<u>Encumbered Capital Projects</u>	<u>Estimated Required Future Financing</u>
<u>Capital Projects Fund:</u>					
Miscellaneous Capital					
Improvements	\$121,186,948	\$ 81,061,414	\$ 7,033,682	\$ 6,604,675	None
Capital Improvement					
Roads, Streets, Drainage, Other	19,873,324	4,799,296	8,298,881	2,225,447	None
State Capital Outlay					
Expand, Repair and Modify Drainage	9,450,000	--	55,883	440,380	
Parish Transportation – Capital Projects	13,334,662	1,621,639	1,681,312	1,387,577	None
Road and Street Improvement					
Pay-As-You-Go Dedicated Tax	148,581,627	8,883,045	15,761,028	29,005,791	None
Bonded Dedicated Sales Tax	189,682,677	8,766,958	58,384,407	44,590,364	None
LA DOTD Grants Capital Projects	51,083,279	16,056,618	21,522,873	9,435,932	None
Downtown Signage/Visitors Amenities/					
Riverfront Improvement	1,714,112	1,051,829	75,871	19,166	None
General Capital Expenditures	4,777,715	854,060	1,321,553	2,766,318	None
<u>Other Governmental Funds:</u>					
Parish Beautification	5,867,283	1,816,253	889,381	709,189	None
Baton Rouge Junior High Waterproofing	103,325	--	103,325	--	None
Water Management Plan	15,770,803	--	12,693,500	3,077,303	
Emergency Operations Center First					
Responder Safe Room	430,672	--	291,551	139,121	None
HMGP-Elevation, Acquisition & Demo	2,848,964	--	1,607,712	1,241,253	
Generator Program	1,458,463	227,849	336,217	894,397	None
State of Louisiana Recovery Act	2,971,694	16,989	456,081	893,213	
American Rescue Plan	<u>1,800,000</u>	<u>--</u>	<u>338</u>	<u>1,450,776</u>	None
Total	<u>\$590,935,548</u>	<u>\$125,155,950</u>	<u>\$130,513,595</u>	<u>\$104,880,902</u>	

d. Construction work in progress at December 31, 2021, for primary government enterprise funds is composed of the following:

	<u>Project Authorization</u>	<u>Expended to Date</u>	<u>Placed in Service</u>	<u>Balance in Construction Work in Progress 12/31/21</u>
<u>Greater Baton Rouge Airport District:</u>				
Runways and apron improvements	\$ 43,071,368	\$11,736,601	\$ 2,651,235	\$ 9,085,366
Miscellaneous project costs	<u>265,500</u>	<u>139,573</u>	<u>--</u>	<u>139,573</u>
Total	<u>43,336,868</u>	<u>11,876,174</u>	<u>2,651,235</u>	<u>9,224,939</u>

CITY OF BATON ROUGE – PARISH OF EAST BATON ROUGE
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021

EXHIBIT A-14
(Continued)

NOTE 6 – Capital Assets (Continued)

d. Construction work in progress at December 31, 2021, for primary government enterprise funds (Continued):

	Project Authorization	Expended to Date	Placed in Service	Balance in Construction Work in Progress 12/31/21
<u>Comprehensive Sewerage System Fund:</u>				
South wastewater treatment plant	\$ 3,838,731	\$ 1,518,731	\$ 560,051	\$ 958,680
North wastewater treatment plant	2,619,462	2,591,698	2,038,718	552,980
Rehabilitation construction	5,810,986	4,482,004	3,018,206	1,463,798
Sewer line extensions	3,983,764	3,853,872	3,555,654	298,218
Rehabilitation of pump stations	34,046,526	29,027,816	26,265,504	2,762,312
Building	11,745,970	2,840,048	(150,790)	2,990,838
Force Main	1,547,910	298	--	298
Total	63,593,349	44,314,467	35,287,343	9,027,124
<u>Nonmajor business-type activities:</u>				
<u>Baton Rouge River Center Fund:</u>				
Theater renovations	19,671,725	18,622,023	18,622,023	--
Arena/Ballroom Roof Replacement	500,000	123,425	--	123,425
Total	20,171,725	18,745,448	18,622,023	123,425
Total-all enterprise funds	<u>\$127,101,942</u>	<u>\$74,936,089</u>	<u>\$56,560,601</u>	<u>\$18,375,488</u>

EPA Consent Decree

During 2001, the City-Parish entered into a Consent Decree with U.S. Environmental Protection Agency (EPA) to remedy violations of the Clean Water Act and National Pollution Discharge Eliminations System (NPDES) permits issued to the City-Parish for its sewerage treatment plants. The Consent Decree requires the City-Parish to achieve and maintain compliance with its NPDES permits and the Clean Water Act.

In July 2007, EPA and DEQ formally approved the City-Parish's request to revise the original Remedial Measures Action Plan 2 (RMAP2) Sanitary Sewer Overflow Capital Improvements Program from a complex tunnel system with some rehabilitation and pump station upgrades to a program which emphasizes system wide rehabilitation, conveyance and pumping upgrades and wet weather improvements to the South Wastewater Treatment Plant. The concept and cost for this modification has been analyzed by the sewer system's program manager, Jacobs (formerly known as CH2M HILL, Inc). Their program delivery plan (PDP) was delivered to the City-Parish in November 2007, and updated in November 2018. Jacobs' estimated cost for completing the revised RMAP2 is \$1.60 billion. The construction program to reduce sanitary sewer overflows required by the modified Consent Decree was substantially complete at December 31, 2018.

In accordance with the PDP recommendation, the Central Wastewater Treatment Plant was closed in July 2016, routing its flows to the South Wastewater Treatment Plant. This recommendation has many positive aspects including eliminating a discharge point into the Mississippi River, removing a treatment plant from the downtown area, providing additional dry weather flows to the South Wastewater Treatment Plant which will assist in the biological treatment process, and providing long-term savings in operations and maintenance costs.

The City-Parish has moved into the compliance phase of the consent decree which measures how successful the RMAP2 program is in reducing SSO's and meeting discharge permit requirements at the two wastewater treatment plants for twelve consecutive months following completion of the RMAP2 projects.

CITY OF BATON ROUGE – PARISH OF EAST BATON ROUGE
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021

EXHIBIT A-14
(Continued)

NOTE 6 – Capital Assets (Continued)

e. A summary of changes in capital assets for component units is as follows

	Balance Beginning of Year	Additions	Adjustments And Deletions	Balance End of Year
<u>District Attorney of the Nineteenth Judicial District</u>				
Equipment	\$ 2,492,393	\$ 214,693	\$ (89,395)	\$ 2,617,691
Less: accumulated depreciation	<u>(2,171,195)</u>			<u>(2,265,996)</u>
Total District Attorney of the Nineteenth Judicial District	<u>\$ 321,198</u>			<u>\$ 351,695</u>
<u>Nineteenth Judicial District Court</u>				
Equipment	\$ 329,799	\$ 15,414	\$ --	\$ 345,213
Less: accumulated depreciation	<u>(278,389)</u>			<u>(298,401)</u>
Total Nineteenth Judicial District Court	<u>\$ 51,410</u>			<u>\$ 46,812</u>
<u>Nineteenth Judicial District Court Building Commission</u>				
Buildings	\$107,742,871	\$ --	\$ --	\$107,742,871
Equipment	<u>5,255,734</u>	<u>3,995</u>	<u>--</u>	<u>5,259,729</u>
Total	112,998,605	3,995	--	113,002,600
Less: accumulated depreciation	<u>(39,118,429)</u>			<u>(42,692,315)</u>
Total Nineteenth Judicial District Court Building Commission	<u>\$ 73,880,176</u>			<u>\$ 70,310,285</u>
<u>E.B.R. Parish Family Court</u>				
Equipment	\$ 331,673	\$ 18,386	\$ --	\$ 350,059
Less: accumulated depreciation	<u>(307,722)</u>			<u>(323,594)</u>
Total E.B.R. Parish Family Court	<u>\$ 23,951</u>			<u>\$ 26,465</u>
<u>E.B.R. Parish Juvenile Court</u>				
Equipment	\$ 480,126	\$ 5,543	\$ --	\$ 485,669
Less: accumulated depreciation	<u>(359,809)</u>			<u>(391,299)</u>
Total E.B.R. Parish Juvenile Court	<u>\$ 120,317</u>			<u>\$ 94,370</u>
<u>EBR Parish Redevelopment Authority (d/b/a Build Baton Rouge)</u>				
Equipment	\$ 134,439	\$ --	\$ --	\$ 134,439
Less: accumulated depreciation	<u>(102,165)</u>			<u>(110,324)</u>
Total EBR Redevelopment Authority	<u>\$ 32,274</u>			<u>\$ 24,115</u>

**CITY OF BATON ROUGE – PARISH OF EAST BATON ROUGE
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021**

EXHIBIT A-14
(Continued)

NOTE 6 – Capital Assets (Continued)

e. A summary of changes in capital assets for component units (Continued):

	Balance Beginning of Year	Additions	Adjustments And Deletions	Balance End of Year
<u>Capital Area Transit System</u>				
Equipment	\$ 40,235,479	\$3,527,499	\$ --	\$ 43,762,978
Construction work in progress	124,831	235,000	(124,831)	235,000
Total	40,360,310	3,762,499	(124,831)	43,997,978
Less: accumulated depreciation	(20,792,476)			(23,920,816)
Total Capital Area Transit System	<u>\$ 19,567,834</u>			<u>\$ 20,077,162</u>
Total component units capital assets	\$157,127,345	<u>\$4,020,530</u>	<u>\$ (214,226)</u>	\$160,933,649
Less: total accumulated depreciation	(63,130,185)			(70,002,745)
Total component units capital assets, net	<u>\$ 93,997,160</u>			<u>\$ 90,930,904</u>

NOTE 7 – Employees’ Retirement Systems

a. Primary Government

1. Plan Description

CPERS and CPERS-PGT

The City of Baton Rouge and Parish of East Baton Rouge Employees’ Retirement System, a separate legal entity, administers two separate trusts. The City-Parish Employees’ Retirement System regular trust (CPERS) is a cost-sharing multiple-employer defined benefit pension plan to provide benefits to any person who becomes a regular full-time employee of one of the member employers, except in the case of newly hired employees of certain participating employers who are mandated to enroll in a statewide retirement system. The CPERS – Police Guarantee Trust (CPERS-PGT), is a single employer, defined benefit plan, which was established as part of the City-Parish Employee’s Retirement System on February 26, 2000, as the result of the voluntary transfer of 637 public safety employees from CPERS to the Municipal Police Employees’ Retirement System (MPERS). The local government employers participating in the CPERS trust include:

- City of Baton Rouge, Parish of East Baton Rouge
- District Attorney of the Nineteenth Judicial District
- E.B.R. Parish Family Court
- E.B.R. Parish Juvenile Court
- St. George Fire Protection District*
- Eastside Fire Protection District*
- East Baton Rouge Recreation and Park Commission (BREC)*

*Not City-Parish component units

The City-Parish Retirement Plan, including both trusts, is reported as a blended component unit of City-Parish as defined in Section 2100 of the *GASB Codification of Governmental Accounting and Financial Reporting Standards*. Since the Retirement System is part of the City-Parish’s reporting entity, its financial statements are included as a Fiduciary Fund (pension trust fund) in the basic financial statements of 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). The Board is responsible for administering the assets of the system and for making policy decisions regarding investments. The trustees are members of the Retirement System, except as noted below, and are selected in the following manner: 1) two are elected from non-police and non-fire department employees; 2) one trustee each is elected from the Police and Fire Departments; 3) two people with business and accounting experience are appointed by the Metropolitan Council; 4) one is appointed by the Mayor-President. The two trustees appointed by the Metropolitan Council and the one appointed by the Mayor-President may or may not be members of the Retirement System. This is dependent on whether or not the appointees are City-Parish employees. All administrative expenses of the Retirement System are paid from funds of the system.

CITY OF BATON ROUGE – PARISH OF EAST BATON ROUGE
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021

EXHIBIT A-14
(Continued)

NOTE 7 – Employees’ Retirement Systems (Continued)

a. Primary Government (Continued)

1. Plan Description (Continued)

CPERS and CPERS-PGT (Continued)

The Retirement System issues a publicly available financial report that includes financial statements and required supplementary information. All trust accounts are administered by the Retirement System Board of Trustees. The financial report may be obtained by writing to the following address or downloading from www.brla.gov/dept/ERS:

James Mack, Retirement Administrator
City-Parish Employees’ Retirement System
P.O. Box 1471
Baton Rouge, LA 70821-1471

The Retirement System reports its financial activities under the provisions of Section Pe5 of the GASB *Codification of Governmental Accounting and Financial Reporting Standards*. GASB Statement No. 67, *Financial Reporting for Pension Plans – An Amendment of GASB Statement No. 25*, provides for financial reporting for pension plans that are administered through trust or equivalent arrangements. All required disclosures are included in their separately issued report. The primary government (City-Parish), as stated previously, reports the Retirement System as a Pension Trust Fund and has adopted the reporting requirements for an employer under Section P20 of the GASB *Codification of Governmental Accounting and Financial Reporting Standards*.

The CPERS-PGT was established as a separate legal trust fund on February 26, 2000, to provide for payment of certain guaranteed lifetime benefits for eligible police employees who transferred membership to the Municipal Police Employees’ Retirement System of Louisiana (MPERS) while retaining certain rights in CPERS. When established, the Trust was funded from the original CPERS trust through a trustee-to-trustee transfer, for the full actuarially determined amount necessary to pay all present and future contractually guaranteed benefits to eligible members and their survivors. As a part of the transfer agreement, each officer signed a “Police Guarantee Agreement” with CPERS whereby each officer receives the same benefit he/she would have received if they had remained with CPERS. The Retirement System Board of Trustees established a Police Guarantee Trust to administer benefits to the transferred officers and their survivors. The benefits paid from the trust will equal the difference between the benefit the employee would have received from CPERS if the transfer had not taken place, and the benefit actually paid by MPERS. The CPERS-PGT was closed to new members effective February 26, 2000 – the date of its inception.

As of December 31, 2020, the measurement date, the following employees were covered by the CPERS-PGT benefit terms:

Inactive plan members and beneficiaries currently receiving benefits, and deferred retirement plan participants	222
Inactive plan members entitled to but not yet receiving benefits	3
Active plan members	<u>90</u> <u>315</u>

MPERS

The City-Parish contributes to the Municipal Police Employees’ Retirement System (MPERS) Pension Plan, a cost sharing multiple-employer defined benefit pension plan established by Act 189 of 1973 to provide retirement, disability and survivor benefits to municipal police officers in Louisiana, administered by the MPERS Board of Trustees. MPERS covers any full-time public safety officer employed by a participating municipality of the State of Louisiana and engaged in law enforcement, empowered to make arrests, providing said officer does not have to pay social security. The paragraph above describes the transfer of 637 public safety officers from CPERS to MPERS, effective February 26, 2000. All new public safety officers hired by the City-Parish after February 26, 2000, are required to join MPERS as a condition of employment. MPERS benefits are established by state statutes and may be amended at the discretion of the State Legislature. MPERS issues a publicly available financial report that includes financial statements and required supplementary information. That

NOTE 7 – Employees’ Retirement Systems (Continued)

a. Primary Government (Continued)

1. Plan Description (Continued)

MPERS (Continued)

report may be obtained by writing to the Board of Trustees of the Municipal Police Employees’ Retirement System, 7722 Office Park Blvd., Suite 200, Baton Rouge, Louisiana 70809-7601 or downloading from www.lampers.org.

LASERS

The City-Parish contributes to the Louisiana State Employees’ Retirement System (LASERS) Pension Plan, a cost sharing multiple-employer defined benefit plan administered by the LASERS Board of Trustees. LASERS is a statewide public retirement system for the benefit of eligible state employees. All elected City Court Judges are participating members. The system provides retirement and disability benefits, an annual cost-of-living adjustment, and death benefits to plan members and beneficiaries. The system was established and provided for within Louisiana Revised Statute Title 11 Chapter 401. LASERS issues a publicly available financial report that includes financial statements and required supplementary information. The report may be obtained by writing to Louisiana State Employees’ Retirement System, P.O. Box 44213, Baton Rouge, Louisiana 70804-4213 or downloading from www.lasersonline.org.

2. Benefit Terms

CPERS

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, except in the case of newly hired employees of certain participating employers who are mandated to enroll in a statewide retirement system. An employee’s benefit rights vest after the employee has been a member of the Retirement System for 10 years (Ordinance 10779).

Benefit payments are classified into two distinct categories which are full retirement benefits and minimum eligibility benefits. For members hired before September 1, 2015, the service requirements and benefits granted for each category are:

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

Average compensation is determined by the highest average compensation in 36 successive months. In the case of interrupted service, the periods immediately before and after the interruption may be joined to produce 36 successive months. In the cases of 20 or more and less than 25 years of service, the computed benefit amount is reduced by 3% for each year below age 55. Benefits paid to employees shall not exceed 90% of average compensation.

The Retirement System has no true cost of living benefit, but did implement the Supplemental Benefit Payment in 2006, which is a non-recurring non-guaranteed lump sum payment to qualifying retirees, and which must be declared for payment by the Board each year.

The Metropolitan Council maintains the authority to establish and amend plan benefits. On August 12, 2015, the Council approved Ordinance 16039 to make the following changes for members hired on or after September 1, 2015.

1. Full retirement benefits-
 - a. Granted with 25 years of service, minimum age 50 for public safety and 55 for non-public safety.
 - b. Defined as 3% of average compensation times the number of years of service.

NOTE 7 – Employees’ Retirement Systems (Continued)

a. Primary Government (Continued)

2. Benefit Terms (Continued)

CPERS (Continued)

2. Minimum eligibility benefits –

- a. Granted with 20 years of service, under age 50 for public safety and 55 for non-public safety. Defined as 2.5% of average compensation for each year of service, less an actuarially computed age penalty.
- b. Granted with 10 years of service or more, minimum age 55 for public safety and 60 for non-public safety. Defined as 2.5% of average compensation for each year of service.
- c. Granted with 10 years, under age 55 for public safety and under age 60 for non-public safety. Defined as 2.5% of average compensation for each year of service upon attaining age 55 or 60.

Average compensation is determined by the highest average compensation in 60 successive months. Benefits paid to employees shall not exceed 90% of average compensation.

CPERS-PGT

With the creation of the CPERS-PGT, each officer that elected to transfer from CPERS to MPERS effective February 26, 2000, receives the same benefit he/she would have received if they had remained with CPERS. The benefits paid from the CPERS-PGT trust will equal the difference between the benefit the employee would have received from CPERS if the transfer had not taken place, and the benefit actually paid by MPERS.

MPERS

Members of MPERS hired prior to January 1, 2013, are eligible for normal retirement after they have been a member of the plan and have 25 years of creditable service at any age or they have 20 years of creditable service and are age 50 or have 12 years creditable service and are age 55. A member is eligible for early retirement after 20 years of creditable service at any age with an actuarially reduced benefit. Benefit provisions are authorized within Act 189 of 1973 and amended by LRS 11:2211-11:2233. Benefit rates are 3-1/3% of average monthly earnings during the highest 36 consecutive months per number of years of creditable service not to exceed 100% of final salary. Retirement benefits are payable monthly to the retiree, and upon the death of the retiree, under certain conditions outlined in the statutes, an amount is payable to the surviving spouse and minor children.

Members of MPERS hired on or after January 1, 2013, are eligible for regular retirement, early retirement, disability and survivor benefits based on Hazardous Duty and Non Hazardous Duty sub plans. Under the Hazardous Duty sub plan, a member is eligible for regular retirement after he has been a member of the plan and has 25 years of creditable service at any age or has 12 years of creditable service at age 55. Under the Non Hazardous Duty sub plan, a member is eligible for regular retirement after he has been a member of the plan and has 30 years of creditable service at any age, 25 years of creditable service at age 55, or 10 years of creditable service at age 60. Under both sub plans, a member is eligible for early retirement after he has been a member for 20 years of creditable service at any age, with an actuarially reduced benefit from age 55. Under the Hazardous and Non Hazardous Duty sub plans, the benefit rates are 3% and 2.5%, respectively, of average monthly earnings during the highest 60 consecutive months per number of years of creditable service not to exceed 100% of final salary. Retirement benefits are payable monthly to the retiree, and upon death of the retiree, under certain conditions outlined in the statutes, an amount is payable to the surviving spouse and minor children. If deceased member had less than ten years of service, beneficiary will receive a refund of employee contributions only.

The Board of Trustees is authorized to provide annual cost-of-living adjustments computed on the amount of the current benefit, not to exceed 3% in any given year.

LASERS

The age and years of creditable service required in order for a member to retire with full benefits are established by statute, and vary depending on the member’s hire date. The maximum annual retirement benefit cannot exceed the lesser of 100% of average compensation or a certain dollar amount of actuarially determined monetary limits, which vary depending upon the member’s age at retirement. Judges receive a 3.5% accrual rate plus an additional annual retirement benefit equal to 1.0% of average compensation multiplied by the number of years of creditable service in their capacity. For members of LASERS hired prior to July 1, 2006, average compensation is defined as the member’s average annual earned compensation for the highest 36 consecutive months of employment. For members hired July 1, 2006, or later, average compensation is

NOTE 7 – Employees’ Retirement Systems (Continued)

a. Primary Government (Continued)

2. Benefit Terms (Continued)

LASERS (Continued)

based on the member’s average annual earned compensation for the highest 60 consecutive months of employment. Members hired prior to January 1, 2011, may either retire with full benefits at any age upon completing 30 years of creditable service or at age 60 upon completing five to ten years of creditable service. Members hired on or after January 1, 2011, are eligible to retire at age 60 after five years of creditable service and, may also retire at any age, with a reduced benefit, after 20 years of creditable service. Members hired on or after July 1, 2015, are eligible to retire at age 62 after five years of creditable service and, may also retire at any age, with a reduced benefit, after 20 years of creditable service. The extra 1.0% accrual rate for each year of service for court officers employed after January 1, 2011, was eliminated. The System allows for the payment of permanent benefit increases that are funded through investment earnings when recommended by the Board of Trustees and approved by the State Legislature.

3. Contributions

CPERS

The City-Parish provides annual contributions to the Plan as required by Section 9.15 of The Plan of Government, which requires that the Retirement System be funded on an actuarially sound basis. Contribution rates are established and may be amended by the Retirement System’s Board of Trustees, with approval by the Metropolitan Council. Under the current plan, both employee and employer contributions are set by the retirement system board on an annual basis to properly fund the system. In 2021, employees made a mandatory contribution of 9.5% of gross earnings, which was the maximum rate under Part IV, Subpart 2, Sec. 1:264A1(b), while the employer contributed 36.0% of active payroll. The total employer contribution to CPERS from the City-Parish for the year ended December 31, 2021, was \$43,611,428 and was equal to the retirement board required contributions for the year. The City-Parish recognized \$1,033,162 in revenue from non-employer contributions in 2021.

CPERS-PGT

Employer and employee contributions to CPERS-PGT are at the rates established for CPERS. Total employer contributions to CPERS-PGT for the year ended December 31, 2021 was \$3,724,484.

MPERS

Contributions for all members and employers are established by state statute and may be amended by state statute when necessary. MPERS employee members hired prior to January 1, 2013, contributed 10.0% of earned compensation for the year ended December 31, 2021. For the same members, employer contributions were 33.75% from January through June, and 29.75% for July through December 2021. All employees hired on or after January 1, 2013, become members of either the Hazardous Duty Sub-plan, or the Nonhazardous Duty Sub-plan. Employee and employer contribution rates for the Hazardous Duty Sub-plan are the same as for those hired prior to January 1, 2013. For employees belonging to the Nonhazardous Duty Sub-plan, the contribution rate was 8.0%, and the employer rate was 33.75% from January through June and 29.75% for July through December 2021. Earned compensation in the MPERS system excludes certain overtime, but includes state supplemental pay. The City-Parish’s contribution to MPERS for the year ended December 31, 2021, was \$12,616,510 and was equal to the statutorily required contribution for the year. The City-Parish recognized \$2,880,551 in revenue from non-employer contributions in 2021.

LASERS

Article X, Section 29(E)(2)(a) of the Louisiana Constitution of 1974 assigns the Legislature the authority to determine employee contributions. Employer contributions are actuarially determined using statutorily established methods on an annual basis and are constitutionally required to cover the employer’s portion of the normal cost and provide for the amortization of the unfunded accrued liability. Employer contributions are adopted by the Legislature annually upon recommendation of the Public Retirement Systems’ Actuarial Committee. Contributions for all members and employers are established by state statute and may be amended by state statute when necessary. During 2021, Judges’ Plan members hired prior to January 1, 2011, contributed 11.50% of earned compensation while employers contributed 42.5% from January through June and 43.7% from July through December. For Judges hired on or after July 1, 2015, the

CITY OF BATON ROUGE – PARISH OF EAST BATON ROUGE
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021

EXHIBIT A-14
(Continued)

NOTE 7 – Employees’ Retirement Systems (Continued)

a. Primary Government (Continued)

3. Contributions (Continued)

LASERS (Continued)

contribution rate was 13.0%, and the employer rate was 43.6% from January through June and 43.0% for July through December 2021. The City-Parish’s contribution to LASERS for the year ended December 31, 2021, was \$192,456 and was equal to the statutorily required contribution for the year.

4. Net Pension Liability

Net pension liability at December 31, 2021, (\$575,217,435) is comprised of the City-Parish’s proportional share of the net pension liability relating to each of the cost-sharing plans in which the City-Parish is a participating employer (CPERS, MPERS and LASERS) and the entire net pension liability relating to the CPERS-PGT single-employer plan. The net pension liability for CPERS and CPERS-PGT were measured as of December 31, 2020, rolled forward from the actuarial valuation date of January 1, 2020. MPERS and LASERS were measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City-Parish’s proportion of the net pension liability for each of the cost-sharing plans in which it participates was based on the City-Parish’s required contributions in proportion to total required contributions for all participating employers, actuarially determined. As of the most recent measurement date for each plan, the City-Parish’s proportion for each cost-sharing plan and the change in proportion from the prior measurement date were as follows:

	CPERS	MPERS	LASERS
Proportion (amount) of net pension liability	\$479,086,193	\$68,710,274	\$1,230,445
Proportion (%) of net pension liability	81.98%	12.89%	0.02%
Increase/(Decrease) from prior measurement	(0.82%)	(0.82%)	(0.00%)

The following table presents the CPERS-PGT changes in net pension liability measured as of the year ended December 31, 2020:

	CPERS-PGT
Total pension liability:	
Service cost	\$ 317,445
Interest	1,798,486
Differences between expected and actual experience	(2,217,162)
Changes in assumptions	(382,169)
Benefit payments	(2,957,973)
Net change in total pension liability	(3,441,373)
Total pension liability – beginning	<u>44,708,413</u>
Total pension liability – ending	<u>\$41,267,040</u>
Plan fiduciary net position:	
Contributions – employer	\$ 3,205,654
Contributions – employee	33,241
Net investment income	937,018
Benefit payments	(2,957,973)
Administrative expenses	(299,516)
Net change in fiduciary net position	918,424
Plan fiduciary net position – beginning	14,161,288
Beginning of the year adjustment	(3,195)
Plan fiduciary net position – ending	<u>\$15,076,517</u>
Net pension liability	<u>\$26,190,523</u>

CITY OF BATON ROUGE – PARISH OF EAST BATON ROUGE
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021

EXHIBIT A-14
(Continued)

NOTE 7 – Employees’ Retirement Systems (Continued)

a. Primary Government (Continued)

5. Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

Changes in the net pension liability are either reported in pension expense in the year the change occurred or recognized as a deferred outflow of resources or a deferred inflow of resources in the year the change occurred and amortized into pension expense over a number of years. For the year ended December 31, 2021, the City-Parish recognized \$33,825,838 in pension expense related to the defined benefit plans in which it participates (CPERS \$36,246,778; CPERS-PGT (\$786,084); MPERS (\$1,560,005) and LASERS (\$74,851)). Revenue was recognized in the amount of \$3,913,713 in ad valorem taxes and insurance premium taxes collected from non-employer contributing entities. At December 31, 2021, the City-Parish reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>				
	<u>CPERS</u>	<u>CPERS-PGT</u>	<u>MPERS</u>	<u>LASERS</u>	<u>Total</u>
Differences between expected and actual experience	\$ 22,714,849	\$ --	\$ --	\$ 1,216	\$ 22,716,065
Changes in assumptions	6,487,924	--	7,609,298	30,149	14,127,371
Changes in proportion and differences between actual contributions and proportionate share of contributions	501,418	--	1,593,799	17,710	2,112,927
Employer contributions to the pension plans subsequent to the measurement date of the net pension liability	<u>43,611,426</u>	<u>3,724,733</u>	<u>6,546,691</u>	<u>95,286</u>	<u>53,978,136</u>
Total	<u>\$73,315,617</u>	<u>\$3,724,733</u>	<u>\$15,749,788</u>	<u>\$144,361</u>	<u>\$ 92,934,499</u>

	<u>Deferred Inflows of Resources</u>				
	<u>CPERS</u>	<u>CPERS-PGT</u>	<u>MPERS</u>	<u>LASERS</u>	<u>Total</u>
Differences between expected and actual experience	\$ --	\$ --	\$ 2,116,065	\$ --	\$ 2,116,065
Changes in assumptions	14,787,012	--	1,960,015	--	16,747,027
Net difference between projected and actual earnings on pension plan investments	54,843,147	452,762	32,082,285	287,040	87,665,234
Changes in proportion and differences between actual contributions and proportionate share of contributions	<u>7,587,525</u>	<u>--</u>	<u>8,341,224</u>	<u>--</u>	<u>15,928,749</u>
Total	<u>\$77,217,684</u>	<u>\$ 452,762</u>	<u>\$44,499,589</u>	<u>\$287,040</u>	<u>\$122,457,075</u>

The \$53,978,136 of deferred outflows of resources resulting from the employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability during the year ending December 31, 2022. Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions to be recognized in pension expense are as follows:

<u>Year</u>	<u>CPERS</u>	<u>CPERS-PGT</u>	<u>MPERS</u>	<u>LASERS</u>	<u>Total</u>
2022	\$ (8,361,990)	\$(122,981)	\$ (9,222,611)	\$ (739)	\$(17,708,321)
2023	(3,072,531)	37,861	(7,132,431)	(44,231)	(10,211,332)
2024	(27,994,426)	(297,134)	(7,888,362)	(65,213)	(36,245,135)
2025	<u>(8,084,546)</u>	<u>(70,508)</u>	<u>(11,053,088)</u>	<u>(127,782)</u>	<u>(19,335,924)</u>
Total	<u>\$(47,513,493)</u>	<u>\$(452,762)</u>	<u>\$(35,296,492)</u>	<u>\$(237,965)</u>	<u>\$(83,500,712)</u>

**CITY OF BATON ROUGE – PARISH OF EAST BATON ROUGE
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021**

EXHIBIT A-14
(Continued)

NOTE 7 – Employees’ Retirement Systems (Continued)

a. Primary Government (Continued)

6. Discount Rate

The discount rate used to measure the City-Parish’s total pension liability for each plan and the significant assumptions used in the determination of the discount rate for each plan are included below:

	<u>CPERS</u>	<u>CPERS-PGT</u>	<u>MPERS</u>	<u>LASERS</u>
Discount rate	7.00%	5.75%	6.75%	7.40%
Change in discount rate from prior measurement date	(0.00%)	1.62%	(0.20%)	(0.15%)
Plan cash flow assumptions*	(1)	(1)	(2)	(2)
Rates incorporated in the discount				
Long-term rate of return	7.00%	5.75%	7.30%	7.61%
Period applied*	All periods	All periods	All periods	All periods
Municipal bond rate	N/A	N/A	N/A	N/A

Sensitivity of the net pension liability to the discount rate:

Net pension liability	\$479,086,193	\$26,190,523	\$68,710,274	\$1,230,445
Net pension liability assuming a decrease of 1% in the discount rate	\$616,336,232	\$26,126,620	\$119,751,149	\$1,667,714
Net pension liability assuming an increase of 1% in the discount rate	\$364,012,550	\$26,264,660	\$26,108,367	\$ 859,141

*Plan Cash Flow Assumptions:

1. Plan member contributions will be made at the current contribution rate and employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate.
2. Plan member contributions will be made at the current contribution rates and contributions from participating employers will be made at the actuarially determined rates approved by PRSAC taking into consideration the recommendation of the System’s actuary.

The long-term expected rate of return for each plan was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These expected future real rates of return are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic or geometric real rates of return for each major asset class included in each pension plan’s target asset allocation are summarized in the following tables:

CITY OF BATON ROUGE – PARISH OF EAST BATON ROUGE
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021

EXHIBIT A-14
(Continued)

NOTE 7 – Employees’ Retirement Systems (Continued)

a. Primary Government (Continued)

6. Discount Rate (Continued)

<u>Asset Class</u>	<u>CPERS*</u>		<u>CPERS-PGT*</u>		<u>LASERS**</u>
	<u>Target Allocation</u>	<u>Long-term expected real rate of return</u>	<u>Target Allocation</u>	<u>Long-term expected real rate of return</u>	<u>Long-term expected real rate of return</u>
Domestic Fixed Income	--	--	--	--	0.49%
Domestic Equity	32.5%	7.5%	31.25%	7.5%	4.9%
Domestic Bonds	25.0%	2.5%	51.25%	2.5%	--
International Fixed Income	--	--	--	--	3.94%
International Equity	17.5%	8.5%	17.5%	8.5%	5.12%
International Bonds	5.0%	3.5%	--	--	--
Real Estate	15.0%	4.5%	--	--	--
Alternative Investments/Assets	5.0%	5.7%	--	--	6.93%
Cash	--	--	--	--	(0.29%)
Total	100.0%		100.0%		

<u>Asset Class</u>	<u>MPERS*</u>	
	<u>Target Allocation</u>	<u>Long-term expected real rate of return</u>
Equity	55.5%	3.47%
Fixed Income	30.5%	0.59%
Alternative Investments	14.0%	1.01%
Total	100.0%	5.08%
Inflation		2.22%
Expected Arithmetic Return		7.30%

*Arithmetic
**Geometric

7. Actuarial Assumptions

CPERS and CPERS-PGT

Valuation Date	January 1, 2020
Actuarial cost method	Entry Age Normal
Inflation	2.25%
Mortality rates (healthy and disabled)	Healthy Active Lives-RP2006 Blue Collar Employee Projected back to 2001, Generational with MP-2018 (2016 Base year)
	Healthy Inactive Lives-RP2006 Blue Collar Annuitant Projected back to 2001, Generational with MP-2018 (2016 Base year)
	Disabled Lives-RP2006 Disability Table Projected back to 2001, Generational with MP-2018 (2016 Base year)
Ad-hoc cost-of-living increases	None
Experience study	CPERS – March 20, 2020 CPERS-PGT – January 21, 2020

CITY OF BATON ROUGE – PARISH OF EAST BATON ROUGE
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021

EXHIBIT A-14
(Continued)

NOTE 7 – Employees’ Retirement Systems (Continued)

a. Primary Government (Continued)

7. Actuarial Assumptions (Continued)

CPERS and CPERS-PGT (Continued)

Salary increases

<u>Age</u>	<u>Regular</u>	<u>Fire/Police</u>
30	+2.50%	+4.00%
35	+1.50%	+2.00%
40	+1.25%	+2.00%
45	+0.75%	+1.00%
50	+0.50%	+0.00%
55	+0.00%	+0.00%

Retirement rates

	<u>Before 25 Years of Creditable Service</u>		<u>After 25 Years of Creditable Service</u>
<u>Age</u>	<u>Retirement</u>	<u>Service</u>	<u>Retirement</u>
55-60	10%	25	20%
61-63	20%	26	30%
64	25%	27	40%
65+	100%	28+	100%

MPERS

Valuation Date	June 30, 2021
Actuarial cost method	Entry Age Normal Cost
Inflation	2.50%
Mortality rates	

For annuitants and beneficiaries, the Pub-2010 Public Retirement Plan Mortality Table for Safety Below-Median Healthy Retirees multiplied by 115% for males and 125% for females, each with full Generational projection using the MP2019 scale

For disabled lives, the Pub-2010 Public Retirement Plans Mortality Table for Safety Disabled Retirees multiplied by 105% for males and 115% for females each with full generational projection using the MP 2019 scale

For employees, the Pub-2010 Public Retirement Plans Mortality Table for Safety Below-Median Employees multiplied by 115% for males and 125% for females, each with full generational projection using the MP2019 scale

Ad-hoc cost-of-living increases	The present value of future retirement benefits is based on benefits currently being paid by the system and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees.
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Experience study	Last performed for the period July 1, 2014 to June 30, 2019
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Salary increases, including inflation and merit

<u>Years of Service</u>	<u>Salary Growth</u>
1-2	12.30%
Above 2	4.70%

**CITY OF BATON ROUGE – PARISH OF EAST BATON ROUGE
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021**

EXHIBIT A-14
(Continued)

NOTE 7 – Employees’ Retirement Systems (Continued)

a. Primary Government (Continued)

7. Actuarial Assumptions (Continued)

LASERS

Valuation Date	June 30, 2021
Actuarial cost method	Entry Age Normal
Inflation	2.3%
Mortality rates	Non-disabled members – The RP-2014 Blue Collar (males/females) and White Collar (females) Healthy Annuitant Tables projected on a fully generational basis by Mortality Improvement Scale MP-2018

Disabled members – Mortality rates based on the RP-2000 Disabled Retiree Mortality Table, with no projection for mortality improvement

Ad-hoc cost-of-living increases	The present value of future retirement benefits is based on benefits currently being paid by the system and includes previously granted cost of living increases. The projected benefit payments do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.
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Experience study	Last performed for the period July 1, 2014 to June 30, 2018
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<u>Salary increase range</u>	<u>Lower Range</u>	<u>Upper Range</u>
	2.6%	5.1%

8. Payables to the Pension Plan

At December 31, 2021, the City-Parish recorded total payables of \$5,844,932 to the CPERS (\$4,153,807) and CPERS-PGT (\$1,691,125) retirement plans.

b. Component Units

1. Capital Area Transit System Pension Plan

Employees of Capital Area Transit System (CATS) are members of the Capital Area Transit System Employees’ Pension Trust Fund (“Plan”), a defined-benefit single employer pension plan. See separately issued financial statements for more detailed information and terms of the Plan. CATS’s financial reports may be obtained by writing to: Capital Area Transit System, John Cutrone, Comptroller 2250 Florida Boulevard, Baton Rouge, LA 70802-3125.

For the year ended December 31, 2021, the following amounts are recorded related to pensions:

Net pension asset	\$4,436,649
Deferred outflow for pensions	1,164,137
Deferred inflow for pensions	2,747,397
Pension income	427,833

**CITY OF BATON ROUGE – PARISH OF EAST BATON ROUGE
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021**

EXHIBIT A-14
(Continued)

NOTE 7 – Employees’ Retirement Systems (Continued)

b. Component Units (Continued)

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

The District Attorney is a participating employer in two cost-sharing defined benefit pension plans. These plans are administered by two public employee retirement systems, the City of Baton Rouge and Parish of East Baton Rouge Employees’ Retirement System (CPERS) and the District Attorneys’ Retirement System (DARS). See separately issued financial statements for more detailed information and terms of each plan. The DARS issues a publicly available financial report that includes financial statements and required supplementary information for the DARS. That report may be obtained by writing to the District Attorneys’ Retirement System, 1645 Nicholson Drive, Baton Rouge, Louisiana 70802, or by calling (225) 267-4824. See Note 7(a) for more detailed information and terms of the CPERS Plan.

For the year ended December 31, 2021, the following amounts are recorded related to pensions:

	DARS	CPERS	Total
Net pension liability	\$ 677,735	\$14,418,090	\$15,095,825
Deferred outflow for pensions	1,662,045	2,080,054	3,742,099
Deferred inflow for pensions	2,169,764	3,699,300	5,869,064
Pension expense	1,352,254	1,242,678	2,594,932

3. Nineteenth Judicial District Court Pension Plans

The Nineteenth Judicial District Court is a participating employer in three cost-sharing, multiple employer defined benefit pension plans administered by three public employee retirement systems, the Louisiana Clerks’ of Court Retirement and Relief Fund (COC), the Louisiana School Employees’ Retirement System (LSERS) and the Louisiana State Employees’ Retirement System (LASERS). See separately issued financial statements for more detailed information and terms of each plan. The COC report may be obtained by writing to Clerks’ of Court Retirement and Relief Fund, 10202 Jefferson Highway Building A, Baton Rouge, Louisiana 70809, or by calling (225) 293-1162. The LSERS report may be obtained by writing to the Louisiana School Employees’ Retirement System, 8660 United Plaza Blvd., Baton Rouge, Louisiana 70804, or by calling (225) 925-6484. The LASERS report may be obtained by writing to Louisiana State Employees’ Retirement System, P.O. Box 44213, Baton Rouge, Louisiana 70804-4213, or by calling (225) 925-0185.

For the fiscal year ended June 30, 2021, the following amounts are recorded related to pensions:

	COC	LSERS	LASERS	Total
Net pension liability	\$4,233,370	\$112,894	\$10,375,222	\$14,721,486
Deferred outflow for pensions	1,335,676	51,261	1,549,856	2,936,793
Deferred inflow for pensions	753,514	9,669	1,652,317	2,415,500
Pension expense	524,160	16,063	1,336,802	1,877,025

4. East Baton Rouge Parish Family Court Defined-Benefit Pension Plan

The East Baton Rouge Parish Family Court is a participating employer in the City of Baton Rouge and Parish of East Baton Rouge Employees’ Retirement System (CPERS) cost-sharing defined benefit pension plan. See Note 7(a) for more detailed information and terms of this plan.

For the year ended December 31, 2021, the following amounts are recorded related to pensions:

Net pension liability	\$2,189,419
Deferred outflow for pensions	328,034
Deferred inflow for pensions	481,758
Pension benefit	2,519

**CITY OF BATON ROUGE – PARISH OF EAST BATON ROUGE
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021**

EXHIBIT A-14
(Continued)

NOTE 7 – Employees’ Retirement Systems (Continued)

b. Component Units (Continued)

5. East Baton Rouge Parish Juvenile Court Defined-Benefit Pension Plan

The East Baton Rouge Parish Juvenile Court is a participating employer in the City of Baton Rouge and Parish of East Baton Rouge Employees’ Retirement System (CPERS) cost-sharing defined benefit pension plan. See Note 7(a) for more detailed information and terms of this plan.

For the year ended December 31, 2021, the following amounts are recorded related to pensions:

Net pension liability	\$2,197,313
Deferred outflow for pensions	468,477
Deferred inflow for pensions	1,023,346
Pension expense	8,750

NOTE 8 – Other Postemployment Benefits (OPEB)

All classified and unclassified employees of the City-Parish primary government, and certain employees of the District Attorney of the Nineteenth Judicial District, the Nineteenth Judicial District Court, EBR Parish Family Court and EBR Parish Juvenile Court discretely presented component units may at their option participate in the employees’ group life, health, and dental insurance programs sponsored by the government and administered by the City-Parish Human Resources Department along with outside third-party insurance providers or administrative agents. Both employee/retiree premiums and the employer contribution toward the premiums are set each year in the Metropolitan Council approved budget.

Plan description:

The City-Parish OPEB Plan is a single-employer defined benefit plan. The OPEB plan does not issue a stand-alone financial report.

Retirees may continue personal health and dental insurance coverage in accordance with Parish Resolution 10179 adopted by the Parish Council on December 13, 1972, and amended by Metropolitan Council Resolution 42912 adopted November 12, 2003. Based on current practices, upon retirement, a totally vested employee may continue his coverage paying the same premiums and receiving the same benefits as active employees.

The government pays the following percentages of the employer portion of scheduled premiums on employees hired after January 1, 2004.

Years of Service	Vested Percentage
Fewer than 10	25%
10-15 years	50%
15-20 years	75%
Over 20 years	100%

Current Funding policy:

The contribution requirements of the employees/retirees and the participating City-Parish employers are established in the annual operating budget and may be amended in subsequent years. During the measurement period, the dental plan was funded with employees and retirees contributing 48 percent of the dental premium and the City-Parish contributing 52 percent of the dental premium. One hundred percent of required premiums on the \$5,000 retiree life insurance policy is funded by the employer. The government’s health plan is a self-insured program with a third party administrator. During the measurement period, employees and retirees contributed 11% - 40% of the annually adopted premium base, dependent on the type of coverage chosen and the number of family members covered. The government contributed the corresponding 60% - 89% of the premium base. Effective January 1, 2004, the employer portion of pay-as-you-go OPEB insurance premiums are allocated over all employers and funds that participate in the OPEB Plan. There are no assets accumulated in a trust that meets the criteria of paragraph 4 of GASB Statement 75.

As of December 31, 2020, the measurement date, 3,276 active employees and 3,184 retirees along with applicable dependents were covered by the plan.

CITY OF BATON ROUGE – PARISH OF EAST BATON ROUGE
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021

EXHIBIT A-14
(Continued)

NOTE 8 – Other Postemployment Benefits (OPEB) (Continued)

Total OPEB Liability:

The City-Parish’s proportional share (96.01%) of Total OPEB Liability (\$1,300,276,414) was measured as of December 31, 2020, from the actuarial valuation date of December 31, 2020. The City-Parish’s proportion of the Total OPEB liability was based on a percentage of enrolled participants in proportion to total enrolled for all participating employers. There was a change of 0.55% to the City-Parish’s proportionate share since the prior measurement period. Total OPEB Liability for the Pension Trust Funds (blended component unit) was \$3,916,169 as of the measurement date.

Actuarial Assumptions:

Inflation		2.50%
Salary Increases		3.27%-18.39% (includes inflation)
Discount rate		2.12% based on the Bond Buyer’s 20-year bond general obligation index as of the measurement date
Mortality -	CPERS	RP2006 Blue Collar base tables projected back to 2001 using the Scale MP-2018 mortality improvement rates and projected beyond 2016 using the Scale MP-2018 mortality improvement rates.
	MPERS	PubS-2010(B) base tables multiplied by 115% (105% for Disabled Retirees) for males and 125% (115% for Disabled Retirees) for females, projected beyond 2010 using the ScalesMP-2016 mortality improvement rates.
Health cost trend rates		
Medical		6.00% for FY22 to FY27 decreasing 0.50% per year to an ultimate rate of 4.50% for FY30 and later years.
Dental		0% for FY22 and FY23, increasing to 4.50% for FY24 and later years
Retirement Rates		CPERS participants assumed to retire as follows: Non-Fire – the earlier of 25.5 years of service or age 61 and 11 years of service Fire – the earlier of 26 years of service or age 61 and 11 years of service

Sample rates for MPERS participants are as follows:

Age	Rate
47 – 49	20.5%
50	22.5
51	20.0
52 – 53	22.0
54	23.5
55	42.5
56	22.5
57 – 58	17.0
59	19.0
60 – 65	26.0
66+	100.0

Changes to the Total OPEB Liability of the City-Parish OPEB Plan:

	Primary Government*	Component Units
Balance as of December 31, 2020, restated	\$1,423,187,341	\$ 61,234,050
Changes for the year:		
Service cost	40,761,956	1,565,277
Interest	39,934,339	1,533,729
Differences between expected and actual experience	104,128,685	3,961,835
Changes in assumptions	(284,538,716)	(10,921,389)
Changes in proportion	6,271,566	(6,327,246)
Benefit payments	(25,552,588)	(982,585)
Net change in total OPEB liability	<u>(118,994,758)</u>	<u>(11,170,379)</u>
Balance as of December 31, 2021	<u>\$1,304,192,583</u>	<u>\$ 50,063,671</u>

* Includes amount for Pension Trust Funds (Blended Component Unit)

Changes in assumptions reflect a decrease of 0.62 percent in the discount rate from 2.74 percent to 2.12 percent.

CITY OF BATON ROUGE – PARISH OF EAST BATON ROUGE
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021

EXHIBIT A-14
(Continued)

NOTE 8 – Other Postemployment Benefits (OPEB) (Continued)

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate:

The following table presents the Total OPEB Liability of the City-Parish calculated using the discount rate of 2.12%, as well as what the City-Parish’s total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (1.12%) or 1 percentage point higher (3.12%) than the current rate.

	1% Decrease 1.12%	Discount Rate 2.12%	1% Increase 3.12%
Primary Government*	\$1,556,144,503	\$1,304,192,583	\$1,109,008,905
Component Units	59,789,560	50,063,671	42,609,897

* Includes amount for Pension Trust Funds (Blended Component Unit)

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rate:

The following table presents the Total OPEB Liability of the City-Parish calculated using the current healthcare cost trend rates, as well as what the City-Parish’s total OPEB liability would be if it were calculated using trend rates that are 1 percentage point lower or 1 percentage point higher than the current rates.

	1% Decrease	Current Trend Rate	1% Increase
Primary Government*	\$1,176,929,330	\$1,304,192,583	\$1,469,120,673
Component Units	45,219,507	50,063,671	56,445,966

* Includes amount for Pension Trust Funds (Blended Component Unit)

OPEB Expense and Deferred Outflows or Resources and Deferred Inflows of Resources Related to OPEB:

Changes in Total OPEB Liability are either reported in OPEB expense in the year the change occurred or recognized as a deferred outflow of resources or a deferred inflow of resources in the year the change occurred and amortized into OPEB expense over a number of years. For the year ended December 31, 2021, the City-Parish recognized \$46,252,348 in OPEB expense. At December 31, 2021, the City-Parish reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources		Deferred Inflows of Resources	
	Primary Government*	Component Units	Primary Government*	Component Units
<u>Deferred Outflows of Resources</u>				
Differences between expected and actual experience	\$ 81,247,525	\$3,095,198	\$ --	\$ --
Changes in assumptions	53,283,630	2,044,839	221,653,267	8,512,492
Changes in proportion and differences between actual contributions and proportionate share of contributions	6,430,414	1,442,597	1,259,361	1,212,848
Employer payments for OPEB as benefits come due subsequent to the measurement date of the total OPEB liability	27,024,746	776,308	--	--
Total	\$167,986,315	\$7,358,942	\$222,912,628	\$9,725,340

* Includes amount for Pension Trust Funds (Blended Component Unit)

Benefit payments due within one year are \$24,907,850 for Governmental Activities and \$2,116,896 for Business-Type Activities of the Primary Government. Deferred outflows of resources resulting from benefit payments subsequent to the measurement date of \$27,024,746 for the Primary Government and \$776,308 for Component Units will be recognized as a reduction of the Total OPEB liability during the year ending December 31, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

CITY OF BATON ROUGE – PARISH OF EAST BATON ROUGE
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021

EXHIBIT A-14
(Continued)

NOTE 8 – Other Postemployment Benefits (OPEB) (Continued)

OPEB Expense and Deferred Outflows or Resources and Deferred Inflows of Resources Related to OPEB (Continued):

Year	Primary Government*	Component Units
2022	\$(27,516,883)	\$(1,770,628)
2023	(30,295,019)	(717,034)
2024	(24,139,157)	(655,044)
Total	<u>\$(81,951,059)</u>	<u>\$(3,142,706)</u>

* Includes amount for Pension Trust Funds (Blended Component Unit)

NOTE 9 – Risk Management

a. Types of Risk

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

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

b. Accounting for Risk

In accordance with Section C50 of the *GASB Codification of Governmental Accounting and Financial Reporting Standards*, 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 City-Parish self-insurance risk program 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 Government-wide Statement of Net Position under governmental activities. In order to provide for a method of paying judgments and claims in a manner to permit reasonably current payments, encourage compromise, reduce or eliminate interest and court costs, and permit budgeting without risk of reducing funds needed for necessary services and programs, the City-Parish Metropolitan Council adopted a compromised judgments “only” policy on November 26, 2002. The policy was designed to minimize the effect of increasing judgments against the City of Baton Rouge and Parish of East Baton Rouge, to balance the claims of each individual against the needs of the public interest and common good of the parish, and to avoid overburdening the local economy and its taxpaying citizens with new or increased taxes that are already needed for essential programs and service.

There were no major changes in outside insurance coverage for the year ended December 31, 2021.

c. Contingent Liabilities – Claims and Judgments

The City-Parish is a defendant in various tort claims and lawsuits involving general liability, automobile liability, personnel suits, and contractual matters. Litigation and other claims against the City-Parish for which there is at least a reasonable possibility of loss are estimated by the Parish Attorney as of the balance sheet date.

The estimated amount of liability is based on current Louisiana laws and judgments rendered in similar matters. Paragraph 110 of Section C50 *GASB Codification of Governmental Accounting and Financial Reporting Standards*, requires the accrual of a loss contingency if it is probable that an asset has been impaired or a liability incurred, whether or not it has been reported, and that the amount of loss can be reasonably estimated. Claims liabilities are based on an estimated ultimate cost of settling the claims, considering the effects of inflation, recent claim settlement trends and other social and economic factors, including the effects of specific incremental claim adjustment expenses, salvage and subrogation.

An amount of \$24,868,438 has been recorded as long-term obligation on the Government-wide Statement of Net Position for estimated claims and judgments for risk management purposes. Incremental claim costs account for approximately 2%

CITY OF BATON ROUGE – PARISH OF EAST BATON ROUGE
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021

EXHIBIT A-14
(Continued)

NOTE 9 – Risk Management (Continued)

c. Contingent Liabilities – Claims and Judgments (Continued)

of that total. Subject to the aforementioned policy, it is the government’s practice to pay claims and judgments against the City-Parish from available financial resources of the General Fund.

d. Employee Benefits

The City-Parish maintains a premium plan for the group health program, providing medical and prescription drug coverage to those City-Parish employees/retirees who choose to participate. During 2021, the minimum premium plan was funded with employees and retirees contributing 11%-40% of the premium and the City-Parish contributing 60% - 89% of the premium, dependent upon the number of family members covered.

The government’s health plan is a self-insured program with a third party administrator. The government’s share of the health 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 “transfers in” to the General Fund and increase fund balance committed for self-insurance purposes.

The value of self-insured claims incurred but not reported or paid as of December 31, 2021 is \$5,465,560, for group health are estimated by the government’s third party health care provider. This amount has been included in the Government-wide Statement of Net Position for December 31, 2021.

e. Changes in Liabilities for Claims

The following is a reconciliation of changes in long-term claims payable for the years ended December 31, 2021, 2020, and 2019:

	2021	2020	2019
<u>Governmental Activities:</u>			
<u>Claims and judgments payable:</u>			
Beginning balance	\$ 28,102,918	\$ 64,557,384	\$ 24,828,034
Plus: Claims incurred and new estimates	3,601,895	7,296,545	44,124,809
Less: Claims paid	(6,309,806)	(4,208,281)	(2,833,781)
Less: Claims dismissed and changes in estimates	(526,569)	(39,542,730)	(1,561,678)
Ending balance	<u>\$ 24,868,438</u>	<u>\$ 28,102,918</u>	<u>\$ 64,557,384</u>
<u>Employee benefits payable:</u>			
Beginning balance	\$ 5,602,891	\$ 5,173,158	\$ 4,929,285
Plus: Claims incurred	73,882,579	68,314,226	71,236,325
Less: Claims paid	(74,019,910)	(67,884,493)	(70,992,452)
Ending balance	<u>\$ 5,465,560</u>	<u>\$ 5,602,891</u>	<u>\$ 5,173,158</u>
<u>Business-Type Activities:</u>			
Beginning balance	\$ 491,744	\$ --	
Plus: Claims incurred and new estimates	439,512	491,744	
Less: Claims paid	(319,522)	--	
Ending balance	<u>\$ 611,734</u>	<u>\$ 491,744</u>	

f. Fund Balance Committed to Self-insurance purposes

The City-Parish Metropolitan Council maintains a practice of committing a portion of General Fund’s fund balance for self-insurance purposes. The amount committed for insurance at December 31, 2021, was determined as follows:

Fund balance committed to self-insurance, January 1, 2021	\$53,183,695
Less: Appropriations from self-insurance commitment for risk management purposes	(3,866,668)
Less: Amount reserved for risk management purposes in subsequent years	(875,000)
Less: Self-insurance commitment decreased for risk management surplus	(2,813,556)
Plus: Federal government subsidies for employee/retiree insurance purposes	975,186
Interest earned on designated funds during 2021	64,350
Insurance Commitment, December 31, 2021	<u>\$46,668,007</u>

CITY OF BATON ROUGE – PARISH OF EAST BATON ROUGE
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021

EXHIBIT A-14
(Continued)

NOTE 10 – Long-Term Debt

a. Primary Government

1. Summary of Changes in Long-Term Debt

Following is a summary of changes in long-term debt for the primary government for year 2021:

	Balance <u>1/1/21</u>	<u>Additions</u>	<u>Reductions</u>	Balance <u>12/31/21</u>	Due Within <u>One Year</u>
<u>Governmental Activities:</u>					
Excess revenue contracts, loans and notes	\$ 84,570,213	\$ 29,325,000	\$ 35,392,500	\$ 78,502,713	\$ 8,355,000
Deferred premium on bonds	45,454,787	--	5,775,550	39,679,237	--
Revenue bonds payable, gross	270,635,000	--	16,065,000	254,570,000	16,400,000
Less: Intragovernment payable	(253,750)	--	(253,750)	--	--
Direct borrowings and direct placements:					
Limited Tax General Obligation Bonds	297,200	--	38,038	259,162	39,338
Revenue Bonds payable, gross	34,735,000	--	2,700,000	32,035,000	2,790,000
Compensated absences payable	29,390,631	8,205,270	8,215,929	29,379,972	14,995,860
Claims and judgments payable (Note 9)	28,102,918	3,601,895	6,836,375	24,868,438	3,080,195
Employee benefits payable (Note 9)	5,602,891	73,882,579	74,019,910	5,465,560	--
Total other postemployment benefit liability	1,309,153,577	--	110,062,600	1,199,090,977	24,907,850
Net pension liability	<u>624,029,966</u>	<u>--</u>	<u>98,654,857</u>	<u>525,375,109</u>	<u>--</u>
Total governmental activities, restated	<u>\$2,431,718,433</u>	<u>\$115,014,744</u>	<u>\$357,507,009</u>	<u>\$2,189,226,168</u>	<u>\$70,568,243</u>
<u>Business-Type Activities:</u>					
Excess revenue contracts, loans and notes	\$ 543,405,000	\$ --	\$ --	\$ 543,405,000	\$ --
Revenue bonds payable	797,240,000	137,210,000	23,980,000	910,470,000	27,090,000
Deferred premiums	83,620,186	6,086,930	12,326,775	77,380,341	--
Revenue bonds payable from City issues	253,750	--	253,750	--	--
Direct borrowings and direct placements:					
Revenue bonds payable	161,674,851	686,901	96,914,000	65,447,752	4,498,000
Derivative instrument liability	55,138,227	--	55,138,227	--	--
Contingent Liability	491,744	293,008	173,018	611,734	309,880
Landfill closure and postclosure care liability (Note 17)	29,044,194	2,774,910	--	31,819,104	--
Compensated absences payable	1,920,926	729,428	591,422	2,058,932	1,856,753
Total other postemployment benefit liability	110,394,619	--	9,209,182	101,185,437	2,116,896
Net pension liability	<u>56,138,215</u>	<u>--</u>	<u>6,295,889</u>	<u>49,842,326</u>	<u>--</u>
Total business-type activities, restated	<u>\$1,839,321,712</u>	<u>\$147,781,177</u>	<u>\$204,882,263</u>	<u>\$1,782,220,626</u>	<u>\$35,871,529</u>

Internal service funds serve predominantly the governmental funds. Accordingly, long-term liabilities for them are included as part of the above totals for governmental activities. At year end, \$242,723 of compensated absences for internal service funds is included in the above amount. The compensated absences liability and net pension liability attributable to governmental activities has been liquidated primarily by the General Fund in prior years with any remainder liquidated in the governmental and internal service funds in which the liability occurred. Claims and judgments payable, employee benefits payable, and total other post-employment benefits liability are liquidated by the General Fund.

CITY OF BATON ROUGE – PARISH OF EAST BATON ROUGE
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021

EXHIBIT A-14
(Continued)

NOTE 10 – Long-Term Debt (Continued)

a. Primary Government (Continued)

2. Schedule of Bonds Payable

The following is a schedule of bonds payable for the primary government at December 31, 2021:

	Interest Dates	Issue Date	Final Maturity Date	Original Authorized and Issued	Outstanding
Governmental Activities:					
<u>Limited tax obligation bonds</u>					
Parish of East Baton Rouge:					
Pride Fire Protection District *	02/01-08/01	04/20/2018	08/01/2027	\$ 50,000	\$ 34,762
Chaneyville Fire Protection District *	02/01-08/01	08/21/2018	08/01/2027	320,000	224,400
Total limited tax obligation bonds				370,000	259,162
<u>Excess revenue contracts, loans and notes</u>					
City of Baton Rouge:					
2012 Taxable Refunding	01/15-07/15	04/04/2012	01/15/2029	58,075,000	3,515,000
2021 Taxable Refunding *	01/15-07/15	06/17/2021	01/15/2029	29,325,000	29,325,000
LA Community Development 2000A Program Visit Baton Rouge	Monthly	09/01/2007	11/30/2029	750,000	377,300
Parish of East Baton Rouge:					
LA Community Development 2000A Program	Monthly	09/01/2007	11/30/2029	264,713	150,413
2012 LCDA Road Improvements Project	02/01-08/01	03/01/2012	08/01/2030	33,585,000	1,745,000
2015 LCDA Road Improvements Project	02/01-08/01	04/09/2015	08/01/2030	34,415,000	24,490,000
2020 LCDA Refunding Road Improvements	02/01-08/01	09/18/2020	08/01/2030	19,335,000	18,900,000
Total excess revenue contracts, loans and notes				175,749,713	78,502,713
<u>Revenue bonds</u>					
City of Baton Rouge:					
2010B Public Improvement Sales Tax	02/01-08/01	09/28/2010	08/01/2026	19,045,000	6,255,000
2018 Public Improvement Sales Tax *	02/01-08/01	05/23/2018	08/01/2033	18,000,000	15,125,000
Less: debt recorded in business- type activities				(3,840,000)	--
Parish of East Baton Rouge:					
Road and Street Improvement:					
2015 Refunding Sales Tax Bonds	02/01-08/01	04/09/2015	08/01/2030	59,430,000	59,430,000
2020 Refunding Sales Tax Bonds	02/01-08/01	09/18/2020	08/01/2030	74,365,000	63,470,000
MOVEBR:					
2019 Sales Tax Bonds	02/01-08/01	12/04/2019	08/01/2048	129,950,000	125,415,000
2013A Public Improvement Sales Tax *	02/01-08/01	06/13/2013	02/01/2028	11,000,000	5,780,000
2014A Public Improvement Sales Tax *	02/01-08/01	06/27/2014	02/01/2026	4,600,000	2,245,000
2019 Public Improvement Sales Tax *	02/01-08/01	11/22/2019	02/01/2034	10,000,000	8,885,000
Total revenue bonds				322,550,000	286,605,000
Total governmental activities				498,669,713	365,366,875

CITY OF BATON ROUGE – PARISH OF EAST BATON ROUGE
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021

EXHIBIT A-14
(Continued)

NOTE 10 – Long-Term Debt (Continued)

a. Primary Government (Continued)

2. Schedule of Bonds Payable (Continued)

	<u>Interest Dates</u>	<u>Issue Date</u>	<u>Final Maturity Date</u>	<u>Original Authorized and Issued</u>	<u>Outstanding</u>
Business-Type Activities:					
<u>Excess revenue contracts, loans and notes</u>					
Sewerage Commission:					
2020A LCDA Refunding Sewer Commission	02/01-08/01	08/18/2020	02/01/2048	\$ 361,325,000	\$ 361,325,000
2020B LCDA Refunding Sewer Commission	02/01-08/01	08/18/2020	02/01/2046	<u>182,080,000</u>	<u>182,080,000</u>
Total excess revenue contracts, loans and notes				<u>543,405,000</u>	<u>543,405,000</u>
<u>Revenue bonds</u>					
City of Baton Rouge:					
Airport:					
2008B Public Improvement Sales Tax (Taxable)	02/01-08/01	01/24/2008	08/01/2022	9,505,000	625,000
2010A Public Improvement Sales Tax (GO Zone)	02/01-08/01	01/28/2010	08/01/2039	6,000,000	4,540,000
2016A-1 Public Improvement Sales Tax	02/01-08/01	04/28/2016	08/01/2037	40,765,000	38,620,000
2016A-2 Public Improvement Sales Tax (Taxable)	02/01-08/01	04/28/2016	08/01/2029	1,315,000	835,000
2016A-3 Public Improvement Sales Tax	02/01-08/01	04/28/2016	08/01/2041	4,915,000	4,235,000
Revenue bonds payable from City issues				3,840,000	--
Sewerage Commission:					
2010 Revenue Bonds (DEQ) *	02/01-08/01	04/29/2010	02/01/2031	8,300,000	4,599,000
2011A Revenue Bonds (LIBOR Index) *	Monthly	07/28/2011	02/01/2046	202,500,000	--
2013A Taxable Revenue Bonds (DEQ) *	02/01-08/01	03/06/2013	02/01/2034	44,890,109	33,574,109
2013B Taxable Revenue Refunding Bonds	02/01-08/01	05/02/2013	02/01/2024	25,390,000	10,995,000
2014A Taxable Revenue Refunding Bonds	02/01-08/01	12/17/2014	02/01/2031	127,455,000	38,810,000
2014B Tax-Exempt Revenue Refunding Bonds	02/01-08/01	12/17/2014	02/01/2039	205,435,000	14,465,000
2015A Taxable Revenue Bonds (DEQ) *	02/01-08/01	10/08/2015	02/01/2036	19,750,643	16,784,643
2016A Taxable Revenue Bonds (DEQ) *	02/01-08/01	05/17/2016	02/01/2038	12,000,000	10,490,000
2019A Revenue Refunding Bonds	02/01-08/01	10/29/2019	02/01/2045	305,340,000	301,065,000
2019B Revenue Refunding Bonds	02/01-08/01	10/29/2019	02/01/2032	79,410,000	72,785,000
2020A Revenue Refunding Bonds	02/01-08/01	08/18/2020	02/01/2031	61,385,000	61,385,000
2020B Taxable Revenue Refunding Bonds	02/01-08/01	08/18/2020	02/01/2039	224,900,000	224,900,000
2021A Revenue Refunding Bonds	02/01-08/01	03/17/2021	02/01/2041	<u>137,210,000</u>	<u>137,210,000</u>
Total revenue bonds				<u>1,520,305,752</u>	<u>975,917,752</u>
Total business-type activities				<u>2,063,710,752</u>	<u>1,519,322,752</u>
Total all bonds, contracts, loans and notes				<u>\$2,562,380,465</u>	<u>\$1,884,689,627</u>

*Bonds from direct borrowings and direct placements

CITY OF BATON ROUGE – PARISH OF EAST BATON ROUGE
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021

EXHIBIT A-14
(Continued)

NOTE 10 – Long-Term Debt (Continued)

a. Primary Government (Continued)

3. Changes in Bonds Payable

	Outstanding January 1, 2021	Issued	Retired	Outstanding December 31, 2021
Governmental Activities:				
<u>Limited tax obligation bonds</u>				
Parish of East Baton Rouge:				
Pride Fire Protection District *	\$ 40,000	\$ --	\$ 5,238	\$ 34,762
Chaneyville Fire Protection District *	257,200	--	32,800	224,400
Total limited tax obligation bonds	297,200	--	38,038	259,162
 <u>Excess revenue contracts, loans and notes</u>				
City of Baton Rouge:				
2012 Taxable Refunding	34,825,000	--	31,310,000	3,515,000
2021 Taxable Refunding *	--	29,325,000	--	29,325,000
LA Community Development 2000A Program				
Visit Baton Rouge	414,800	--	37,500	377,300
Parish of East Baton Rouge:				
LA Community Development 2000A Program	165,413	--	15,000	150,413
2012 LCDA Road Improvements Project	3,405,000	--	1,660,000	1,745,000
2015 LCDA Road Improvements Project	26,425,000	--	1,935,000	24,490,000
2020 LCDA Refunding Road Improvements	19,335,000	--	435,000	18,900,000
Total excess revenue contracts, loans and notes	84,570,213	29,325,000	35,392,500	78,502,713
 <u>Revenue bonds</u>				
City of Baton Rouge:				
2010B Public Improvement Sales Tax	7,790,000	--	1,535,000	6,255,000
2018 Public Improvement Sales Tax *	16,150,000	--	1,025,000	15,125,000
Less: debt recorded in business-type activities	(253,750)	--	(253,750)	--
Parish of East Baton Rouge:				
Road and Street Improvement:				
2015 Refunding Sales Tax Bonds	59,430,000	--	--	59,430,000
2020 Refunding Sales Tax Bonds	74,365,000	--	10,895,000	63,470,000
MOVEBR:				
2019 Sales Tax Bonds	129,050,000	--	3,635,000	125,415,000
2013A Public Improvement Sales Tax *	6,510,000	--	730,000	5,780,000
2014A Public Improvement Sales Tax *	2,630,000	--	385,000	2,245,000
2019 Public Improvement Sales Tax *	9,445,000	--	560,000	8,885,000
Total revenue bonds	305,116,250	--	18,511,250	286,605,000
Total governmental activities	389,983,663	29,325,000	53,941,788	365,366,875
 Business-Type Activities:				
<u>Excess revenue contracts, loans and notes</u>				
Sewerage Commission:				
2020A LCDA Refunding Sewer Commission	361,325,000	--	--	361,325,000
2020B LCDA Refunding Sewer Commission	182,080,000	--	--	182,080,000
Total excess revenue contracts, loans and notes	543,405,000	--	--	543,405,000
 <u>Revenue bonds</u>				
City of Baton Rouge:				
2008B Public Improvement Sales Tax (Taxable)	1,510,000	--	885,000	625,000
2010A Public Improvement Sales Tax(GO Zone)	4,710,000	--	170,000	4,540,000

CITY OF BATON ROUGE – PARISH OF EAST BATON ROUGE
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021

EXHIBIT A-14
(Continued)

NOTE 10 – Long-Term Debt (Continued)

a. Primary Government (Continued)

3. Changes in Bonds Payable (Continued)

	Outstanding January 1, 2021	Issued	Retired	Outstanding December 31, 2021
Business-Type Activities (Continued):				
<u>Revenue bonds (Continued)</u>				
City of Baton Rouge (Continued):				
2016A-1 Public Improvement Sales Tax	\$ 39,355,000	\$ --	\$ 735,000	\$ 38,620,000
2016A-2 Public Improvement Sales Tax (Taxable)	925,000	--	90,000	835,000
2016A-3 Public Improvement Sales Tax	4,380,000	--	145,000	4,235,000
Revenue bonds payable from City issues	253,750	--	253,750	--
Sewerage Commission:				
2010 Revenue Bonds (DEQ) *	5,035,000	--	436,000	4,599,000
2011A Revenue Bonds (LIBOR Index) *	92,500,000	--	92,500,000	--
2013A Taxable Revenue Bonds (DEQ) *	35,920,915	64,194	2,411,000	33,574,109
2013B Taxable Revenue Refunding Bonds	13,465,000	--	2,470,000	10,995,000
2014A Taxable Revenue Refunding Bonds	47,510,000	--	8,700,000	38,810,000
2014B Tax-Exempt Revenue Refunding Bonds	17,635,000	--	3,170,000	14,465,000
2015A Taxable Revenue Bonds (DEQ) *	17,514,594	289,049	1,019,000	16,784,643
2016A Taxable Revenue Bonds (DEQ) *	10,704,342	333,658	548,000	10,490,000
2019A Revenue Refunding Bonds	303,490,000	--	2,425,000	301,065,000
2019B Revenue Refunding Bonds	77,975,000	--	5,190,000	72,785,000
2020A Revenue Refunding Bonds	61,385,000	--	--	61,385,000
2020B Taxable Revenue Refunding Bonds	224,900,000	--	--	224,900,000
2021A Revenue Refunding Bonds	--	137,210,000	--	137,210,000
Total revenue bonds	<u>959,168,601</u>	<u>137,896,901</u>	<u>121,147,750</u>	<u>975,917,752</u>
Total business-type activities	<u>1,502,573,601</u>	<u>137,896,901</u>	<u>121,147,750</u>	<u>1,519,322,752</u>
Total all bonds, contracts, loans and notes	<u>\$1,892,557,264</u>	<u>\$167,221,901</u>	<u>\$175,089,538</u>	<u>\$1,884,689,627</u>

*Bonds from direct borrowings and direct placements

4. Interest Requirements to Maturity

The following is a summary of bonded debt at December 31, 2021, and interest requirements to maturity:

	Debt Payable 12/31/2021	Interest Requirements to Maturity	Total
Governmental Activities:			
<u>Limited tax obligation bonds</u>			
Parish of East Baton Rouge:			
Pride Fire Protection District **	\$ 34,762	\$ 3,580	\$ 38,342
Chaneyville Fire Protection District **	224,400	30,232	254,632
Total limited tax obligation bonds	<u>259,162</u>	<u>33,812</u>	<u>292,974</u>
<u>Excess revenue contracts, loans and notes</u>			
City of Baton Rouge:			
2012 Taxable Refunding	3,515,000	57,839	3,572,839
2021 Taxable Refunding **	29,325,000	2,194,828	31,519,828
LA Community Development 2000A Program			
Visit Baton Rouge	377,300	28,804	406,104
Parish of East Baton Rouge:			
LA Community Development 2000A Program	150,413	11,470	161,883
2012 LCDA Road Improvements Project	1,745,000	87,250	1,832,250
2015 LCDA Road Improvements Project	24,490,000	6,637,750	31,127,750
2020 LCDA Refunding Road Improvements Project	18,900,000	1,696,475	20,596,475
Total excess revenue contracts, loans and notes	<u>78,502,713</u>	<u>10,714,416</u>	<u>89,217,129</u>

CITY OF BATON ROUGE – PARISH OF EAST BATON ROUGE
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021

EXHIBIT A-14
(Continued)

NOTE 10 – Long-Term Debt (Continued)

a. Primary Government (Continued)

4. Interest Requirements to Maturity (Continued)

	Debt Payable 12/31/2021	Interest Requirements to Maturity	Total
Governmental Activities (Continued):			
<u>Revenue bonds</u>			
City of Baton Rouge:			
2010B Public Improvement Sales Tax (3.02%)*	\$ 6,255,000	\$ 648,437	\$ 6,903,437
2018 Public Improvement Sales Tax **	15,125,000	3,282,766	18,407,766
Parish of East Baton Rouge:			
Road and Street Improvement:			
2015 Refunding Sales Tax Bonds (3.10%)*	59,430,000	15,908,250	75,338,250
2020 Refunding Sales Tax Bonds (1.05%)*	63,470,000	16,585,750	80,055,750
MOVEBR:			
2019 Sales Tax Bonds (3.18%)*	125,415,000	85,267,450	210,682,450
2013A Public Improvement Sales Tax **	5,780,000	437,122	6,217,122
2014A Public Improvement Sales Tax **	2,245,000	130,176	2,375,176
2019 Public Improvement Sales Tax **	8,885,000	1,702,124	10,587,124
Total revenue bonds	<u>286,605,000</u>	<u>123,962,075</u>	<u>410,567,075</u>
Total governmental activities	<u>365,366,875</u>	<u>134,710,303</u>	<u>500,077,178</u>
Business-Type Activities:			
<u>Excess revenue contracts, loans and notes</u>			
Sewerage Commission:			
2020A LCDA Refunding Sewerage Commission Projects	361,325,000	147,084,238	508,409,238
2020B LCDA Refunding Sewerage Commission Projects	182,080,000	55,038,400	237,118,400
Total excess revenue contracts, loans and notes	<u>543,405,000</u>	<u>202,122,638</u>	<u>745,527,638</u>
<u>Revenue bonds</u>			
City of Baton Rouge:			
2008B Public Improvement Sales Tax (Taxable) (4.59%)*	625,000	34,375	659,375
2010A Public Improvement Sales Tax (GO Zone) (4.36%)*	4,540,000	2,125,888	6,665,888
2016A-1 Public Improvement Sales Tax (2.86%)*	38,620,000	14,891,050	53,511,050
2016A-2 Public Improvement Sales Tax (Taxable) (2.92%)*	835,000	122,959	957,959
2016A-3 Public Improvement Sales Tax (2.97%)*	4,235,000	1,520,031	5,755,031
Sewerage Commission:			
2010 Revenue Bonds (DEQ) **	4,599,000	105,086	4,704,086
2013A Taxable Revenue Bonds (DEQ) **	33,574,109	1,002,008	34,576,117
2013B Taxable Revenue Refunding Bonds (2.54%)*	10,995,000	492,996	11,487,996
2014A Taxable Revenue Refunding Bonds (3.57%)*	38,810,000	2,614,454	41,424,454
2014B Tax-Exempt Revenue Refunding Bonds (3.76%)*	14,465,000	1,494,375	15,959,375
2015A Taxable Revenue Bonds (DEQ) **	16,784,643	579,782	17,364,425
2016A Taxable Revenue Bonds (DEQ) **	10,490,000	411,989	10,901,989
2019A Revenue Refunding Bonds (3.14%)*	301,065,000	220,610,275	521,675,275
2019B Revenue Refunding Bonds (1.75%)*	72,785,000	21,435,875	94,220,875
2020A Revenue Refunding Bonds (0.99%)*	61,385,000	21,926,125	83,311,125
2020B Taxable Revenue Refunding Bonds (2.19%)*	224,900,000	60,181,199	285,081,199
2021A Revenue Refunding Bonds (1.65%)*	137,210,000	33,408,995	170,618,995
Total revenue bonds	<u>975,917,752</u>	<u>382,957,462</u>	<u>1,358,875,214</u>
Total business-type activities	<u>1,519,322,752</u>	<u>585,080,100</u>	<u>2,104,402,852</u>
Total all bonds, contracts, loans and notes	<u>\$1,884,689,627</u>	<u>\$719,790,403</u>	<u>\$2,604,480,030</u>

* True interest cost (TIC)

**Bonds from direct borrowings and direct placements

CITY OF BATON ROUGE – PARISH OF EAST BATON ROUGE
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021

EXHIBIT A-14
(Continued)

NOTE 10 – Long-Term Debt (Continued)

a. Primary Government (Continued)

5. Debt Service Requirements to Maturity

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

Governmental Activities:

Year	Limited Tax Bonds		Excess Revenue Contracts, Loans and Notes			
	Direct Placements				Direct Placements and Borrowings	
	Principal	Interest	Principal	Interest	Principal	Interest
2022	\$ 39,338	\$ 9,382	\$ 7,790,000	\$1,655,712	\$ 565,000	\$ 493,723
2023	41,014	7,957	4,498,700	1,402,147	4,005,000	454,878
2024	42,414	6,473	4,661,100	1,271,206	4,080,000	386,155
2025	43,715	4,939	4,845,400	1,128,562	4,165,000	316,072
2026	45,591	3,355	5,023,600	975,368	4,240,000	244,630
2027-2031	47,090	1,706	22,358,913	2,086,593	12,270,000	299,370
2032-2036	--	--	--	--	--	--
2037-2041	--	--	--	--	--	--
2042-2046	--	--	--	--	--	--
2047-2049	--	--	--	--	--	--
Total	<u>\$259,162</u>	<u>\$33,812</u>	<u>\$49,177,713</u>	<u>\$8,519,588</u>	<u>\$29,325,000</u>	<u>\$2,194,828</u>

Year	Revenue Bonds				Total Governmental Activities
			Direct Placements and Borrowings		
	Principal	Interest	Principal	Interest	
2022	\$ 16,400,000	\$ 12,110,862	\$ 2,790,000	\$ 875,421	\$ 42,729,438
2023	17,040,000	11,312,425	2,880,000	800,645	42,442,766
2024	17,930,000	10,481,425	2,985,000	723,307	42,567,080
2025	18,735,000	9,606,800	3,080,000	643,350	42,568,838
2026	19,595,000	8,691,175	3,180,000	560,848	42,559,567
2027-2031	81,455,000	28,902,500	11,850,000	1,710,224	160,981,396
2032-2036	18,900,000	16,603,100	5,270,000	238,393	41,011,493
2037-2041	23,120,000	12,385,050	--	--	35,505,050
2042-2046	28,190,000	7,318,050	--	--	35,508,050
2047-2049	13,205,000	998,500	--	--	14,203,500
Total	<u>\$254,570,000</u>	<u>\$118,409,887</u>	<u>\$32,035,000</u>	<u>\$5,552,188</u>	<u>\$500,077,178</u>

Business-Type Activities:

Business-Type	Excess Revenue Contracts, Loans and Notes		Revenue Bonds				Total Business-Type Activities
					Direct Placements and Borrowings		
	Principal	Interest	Principal	Interest	Principal	Interest	
2022	\$ --	\$ 10,367,472	\$ 27,090,000	\$ 30,187,925	\$4,498,000	\$ 284,394	\$ 72,427,791
2023	--	10,367,472	29,715,000	29,037,245	4,540,000	264,059	73,923,776
2024	--	10,367,472	32,455,000	27,740,693	4,582,000	243,535	75,388,700
2025	--	11,391,672	34,640,000	26,359,093	4,627,000	222,814	77,240,579
2026	11,785,000	12,330,607	30,145,000	25,065,024	4,671,000	201,894	84,198,525
2027-2031	90,920,000	57,449,099	182,985,000	107,975,010	24,026,000	688,661	464,043,770
2032-2036	128,535,000	45,753,424	201,120,000	76,758,427	17,179,752	187,537	469,534,140
2037-2041	136,845,000	29,704,385	231,375,000	46,185,680	1,324,000	5,971	445,440,036
2042-2046	130,610,000	13,344,542	140,945,000	11,549,500	--	--	296,449,042
2047-2049	44,710,000	1,046,493	--	--	--	--	45,756,493
Total	<u>\$543,405,000</u>	<u>\$202,122,638</u>	<u>\$910,470,000</u>	<u>\$380,858,597</u>	<u>\$65,447,752</u>	<u>\$2,098,865</u>	<u>\$2,104,402,852</u>

CITY OF BATON ROUGE – PARISH OF EAST BATON ROUGE
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021

EXHIBIT A-14
(Continued)

NOTE 10 – Long-Term Debt (Continued)

a. Primary Government (Continued)

6. Future Year Obligations

Principal and interest requirements of various bond issues for the year 2022 are as follows:

	Principal	Interest	Total Requirements
Governmental Activities:			
<u>Limited tax obligation bonds</u>			
Parish of East Baton Rouge:			
Pride Fire Protection District *	\$ 5,238	\$ 998	\$ 6,236
Chaneyville Fire Protection District *	34,100	8,384	42,484
Total limited tax obligation bonds	39,338	9,382	48,720
<u>Excess revenue contracts, loans and notes</u>			
City of Baton Rouge:			
2012 Taxable Refunding	3,515,000	57,839	3,572,839
2021 Taxable Refunding *	565,000	493,723	1,058,723
LA Community Development 2000A Program			
Visit Baton Rouge	39,400	6,432	45,832
Parish of East Baton Rouge:			
LA Community Development 2000A Program	15,600	2,564	18,164
2012 LCDA Road Improvements Project	1,745,000	87,250	1,832,250
2015 LCDA Road Improvements Project	2,090,000	1,224,500	3,314,500
2020 LCDA Refunding Road Improvements Project	385,000	277,127	662,127
Total excess revenue contracts, loans and notes	8,355,000	2,149,435	10,504,435
<u>Revenue bonds</u>			
City of Baton Rouge:			
2010B Public Improvement Sales Tax	1,150,000	206,862	1,356,862
2018 Public Improvement Sales Tax *	1,055,000	477,950	1,532,950
Parish of East Baton Rouge:			
Road and Street Improvement:			
2015 Refunding Sales Tax Bonds	5,450,000	2,971,500	8,421,500
2020 Refunding Sales Tax Bonds	5,985,000	3,173,500	9,158,500
MOVEBR:			
2019 Sales Tax Bonds	3,815,000	5,759,000	9,574,000
2013A Public Improvement Sales Tax *	755,000	112,912	867,912
2014A Public Improvement Sales Tax *	405,000	45,548	450,548
2019 Public Improvement Sales Tax *	575,000	239,011	814,011
Total revenue bonds	19,190,000	12,986,283	32,176,283
Total governmental activities	27,584,338	15,145,100	42,729,438
Business-Type Activities:			
<u>Excess revenue contracts, loans and notes</u>			
Sewerage Commission:			
2020A LCDA Refunding Sewerage Commission Projects	--	8,774,272	8,774,272
2020B LCDA Refunding Sewerage Commission Projects	--	1,593,200	1,593,200
Total excess revenue contracts, loans and notes	--	10,367,472	10,367,472
<u>Revenue bonds</u>			
City of Baton Rouge:			
2008B Public Improvement Sales Tax (Taxable)	625,000	34,375	659,375
2010A Public Improvement Sales Tax (GO Zone)	175,000	194,618	369,618
2016A-1 Public Improvement Sales Tax	1,080,000	1,647,237	2,727,237
2016A-2 Public Improvement Sales Tax (Taxable)	95,000	24,892	119,892
2016A-3 Public Improvement Sales Tax	150,000	136,837	286,837

CITY OF BATON ROUGE – PARISH OF EAST BATON ROUGE
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021

EXHIBIT A-14
(Continued)

NOTE 10 – Long-Term Debt (Continued)

a. Primary Government (Continued)

6. Future Year Obligations (Continued)

Business-Type Activities (Continued):	Principal	Interest	Total Requirements
Revenue bonds (Continued)			
Sewerage Commission:			
2010 Revenue Bonds (DEQ) *	\$ 441,000	\$ 9,703	\$ 460,703
2013A Taxable Revenue Bonds (DEQ) *	2,439,000	145,596	2,584,596
2013B Taxable Revenue Refunding Bonds	3,425,000	264,644	3,689,644
2014A Taxable Revenue Refunding Bonds	9,260,000	1,110,462	10,370,462
2014B Tax-Exempt Revenue Refunding Bonds	3,335,000	639,875	3,974,875
2015A Taxable Revenue Bonds (DEQ) *	1,047,000	73,175	1,120,175
2016A Taxable Revenue Bonds (DEQ) *	571,000	45,920	616,920
2019A Revenue Refunding Bonds	2,550,000	12,497,800	15,047,800
2019B Revenue Refunding Bonds	5,395,000	3,504,375	8,899,375
2020A Revenue Refunding Bonds	--	3,069,250	3,069,250
2020B Taxable Revenue Refunding Bonds	--	4,620,330	4,620,330
2021A Revenue Refunding Bonds	<u>1,000,000</u>	<u>2,443,230</u>	<u>3,443,230</u>
Total revenue bonds	<u>31,588,000</u>	<u>30,472,319</u>	<u>62,060,319</u>
Total business-type activities	<u>31,588,000</u>	<u>40,839,791</u>	<u>72,427,791</u>
Total all bonds, contracts, loans and notes	<u>\$59,172,338</u>	<u>\$55,984,891</u>	<u>\$115,157,229</u>

*Bonds from direct borrowings and direct placements

Amounts related to other post-employment benefits liability due within one year for Governmental Activities and Business-Type Activities are \$24,907,850 and \$2,116,896 respectively.

7. Legal Debt Margin – General Obligation Bonds

Computation of legal debt margin for general obligation bonds payable from ad valorem tax is as follows:

Governing Authority: City of Baton Rouge

Ad valorem taxes:

Assessed valuation, 2021 tax rolls	<u>\$2,244,466,347</u>
Debt limit: 10% of assessed valuation (for any one purpose)	\$ 224,446,635
Debt limit: 15% of assessed valuation (for sewerage purposes)	336,669,952
Debt limit: 35% of assessed valuation (aggregate, all purposes)	785,563,221

There are no outstanding bonds secured by ad valorem taxes of the City of Baton Rouge at this time.

Governing Authority: Parish of East Baton Rouge

Ad valorem taxes:

Assessed valuation, 2021 tax rolls	<u>\$5,579,145,698</u>
Debt limit: 10% of assessed valuation (for any one purpose)	\$ 557,914,570
Debt limit: 15% of assessed valuation (for sewerage purposes)	836,871,855

There are no outstanding bonds secured by ad valorem taxes of the Parish of East Baton Rouge at this time.

Governing Authority: East Baton Rouge Sewerage Commission

Ad valorem taxes:

Assessed valuation, 2021 tax rolls	<u>\$5,579,145,698</u>
Debt limit: 15% of assessed valuation (for sewerage purposes)	\$ 836,871,855

There are no outstanding bonds secured by ad valorem taxes of the East Baton Rouge Sewerage Commission at this time.

**CITY OF BATON ROUGE – PARISH OF EAST BATON ROUGE
 NOTES TO THE FINANCIAL STATEMENTS
 DECEMBER 31, 2021**

EXHIBIT A-14
 (Continued)

NOTE 10 – Long-Term Debt (Continued)

a. Primary Government (Continued)

7. Legal Debt Margin – General Obligation Bonds (Continued)

Governing Authority: Pride Fire Protection District No. 8 of East Baton Rouge

On December 10, 2016, East Baton Rouge Parish voters approved a renewal of the levy and collection of a ten (10) mills ad valorem tax, commencing with the tax collection year 2018, and annually thereafter, in perpetuity, for fire purposes in the Pride Fire Protection District No. 8 of the Parish of East Baton Rouge, State of Louisiana (District). The Board of Directors of the District is authorized to issue debt payable solely from a pledge and dedication of the avails or proceeds of the ten (10) mills ad valorem tax levied and collected on all property subject to taxation within the boundaries of the District. The bonds do not constitute a pledge of full faith and credit of the City-Parish but are payable solely from the revenues of the District’s ten (10) mills ad valorem tax.

<u>Ad valorem taxes:</u>	
Assessed valuation, 2021 tax rolls	\$28,918,620
Debt limit: 10% of assessed valuation (for any one purpose)	\$ 2,891,862
Debt outstanding	<u>(34,672)</u>
Legal debt margin	\$ <u>2,857,190</u>
Purpose: Provide funds for fire station	

Governing Authority: Chaneyville Fire Protection District No. 7 of East Baton Rouge

On November 18, 2017, East Baton Rouge Parish voters approved the levy and collection of a ten (10) mills ad valorem tax, commencing with the tax collection year 2018, and annually thereafter, to and including 2027, for fire purposes in the Chaneyville Fire Protection District No. 7 of the Parish of East Baton Rouge, State of Louisiana (District). The Board of Directors of the District is authorized to issue debt payable solely from a pledge and dedication of the avails or proceeds of the ten (10) mills ad valorem tax levied and collected on all property subject to taxation within the boundaries of the District. The bonds do not constitute a pledge of full faith and credit of the City-Parish but are payable solely from the revenues of the District’s ten (10) mills ad valorem tax.

<u>Ad valorem taxes:</u>	
Assessed valuation, 2021 tax rolls	\$17,874,677
Debt limit: 10% of assessed valuation (for any one purpose)	\$ 1,787,468
Debt outstanding	<u>(224,400)</u>
Legal debt margin	\$ <u>1,563,068</u>
Purpose: Provide funds for fire truck	

The Louisiana Constitution gives East Baton Rouge Parish, any municipal corporation in the parish and any sewerage district in the parish the power to incur debt and issue bonds for sewerage purposes up to a maximum of 15% of the assessed valuation of the taxable property in such subdivision. Louisiana Revised Statutes limit the Parish’s bonded debt for other purposes to 10% of the assessed valuation of the taxable property for one purpose and 35% for all purposes.

Excess revenue contracts, loans and notes are secured by the excess of any general property tax and other revenues that were levied for operation of the General Fund. They are payable through excess revenues of the General Fund budget and required approval by the Louisiana State Bond Commission. The debt obligations are issued on the authority of the Metropolitan Council and do not require a referendum from taxpayers.

8. 2% Sales Tax Revenue Bonds

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

CITY OF BATON ROUGE – PARISH OF EAST BATON ROUGE
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021

EXHIBIT A-14
(Continued)

NOTE 10 – Long-Term Debt (Continued)

a. Primary Government (Continued)

8. 2% Sales Tax Revenue Bonds (Continued)

Act No. 328 of the 1988 Regular Session of the Louisiana Legislature, House Bill No. 1599, Section 8(a) imposes a limit on the debt service obligations that can be outstanding of 40% of the gross avails of the sales and use tax for both the city and the parish 2% sales and use tax. The legal debt calculation as of December 31, 2021, is as follows:

	City	Parish
Actual 2021 Revenues	<u>\$125,099,318</u>	<u>\$102,898,237</u>
Debt Capacity Before Outstanding Bonds (40%)	50,039,727	41,159,295
Less: Highest Annual Debt Service on Outstanding Bonds	<u>(7,098,315)</u>	<u>(2,207,886)</u>
Debt Capacity	\$ 42,941,412	\$ 38,951,409
Interest factor for \$1 of debt, 5.0%, 25 years	0.070952457	0.070952457
Additional Bond Capacity (25 Years at 5.0%)	<u>\$605,213,883</u>	<u>\$548,979,002</u>

These bonds are paid through the City Sales Tax Revenue Bonds Debt Service Fund and the Parish Sales Tax Revenue Bonds Debt Service Fund. Sinking fund payments are made monthly with bond interest and/or principal payments due February 1 and August 1 of each year. As of December 31, 2021, the following issues are outstanding:

<u>Bond Issue</u>	<u>Outstanding 12/31/2021</u>	<u>Primary Purpose of Issue</u>
City of Baton Rouge:		
<u>Governmental type activities:</u>		
\$19,045,000; Series 2010B	\$ 6,255,000	Advance refunding parity bond issue
\$18,000,000; Series 2018	15,125,000	Provide funds to renovate the Baton Rouge Theater for the Performing Arts
<u>Business type activities:</u>		
\$ 9,505,000; Series 2008B	625,000	Provide and restructure prior District Indebtedness
\$ 6,000,000; Series 2010A (GO Zone)	4,540,000	Provide capital improvement funds for airport projects
\$40,765,000; Series 2016A-1	38,620,000	Advance refunding parity bond issue
\$ 1,315,000; Series 2016A-2	835,000	Current refunding parity bond issues
\$ 4,915,000; Series 2016A-3	<u>4,235,000</u>	Provide capital improvement funds for airport projects
Total	<u>\$70,235,000</u>	
Parish of East Baton Rouge:		
<u>Governmental type activities:</u>		
\$11,000,000; Series 2013A	\$ 5,780,000	Provide funds for a Public Safety Complex
\$ 4,600,000; Series 2014A	2,245,000	Provide funds for a Public Safety Complex renovation
\$10,000,000; Series 2019	<u>8,885,000</u>	Provide funds for drainage improvements within the Parish
Total	<u>\$16,910,000</u>	

All of the above 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. The business type activity bonds are recorded in the Greater Baton Rouge Airport District Enterprise Fund.

Events of default, which are outlined in the transcripts of the Sales Tax Bonds, include principal and interest delinquencies or failure to comply with the performance of any other of the covenants, agreements or conditions. A written notice of the default will be sent to the bondholder and if the failure shall continue for a period of 45 days after written notice is sent and the aggregate outstanding principal is above 25%, the Paying Agent or bondholder shall be entitled to exercise all rights and powers for which provisions is made in the General Sales Tax resolution of in any provision of law.

**CITY OF BATON ROUGE – PARISH OF EAST BATON ROUGE
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021**

EXHIBIT A-14
(Continued)

NOTE 10 – Long-Term Debt (Continued)

a. Primary Government (Continued)

9. ½% Road and Street Sales Tax Revenue Bonds

On October 15, 2005, East Baton Rouge Parish voters approved a 23 year extension of the one-half percent sales and use tax, previously set to expire on December 31, 2007, specifically for the purpose of public road and street repair within East Baton Rouge Parish. The Parish of East Baton Rouge is authorized to issue debt secured by this additional one-half percent road and street sales tax for the purpose of building new roads and widening existing roads, advance refunding outstanding parity bond issues when market rates make is advantageous, providing a debt service reserve when required, for each respective issue, and paying the issuance costs thereof.

Louisiana Revised Statute 39:1430(A) requires that the annual debt service payments for revenue bonds secured by sales tax revenues may not be in excess of seventy-five percent (75%) for the sales tax revenues estimated by the governing authority to be received by it in the calendar year in which the bonds are issued.

Anticipated revenues based on 2022 annual operating budget	\$ 31,196,420
Debt Capacity Before Outstanding Bonds (75%)	23,397,315
Less: Highest Annual Debt Service on Outstanding Bonds	<u>(17,580,000)</u>
Debt Capacity	\$ 5,817,315
Interest factor for \$1 of debt, 5.00%, 9 years	0.140690080
Additional Bond Capacity (9 Years at 5.00%)	<u>\$ 41,348,438</u>
Sales Tax Revenues (Remaining 25%)	\$ 7,799,105
Less: 2022 Subordinate Lien Debt	<u>5,808,877</u>
Balance Available for Capital Improvement Programs	<u>\$ 1,990,228</u>

<u>Bond Issue</u>	<u>Outstanding 12/31/2021</u>	<u>Primary Purpose of Issue</u>
Parish of East Baton Rouge:		
Road and Street Sales Tax Revenue Bonds:		
<u>Senior Lien:</u>		
\$59,430,000; Series 2015	\$ 59,430,000	Advance refunding parity bond issue
\$74,365,000; Series 2020	<u>63,470,000</u>	Current refunding parity bond issue
Total	<u>\$122,900,000</u>	
<u>Subordinate Lien:</u>		
\$33,585,000; Series 2012 LCDA	\$ 1,745,000	Road and Street Capital Improvements Program
\$34,415,000; Series 2015 LCDA	24,490,000	Road and Street Capital Improvements Program
\$19,335,000; Series 2020 LCDA	<u>18,900,000</u>	Advance refunding parity bond issue
Total	<u>\$ 45,135,000</u>	

Events of default, which are outlined in the transcripts of the Sales Tax Bonds, include principal and interest delinquencies or failure to comply with the performance of any other of the covenants, agreements or conditions. A written notice of the default will be sent to the bondholder and if the failure shall continue for a period of 45 days after written notice is sent and the aggregate outstanding principal is above 25%, the Paying Agent or bondholder shall be entitled to exercise all rights and powers for which provisions is made in the General Sales Tax resolution of in any provision of law.

10. ½% MOVEBR Sales Tax Revenue Bonds

On December 8, 2018, East Baton Rouge Parish voters approved a 30 year one-half percent sales and use tax of the Parish of East Baton Rouge Capital Improvements District, a special capital improvements and taxing district within the parish, specifically for the purpose of public road and street repair, drainage and traffic synchronization within East Baton Rouge

**CITY OF BATON ROUGE – PARISH OF EAST BATON ROUGE
 NOTES TO THE FINANCIAL STATEMENTS
 DECEMBER 31, 2021**

EXHIBIT A-14
 (Continued)

NOTE 10 – Long-Term Debt (Continued)

a. Primary Government (Continued)

10. ½% MOVEBR Sales Tax Revenue Bonds (Continued)

Parish. The Parish of East Baton Rouge is authorized to issue debt secured by this additional one-half percent MOVEBR sales tax for the purpose of building new roads and improving existing roads, advance refunding outstanding parity bond issues when market rates make it advantageous, providing a debt service reserve when required, for each respective issue, and paying the issuance costs thereof.

Louisiana Revised Statute 39:1430(A) requires that the annual debt service payments for revenue bonds secured by sales tax revenues may not be in excess of seventy-five percent (75%) for the sales tax revenues estimated by the governing authority to be received by it in the calendar year in which the bonds are issued.

Anticipated revenues based on 2022 annual operating budget	\$ 43,923,460
Debt Capacity Before Outstanding Bonds (75%)	32,942,595
Less: Highest Annual Debt Service on Outstanding Bonds	<u>(9,577,750)</u>
Debt Capacity	\$ 23,364,845
Interest factor for \$1 of debt, 5.00%, 28 years	0.067122530
Additional Bond Capacity (28 Years at 5.00%)	<u>\$348,092,434</u>

<u>Bond Issue</u>	<u>Outstanding 12/31/2021</u>	<u>Primary Purpose of Issue</u>
Parish of East Baton Rouge:		
MOVEBR Sales Tax Revenue Bonds:		
\$129,950,000; Series 2019	\$125,415,000	MOVEBR Capital Improvements Program

Events of default, which are outlined in the transcripts of the Sales Tax Bonds, include principal and interest delinquencies or failure to comply with the performance of any other of the covenants, agreements or conditions. A written notice of the default will be sent to the bondholder and if the failure shall continue for a period of 45 days after written notice is sent and the aggregate outstanding principal is above 25%, the Paying Agent or bondholder shall be entitled to exercise all rights and powers for which provisions is made in the General Sales Tax resolution of in any provision of law.

11. East Baton Rouge Sewerage Commission Bonds

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

In the Fifth Amendatory Intergovernmental Agreement between the City of Baton Rouge, the Parish of East Baton Rouge, and the Greater Baton Rouge Consolidated Sewerage district, the Parish pledged the Sales Tax Revenues as security for and for the payment of debt service on the revenue bonds to be issued by the East Baton Rouge Sewerage Commission under the Agreement.

Louisiana Revised Statute 39:1430(A) requires that the annual debt service of revenue bonds secured by sales tax revenues may not be in excess of seventy-five percent (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, plus additional funds made available from Sewer User Fees.

CITY OF BATON ROUGE – PARISH OF EAST BATON ROUGE
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021

EXHIBIT A-14
(Continued)

NOTE 10 – Long-Term Debt (Continued)

a. Primary Government (Continued)

11. East Baton Rouge Sewerage Commission Bonds (Continued)

Anticipated sales tax revenues based on 2022 annual operating budget	\$ 49,476,040
Debt Capacity Before Outstanding Senior Lien Bonds (75%)	37,107,030
Less: Sales Tax Collection Costs (based on 2022 budget)	<u>(460,000)</u>
Sales Tax Revenue Pledged for E.B.R. Sewerage Commission Revenue Bonds	\$ 36,647,030
Budgeted 2022 Sewer User Fees and Other Revenues	99,419,000
Two year adjustment for 4% annual rate increase which continues in perpetuity	6,979,765
Less: Operating and Maintenance Expense	<u>(64,488,380)</u>
Debt Capacity Before Outstanding Bonds	78,557,415
Highest Annual Debt Service on Outstanding Senior Lien Bonds	<u>(61,926,905)</u>
Debt Capacity	\$ 16,630,510
Interest factor for \$1 of debt, 4.5%, 35 years	0.057270448
Additional Senior Lien Bond Capacity (35 Years at 4.5%)	<u>\$290,385,541</u>
Additional Sales Tax Revenues available for Subordinate Lien Debt (Remaining 25%)	\$ 12,369,010
Debt Capacity available after satisfying Senior Lien Bonds	16,630,510
2022 Debt Service on Outstanding Subordinate Lien Debt	<u>(10,367,472)</u>
Balance Available for Capital Improvement Programs	<u>\$ 18,632,048</u>

<u>Bond Issue</u>	<u>Outstanding 12/31/2021</u>	<u>Primary Purpose of Issue</u>
East Baton Rouge Sewerage Commission:		
<u>Senior Lien:</u>		
\$ 8,300,000; Series 2010 DEQ	\$ 4,599,000	Sewerage Capital Improvements Program
\$ 45,000,000; Series 2013A DEQ	33,574,109	Sewerage Capital Improvements Program
\$ 25,390,000; Series 2013B	10,995,000	Advance refunding parity bond issue
\$127,455,000; Series 2014A	38,810,000	Advance refunding parity bond issue
\$205,435,000; Series 2014B	14,465,000	Advance refunding parity bond issue
\$ 20,000,000; Series 2015A DEQ	16,784,643	Sewerage Capital Improvements Program
\$ 12,000,000; Series 2016A DEQ	10,490,000	Sewerage Capital Improvements Program
\$305,340,000; Series 2019A	301,065,000	Advance refunding parity bond issue
\$ 79,410,000; Series 2019B	72,785,000	Current refunding parity bond issue
\$ 61,385,000; Series 2020A	61,385,000	Advance refunding parity bond issue
\$224,900,000; Series 2020B	224,900,000	Advance refunding parity bond issue
\$137,210,000; Series 2021A	<u>137,210,000</u>	Current refunding parity bond issue
Total	<u>\$927,062,752</u>	
<u>Subordinate Lien:</u>		
\$361,325,000; Series 2020A LCDA	\$361,325,000	Advance refunding parity bond issue
\$182,080,000; Series 2020B LCDA	<u>182,080,000</u>	Current refunding parity bond issue
Total	<u>\$543,405,000</u>	

Events of default which are outlined in the transcripts of the Commission's Revenue Bonds include principal and interest delinquencies or failure to comply with the performance of any other of the covenants, agreements or conditions. A written notice of the default will be sent to the bondholder and if the failure shall continue for a period of 60 days after written notice is sent and the aggregate outstanding principal is above 25%, the Paying Agent or bondholder shall be entitled to exercise all rights and powers for which provisions is made in the related resolutions or in any provision of law.

CITY OF BATON ROUGE – PARISH OF EAST BATON ROUGE
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021

EXHIBIT A-14
(Continued)

NOTE 10 – Long-Term Debt (Continued)

a. Primary Government (Continued)

12. Derivative Instruments

Governmental Accounting Standards Board Statement No. 53, *Accounting and Financial Reporting for Derivative Instruments*, requires derivative instruments (such as interest rate swap agreements) to be reported at fair value in the financial statements.

As of December 31, 2021, the swap agreements can be summarized as follows:

	Changes in Fair Value		Fair Value at December 31, 2021*		Notional
	Classification	Amount	Classification	Amount	
<u>Business-Type Activities:</u>					
<u>Cash Flow Hedges:</u>					
Pay-fixed; receive variable interest rate swaps	Deferred outflows on derivative instruments*	(55,138,227)	Derivative instrument liability	--	--
	Deferred amount on refunding*	(47,000,000)			

* Includes charge in fair value due to termination of Bank of America swap

Business-Type Activities

Multiple Pay-Fixed, Receive-Variable Interest Rate Swap Agreements effective August 1, 2011

In order to protect against the potential of higher future interest rates, the Parish entered into \$110,000,000 notional amount interest rate swaps dated July 26, 2006. The Parish determined that it would not issue variable rate obligations and decided to transfer by novation to the East Baton Rouge Sewerage Commission all rights, liabilities, duties, and obligations of the Parish under and in respect of the original hedge agreement. On August 27, 2009, the Parish, the East Baton Rouge Sewerage Commission and Deutsche Bank (the “Counterparty”) entered into a novation agreement to remove the Parish as the hedge counterparty. The resulting agreement between the East Baton Rouge Sewerage Commission and Deutsche Bank has an effective date of August 1, 2011, and a maturity date of August 1, 2032. Under the terms of the swap agreement the Sewerage Commission will pay a fixed rate of 4.945% and the counterparty will pay a variable rate based upon an index of 70% of three-month USD-LIBOR-BBA. GASB Statement No. 53 guidance required that this transaction be treated and reported as a hybrid instrument consisting of an imputed at-the-market swap and a borrowing equal to the fair value of the swap on the date of the novation.

On July 28, 2011, the Sewerage Commission issued \$202,500,000 Revenue Bonds Series 2011A (LIBOR Index). The Deutsche Bank swap agreement will provide for the payment of a synthetic fixed rate with respect to \$110,000,000 of the Series 2011A Bonds. On August 17, 2011, the agreement with Deutsche Bank was revised to correspond with the terms of the Series 2011A Bonds. The counterparty will pay a variable rate based upon an index of 70% of one-month USD-LIBOR-BBA and the maturity date was moved from August 1, 2032, to February 1, 2032. GASB Statement No. 53 guidance requires that this transaction be treated and reported as a termination of the original swap and the execution of a new swap. The new swap is considered an off-market swap because the fixed rate of the swap is higher than the at-the-market rate for a similar swap on the date of the deemed termination. The off-market swap consists of an imputed at-the-market swap at a fixed rate of 2.332%, and an above-market swap. The above-market swap is treated as an imputed borrowing and accrues interest over the life of the swap. The imputed borrowing amount is equal to the fair value of the swap on the date of the deemed termination of the original swap. Settlement payments on the swap are made semiannually corresponding with the semiannual payments on the related bonds.

On October 29, 2019, the Sewerage Commission issued \$79,410,000 Revenue Refunding Bonds Series 2019B to current refund \$79,250,000 of the Commission’s \$202,500,000 Revenue Bonds, Series 2011A (LIBOR Index) maturing 2020 – 2032, and to terminate the related Deutsche Bank swap. On the termination date, the swap had a negative fair value of \$20,290,000. This mark-to-market valuation was established by market quotations obtained by the counterparty and separately verified by an independent third party. The swap termination payment resulted in the removal from the books of the imputed borrowing of \$13,209,060, and an increase to Deferred amount on refunding for the Comprehensive Sewerage Commission on the Statement of Net Position for the remaining \$7,080,940.

NOTE 10 – Long-Term Debt (Continued)

a. Primary Government (Continued)

12. Derivative Instruments (Continued)

Business-Type Activities (Continued)

Multiple Pay-Fixed, Receive-Variable Interest Rate Swap Agreements effective August 1, 2011 (Continued)

In order to protect against the potential of higher interest rates, the East Baton Rouge Sewerage Commission entered into a \$92,500,000 notional amount interest rate swap with Merrill Lynch Capital Services, Inc. dated July 26, 2006. On April 21, 2011, Merrill Lynch transferred by novation to Bank of America, National Association (the “Counterparty”), all the rights, liabilities, duties and obligations under and in respect of the original hedge agreement creating a new agreement with identical terms. Under the terms of the swap agreement, the Commission will pay a fixed rate of 4.149% and the swap counterparty will pay a variable rate based upon an index of 70% of one-month USD-LIBOR-BBA.

On July 28, 2011, the Sewerage Commission issued \$202,500,000 Revenue Bonds Series 2011A (LIBOR Index). The Deutsche Bank swap agreement was terminated and refunded on October 29, 2019, as previously mentioned with respect to \$110,000,000 of these bonds, and the Bank of America swap agreement will provide for the payment of a synthetic fixed rate with respect to the remaining \$92,500,000 of the Series 2011A Bonds. The notional amounts of the Bank of America swap correspond with the maturity schedule of the Bonds with a final maturity date of February 1, 2046. Settlement payments on the swap are made semiannually corresponding with the semiannual payments on the related bonds.

On March 17, 2021, the Sewerage Commission issued \$137,210,000 Revenue Refunding Bonds Series 2021A to current refund \$92,500,000 of the Commission’s \$202,500,000 Revenue Bonds, Series 2011A (LIBOR Index) maturing 2046, and to terminate the related Bank of America Merrill Lynch swap. On the termination date, the swap had a negative fair value of \$47,000,000. This mark-to-market valuation was established by market quotations obtained by the counterparty and separately verified by an independent third party. The swap termination payment resulted in an increase to Deferred amount on refunding for the Comprehensive Sewerage Commission on the Statement of Net Position for the remaining \$47,000,000.

13. Obligations of Intragovernmental Agencies

The City and the Parish have issued debt to fund certain enterprise operations on the strength of its general operating 2% sales tax revenues. In turn, the Greater Baton Rouge Airport District signed promissory notes to the General Fund to repay the debt service. The following obligations are recorded in proprietary funds in the government-wide and fund basic financial statements. An adjustment for the outstanding debt is shown as a reduction of governmental activities long-term debt in the government-wide financial statements.

Greater Baton Rouge Airport District – 2001 Passenger Facility Charge Obligation

The Greater Baton Rouge Airport District is obligated under an Amended Intergovernmental Contract dated August 1, 2001, and the restated Passenger Facility Charge (PFC) Note of \$3,840,000. As of August 31, 2021, this obligation has been repaid.

14. Louisiana Community Development Authority Loans (LCDA)

Chapter 10-D of Title 33 of the Louisiana Revised Statutes created the Louisiana Community Development Authority for the purpose of assisting political subdivisions of the state. The LCDA issues long-term bonds and then loans the proceeds to local governments for acquiring, financing and constructing certain infrastructure facilities of local government and other economic development projects.

CITY OF BATON ROUGE – PARISH OF EAST BATON ROUGE
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021

EXHIBIT A-14
(Continued)

NOTE 10 – Long-Term Debt (Continued)

a. Primary Government (Continued)

14. Louisiana Community Development Authority Loans (LCDA) (Continued)

1. The interest rate on the City's and the Parish's 2000A LCDA program loans fluctuate weekly with changes in the Securities Industry and Financial Markets Association (SIFMA) Municipal Swap Index. Principal and interest payments on all loans are paid monthly.

In 2008, the City borrowed additional funds on the 2000A LCDA program to provide funds to Visit Baton Rouge, in order to finance the costs of renovating, equipping and improving the new headquarters building. A total of \$750,000 has been loaned to the City at December 31, 2021. A total of \$372,700 has been repaid, leaving an outstanding debt balance of \$377,300. Future debt service is budgeted over an 8 year period at 1.79%. This loan is serviced by the Excess Revenue and Limited Tax Debt Service Fund and is shown as a governmental activities debt in the entity-wide Statement of Net Position. Visit Baton Rouge is reimbursing the City for these debt payments.

In 2012, the Parish borrowed additional funds on the 2000A LCDA program to provide funds to the Pride Fire Protection District, in order to purchase a fire truck and related equipment. A total of \$264,713 has been loaned to the Parish at December 31, 2021. A total of \$114,300 has been repaid, leaving an outstanding debt balance of \$150,413. Future debt service is budgeted over an 8 year period at 1.79%. This loan is serviced by the Pride Fire Protection District Fund and is shown as a governmental activities debt in the entity-wide Statement of Net Position.

2. In 2012, LCDA issued \$33,585,000 Revenue Bonds (Parish of East Baton Rouge Road Improvements Project). The proceeds of the bonds were loaned by LCDA to the Parish of East Baton Rouge pursuant to a Loan Agreement, to finance the construction of new public roads and streets and/or the widening of existing public roads and streets within the Parish. The payments under the loan agreement are payable and secured on a junior and subordinate lien basis by a pledge and dedication of seventy percent (70%) of the net proceeds of the ½% Road and Street Sales Tax. If these pledged revenues are insufficient, payments will be made from lawfully available funds of the City-Parish. This loan is serviced by the LCDA Road and Street Improvement Project Debt Service Fund and is shown as a governmental activities debt in the entity-wide Statement of Net Position. On August 18, 2020, \$17,440,000 was refunded on the 2020 LCDA Refunding Bonds, leaving an outstanding debt balance of \$3,405,000. As of December 31, 2021, the outstanding debt balance is \$1,745,000.
3. In 2015, LCDA issued \$34,415,000 Revenue Bonds (Parish of East Baton Rouge Road Improvements Project), Series 2015. The proceeds of the bonds were loaned by LCDA to the Parish of East Baton Rouge pursuant to a Loan Agreement, to finance the construction of new public roads and streets and/or the widening of existing public roads and streets within the Parish. The payments under the loan agreement are payable and secured on a junior and subordinate lien basis by a pledge and dedication of seventy percent (70%) of the net proceeds of the ½% Road and Street Sales Tax. If these pledged revenues are insufficient, payments will be made from lawfully available funds of the City-Parish. This loan is serviced by the LCDA Road and Street Improvement Project Debt Service Fund and is shown as a governmental activities debt in the entity-wide Statement of Net Position. As of December 31, 2021, a total of \$9,925,000 has been repaid, leaving an outstanding debt balance of \$24,490,000.
4. In 2020, LCDA, issued \$361,325,000 Subordinate Lien Revenue Refunding Bonds (East Baton Rouge Sewerage Commission Projects), Series 2020A. The proceeds of the bonds were loaned by LCDA to the East Baton Rouge Sewerage Commission pursuant to a Loan Agreement, to advance refund all of the outstanding amounts for the 2013A bonds and 2014A bonds. The payments under the loan agreement are payable and secured on a junior and subordinate lien basis by a pledge and dedication of Pledged Revenues of the Commission which consists of Sewer User Fees and one-half of one percent (1/2%) sewer sales and use tax. This loan is serviced and recorded in the Comprehensive Sewerage System Fund. As of December 31, 2021, the outstanding debt balance is \$361,325,000.

NOTE 10 – Long-Term Debt (Continued)

a. Primary Government (Continued)

14. Louisiana Community Development Authority Loans (LCDA) (Continued)

5. In 2020, LCDA issued \$182,080,000 Subordinate Lien Multi-Modal Revenue Refunding Bonds (East Baton Rouge Sewerage Commission Projects), Series 2020B. The proceeds of the bond were loaned by LCDA to the East Baton Rouge Sewerage Commission pursuant to a Loan Agreement, to current refund all of the outstanding amounts for the 2013B (LIBOR Index) bonds. The payments under the loan agreement are payable and secured on a junior and subordinate lien basis by a pledge and dedication of Pledged Revenues of the Commission which consists of Sewer User Fees and one-half of one percent (1/2%) sewer sales and use tax. This loan is serviced and recorded in the Comprehensive Sewerage System Fund. As of December 31, 2021, the outstanding debt balance is \$182,080,000.
6. In 2020, LCDA issued \$19,335,000 Revenue Refunding Bonds (Parish of East Baton Rouge Road Improvements Project), Series 2020. The proceeds of the bonds were loaned by LCDA to the Parish of East Baton Rouge pursuant to a Loan Agreement, to advance refund \$17,440,000 of the 2012 bonds. The payments under the loan agreement are payable and secured on a junior and subordinate lien basis by a pledge and dedication of seventy percent (70%) of the net proceeds of the ½% Road and Street Sales Tax. If these pledged revenues are insufficient, payments will be made from lawfully available funds of the City-Parish. This loan is serviced by the LCDA Road and Street Improvement Project Debt Service Fund and is shown as a governmental activities debt in the entity-wide Statement of Net Position. As of December 31, 2021, a total of \$435,000 has been repaid, leaving an outstanding debt balance of \$18,900,000.

15. Prior Year Refundings - Advance Refundings

On December 17, 2014, the Parish of East Baton Rouge issued \$127,455,000 of Revenue Refunding Bonds (East Baton Rouge Sewerage Commission), Series 2014A to provide sufficient funds to advance refund the Commission's outstanding Revenue Refunding Bonds, Series 2006A. During 2020, the Parish defeased the maturities from February 1, 2026, through February 1, 2031, 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, 2021, \$69,220,000 of Sewerage Commission Series 2014A Bonds outstanding are considered defeased.

On December 17, 2014, the Parish of East Baton Rouge issued \$205,435,000 of Revenue Refunding Bonds (East Baton Rouge Sewerage Commission), Series 2014B to provide sufficient funds to advance refund the Commission's outstanding Revenue Refunding Bonds, Series 2006B and Series 2009A. During 2020, the Parish defeased the maturities from February 1, 2026, through February 1, 2039, 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, 2021, \$184,795,000 of Sewerage Commission Series 2014B Bonds outstanding are considered defeased.

On May 9, 2013, the LCDA issued \$126,260,000 of Revenue Bonds (East Baton Rouge Sewerage Commission Projects), Series 2013A to provide sufficient funds to finance a portion of the cost of upgrading, rehabilitating, extending and improving the sewer system. During 2020, the LCDA defeased the maturities from February 1, 2035, through February 1, 2048, 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, 2021, \$126,260,000 of the LCDA Series 2013A Bonds outstanding are considered defeased.

On April 10, 2014, the LCDA issued \$209,785,000 of Revenue Bonds (East Baton Rouge Sewerage Commission Projects), Series 2014A to provide sufficient funds to finance a portion of the cost of upgrading, rehabilitating, extending and improving the sewer system. During 2020, the LCDA defeased the maturities from February 1, 2025, through February 1, 2044, 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, 2021, \$209,795,000 of the LCDA Series 2014A Bonds outstanding are considered defeased.

**CITY OF BATON ROUGE – PARISH OF EAST BATON ROUGE
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021**

EXHIBIT A-14
(Continued)

NOTE 10 – Long-Term Debt (Continued)

a. Primary Government (Continued)

15. Prior Year Refundings - Advance Refundings (Continued)

On March 1, 2012, the LCDA issued \$33,585,000 of Revenue Bonds (Parish of East Baton Rouge Road Improvement Projects), Series 2012 to provide sufficient funds to finance the costs of widening existing public roads and streets. During 2020, the LCDA defeased the maturities from August 1, 2023, through August 1, 2030, 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, 2021, \$17,440,000 of the LCDA Series 2012 Bonds outstanding are considered defeased.

16. Refunding of Sewerage Commission Series 2011A (LIBOR Index) Revenue Bonds

On March 17, 2021, the East Baton Rouge Sewerage Commission issued \$137,210,000 Multi-Modal Revenue Refunding Bonds, Series 2021A to current refund the Commission's \$202.5 million Series 2011A (LIBOR Index) Revenue Bonds (variable interest cost; principal refunded - \$92,500,000) and to pay the termination payment due to Bank of America, N.A. in conjunction with the termination of the Swap Transaction between the Commission and Bank of America. The Bonds mature on February 1, of each year beginning 2022 through 2041 with interest of 5.0 percent during the put period. The mandatory tender date is February 1, 2028.

Sources and uses of the refunding issue are summarized as follows:

	Series 2021A Refunding
<u>Sources:</u>	
Principal proceeds	\$137,210,000
Premium	3,043,465
Sinking fund contribution	291,524
Total Sources	\$140,544,989
<u>Uses:</u>	
Cash deposit	\$ 92,523,152
Issuance costs	1,021,837
Swap termination	47,000,000
Total Uses	\$ 140,544,989
<u>Cash Flow Difference:</u>	
Old debt service cash flows	\$ 178,165,502
Less: New debt service cash flows	(164,488,550)
Less: Contribution from sinking	(291,524)
Cash Flow Difference	\$ 13,385,428
<u>Economic Gain:</u>	
Present value of old debt service cash flows	\$ 147,356,206*
Less: Present value of new debt service cash flows	(140,775,302)
Less: Contribution from sinking	(291,524)
Economic gain (loss)	\$ 6,289,380

*The above calculation for the 2011A (LIBOR Index) bonds assumes the fixed swap rate of 4.149% and a spread of 0.42%.

CITY OF BATON ROUGE – PARISH OF EAST BATON ROUGE
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021

EXHIBIT A-14
(Continued)

NOTE 10 – Long-Term Debt (Continued)

a. Primary Government (Continued)

16. Refunding of Sewerage Commission Series 2011A (LIBOR Index) Revenue Bonds (Continued)

As a result of the refunding, the City-Parish recognized a deferred amount on refunding of \$47,023,152 on the Series 2021A bonds. The 2021A bonds were issued at a premium of \$3,043,465. As of December 31, 2021, \$1,485,279 of the deferred amount on refunding and \$96,128 of the premium was amortized, resulting in a net deferred amount on refunding of \$42,590,536 in the Comprehensive Sewer System Fund.

17. Refunding of Governmental Fund 2012 Taxable Bonds

On June 17, 2021, the City of Baton Rouge issued \$29,325,000 Taxable Refunding Bonds, Series 2021 for the purpose of advance refunding the City’s \$58 million Series 2012 Taxable Refunding Bonds maturing January 15, 2023, through January 15, 2029, and paying the cost of issuance. The Bonds were issued with mandatory principal payments to be made on January 15 of each year, beginning 2022 through 2029. These bonds are payable at a fixed rate of 1.7% over the 8 year period.

Sources and uses of the refunding issue are summarized as follows:

	Series 2021 Refunding
<u>Sources:</u>	
Principal proceeds	\$ 29,325,000
Total Sources	\$ 29,325,000
<u>Uses:</u>	
Deposit with escrow agent	\$ 29,072,827
Issuance costs	252,173
Total Uses	\$ 29,325,000
<u>Cash Flow Difference:</u>	
Old debt service cash flows	\$ 34,025,133
Less: New debt service cash flows	(31,558,602)
Cash Flow Difference	\$ 2,466,531
<u>Economic Gain:</u>	
Present value of old debt service cash flows	\$ 31,376,979
Less: Present value of new debt service cash flows	(29,072,827)
Economic gain (loss)	\$ 2,304,152

As a result of the refunding, the City-Parish recognized a deferred loss on refunding of \$2,349,205 on the entity-wide financial statements. In 2021, \$119,607 of the deferred amount on refunding was amortized, resulting in a deferred amount on refunding of \$1,855,003 on the entity-wide Statement of Net Position for governmental activities as of December 31, 2021.

CITY OF BATON ROUGE – PARISH OF EAST BATON ROUGE
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021

EXHIBIT A-14
(Continued)

NOTE 10 – Long-Term Debt (Continued)

a. Primary Government (Continued)

18. 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.

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 Parish 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.

19. Arbitrage Liability

Section 148 of the Internal Revenue Code of 1986, as amended, requires that issuers of tax exempt debt make arbitrage calculations annually on bond issues issued after August 31, 1986, to determine whether an arbitrage rebate liability exists between the issuer and the U.S. Department of the Treasury. Arbitrage is the difference (or profit) earned from borrowing funds at tax exempt rates and investing the proceeds in higher yielding taxable securities. There are no arbitrage rebate liabilities outstanding to the U.S. Department of Treasury for City-Parish bond issues at December 31, 2021.

20. Conduit Debt Obligations

The Parish and Parish Special Districts have issued industrial development revenue bonds and industrial pollution control revenue bonds. These bonds are limited obligations of the Parish or District payable from revenues of the projects. The bonds are not a charge upon other income of the Parish or District, nor are they a charge against the credit or taxing power of the District, the Parish of East Baton Rouge, or the City of Baton Rouge. As of December 31, 2021, there were five conduit bond obligations outstanding, with an aggregate principal amount payable of approximately \$600,000,000.

21. Lease Commitments

City-Parish current operating leases are primarily rental agreements for land or office space. The City-Parish does not have any operating leases with scheduled rent increases. Operating lease payments during 2021 totaled \$271,111. As of December 31, 2021, there were no operating leases outstanding.

b. Component Units Long-Term Debt

A summary of the long-term obligations for 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>Due within one year</u>
<u>District Attorney of the Nineteenth Judicial District</u>					
Total other postemployment benefit liability	\$ 24,909,612	\$ 3,845,160	\$ --	\$ 28,754,772	\$ 665,000
Net pension liability	<u>19,302,102</u>	<u>--</u>	<u>4,206,277</u>	<u>15,095,825</u>	<u>--</u>
Total	<u>44,211,714</u>	<u>3,845,160</u>	<u>4,206,277</u>	<u>43,850,597</u>	<u>665,000</u>

CITY OF BATON ROUGE – PARISH OF EAST BATON ROUGE
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021

EXHIBIT A-14
(Continued)

NOTE 10 – Long-Term Debt (Continued)

b. Component Units Long-Term Debt (Continued)

	Balance Beginning of Year	Additions	Reductions	Balance End of Year	Due within one year
<u>Nineteenth Judicial District Court</u>					
Compensated absences payable	\$ 551,320	\$ 31,719	\$ --	\$ 583,039	\$ 43,858
Total other postemployment benefit liability	18,257,578	2,037,412	6,649,137	13,645,853	--
Net pension liability	<u>13,646,236</u>	<u>4,813,818</u>	<u>3,738,568</u>	<u>14,721,486</u>	<u>--</u>
Total	<u>32,455,134</u>	<u>6,882,949</u>	<u>10,387,705</u>	<u>28,950,378</u>	<u>43,858</u>
<u>Nineteenth Judicial District Court Building Commission</u>					
Bonds and notes payable	91,860,000	--	1,440,000	90,420,000	1,515,000
Deferred premium on bonds	<u>2,023,236</u>	<u>--</u>	<u>64,917</u>	<u>1,958,319</u>	<u>64,917</u>
Total	<u>93,883,236</u>	<u>--</u>	<u>1,504,917</u>	<u>92,378,319</u>	<u>1,579,917</u>
<u>E.B.R. Parish Family Court</u>					
Compensated absences payable	115,755	20,577	--	136,332	10,000
Total other postemployment benefit liability	2,871,007	1,240,936	219,140	3,892,803	--
Net pension liability	<u>2,393,898</u>	<u>99,452</u>	<u>303,931</u>	<u>2,189,419</u>	<u>--</u>
Total	<u>5,380,660</u>	<u>1,360,965</u>	<u>523,071</u>	<u>6,218,554</u>	<u>10,000</u>
<u>E.B.R. Parish Juvenile Court</u>					
Compensated absences payable	74,333	79,963	29,986	124,310	--
Total other postemployment benefit liability	5,842,498	531,796	2,604,051	3,770,243	--
Net pension liability	<u>2,381,587</u>	<u>--</u>	<u>184,274</u>	<u>2,197,313</u>	<u>--</u>
Total	<u>8,298,418</u>	<u>611,759</u>	<u>2,818,311</u>	<u>6,091,866</u>	<u>--</u>
<u>E.B.R. Redevelopment Authority (d/b/a Build Baton Rouge)</u>					
Bonds and notes payable	--	474,611	4,746	469,865	18,985
Line of Credit	<u>865,000</u>	<u>--</u>	<u>--</u>	<u>865,000</u>	<u>--</u>
Total	<u>865,000</u>	<u>474,611</u>	<u>4,746</u>	<u>1,334,865</u>	<u>18,985</u>
<u>Capital Area Transit System</u>					
Compensated absences payable	850,652	--	93,369	757,283	757,283
Obligation under capital leases	2,193,982	--	608,884	1,585,098	623,092
Claims and judgments payable	<u>3,515,242</u>	<u>1,472,536</u>	<u>1,686,963</u>	<u>3,300,815</u>	<u>889,303</u>
Total	<u>6,559,876</u>	<u>1,472,536</u>	<u>2,389,216</u>	<u>5,643,196</u>	<u>2,269,678</u>
Total component units long-term debt	<u>\$191,654,038</u>	<u>\$14,647,980</u>	<u>\$21,834,243</u>	<u>\$184,467,775</u>	<u>\$4,587,438</u>

CITY OF BATON ROUGE – PARISH OF EAST BATON ROUGE
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021

EXHIBIT A-14
(Continued)

NOTE 11 – Interfund and Intergovernmental Receivables and Payables

a. Balances due to/from other funds at December 31, 2021:

	Due From Other Funds	Due To Other Funds
General Fund	\$ 40,045,899	\$ --
Grants Fund	2,031,130	32,627,646
Library board of control major fund	--	24,230,594
Capital Projects Fund	29,619,579	--
Nonmajor governmental funds	--	<u>14,838,368</u>
Totals Balance Sheet	<u>\$71,696,608</u>	<u>\$71,696,608</u>

Summary of balances due to/from other funds on the governmental funds balance sheet:

	Due From Other Funds	Due To Other Funds
Governmental funds – Balance Sheet	<u>\$71,696,608</u>	<u>\$71,696,608</u>

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

	Federal	State	School Board	Sheriff	Other	Total
<u>Governmental Activities:</u>						
General Fund	\$ --	\$ 382,058	\$186,527	\$22,135,094	\$45,036	\$ 22,748,715
Library Board of Control	--	--	--	36,472,397	--	36,472,397
Grants Fund	5,786,957	21,625,751	--	9,123	42,367	27,464,198
Capital Projects Fund	--	112,006	--	--	--	112,006
Nonmajor governmental funds	--	234,597	--	34,031,763	--	34,266,360
Adjustment to full accrual basis of accounting	943,211	--	--	--	--	943,211
<u>Business-type Activities:</u>						
Greater Baton Rouge Airport District	4,086,996	536,913	--	--	--	4,623,909
Solid Waste Collection and Disposal	--	--	--	17	--	17
Nonmajor enterprise funds	--	<u>1,045,023</u>	--	--	--	<u>1,045,023</u>
Totals	<u>\$10,817,164</u>	<u>\$23,936,348</u>	<u>\$186,527</u>	<u>\$92,648,394</u>	<u>\$87,403</u>	<u>\$127,675,836</u>

**CITY OF BATON ROUGE – PARISH OF EAST BATON ROUGE
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021**

EXHIBIT A-14
(Continued)

NOTE 12 – Interfund Transfers

a. Interfund transfers for the year ended December 31, 2021 were as follows:

	Transfers Out								Total
	General Fund	Library Board of Control	Grants Fund	Capital Projects Fund	Nonmajor Governmental Funds	Greater Baton Rouge Airport District	Comprehensive Sewerage System Fund	Internal Service Funds	
Transfers In:									
<u>Governmental Activities:</u>									
General Fund	\$ --	\$ --	\$ 71,321	\$ --	\$ 638,578	\$ --	\$ --	\$ --	\$ 709,899
Library Board of Control	--	--	104	--	--	--	--	--	104
Grants Fund	1,674,030	2,454	--	--	2,038,244	1,078	49,269	3,790	3,768,865
Capital Projects Fund	5,018,522	1,495,950	--	--	3,380,205	--	--	--	9,894,677
Nonmajor governmental funds	4,872,845	--	532,576	--	3,403,449	--	--	--	8,808,870
Internal Service Funds	--	--	--	--	--	--	--	600,000	600,000
<u>Business-type Activities:</u>									
Greater Baton Rouge Airport District	--	--	3,723	--	--	--	--	--	3,723
Solid Waste Collection and Disposal	66,579	--	--	--	--	--	--	--	66,579
Nonmajor enterprise funds	<u>1,738,240</u>	<u>--</u>	<u>1,538</u>	<u>7,192,991</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>8,932,769</u>
Totals	<u>\$13,370,216</u>	<u>\$1,498,404</u>	<u>\$609,262</u>	<u>\$7,192,991</u>	<u>\$9,460,476</u>	<u>\$1,078</u>	<u>\$49,269</u>	<u>\$603,790</u>	<u>\$32,785,486</u>

- The capital projects major fund was subsidized \$9,894,677 during 2021 toward non-recurring capital improvements from the General Fund, Library Board of Control, non-major governmental funds.
- The General Fund subsidized the normal operations of non-major governmental funds in the amount of \$692,410 in 2021.
- The General Fund subsidized the Baton Rouge River Center (non-major enterprise convention center) \$1,738,240 in 2021.
- The General Fund also transferred \$4,180,435 to non-major governmental funds in 2021 to service debt.
- Internal Service Funds had a transfer in and transfer out between the Fleet Rental and Replacement Fund and the Fleet Management Fund of \$600,000 in 2021.
- During 2021, \$3,768,865 was transferred to the Grants Fund, including \$2,367,041 for local match and operations for grant programs and \$1,401,824 from various funds for local match on the federal grants for the 2016 Flood, COVID-19, Winter Storm, Excessive Rain Event, and Hurricanes Barry, Laura, Sally, Delta and Ida disasters.

b. The following exchange of funds between the Primary Government and its discretely presented component units during 2021 are classified as external transactions on the Government-wide Statement of Activities:

	Operating Exchanges (To)/From Primary Government	Operating Exchanges (To)/From Component Units
<u>Primary Government:</u>		
General Fund (operating subsidies)	\$ --	\$(17,733,222)
<u>Nonmajor Special Revenue Fund:</u>		
Parish Transportation Fund (to Capital Area Transit-operating subsidy)	--	(550,000)
Mental Health and Substance Abuse Services (to The Bridge Center for Hope-operating subsidy)	--	(6,810,350)
<u>Component Units:</u>		
District Attorney of the Nineteenth Judicial District	7,707,292	--
Nineteenth Judicial District Court	7,600,321	--
E.B.R. Parish Family Court	1,131,868	--
E.B.R. Parish Juvenile Court	1,293,741	--
The Bridge Center for Hope	6,810,350	--
Capital Area Transit System	<u>550,000</u>	<u>--</u>
	<u>\$25,093,572</u>	<u>\$(25,093,572)</u>

CITY OF BATON ROUGE – PARISH OF EAST BATON ROUGE
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021

EXHIBIT A-14
(Continued)

NOTE 13 – Other Receivables

Receivables as of year-end for the government’s individual major funds, and nonmajor and internal service funds in the aggregate, including the applicable allowances for uncollectible accounts, are as follows:

	General Fund	Library Board of Control Fund	Grants Fund	Capital Projects Fund	Nonmajor Governmental Funds	Internal Service Funds	Total
Governmental Activities:							
<u>Receivables:</u>							
Property taxes	\$ 7,563,529	\$13,277,380	\$ --	\$ --	\$ 12,057,279	\$ --	\$ 32,898,188
Gross receipt business taxes	4,579,399	--	--	--	--	--	4,579,399
Sales taxes	22,949,466	--	--	9,073,889	1,950,266	--	33,973,621
Interest and penalties on taxes	81,382	--	--	--	--	--	81,382
Accounts	1,646,242	--	--	--	13,629,264	--	15,275,506
Accrued interest	6,513	3,771	4,092	14,523	5,450	324	34,673
Gross receivables	<u>36,826,531</u>	<u>13,281,151</u>	<u>4,092</u>	<u>9,088,412</u>	<u>27,642,259</u>	<u>324</u>	<u>86,842,769</u>
Less: allowance for uncollectibles	<u>(2,415,460)</u>	<u>(528,869)</u>	<u>--</u>	<u>(872,998)</u>	<u>(7,821,417)</u>	<u>--</u>	<u>(11,638,744)</u>
Net receivables-governmental funds	34,411,071	12,752,282	4,092	8,215,414	19,820,842	324	75,204,025
Adjustment to full accrual basis	--	--	--	--	4,312,788	--	4,312,788
Net receivables-governmental funds	<u>\$34,411,071</u>	<u>\$12,752,282</u>	<u>\$4,092</u>	<u>\$8,215,414</u>	<u>\$ 24,133,630</u>	<u>\$324</u>	<u>\$ 79,516,813</u>

Governmental activities also includes a receivable for Housing and Urban Development (HUD) loans to program recipients in the amount of \$5,174,706 on the Statement of Net Position.

	Greater Baton Rouge Airport District	Comprehensive Sewerage System	Solid Waste Collection and Disposal Fund	Nonmajor Enterprise Funds	Total
Business-type Activities:					
<u>Receivables:</u>					
Sales taxes	\$ --	\$ 5,549,366	\$ --	\$118,725	\$ 5,668,091
Accounts	1,598,193	10,470,283	4,890,991	841,060	17,800,527
Accrued interest	598	6,846	1,713	545	9,702
Gross receivables	<u>1,598,791</u>	<u>16,026,495</u>	<u>4,892,704</u>	<u>960,330</u>	<u>23,478,320</u>
Less: allowance for uncollectibles	<u>(16,926)</u>	<u>(903,955)</u>	<u>(193,529)</u>	<u>(30,000)</u>	<u>(1,144,410)</u>
Net total receivables	<u>\$1,581,865</u>	<u>\$15,122,540</u>	<u>\$4,699,175</u>	<u>\$930,330</u>	<u>\$22,333,910</u>

Summary of other receivables reported on the Statement of Net Position for Business-type activities:

Current assets – receivables	\$22,024,215
Restricted assets – receivables	<u>309,695</u>
Totals	<u>\$22,333,910</u>

CITY OF BATON ROUGE – PARISH OF EAST BATON ROUGE
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021

EXHIBIT A-14
(Continued)

NOTE 14 – Detailed Restricted Net Position and Fund Balances

a. Details of restricted Net Position as reported in the entity-wide Statement of Net Position are as follows:

	Governmental Activities	Business Type Activities	Total
Net Position Restricted For:			
Capital projects:			
Federal and state capital grant funds	\$ 2,810,139	\$ --	\$ 2,810,139
Federal forfeited property	338,850	--	338,850
State road funds	12,263,536	--	12,263,536
Bond funds from dedicated road sales taxes	6,299,326	--	6,299,326
Dedicated sales tax for street construction	176,900,167	--	176,900,167
Dedicated property taxes authorized by the electorate for specific special revenue funds	27,090,324	--	27,090,324
Dedicated hotel-motel taxes for Riverfront improvements	653,748	10,586,438	11,240,186
Volunteer fire districts service charges authorized by the electorate	255,639	--	255,639
Total Net Position restricted for capital projects	<u>226,611,729</u>	<u>10,586,438</u>	<u>237,198,167</u>
Debt service:			
2% City sales tax revenue bonds	918,749	--	918,749
½% Road sales tax revenue bonds	4,764,583	--	4,764,583
LCDA road and street improvement projects	1,758,334	--	1,758,334
MOVEBR	1,589,584	--	1,589,584
Sewerage commission debt service	--	29,682,515	29,682,515
Greater Baton Rouge Airport District debt service	--	1,738,167	1,738,167
Total Net Position restricted for debt service	<u>9,031,250</u>	<u>31,420,682</u>	<u>40,451,932</u>
Passenger facility charge:			
Greater Baton Rouge Airport District (see note 16)	--	481,602	481,602
External legal constraints:			
Dedicated property taxes authorized by the electorate to specific special revenue funds and purposes	16,950,732	--	16,950,732
Dedicated sales tax for street maintenance and beautification	40,270,536	--	40,270,536
Court fees for juror compensation and judicial buildings	1,690,591	--	1,690,591
State road funds dedicated for transportation	4,406,538	--	4,406,538
Telephone surcharge dedicated to communications district	3,007,449	--	3,007,449
Public, Educational and Governmental programming fees	2,494,339	--	2,494,339
Volunteer fire districts service charges authorized by the electorate	269,701	--	269,701
Grant funds restricted to specific programs	5,174,706	--	5,174,706
Federal forfeited property	1,572,986	--	1,572,986
Total Net Position restricted for external legal constraints	<u>75,837,578</u>	--	<u>75,837,578</u>
Total Restricted Net Position	<u>\$311,480,557</u>	<u>\$42,488,722</u>	<u>\$353,969,279</u>

b. Details of restricted, committed, and assigned fund balances at year-end are as follows:

	General Fund	Library Board of Control	Grants	Capital Projects Fund	Other Governmental Funds	Total Governmental Funds
Fund balances:						
Nonspendable:						
Inventory	\$ 875,701	\$ --	\$ --	\$ --	\$ --	\$ 875,701

CITY OF BATON ROUGE – PARISH OF EAST BATON ROUGE
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021

EXHIBIT A-14
(Continued)

NOTE 14 – Detailed Restricted Net Position and Fund Balances (Continued)

b. Details of restricted, committed, and assigned fund balances at year-end (Continued):

	General Fund	Library Board of Control	Grants	Capital Projects Fund	Other Governmental Funds	Total Governmental Funds
Fund balances (Continued):						
Restricted for:						
Dedicated property taxes:						
Library services and construction	\$ --	\$103,657,758	\$ --	\$ 24,218,194	\$ --	\$127,875,962
Mosquito abatement and rodent	--	--	--	587,225	20,636,290	21,223,515
Downtown development	--	--	--	--	682,026	682,026
Mental Health	--	--	--	--	6,506,089	6,506,089
Emergency medical services	--	--	--	1,171,757	18,496,575	19,668,332
Fire department pay enhancement	--	--	--	--	5,068,634	5,068,634
Volunteer fire districts	--	--	--	1,113,148	1,900,127	3,013,275
Road lighting	--	--	--	--	3,394,160	3,394,160
Dedicated sales taxes:						
Street improvement/beautification	--	--	--	176,900,167	5,972,692	182,872,859
Street maintenance	--	--	--	--	35,499,529	35,499,529
Dedicated hotel-motel taxes for						
Riverfront	--	--	--	653,748	--	653,748
Bond funds for capital improvements	--	--	--	130,241,099	--	130,241,099
Debt Service	--	--	--	--	14,938,621	14,938,621
Court fees for juror compensation	--	--	--	--	117,179	117,179
Court fees for judicial buildings	--	--	--	--	664,640	664,640
Court fees for sobriety court	--	--	--	--	159,821	159,821
Court fees for technology	--	--	--	--	726,976	726,976
Court fees for witness fees	--	--	--	--	39,983	39,983
State Road funds for transportation	--	--	--	12,263,536	4,491,609	16,755,145
Telephone surcharges for public safety	--	--	--	3,007,449	8,997,080	12,004,529
Public, educational and governmental programs	2,488,339	--	--	6,000	--	2,494,339
Volunteer fire districts service charges	--	--	--	255,639	313,259	568,898
Federal and state grant programs	--	--	--	2,810,139	--	2,810,139
Federal forfeited property	--	--	--	338,850	1,628,444	1,967,294
Total Restricted	2,488,339	103,657,768	--	353,566,951	130,233,734	589,946,792
Committed to:						
Self-insurance purposes	46,668,007	--	--	--	--	46,668,007
Budget stabilization	24,712,000	--	--	--	--	24,712,000
General capital improvements	--	--	--	31,226,571	--	31,226,571
City constable court costs	--	--	--	--	230,042	230,042
Gaming enforcement	--	--	--	--	55,188	55,188
Emergency medical services	--	--	--	--	25,969,749	25,969,749
Total Committed	71,380,007	--	--	31,226,571	26,254,979	128,861,557

CITY OF BATON ROUGE – PARISH OF EAST BATON ROUGE
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021

EXHIBIT A-14
(Continued)

NOTE 14 – Detailed Restricted Net Position and Fund Balances (Continued)

b. Details of restricted, committed, and assigned fund balances at year-end (Continued):

	<u>General Fund</u>	<u>Library Board of Control</u>	<u>Grants</u>	<u>Capital Projects Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Fund balances (Continued):						
Assigned to:						
Next year's adopted budget	\$ 1,875,000	\$ --	\$ --	\$ --	\$ --	\$ 1,875,000
Approved continuing projects	22,258,099	--	--	--	--	22,258,099
Police equipment	1,173,175	--	--	--	--	1,173,175
Community centers	357,515	--	--	--	--	357,515
Sales tax refunds	2,554,912	--	--	--	--	2,554,912
Animal control	489,047	--	--	--	--	489,047
Other purposes	2,122,249	--	--	--	--	2,122,249
Total Assigned	<u>30,829,997</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>30,829,997</u>
Unassigned	39,546,397	--	(15,604,497)	--	(5,152)	23,936,748
Total fund balances	<u>\$145,120,441</u>	<u>\$103,657,768</u>	<u>\$(15,604,497)</u>	<u>\$384,793,522</u>	<u>\$156,483,561</u>	<u>\$774,450,795</u>

c. Governmental Fund existing resources will be used to satisfy encumbrances. The following encumbered amounts are already included in the above restricted, committed, or assigned fund balance classifications at December 31, 2021:

General fund	\$ 2,122,249
Library board of control	2,649,751
Grants fund	54,739,134
Capital projects fund	99,210,462
Nonmajor governmental funds	<u>18,756,656</u>
Total governmental fund encumbrances	<u>\$177,478,252</u>

NOTE 15 – Restricted Assets

The balances of the restricted asset accounts in the enterprise funds are as follows:

	<u>Greater Baton Rouge Airport District</u>	<u>Comprehensive Sewerage System</u>	<u>Other Enterprise Total</u>	<u>Total</u>
Revenue bonds construction accounts	\$ 126,438	\$11,264,695	\$ --	\$11,391,133
Hotel-motel tax construction accounts	--	--	9,614,846	9,614,846
Revenue bonds debt service accounts	2,089,541	45,901,277	--	47,990,818
Accounts receivable – PFC	190,056	--	--	190,056
Accrued interest receivable - sales tax revenue bonds	6	525	--	531
Accrued interest receivable - hotel-motel tax	--	--	383	383
Total restricted assets	<u>\$2,406,041</u>	<u>\$57,166,497</u>	<u>\$9,615,229</u>	<u>\$69,187,767</u>

CITY OF BATON ROUGE – PARISH OF EAST BATON ROUGE
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021

EXHIBIT A-14
(Continued)

NOTE 16 – 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). On May 19, 2005, the FAA approved the imposition of a \$4.50 passenger facility charge by the Airport District for the financing of additional improvements.

PFC revenue received, but not yet spent, along with interest income, is classified as restricted Net Position on the Statement of Net Position. On the Statement of Revenues, Expenses, and Changes in Fund Net Position, PFC revenue is classified as non-operating revenue, while on the Statement of Cash Flows, PFC collections are classified as capital in nature.

The Airport began assessing the fee on December 1, 1992. As of December 31, 2021, the FAA has approved the following applications for disbursement of the proceeds of the PFC as follows:

<u>Application Number and Description</u>	<u>Approved PFC Level</u>	<u>Total FAA Authorization</u>	<u>Total Disbursed through 12/31/2021</u>	
2 Noise mitigation	\$3.00	\$ 1,315,124	\$ 1,315,124	closed
3 Terminal building and plan specifications	3.00	1,290,899	1,290,899	closed
4 Terminal development with financing	4.50	34,863,776	23,422,708	
5 Airport access road	4.50	3,089,499	1,815,405	
5 Acquire A/C loading bridges	4.50	2,324,075	1,133,539	
6 Runway 4L/22R extension project	4.50	11,815,660	5,149,174	
6 Professional Fees-administration of PFC	4.50	434,000	--	
6 General Aviation Apron Facility Expansion	4.50	598,529	333,232	
7 Terminal Atrium Expansion	4.50	20,298,565	6,082,915	
7 Acquisition of Property for Development	4.50	2,802,951	865,560	
7 Taxiway Fillet Construction	4.50	1,429,025	440,342	
7 Ticket Lobby Expansion	4.50	<u>1,097,133</u>	<u>885,248</u>	
Total Approved Applications		<u>\$81,359,236</u>	<u>\$42,734,146</u>	

Since the inception of the PFC, the Airport has recorded the following revenues and expenses through the 2021 fiscal year resulting in a restriction of Net Position from passenger facility charges as follows:

	<u>Accrual Basis</u>	<u>Cash Basis</u>
Cumulative PFC receipts (1992 - 2021), net of administrative fee	\$ 40,444,567	\$ 40,254,511
Interest earnings	1,459,974	1,459,974
Claim settlement	<u>1,371,035</u>	<u>1,371,035</u>
Total revenues	<u>43,275,576</u>	<u>43,085,520</u>
Cumulative disbursements for PFC projects (1992 - 2021)	(9,791,889)	(9,732,386)
Cumulative bond principal payments	(18,095,617)	(18,095,617)
Cumulative bond interest payments	<u>(14,906,468)</u>	<u>(14,906,143)</u>
Total disbursements	<u>(42,793,974)</u>	<u>(42,734,146)</u>
Net PFC cash, December 31, 2021		<u>\$ 351,374</u>
Net Position restricted for PFC, December 31, 2021	<u>\$ 481,602</u>	

CITY OF BATON ROUGE – PARISH OF EAST BATON ROUGE
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021

EXHIBIT A-14
(Continued)

NOTE 17 – Solid Waste Disposal Facility Closure and Postclosure Care Liability

The City-Parish North Landfill opened in October 1993. The North Landfill is permitted by the U.S. Environmental Protection Agency (EPA) and the Louisiana Department of Environmental Quality (DEQ) to dispose of municipal solid waste and non-hazardous industrial waste from East Baton Rouge Parish and from surrounding cities, towns, and parishes. Regulations issued by the EPA and the DEQ require the City-Parish to perform certain closing functions and postclosure monitoring and maintenance functions for the North Landfill.

Municipal Solid Waste Landfill (MSWLF) Closure and Postclosure Care Costs are accounted for in accordance with guidelines in Section L10 of the GASB *Codification of Governmental Accounting and Financial Reporting Standards*. Section L20 of *the code* 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 estimated cost of the closure and postclosure care costs is \$68,009,425. Total estimated capacity is 28,420,000 cubic yards and the projected life is 49 years from the opening date of the landfill. 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 effect of inflation, changes in technology or changes in applicable laws or regulations.

The Solid Waste Collection and Disposal Enterprise Fund recognizes a portion of the current estimated 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 of waste received at the landfill during the period rather than on the passage of time. The projections assume that the current solid waste generation trends will continue and that no waste will be diverted to alternative disposal facilities.

The liability for closure and postclosure care at December 31, 2021, totals \$31,819,104. The liability is based on the landfill capacity used to date of 13,296,671 cubic yards or 46.79% of the landfill capacity. The liability will be financed by the Solid Waste Collection and Disposal Enterprise Fund. The remaining estimated cost of closure and postclosure care of \$36,190,321 will be recognized as the remaining estimated capacity is filled. The estimated remaining useful life of the landfill as of December 31, 2021, is 21 years.

NOTE 18 – State Required Disclosures

a. Council Members Compensation

Each Metropolitan Council Member receives monthly compensation in accordance with The Plan of Government. Compensation is currently \$1,000 a month for council members. In addition, members of the Metropolitan Council receive \$800 per month combined travel and auto allowance. (LRS 33:1233(B)) Following is a list of Council Members with gross wages, including auto allowance, that was reported as paid in year 2021:

District 1	Brandon Noel	\$21,600
District 2	Chauna Banks	21,600
District 3	Rowdy Gaudet	21,600
District 4	Aaron Moak	21,600
District 5	Erika Green	21,600
District 6	Cleve Dunn	21,600
District 7	LaMont Cole	
	Council	21,600
	Mayor ProTem	18,000

**CITY OF BATON ROUGE – PARISH OF EAST BATON ROUGE
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021**

EXHIBIT A-14
(Continued)

NOTE 18 – State Required Disclosures (Continued)

a. Council Members Compensation (Continued)

District 8	Denise Amoroso	\$21,600
District 9	Dwight Hudson	21,600
District 10	Carolyn Coleman	21,600
District 11	Laura Adams	21,600
District 12	Jennifer Racca	21,600

b. Communications District Wireless E911 Service

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

The East Baton Rouge Parish Communications District Board of Commissioners enacted Resolution No. 001/2000 on March 17, 2000, assessing an emergency telephone service charge of \$0.50 per month per wireless Commercial Mobile Radio Service (CMRS) user. In 2006, the fee was increased to \$0.85 per month by the Communications District Board. In 2010, Act 531 of the 2009 Louisiana Legislative Session authorized the addition of a 4% service charge to prepaid wireless telecommunication services which is distributed among the communication districts in the state by the Louisiana Department of Revenue after collection of an administrative cost.

In 2021, \$3.4 million was collected for wireless fees (66% of 911 revenues) and used to cover wireless 911 maintenance, technological upgrades, and other operating expenses. The wireless 911 system is fully implemented and operational. Revenues from the wireless fee are budgeted in the Communication District Special Revenue Fund Annual Budget and approved by the City-Parish Metropolitan Council along with the Board of Commissioners. Technological upgrades are included in the operations budget as needed. For budget statement detail on the Communications District Fund, see Exhibit B-8.

c. Summary of City-Parish Sales Tax Collections remitted to Other Taxing Authorities

Act 711 of the 2010 Louisiana Legislative Session amended LRS 24:51 (B) to provide required footnote disclosure in the financial statements for local governments that collect tax for other taxing jurisdictions. Listed below are sales tax collections and distributions to other parish governmental agencies during calendar year 2021.

	Total Collections	Collection Cost	Final Distribution
City of Baker	\$ 6,435,956	\$ 56,565	\$ 6,379,391
Baker School	5,037,448	46,113	4,991,335
Baker Hotel District	69,637	675	68,962
City of Zachary	10,088,672	94,534	9,994,138
Zachary School District	10,568,730	99,964	10,468,766
Zachary Hotel	258,881	2,522	256,359
City of Central	7,478,778	71,076	7,407,702
Central School District	9,719,651	89,699	9,629,952
EBRP School District	191,841,949	1,762,435	190,079,514
Street Improvements Tax for other municipalities	10,382,945	79,435	10,303,510
Visit Baton Rouge	6,480,794	6,000	6,474,794
North Baton Rouge Economic Development District	243,484	6,000	237,484
	<u>\$258,606,925</u>	<u>\$2,315,018</u>	<u>\$256,291,907</u>

NOTE 19 – Tax Abatement

a. Restoration Tax Abatement Program:

The City of Baton Rouge - Parish of East Baton Rouge Metro-Council enters into ad valorem property tax abatement agreements on an individual basis as referred by the Louisiana Economic Development Restoration Tax Abatement Program. The abatements are permissible in accordance with the Louisiana Administrative Code, Title 13, Part I, Chapter 9:

General

A. Intent of Law. To encourage the expansion, restoration, improvement, and development of existing commercial structures and owner-occupied residences in downtown, historic, and economic development districts. To provide for the development and improvement of local communities, encourage the fullest use of underutilized resources, and enhancement of the tax base.

B. Program Description. The Restoration Tax Abatement Program provides to commercial property owners and homeowners who expand, restore, improve or develop an existing structure in a downtown development district, economic development district or historic district (the "project"), the right for five years after completion of the work, to pay ad valorem taxes based on the assessed valuation of the property for the year prior to the commencement of the project. The application is subject to approval by the local governing authority, the state Board of Commerce and Industry, and the governor. Assessment of the improvements, made by the project to the property, is deferred for five years by a contract entered into with the Board of Commerce and Industry. The contract may be eligible for renewal, subject to the same conditions, for an additional five years. The tax abatement is now available if property taxes have been paid on the improvements made by the project. If the property is sold, the contract may be transferred, subject to local government and board approval.

For the fiscal year ended December 31, 2021, ad valorem property taxes otherwise due to the City-Parish and its components totaling \$811,573 were abated.

More information is available at: <https://www.opportunitylouisiana.com/business-incentives/restoration-tax-abatement>

b. Tax Increment Financing Tax Abatements:

The City of Baton Rouge – Parish of East Baton Rouge Metro-Council considers tax abatement agreements on an individual basis. These abatements are permissible in accordance with Louisiana Revised Statutes Chapter 27 of Title 33. These abatements are provided through the use of Tax Increment Financing (TIF) whereby separate legal entities (districts) are formed for the purpose of governing the use of incremental tax revenue generated within the district. Tax abatements under this program currently include Sales and/or Occupancy tax where a portion of taxes collected by the district are rebated to the district. The goal of the TIF Tax Abatement program is to develop abandoned and/or underperforming properties for long term economic development.

For the fiscal year ended December 31, 2021, there were eight active TIF programs for a total of \$1,235,766.

c. Industrial Tax Exemption Program

The Louisiana Industrial Ad Valorem Tax Exemption Program (ITEP) is an original state incentive program which offers an attractive tax incentive for manufacturers within the state. With local approval, the program provides up to a 100% property tax abatement for an initial term of up to five years and the option to renew for up to three additional years at up to 80% property tax abatement on a manufacturer's qualifying capital investment related to the manufacturing process.

Businesses must be classified as a manufacturer or related to the manufacturing project in order to receive the benefits of the ITEP program. ITEP is only available for activities related to manufacturers.

This program is administered by Louisiana Economic Development. More information on this program can be found in the Louisiana Administrative Code Title 13, Part I, Chapter 5.

CITY OF BATON ROUGE – PARISH OF EAST BATON ROUGE
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021

EXHIBIT A-14
(Continued)

NOTE 19 – Tax Abatement (Continued)

c. Industrial Tax Exemption Program (Continued)

For the fiscal year ended December 31, 2021, approximately \$6,734,736 in Ad Valorem Property Taxes, depreciated proportionally on an assumed 20 year basis were abated as a result of this program.

More information is available at: <https://www.opportunitylouisiana.com/business-incentives/industrial-tax-exemption>

NOTE 20 – New Accounting Standards Not Yet Effective

The Governmental Accounting Standards Board (GASB) has issued the following statements which were not required to be implemented by City-Parish during the current fiscal year:

1. GASB Statement No. 87, *Leases*, establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. This statement is effective for periods starting with the fiscal year that ends June 30, 2022.
2. GASB Statement No. 91, *Conduit Debt Obligations*, defines conduit debt obligations for accounting and financial reporting purposes and establishes related standards for recognition, measurement, and disclosure for issuers. This statement is effective for reporting periods beginning after December 15, 2021.
3. GASB Statement No. 92, *Omnibus 2020*, addresses a variety of topics to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. This statement is effective for fiscal years beginning after June 15, 2021.
4. GASB Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*, amends GASB Statement No. 14, *The Financial Reporting Entity*, and No. 84, *Fiduciary Activities*, and supersedes GASB Statement No. 32, *Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*. This statement is effective for reporting periods beginning after June 15, 2021.

The City-Parish is currently evaluating potential changes to the financial statements as a result of the implementation of these statements.

NOTE 21 – Subsequent Events

In March of 2018, a petition was filed with the Louisiana Secretary of State for the incorporation of the City of St. George within the Parish of East Baton Rouge, Louisiana in accordance with L.A. Revised Statutes, Title 33, Section 1, et seq. An independent analysis prepared in 2018 detailing the financial impact on the City-Parish's General Fund projects the estimated reduction in revenues to be approximately \$48.3 million annually if such cessation from the consolidated City-Parish government were to occur. A reductions in expenses will also occur from not providing certain services to that area; however, other liabilities to consider include legacy costs from retirement and other post-employment benefits. The Parish's Registrar of Voters certified in February, 2019, that proponents had gathered enough petition signatures to bring the issue to a vote. An election was held on the incorporation for voters registered within the geographical boundaries of the proposed city on October 12, 2019, and the proposition was approved by a majority of the voters. A legal action challenging the incorporation was filed on November 4, 2019.

Subsequent to year-end, a Judge pro tem for the 19th Judicial District Court denied the incorporation of the City of St. George citing that it is unreasonable in accordance with L.A. Revised Statute 33:4(E)(2)(a). Based on comments made by a spokesperson in favor of the incorporation, appeals are expected. There was no impact to 2021 operations and the impact on future operations will depend on the outcome of the appeals.



REQUIRED SUPPLEMENTARY INFORMATION

REQUIRED SUPPLEMENTARY INFORMATION
CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021

EXHIBIT A - 15

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes:				
General property taxes	\$ 29,327,380	\$ 29,327,380	\$ 30,100,602	\$ 773,222
Gross receipts business taxes	21,231,530	21,231,530	22,754,171	1,522,641
General sales and use taxes	189,529,890	198,582,989	222,751,596	24,168,607
Occupancy taxes	1,114,720	1,114,720	1,637,800	523,080
Occupational taxes	10,500,000	10,500,000	10,529,179	29,179
Insurance premiums taxes	4,250,000	4,250,000	4,417,043	167,043
Gaming admissions taxes	7,546,000	7,546,000	9,938,994	2,392,994
Interest and penalties - delinquent taxes	1,182,000	1,182,000	1,675,185	493,185
Total taxes	<u>264,681,520</u>	<u>273,734,619</u>	<u>303,804,570</u>	<u>30,069,951</u>
Licenses and permits:				
Use of streets:				
Public conveyances	50,000	50,000	128,849	78,849
Occupational and professional:				
Air conditioning and heating	38,000	38,000	29,920	(8,080)
Electrical contractors	50,000	50,000	46,225	(3,775)
Plumbers	40,000	40,000	33,229	(6,771)
House moving	500	500	400	(100)
Garbage collectors	43,800	43,800	56,400	12,600
SW wireless facility license	--	--	8,850	8,850
Classified employees	150,000	150,000	131,365	(18,635)
Retail clerks	100,500	100,500	75,150	(25,350)
Entertainers	4,000	4,000	2,880	(1,120)
Liquor and beer	575,500	575,500	584,207	8,707
Restaurant	35,650	35,650	34,185	(1,465)
Construction permits:				
Air conditioning and heating	220,000	220,000	206,055	(13,945)
Electrical	340,000	340,000	371,466	31,466
Building	1,790,000	1,790,000	2,414,426	624,426
Plumbing and gas	350,000	350,000	421,829	71,829
House moving	--	--	200	200
Fence	1,000	1,000	1,450	450
SW wireless facility permits	35,000	35,000	24,861	(10,139)
Special events	38,000	38,000	18,840	(19,160)
Hotel/Motel permits	75,000	75,000	51,700	(23,300)
Alarm user	35,000	35,000	22,525	(12,475)
Animal control and rescue center licenses	664,000	664,000	711,172	47,172
Other permits	65,250	65,250	56,717	(8,533)
Total licenses and permits	<u>4,701,200</u>	<u>4,701,200</u>	<u>5,432,901</u>	<u>731,701</u>
Intergovernmental revenues:				
State grants:				
Public safety:				
Traffic signal maintenance	553,880	553,880	551,440	(2,440)
Department of Military Affairs	60,000	60,000	--	(60,000)

The notes to required supplementary information are an integral part of this schedule.

Continued

REQUIRED SUPPLEMENTARY INFORMATION
CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021

EXHIBIT A - 15
(Continued)

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES (continued)				
Intergovernmental revenues (continued):				
State grants (continued):				
Public safety (continued):				
Juvenile meal reimbursement	\$ 55,000	\$ 55,000	\$ 19,237	\$ (35,763)
Louisiana Department of Public Safety	--	409,000	412,458	3,458
Transportation:				
Street maintenance	529,790	529,790	537,030	7,240
Culture and recreation:				
Hotel/motel sales tax	1,757,670	1,757,670	1,234,484	(523,186)
State shared revenues:				
Beer taxes	350,000	350,000	339,165	(10,835)
Insurance company taxes	895,850	895,850	896,584	734
Louisiana revenue sharing	1,039,640	1,039,640	1,045,559	5,919
Mineral royalties	10,000	10,000	5,156	(4,844)
Severance taxes	350,000	350,000	256,189	(93,811)
On-behalf payments for salaries and benefits	8,692,380	8,315,128	8,286,486	(28,642)
Retiree drug subsidy	--	--	975,185	975,185
Total intergovernmental revenues	<u>14,294,210</u>	<u>14,325,958</u>	<u>14,558,973</u>	<u>233,015</u>
Charges for services:				
General government:				
City court civil fees	1,390,000	1,390,000	1,169,177	(220,823)
Judiciary court costs	330,000	330,000	264,709	(65,291)
City court school fees	95,000	95,000	65,740	(29,260)
City court bench warrant fees	530,000	530,000	455,271	(74,729)
City court miscellaneous fees	158,000	158,000	125,462	(32,538)
City court expungement	15,000	15,000	10,625	(4,375)
City court home incarceration monitoring	300	300	--	(300)
City court mortgage recordation fees	10,000	10,000	3,810	(6,190)
City court pre-trial administrative fee	50,000	50,000	47,500	(2,500)
City court electronic disposition extracting fee	110,000	110,000	122,000	12,000
City court public tag agent service fee	23,000	23,000	15,995	(7,005)
City constable civil fees	900,000	900,000	579,498	(320,502)
City prosecutor bond posting fee	15,000	15,000	5,649	(9,351)
Central services support	9,399,770	9,399,770	9,579,757	179,987
Central services support - inventory	32,800	32,800	(8,664)	(41,464)
Central services support - auction facility	80,000	80,000	65,663	(14,337)
Sales tax collection charges	3,150,000	3,150,000	3,549,606	399,606
Occupancy tax collection charges	40,000	40,000	54,000	14,000
NSF check fees	500	500	2,725	2,225
Online permitting technology fees	50,000	50,000	72,154	22,154
Bench advertising	30,000	30,000	56,424	26,424
Board of adjustment fees	5,000	5,000	3,045	(1,955)
Sale of construction codes and plans	20,000	20,000	579	(19,421)
Adult DWI pretrial fees	60,000	60,000	35,100	(24,900)
Pre-trial diversion fees	332,000	332,000	293,225	(38,775)

The notes to required supplementary information are an integral part of this schedule.

Continued

REQUIRED SUPPLEMENTARY INFORMATION
CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021

EXHIBIT A - 15
(Continued)

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES (continued)				
Charges for services (continued):				
General government (continued):				
Notice of intent	\$ 60,000	\$ 60,000	\$ 64,728	\$ 4,728
Adjudicated property	50,000	50,000	105,982	55,982
Zoning fees	110,000	110,000	195,500	85,500
Planning assistance	121,000	121,000	172,475	51,475
Planning advertising fees	30,000	30,000	47,599	17,599
Miscellaneous	9,600	19,600	25,162	5,562
Public safety:				
Subdivision inspection, testing and plan review	100,000	100,000	147,330	47,330
Flood determination fees	22,000	22,000	32,370	10,370
Commercial and residential plan review	400,000	400,000	680,021	280,021
Sale of reports and photos	275,000	275,000	311,473	36,473
Sobriety test	20,000	20,000	14,344	(5,656)
False alarm fees	180,000	180,000	169,009	(10,991)
Reimbursements for overtime	400,000	400,000	604,380	204,380
Traffic safety fees	3,500,000	3,500,000	3,433,128	(66,872)
Code enforcement fees	30,000	30,000	70,045	40,045
Weed cutting charges	20,000	20,000	10,155	(9,845)
Prison medical charges	20,000	20,000	46,612	26,612
Coroners fees	658,000	658,000	637,930	(20,070)
Miscellaneous	27,000	27,000	25,781	(1,219)
Transportation:				
Parking meters	500,000	500,000	52,573	(447,427)
Health and welfare:				
Animal control center enforcement income	40,000	40,000	51,958	11,958
Culture and recreation:				
Riverfront docking fees	25,000	25,000	21,125	(3,875)
Conservation and development:				
Rent/utilities/donations:				
Leo S. Butler Community Center	17,750	27,860	33,817	5,957
Jewel J. Newman Community Center	27,690	27,690	35,527	7,837
Dr. Martin Luther King, Jr. Community Center	24,800	24,800	20,717	(4,083)
Chaneyville Community Center	--	--	3,000	3,000
Charles R. Kelly Community Center	16,040	14,540	14,143	(397)
Total charges for services	<u>23,510,250</u>	<u>23,528,860</u>	<u>23,595,934</u>	<u>67,074</u>
Fines and forfeits:				
City court criminal fines and forfeitures	80,000	80,000	43,730	(36,270)
City court forfeitures	50,000	50,000	47,835	(2,165)
City court traffic fines	750,000	750,000	538,256	(211,744)
Alcoholic Beverage Control Board fines	58,000	58,000	59,950	1,950
Total fines and forfeits	<u>938,000</u>	<u>938,000</u>	<u>689,771</u>	<u>(248,229)</u>
Investment earnings	<u>140,500</u>	<u>140,500</u>	<u>176,671</u>	<u>36,171</u>

The notes to required supplementary information are an integral part of this schedule.

Continued

REQUIRED SUPPLEMENTARY INFORMATION
CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021

EXHIBIT A - 15
(Continued)

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u> <u>(Budgetary</u> <u>Basis)</u>	<u>Final Budget -</u> <u>Positive</u> <u>(Negative)</u>
REVENUES (continued)				
Miscellaneous revenues:				
Rentals	\$ 64,910	\$ 64,910	\$ 72,775	\$ 7,865
Oil, gas and mineral royalties	90,000	90,000	29,332	(60,668)
Airport note	261,360	261,360	261,362	2
Lighthouse for the Blind note	--	--	24,010	24,010
Subrogation recovery and restitution	3,000	3,000	291,962	288,962
Condemnations	90,000	90,000	366,517	276,517
Juvenile detention meals	4,000	4,000	26	(3,974)
Confiscated funds - police	120,000	120,000	104,247	(15,753)
Police - miscellaneous revenues	25,000	25,000	23,834	(1,166)
LCLE-CVR reimbursement	120,000	170,000	186,450	16,450
Juvenile detention reimbursement	100,000	100,000	89,650	(10,350)
Donations and contributions	10,000	10,000	7,500	(2,500)
Animal control and rescue center contributions	258,530	258,530	263,282	4,752
Other	17,000	99,632	110,796	11,164
Total miscellaneous revenues	<u>1,163,800</u>	<u>1,296,432</u>	<u>1,831,743</u>	<u>535,311</u>
Total revenues	<u>309,429,480</u>	<u>318,665,569</u>	<u>350,090,563</u>	<u>31,424,994</u>
EXPENDITURES				
Current:				
General government:				
Metropolitan council	1,494,498	1,575,387	1,335,916	239,471
Council administrator	2,162,966	2,162,966	1,763,590	399,376
Council budget office	179,039	179,039	151,541	27,498
Parish attorney	7,434,217	7,525,793	7,154,759	371,034
Public information office	573,429	608,076	487,336	120,740
Planning commission	1,625,258	1,600,320	1,485,445	114,875
City court - administration	11,446,351	10,958,040	8,394,402	2,563,638
City constable	3,332,358	3,267,659	3,200,442	67,217
Justice of peace and ward constables	66,510	67,113	62,961	4,152
Sheriff - costs of court	123,000	123,000	116,517	6,483
Registrar of voters	646,380	646,380	427,542	218,838
Mayor - President	2,522,674	2,642,504	2,366,411	276,093
Finance	10,496,598	10,370,766	9,323,013	1,047,753
Collection of funds	3,850,930	3,850,930	3,421,789	429,141
Information services	7,026,518	6,991,961	6,531,296	460,665
Purchasing	1,312,830	1,517,830	1,152,800	365,030
Human resources	3,280,905	3,257,660	3,031,589	226,071
Risk management	4,990,343	7,857,011	10,744,869	(2,887,858)
Municipal fire and police civil service board	84,085	84,085	82,427	1,658
Public works - business operations and capital program	2,942,585	2,981,481	2,752,355	229,126
Public works - department of buildings and grounds	13,217,690	13,337,843	10,727,701	2,610,142
EBR parish office of public defender	705,000	705,000	705,000	--
Municipal associations	176,810	204,842	203,759	1,083
Total general government	<u>79,690,974</u>	<u>82,515,686</u>	<u>75,623,460</u>	<u>6,892,226</u>

The notes to required supplementary information are an integral part of this schedule.

Continued

REQUIRED SUPPLEMENTARY INFORMATION
CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021

EXHIBIT A - 15
(Continued)

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
EXPENDITURES (continued)				
Current (continued):				
Public safety:				
Fire protection districts	\$ 143,050	\$ 143,100	\$ 143,097	\$ 3
Sheriff - correctional institution	7,852,498	7,704,845	5,824,294	1,880,551
E.B.R. Parish Coroner	3,024,606	3,405,872	3,354,464	51,408
Police	94,723,160	97,875,073	92,673,489	5,201,584
Fire	51,733,540	56,902,935	55,895,615	1,007,320
Emergency medical services	5,904,458	6,004,458	5,754,032	250,426
Juvenile services	5,801,099	5,635,584	4,932,549	703,035
Emergency preparedness	879,553	879,553	798,665	80,888
Public works - department of development	9,524,049	9,512,945	8,417,779	1,095,166
Capital Region Planning Commission	75,920	77,005	77,005	--
Crimestoppers	13,580	13,580	13,580	--
Total public safety	<u>179,675,513</u>	<u>188,154,950</u>	<u>177,884,569</u>	<u>10,270,381</u>
Transportation:				
Public works - department of transportation and drainage	15,682,117	16,093,153	13,574,278	2,518,875
Public works - department of maintenance	22,834,197	22,668,958	21,020,620	1,648,338
Street maintenance	232,050	232,050	232,050	--
Total transportation	<u>38,748,364</u>	<u>38,994,161</u>	<u>34,826,948</u>	<u>4,167,213</u>
Health and welfare:				
The Butterfly Society	24,250	24,250	--	24,250
Health unit	453,387	453,387	441,797	11,590
Crisis Care Center	245,760	245,760	243,913	1,847
Animal control and rescue center	2,722,690	2,727,450	2,604,969	122,481
O'Brien House	16,590	16,590	16,590	--
CJCC-Pre-Trial Release	230,000	230,000	230,000	--
Total health and welfare	<u>3,692,677</u>	<u>3,697,437</u>	<u>3,537,269</u>	<u>160,168</u>
Culture and recreation:				
Louisiana Arts and Science Museum	817,840	817,850	817,845	5
Arts Council of Greater Baton Rouge	338,790	403,800	381,513	22,287
Baton Rouge Symphony League	92,150	92,150	92,150	--
U.S.S. Kidd	222,690	222,700	222,692	8
Total culture and recreation	<u>1,471,470</u>	<u>1,536,500</u>	<u>1,514,200</u>	<u>22,300</u>
Conservation and development:				
Economic development program	1,478,955	1,448,955	689,500	759,455
Baton Rouge Film Commission	168,530	168,530	163,876	4,654
Office of Neighborhood Revitalization	207,486	206,486	202,822	3,664
Community centers	1,611,593	1,693,700	1,525,715	167,985
Human Development and Services	717,224	717,224	670,073	47,151
Baton Rouge Area Chamber	339,500	339,500	339,500	--
Truancy Assessment and Service Center	100,000	100,000	100,000	--
Score Chapter 141 - Baton Rouge	18,430	18,430	18,430	--
Earth Day	21,190	21,190	21,190	--
East Baton Rouge Redevelopment Authority	825,000	825,000	825,000	--

The notes to required supplementary information are an integral part of this schedule.

Continued

REQUIRED SUPPLEMENTARY INFORMATION
CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021

EXHIBIT A - 15
(Continued)

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
EXPENDITURES (continued)				
Current (continued):				
Conservation and development (continued):				
My Brother's Keeper	\$ 14,557	\$ 14,557	\$ --	\$ 14,557
Cooperative Extension Service	59,630	59,630	54,852	4,778
Veterans Service Office	48,900	48,900	48,900	--
Big Buddy Program	248,850	248,850	248,850	--
Greater Baton Rouge Food Bank	22,310	22,310	22,310	--
CAFC/Children's Coalition	24,250	24,250	24,250	--
Downtown Merchants Association	36,860	36,860	36,860	--
City Year Louisiana	24,250	24,250	24,250	--
Total conservation and development	<u>5,967,515</u>	<u>6,018,622</u>	<u>5,016,378</u>	<u>1,002,244</u>
Intergovernmental expenditures:				
Equivalent three mills on industrial area assessment	308,650	317,931	317,931	--
District Attorney of the Nineteenth Judicial District	7,657,390	7,707,300	7,707,292	8
Nineteenth Judicial District Court	7,442,014	7,662,014	7,643,046	18,968
E.B.R. Parish Family Court	1,131,409	1,132,932	1,131,868	1,064
E.B.R. Parish Juvenile Court	1,362,886	1,548,016	1,293,837	254,179
E.B.R. Parish Clerk of Court	487,000	687,000	620,802	66,198
Total intergovernmental expenditures	<u>18,389,349</u>	<u>19,055,193</u>	<u>18,714,776</u>	<u>340,417</u>
Total expenditures	<u>327,635,862</u>	<u>339,972,549</u>	<u>317,117,600</u>	<u>22,854,949</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(18,206,382)</u>	<u>(21,306,980)</u>	<u>32,972,963</u>	<u>54,279,943</u>
OTHER FINANCING SOURCES (USES)				
Transfers in:				
Emergency Medical Services Fund	90,000	638,578	638,578	--
Grants Fund	--	71,321	71,321	--
Total transfers in	<u>90,000</u>	<u>709,899</u>	<u>709,899</u>	<u>--</u>
Transfers out:				
Grants Fund	(100,000)	(1,715,895)	(1,674,030)	41,865
Capital Projects Fund	(850,150)	(5,018,522)	(5,018,522)	--
Downtown Development District	(138,230)	(138,230)	(138,230)	--
City Constable Court Costs Fund	(77,390)	(417,790)	(417,790)	--
Brownsfield Fire Protection District	(15,760)	(15,760)	(15,760)	--
Chaneyville Fire Protection District	(34,780)	(34,780)	(34,780)	--
Pride Fire Protection District	(62,080)	(62,080)	(62,080)	--
Alsen-St. Irma Lee Fire Protection District	(23,770)	(23,770)	(23,770)	--
Taxable Refunding Bonds Fund	(4,731,160)	(4,731,160)	(4,180,435)	550,725
Solid Waste Collection and Disposal Fund	(85,000)	(85,000)	(66,579)	18,421
Baton Rouge River Center	(1,738,240)	(1,738,240)	(1,738,240)	--
Total transfers out	<u>(7,856,560)</u>	<u>(13,981,227)</u>	<u>(13,370,216)</u>	<u>611,011</u>

The notes to required supplementary information are an integral part of this schedule.

Continued

**REQUIRED SUPPLEMENTARY INFORMATION
CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021**

EXHIBIT A - 15
(Continued)

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
OTHER FINANCING SOURCES (USES) (continued)				
Proceeds of capital asset disposition	\$ 405,000	\$ 405,000	\$ 245,272	\$ (159,728)
Total other financing sources and uses	<u>(7,361,560)</u>	<u>(12,866,328)</u>	<u>(12,415,045)</u>	<u>451,283</u>
Net change in fund balances	(25,567,942)	(34,173,308)	20,557,918	54,731,226
Fund balances, January 1	<u>122,440,274</u>	<u>122,440,274</u>	<u>122,440,274</u>	<u>--</u>
Fund balances, December 31	<u>\$ 96,872,332</u>	<u>\$ 88,266,966</u>	<u>\$ 142,998,192</u>	<u>\$ 54,731,226</u>

The notes to required supplementary information are an integral part of this schedule.

REQUIRED SUPPLEMENTARY INFORMATION
CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
LIBRARY BOARD OF CONTROL SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021

EXHIBIT A - 16

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes:				
General property taxes	\$ 50,047,970	\$ 50,047,970	\$ 51,191,028	\$ 1,143,058
Charges for services:				
Library - copy machine	25,000	25,000	30,000	5,000
Fines and forfeits:				
Fines	80,000	80,000	47,028	(32,972)
Investment earnings	150,000	150,000	177,878	27,878
Miscellaneous revenues:				
Donations	500	500	100	(400)
Other income	20,000	20,000	36,526	16,526
Total miscellaneous revenues	20,500	20,500	36,626	16,126
Total revenues	50,323,470	50,323,470	51,482,560	1,159,090
EXPENDITURES				
Current:				
Culture and recreation:				
Operations	49,564,233	49,414,233	44,013,490	5,400,743
Capital outlay	1,376,188	1,526,188	704,332	821,856
Total expenditures	50,940,421	50,940,421	44,717,822	6,222,599
Excess (deficiency) of revenues over (under) expenditures	(616,951)	(616,951)	6,764,738	7,381,689
OTHER FINANCING SOURCES (USES)				
Transfers in:				
Grants Fund	--	104	104	--
Transfers out:				
Grants Fund	--	(2,454)	(2,454)	--
Capital Projects Fund	(1,495,950)	(1,495,950)	(1,495,950)	--
Total transfers out	(1,495,950)	(1,498,404)	(1,498,404)	--
Total other financing sources and uses	(1,495,950)	(1,498,300)	(1,498,300)	--
Net change in fund balances	(2,112,901)	(2,115,251)	5,266,438	7,381,689
Fund balances, January 1	95,741,579	95,741,579	95,741,579	--
Fund balances, December 31	\$ 93,628,678	\$ 93,626,328	\$ 101,008,017	\$ 7,381,689

The notes to required supplementary information are an integral part of this schedule.

REQUIRED SUPPLEMENTARY INFORMATION
CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
GRANTS SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021

EXHIBIT A - 17

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental revenues:				
Federal grants:				
Federal Emergency Management Agency	\$ 66,650	\$ 66,650	\$ 66,638	\$ (12)
Department of Justice	2,451,626	2,438,040	576,832	(1,861,208)
Department of Health and Human Services	29,247,571	29,014,585	15,271,950	(13,742,635)
Department of Housing and Urban Development	46,814,008	47,711,336	9,496,548	(38,214,788)
Department of Treasury	107,634,962	107,634,962	14,152,618	(93,482,344)
Small Business Administration	4,394,913	4,394,913	872,328	(3,522,585)
Corporation for National and Community Service	16,168	6,312	6,312	--
State grants:				
Department of Health and Hospitals	32,352	32,352	1,377	(30,975)
Highway Safety Commission	1,593,399	1,593,330	775,480	(817,850)
Commission on Law Enforcement	282,587	282,507	98,302	(184,205)
Governor's Office of Homeland Security and Emergency Preparedness	109,242,075	118,686,854	39,662,345	(79,024,509)
Department of Public Safety and Corrections	(211,002)	(45,067)	96,164	141,231
Louisiana Department of Agriculture	5,000	5,000	435	(4,565)
Louisiana State Supreme Court	237,574	229,804	124,270	(105,534)
Louisiana Housing Corporation	1,084,474	1,297,345	590,450	(706,895)
Louisiana Recovery Authority	3,935,698	3,722,496	(25,252)	(3,747,748)
Department of Culture, Recreation and Tourism	654	654	654	--
Louisiana Department of Treasury	750,000	750,000	750,000	--
Louisiana Workforce Commission	15,975,749	16,003,961	7,039,264	(8,964,697)
Louisiana Department of Education	2,147,206	1,601,169	862,471	(738,698)
Louisiana Division of Administration Office of Community Development Disaster Recovery Unit	5,070,431	5,070,431	29,924	(5,040,507)
Office of the State Library	47,065	47,065	47,065	--
Department of Environmental Quality	20,000	20,000	--	(20,000)
Other grants:				
Entergy	235,481	235,481	24,773	(210,708)
East Baton Rouge Parish Sheriff	277,490	277,060	18,695	(258,365)
District Attorney - 19th Judicial District Court	20,551	14,899	14,899	--
Pennington Foundation	150,000	150,000	53,184	(96,816)
National League of Cities	30,125	--	--	--
Internet Archives	2,278	2,278	--	(2,278)
Southeast La Area Health	101,508	101,508	--	(101,508)
East Baton Rouge Criminal Justice Coordinating Council	96,685	96,685	86,685	(10,000)
American Association of Retired People	25,000	25,000	--	(25,000)
Capital Area United Way	94,014	91,514	87,054	(4,460)
Capital One	5,000	5,000	--	(5,000)
Total intergovernmental revenues	<u>331,877,292</u>	<u>341,564,124</u>	<u>90,781,465</u>	<u>(250,782,659)</u>
Investment earnings	<u>(345,458)</u>	<u>(337,972)</u>	<u>43,940</u>	<u>381,912</u>
Miscellaneous revenues:				
Sobriety Court fees	24,564	46,385	23,305	(23,080)
Program income (Housing and Urban Development)	1,447,141	1,741,358	944,887	(796,471)
Headstart - in kind contributions	4,242,071	3,392,212	615,286	(2,776,926)
Other	369,207	464,149	182,602	(281,547)
Total miscellaneous revenues	<u>6,082,983</u>	<u>5,644,104</u>	<u>1,766,080</u>	<u>(3,878,024)</u>
Total revenues	<u>337,614,817</u>	<u>346,870,256</u>	<u>92,591,485</u>	<u>(254,278,771)</u>

The notes to required supplementary information are an integral part of this schedule.

Continued

REQUIRED SUPPLEMENTARY INFORMATION
CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
GRANTS SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021

EXHIBIT A - 17
(Continued)

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
EXPENDITURES				
Current:				
General government:				
Mayor's Healthy City Initiative	\$ 750,000	\$ 750,000	\$ 750,000	\$ --
Public safety:				
FEMA - Hurricane Gustav	5,847,293	5,847,293	--	5,847,293
FEMA - Flood August 2016	9,434,146	9,434,146	50,718	9,383,428
FEMA - Hurricane Barry	499,117	499,117	215,641	283,476
FEMA - Hurricane Laura	84,994	259,926	177,868	82,058
FEMA - Hurricane Sally	23,634	1,083	1,083	--
FEMA - Hurricane Delta	605,962	852,401	689,524	162,877
FEMA - Hurricane Ida	25,044,357	25,044,357	16,534,755	8,509,602
FEMA - Winter Storm	1,713,907	1,713,907	1,632,413	81,494
FEMA - Excessive Rain Event	984,950	984,950	1,009,806	(24,856)
FEMA - COVID-19	587,930	1,963,000	1,159,485	803,515
FEMA - COVID-19 Vaccination Site	2,553,199	2,553,199	2,065,054	488,145
FEMA - COVID-19 PSA Campaign	317,000	317,000	72,137	244,863
American Rescue Plan	74,810,127	74,810,127	10,795,932	64,014,195
Reduce Underage Drinking	200,227	200,437	115,604	84,833
Rapid Case Assessment Team	86,685	86,685	86,685	--
Local Government Assistance Program:				
Brownsfield Fire Protection District	25,694	25,694	25,694	--
Chaneyville Fire Protection District	25,694	25,694	--	25,694
Pride Fire Protection District	22,394	22,394	4,230	18,164
Alsen-St. Irma Lee Fire Protection District	24,694	24,694	--	24,694
Community Water Enrichment Fund	35,000	35,000	--	35,000
Volunteer Fire Assistance	10,000	10,000	870	9,130
Baton Rouge City Court DWI Court	197,372	226,423	83,340	143,083
National League of Cities	30,125	--	--	--
Drug Abuse Resistance Education	113,426	113,426	72,502	40,924
Byrne Criminal Justice Innovation	999,615	999,615	--	999,615
Pennington Foundation Coroner Grant	150,000	150,000	53,184	96,816
Police Department Year-Round Overtime Grant:				
Occupant Protection and Speeding	428,818	428,818	222,153	206,665
DWI and Juvenile Underage Drinking Enforcement	525,494	525,494	102,563	422,931
Open Container	370,866	370,866	370,536	330
Edward Byrne Memorial Justice Assistance Grant	806,465	800,384	273,946	526,438
Project Safe Neighborhoods	199,666	196,540	102,182	94,358
Stop School Violence Program	456,151	445,691	284,939	160,752
Coronavirus Emergency Supplemental Funding	133,827	133,827	55,227	78,600
Capital Area Law Enforcement Technology Center	150,000	150,000	--	150,000
Assistance to Firefighters	73,315	73,315	73,302	13
Provider Relief Fund	222,850	222,850	--	222,850
Emergency Medical Services for Children	101,508	101,508	--	101,508
Title IV-E Reimbursements	24,990	190,925	82,887	108,038
Families in Need of Services	186,269	165,948	78,750	87,198
State Homeland Security Program	311,293	311,293	90,699	220,594
Hazard Mitigation Planning Grants	6,474,999	6,977,758	873,814	6,103,944
Flood Mitigation Assistance Grant	6,822,931	11,427,180	875,418	10,551,762
Emergency Preparedness Entergy Grant	235,481	235,481	24,948	210,533

The notes to required supplementary information are an integral part of this schedule.

Continued

REQUIRED SUPPLEMENTARY INFORMATION
CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
GRANTS SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021

EXHIBIT A - 17
(Continued)

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
EXPENDITURES (continued)				
Current (continued):				
Public safety (continued):				
Louisiana Watershed Initiative	\$ --	\$ --	\$ 1,327,850	\$ (1,327,850)
Non-grant funds:				
Metropolitan Medical Response System	535	1,153	1,153	--
Total public safety	<u>141,953,000</u>	<u>148,959,599</u>	<u>39,686,892</u>	<u>109,272,707</u>
Transportation:				
AARP Florida Street Crosswalk	25,000	25,000	--	25,000
Health and welfare:				
Resiliency in Communities After Stress and Trauma Grant				
Trauma Grant	1,912,449	1,912,449	1,540,798	371,651
Americorps Volunteers in Service to America Program	44,749	17,943	8,881	9,062
Baton Rouge Advancing Health Literacy	4,000,000	4,000,000	1,100,000	2,900,000
Cities Readiness Initiative	28,222	28,852	1,377	27,475
Low Income Housing Energy Assistance Program	1,084,474	1,297,345	603,872	693,473
Federal Emergency Management Agency				
Emergency Shelter	79,054	79,054	79,054	--
Non-grant funds:				
Temporary Assistance to Needy Families	61,315	61,315	--	61,315
Total health and welfare	<u>7,210,263</u>	<u>7,396,958</u>	<u>3,333,982</u>	<u>4,062,976</u>
Culture and recreation:				
Community Webs	2,278	2,278	--	2,278
IMLS American Rescue Plan	47,065	47,065	47,065	--
National Endowment for Humanities Grants to States	654	--	--	--
Beauregard Historic District	4,394,913	4,394,913	872,328	3,522,585
Total culture and recreation	<u>4,444,910</u>	<u>4,444,256</u>	<u>919,393</u>	<u>3,524,863</u>
Conservation and development:				
TeenWorkPrepBR Grant	4,460	4,460	--	4,460
Brownsfield Technical Assistance	20,000	20,000	--	20,000
Louisiana Recovery Act	2,257,386	1,249,184	138,366	1,110,818
Headstart	16,076,534	14,437,203	9,216,163	5,221,040
Ryan White HIV/AIDS Treatment Grant	6,274,703	6,274,702	6,131,777	142,925
Headstart Food Program	2,149,707	1,601,169	863,086	738,083
Community Services Block Grant	3,941,592	3,897,158	1,628,503	2,268,655
Capital Area United Way - VITA Grant	10,500	8,000	8,000	--
Ryan White Ending the Epidemic	1,746,938	1,746,937	329,250	1,417,687
Workforce Investment Act:				
Adult Program	2,800,245	3,350,245	1,986,127	1,364,118
Youth Program	3,677,244	3,677,244	1,612,339	2,064,905
Dislocated Workers Program	3,612,778	3,070,564	1,535,964	1,534,600
National Emergency Grant	1,943,890	1,943,890	347,224	1,596,666
Capital One Impact Initiative	5,000	5,000	--	5,000
Emergency Solutions Grant	3,207,629	3,207,629	2,133,817	1,073,812
Community Development Block Grant	15,828,765	15,947,459	8,825,427	7,122,032
Community Development Block Grant				
Disaster Recovery Funds	6,163,246	6,163,246	6,032,169	131,077

The notes to required supplementary information are an integral part of this schedule.

Continued

REQUIRED SUPPLEMENTARY INFORMATION
CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
GRANTS SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021

EXHIBIT A - 17
(Continued)

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
EXPENDITURES (continued)				
Current (continued):				
Conservation and development (continued):				
HOME Investment Partnerships Program	\$ 13,701,142	\$ 14,695,197	\$ 4,720,482	\$ 9,974,715
Housing Opportunities for Persons with AIDS	6,583,144	6,561,458	3,604,890	2,956,568
HUD Lead	3,400,000	3,400,000	--	3,400,000
Emergency Rental Assistance Program	13,838,247	41,874,780	41,219,575	655,205
Non-grant funds:				
Headstart programs	4,250,070	3,400,211	615,285	2,784,926
Rental rehabilitation local funds	167,776	246,994	43,511	203,483
Office of Community Development Local Funds	166,276	166,276	70,379	95,897
Total conservation and development	<u>111,827,272</u>	<u>136,949,006</u>	<u>91,062,334</u>	<u>45,886,672</u>
Capital outlay	<u>55,615,198</u>	<u>51,039,093</u>	<u>31,250,249</u>	<u>19,788,844</u>
Total expenditures	<u>321,825,643</u>	<u>349,563,912</u>	<u>167,002,850</u>	<u>182,561,062</u>
Excess (deficiency) of revenues over (under) expenditures	<u>15,789,174</u>	<u>(2,693,656)</u>	<u>(74,411,365)</u>	<u>(71,717,709)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in:				
General Fund	1,658,275	1,674,030	1,674,030	--
Library Board of Control Fund	--	2,454	2,454	--
Emergency Medical Services Fund	2,031,361	2,031,361	2,031,361	--
B.R. Fire Department Pay Enhancement Fund	1,883	1,883	1,883	--
Pride Fire Protection District	5,000	5,000	5,000	--
Greater Baton Rouge Airport District	1,078	1,078	1,078	--
Comprehensive Sewerage System Fund	30,872	49,269	49,269	--
Central Garage	3,790	3,790	3,790	--
Total transfers in	<u>3,732,259</u>	<u>3,768,865</u>	<u>3,768,865</u>	<u>--</u>
Transfers out:				
General Fund	--	(71,321)	(71,321)	--
Library Board of Control Fund	--	(104)	(104)	--
Mosquito Abatement and Rodent Control Fund	--	(284,230)	(284,230)	--
Emergency Medical Services Fund	--	(233,872)	(233,872)	--
City Constable Court Costs Fund	--	(1,376)	(1,376)	--
B.R. Fire Department Pay Enhancement Fund	--	(13,098)	(13,098)	--
Greater Baton Rouge Airport District	--	(3,723)	(3,723)	--
Baton Rouge River Center	--	(1,538)	(1,538)	--
Total transfers out	<u>--</u>	<u>(609,262)</u>	<u>(609,262)</u>	<u>--</u>
Proceeds of capital asset disposition	<u>(140,444)</u>	<u>(136,834)</u>	<u>--</u>	<u>136,834</u>
Total other financing sources and uses	<u>3,591,815</u>	<u>3,022,769</u>	<u>3,159,603</u>	<u>136,834</u>
Net change in fund balances	19,380,989	329,113	(71,251,762)	(71,580,875)
Fund balances, January 1	<u>908,131</u>	<u>908,131</u>	<u>908,131</u>	<u>--</u>
Fund balances, December 31	<u>\$ 20,289,120</u>	<u>\$ 1,237,244</u>	<u>\$ (70,343,631)</u>	<u>\$ (71,580,875)</u>

The notes to required supplementary information are an integral part of this schedule.

**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
CITY OF BATON ROUGE – PARISH OF EAST BATON ROUGE
BUDGETARY REPORTING
FOR THE YEAR ENDED DECEMBER 31, 2021**

EXHIBIT A-18

- A.** Excess of expenditures and encumbrances over appropriations in individual major funds or departments within the funds occurred as follows:

	Final Budget	Actual Amounts (Budgetary Basis)	Variance With Final Budget Positive (Negative)
General Fund:			
General government			
Risk management	\$7,857,011	\$10,744,869	\$(2,887,858)
Grants Fund:			
Public Safety			
FEMA – Excessive Rain Event	984,950	1,009,806	(24,856)
Louisiana Watershed Initiative	--	1,327,850	(1,327,850)

Health insurance claims paid during 2021 on the City-Parish self-insurance program for employees and retirees exceeded premiums, causing the General Fund risk management budget to be over expended by \$2,887,858.

In May 2021, the City-Parish declared a disaster due to flooding from an excessive rain event. A budget was recorded based on estimated damages at that time. After gathering documentation for Federal Emergency Management Agency (FEMA) eligible damages, the final costs exceeded the estimated budget by \$24,856. A budget amendment will be processed in fiscal year 2022, up to FEMA’s obligated project worksheets budget.

The City-Parish was awarded funding for the Louisiana Watershed Initiative grant program from Louisiana Division of Administration Office of Community Development. The City-Parish was notified of the grant award but had not received final signed documentation prior to year-end. A grant management contract for \$1,327,850 was initiated and encumbered, however, no actual expenditures occurred prior to year-end.

- B.** Budgetary comparisons presented in this report are on the budgetary basis.

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

	General Fund	Library Board of Control	Grants Fund
Net change in fund balances (Budget Basis)	\$20,557,918	\$5,266,438	\$(71,251,762)
Adjustments:			
To adjust for encumbrances	<u>2,122,249</u>	<u>2,649,751</u>	<u>54,739,134</u>
Net change in fund balances (GAAP Basis)	<u>\$22,680,167</u>	<u>\$7,916,189</u>	<u>\$(16,512,628)</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 incurred. Therefore, a timing difference exists between budgetary practices and GAAP.



REQUIRED SUPPLEMENTARY INFORMATION
CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY
AND RELATED RATIOS

	2021**		2020	
	Primary Government*	Component Units	Primary Government*	Component Units
Total OPEB liability:				
Service cost	\$ 40,761,956	\$ 1,565,277	\$ 26,493,996	\$ 1,170,065
Interest	39,934,339	1,533,729	40,701,399	1,797,518
Plan Changes	--	--	--	--
Differences between expected and actual experience	104,128,685	3,961,835	--	--
Changes in other assumptions	(284,538,716)	(10,921,389)	116,590,622	5,149,037
Changes in proportion	6,271,566	(6,327,246)	(578,627)	578,627
Benefit payments	(25,552,588)	(982,585)	(27,178,963)	(1,200,172)
Net change in total OPEB liability	<u>(118,994,758)</u>	<u>(11,170,379)</u>	<u>156,028,427</u>	<u>7,495,075</u>
Total OPEB liability - beginning	<u>1,423,187,341</u>	<u>61,234,050</u>	<u>980,252,974</u>	<u>42,687,111</u>
Total OPEB liability - ending	<u>\$ 1,304,192,583</u>	<u>\$ 50,063,671</u>	<u>\$ 1,136,281,401</u>	<u>\$ 50,182,186</u>
Covered-employee payroll	\$ 161,365,976	\$ 9,695,163	\$ 162,191,738	\$ 9,711,293
Total OPEB liability as a percentage of covered-employee payroll	808.22%	516.38%	700.58%	516.74%

* Includes amount for Pension Trust Funds (Blended Component Unit)

** Includes adjustment to Beginning OPEB liability to correct for certain matters with the prior valuation

Notes to Schedule:

Amounts are determined as of the measurement date of December 31 of the previous fiscal year.

There are no assets accumulated in a trust that meets the criteria of paragraph 4 of GASB Statement 75.

Actuarial methods and assumptions:

Inflation	2.50%
Salary increases	3.27% to 18.39% (Including inflation)
Discount rate	2.12% based on the Bond Buyer's 20-year bond general obligation index as of the measurement date.
Mortality	MPERS: Pubs-2010(B) base tables multiplied by 115% (105% for Disabled Retirees) for males and 125% (115% for Disabled Retirees) for females, projected beyond 2010 using the scale MP-2019 mortality improvement rates. CPERS: RP2006 Blue Collar base tables projected back to 2001 using the scale MP-2018 mortality improvement rates and projected beyond 2016 using the scale MP-2018 mortality improvement rates

Health cost trend rates

Medical	6.00% for FY22 to FY27 decreasing 0.50% per year to an ultimate rate of 4.50% for FY30 and later years
Dental	0% for FY22 and FY23 increasing to 4.50% for FY24 and later years
Retirement rates	CPERS participants assumed to retire as follows: Non-Fire - the earlier of 25.5 years of service or age 61 and 11 years of service Fire - the earlier of 26 years of service or age 61 and 11 years of service

Sample rates for MPERS participants are as follows:

Age	Rate	Age	Rate
47 - 49	20.5%	56	22.5
50	22.5	57 - 58	17.0
51	20.0	59	19.0
52 - 53	22.0	60 - 65	26.0
54	23.5	66+	100.0
55	42.5		

This schedule is intended to report information for 10 years. Additional years will be displayed as they become available.

2019		2018	
Primary Government*	Component Units	Primary Government*	Component Units
\$ 21,391,868	\$ 931,547	\$ 18,931,503	\$ 1,048,975
33,163,529	1,444,172	33,773,477	1,871,353
41,428,610	1,804,083	(5,686,535)	(315,085)
39,802,191	1,733,258	1,282,638	71,070
(112,452,548)	(4,896,948)	3,746,638	207,597
11,033,818	(11,033,818)	--	--
(24,787,978)	(1,079,202)	(21,847,948)	(1,210,572)
<u>9,579,490</u>	<u>(11,096,908)</u>	<u>30,199,773</u>	<u>1,673,338</u>
970,673,484	53,784,019	940,473,711	52,110,681
<u>\$ 980,252,974</u>	<u>\$ 42,687,111</u>	<u>\$ 970,673,484</u>	<u>\$ 53,784,019</u>
\$ 164,126,247	\$ 8,914,061	\$ 164,089,236	\$ 9,088,821
597.26%	478.87%	591.55%	591.76%

REQUIRED SUPPLEMENTARY INFORMATION
CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF COST SHARING PLAN PROPORTIONATE SHARE OF THE
NET PENSION LIABILITY

EXHIBIT A - 20

	<u>Proportion of net pension liability (asset)</u>	<u>Proportionate share of net pension liability (asset)</u>	<u>Covered payroll</u>	<u>Proportionate share of the net pension liability as a percentage of covered payroll</u>	<u>Plan fiduciary net position as a percentage of the total pension liability</u>
<u>CPERS (1)</u>					
2021	81.98%	\$ 479,086,193	\$ 118,913,870	402.89%	68.78%
2020	82.80%	521,058,581	117,160,345	444.74%	65.47%
2019	84.33%	611,142,064	116,678,973	523.78%	59.36%
2018	84.11%	450,343,140	115,687,619	389.28%	68.80%
2017	84.62%	502,832,286	119,349,389	421.31%	64.09%
2016	85.31%	492,062,840	121,186,985	406.04%	63.95%
2015	85.27%	374,980,224	116,867,744	320.86%	70.95%
<u>MPERS (2)</u>					
2021	12.89%	\$ 68,710,274	\$ 39,140,196	175.55%	84.09%
2020	13.71%	126,746,504	42,332,692	299.41%	70.94%
2019	13.33%	121,081,028	41,601,220	291.05%	71.01%
2018	14.88%	125,757,667	43,935,267	286.23%	71.89%
2017	15.55%	135,798,265	46,453,714	292.33%	70.08%
2016	14.85%	139,224,992	41,640,652	334.35%	70.73%
2015	14.80%	115,962,107	39,616,014	292.72%	70.73%
<u>LASERS (2)</u>					
2021	0.02%	\$ 1,230,445	\$ 465,237	264.48%	72.78%
2020	0.02%	1,815,971	468,895	387.29%	58.00%
2019	0.03%	1,976,969	520,581	379.76%	62.90%
2018	0.03%	1,914,143	476,624	401.60%	64.30%
2017	0.02%	1,636,340	459,417	356.18%	62.54%
2016	0.02%	1,786,318	292,379	610.96%	57.73%
2015	0.01%	366,395	217,449	168.50%	62.66%

(1) Amounts determined as of the measurement date of December 31 of the previous fiscal year.

(2) Amounts determined as of the measurement date of June 30 in the current fiscal year.

This schedule is intended to report information for 10 years. Additional years will be displayed as they become available.

**REQUIRED SUPPLEMENTARY INFORMATION
CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF COST SHARING PLAN CONTRIBUTIONS**

EXHIBIT A - 21

	<u>Actuarially determined contribution</u>	<u>Contributions in relation to the actuarially determined Contribution</u>	<u>Contribution deficiency/ (excess)</u>	<u>Covered payroll</u>	<u>Contributions as a percentage of covered payroll</u>
<u>CPERS</u>					
2021	\$ 43,611,428	\$ 43,611,428	\$ --	\$ 119,677,186	36.44%
2020	42,486,083	42,486,083	--	118,913,870	35.73%
2019	38,810,375	38,810,375	--	117,160,345	33.13%
2018	39,160,468	39,160,468	--	116,678,973	33.56%
2017	35,505,618	35,505,618	--	115,687,619	30.69%
2016	34,906,833	34,906,833	--	119,349,389	29.25%
2015	33,082,498	33,082,498	--	121,186,985	27.21%
<u>MPERS</u>					
2021	\$ 12,616,510	\$ 12,616,510	\$ --	\$ 38,708,877	32.59%
2020	13,748,026	13,748,026	--	41,528,740	33.10%
2019	13,650,338	13,650,338	--	41,928,626	32.56%
2018	13,702,767	13,702,767	--	43,340,928	31.62%
2017	13,609,676	13,609,676	--	43,600,843	31.21%
2016	13,503,584	13,503,584	--	43,765,133	30.85%
2015	12,439,406	12,439,406	--	42,247,313	29.44%
<u>LASERS</u>					
2021	\$ 192,456	\$ 192,456	\$ --	\$ 450,166	42.75%
2020	191,805	191,805	--	451,525	42.48%
2019	210,990	210,990	--	517,127	40.80%
2018	205,027	205,027	--	519,020	39.50%
2017	116,639	116,639	--	447,572	26.06%
2016	156,293	156,293	--	405,234	38.57%
2015	88,594	88,594	--	226,219	35.63%

This schedule is intended to report information for 10 years. Additional years will be displayed as they become available.

**REQUIRED SUPPLEMENTARY INFORMATION
CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF CHANGES IN NET PENSION LIABILITY
AND RELATED RATIOS**

POLICE GUARANTEE TRUST

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total pension liability:				
Service cost	\$ 317,445	\$ 380,505	\$ 459,750	\$ 467,379
Interest	1,798,486	2,078,790	2,098,336	2,281,368
Differences between expected and actual experience	(2,217,162)	177,405	2,147,899	163,883
Changes in other assumptions	(382,169)	27,828	151,797	287,842
Benefit payments, including refunds of member contributions	(2,957,973)	(2,312,226)	(2,371,530)	(2,340,178)
Net change in total pension liability	<u>(3,441,373)</u>	<u>352,302</u>	<u>2,486,252</u>	<u>860,294</u>
Total pension liability - beginning	<u>44,708,413</u>	<u>44,356,111</u>	<u>41,869,859</u>	<u>41,009,565</u>
Total pension liability - ending	<u>41,267,040</u>	<u>44,708,413</u>	<u>44,356,111</u>	<u>41,869,859</u>
Plan fiduciary net position				
Contributions - employer	3,205,654	1,167,213	778,113	641,699
Contributions - member	33,241	52,178	54,100	70,460
Net investment income	937,018	1,788,104	(849,966)	1,727,482
Benefit payments, including refunds of member contributions	(2,957,973)	(2,312,226)	(2,371,530)	(2,340,178)
Administrative expenses	(299,516)	(276,209)	(282,942)	(275,799)
Net change in plan fiduciary net position	<u>918,424</u>	<u>419,060</u>	<u>(2,672,225)</u>	<u>(176,336)</u>
Plan fiduciary net position - beginning	14,161,288	14,415,588	17,087,813	17,264,149
Beginning of the Year Adjustment	(3,195)	(673,360)	--	--
Plan fiduciary net position - ending	<u>15,076,517</u>	<u>14,161,288</u>	<u>14,415,588</u>	<u>17,087,813</u>
Net pension liability - ending	<u>\$ 26,190,523</u>	<u>\$ 30,547,125</u>	<u>\$ 29,940,523</u>	<u>\$ 24,782,046</u>
Plan fiduciary net position as a percentage of the total pension liability	36.53%	31.67%	32.50%	40.81%
Covered payroll	\$ 7,584,899	\$ 8,860,834	\$ 10,581,519	\$ 12,773,613
Net pension liability as a percentage of covered payroll	345.30%	344.74%	282.95%	194.01%

Amounts are determined as of the measurement date of December 31 of the previous fiscal year.

This schedule is intended to report information for 10 years. Additional years will be displayed as they become available.

<u>2017</u>	<u>2016</u>	<u>2015</u>
\$ 477,571	\$ 454,961	\$ 437,310
2,423,493	2,338,200	2,565,879
2,243,050	1,721,888	--
555,501	(979,283)	340,742
<u>(2,651,397)</u>	<u>(1,853,004)</u>	<u>(1,679,506)</u>
3,048,218	1,682,762	1,664,425
<u>37,961,347</u>	<u>36,278,585</u>	<u>34,614,160</u>
<u>41,009,565</u>	<u>37,961,347</u>	<u>36,278,585</u>
581,007	951,261	763,873
63,856	99,365	90,774
974,589	(403,640)	796,414
<u>(2,651,397)</u>	<u>(1,853,004)</u>	<u>(1,679,506)</u>
<u>(269,510)</u>	<u>(313,560)</u>	<u>(333,744)</u>
<u>(1,301,455)</u>	<u>(1,519,578)</u>	<u>(362,189)</u>
18,565,604	20,085,182	20,447,371
--	--	--
<u>17,264,149</u>	<u>18,565,604</u>	<u>20,085,182</u>
<u>\$ 23,745,416</u>	<u>\$ 19,395,743</u>	<u>\$ 16,193,403</u>
42.10%	48.91%	55.36%
\$ 13,708,300	\$ 14,928,102	\$ 14,428,038
173.22%	129.93%	112.24%

**REQUIRED SUPPLEMENTARY INFORMATION
CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF SINGLE EMPLOYER PLAN CONTRIBUTIONS**

EXHIBIT A - 23

POLICE GUARANTEE TRUST

	Actuarially determined contribution	Contributions in relation to the actuarially determined Contribution	Contribution deficiency/ (excess)	Covered payroll	Contributions as a percentage of covered payroll
2021	\$ 9,368,113	\$ 3,724,484	\$ 5,643,629	\$ 5,481,778	67.94%
2020	8,398,532	3,202,512	5,196,020	7,584,899	42.22%
2019	3,169,155	1,167,213	2,001,942	8,860,834	13.17%
2018	2,455,093	778,113	1,676,980	10,581,519	7.35%
2017	3,795,014	641,699	3,143,546	12,773,613	5.10%
2016	2,752,642	581,007	2,171,635	13,708,300	4.24%
2015	3,029,216	951,261	2,077,955	14,928,102	6.37%

Notes to Schedule:

Valuation date: January 1, 2021

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry Age Normal
Asset valuation method	Expected Value Method, with 20% of investment gains (or losses) recognized each year
Inflation	2.25%
Salary increases	1.0% - 4.0% based on members age
Investment rate of return	5.75% per year, compounded annually, net of investment expenses
Retirement age	100% at earlier of 25.5 years of service or age 61 with 11 years of service
Mortality	RP-2006 Blue Collar Employee Projected back to 2001, Generational with MP-2018 (2016 base year) RP-2006 Blue Collar Annuitant Projected back to 2001, Generational with MP-2018 (2016 base year) RP-2006 Disability Table Projected back to 2001, Generational with MP-2018 (2016 base year)

This schedule is intended to report information for 10 years. Additional years will be displayed as they become available.

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

Special Revenue Funds account for and report the proceeds of specific revenue sources that are legally restricted or committed to expenditures for specific purposes other than debt service or capital projects.

Mosquito Abatement and Rodent Control Fund accounts for the special property tax levy required to cover the cost of controlling mosquitoes and rodents.

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.

Mental Health and Substance Abuse Services Fund accounts for the special property tax levy required to operate and maintain a treatment center for mental health and substance abuse services.

Federal Forfeited Property Fund accounts for the cash proceeds received from federal seizures and forfeitures, as well as any interest earned on these funds, according to accounting guidelines of the U.S. Attorney General's Office.

East Baton Rouge Parish Communications District accounts for monies collected 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.

Capitol House Economic Development District accounts for the sales tax increments from the Capitol House Economic Development District dedicated by the State, the City and the Baton Rouge Convention and Visitors Bureau for the purpose of rehabilitating the historic Capitol House Hotel.

Lafayette-Main Economic Development District accounts for the sales tax increments from the Lafayette-Main Economic Development District dedicated by the City for the purpose of rehabilitating the Hampton Inn and Suites.

Third-Florida Economic Development District accounts for the sales tax increments from the Third-Florida Economic Development District dedicated by the City and a district tax for the construction and development of a hotel.

Civil Juror Compensation Fund accounts for District Court Cost fees collected from certain civil defendants restricted for payments to jurors.

Criminal Juror Compensation Fund accounts for District Court Cost fees collected from certain criminal defendants restricted for payments to jurors.

City Court Judicial Building Fund accounts for the City Court filing fee imposed on all civil matters and dedicated to the acquisition, leasing, construction, equipping, and maintenance of new and existing City Courts.

Continued

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds (Continued)

Sobriety Court accounts for receipt of fees assessed in traffic matters related to specific alcohol violations. These monies will fund the operations of the Sobriety Court.

City Court Technology Fund accounts for receipt of fees assessed in civil, criminal, and traffic cases where the defendant is convicted after trial or who pleads guilty or forfeits bond. These monies will fund the new case management system.

19th JDC-Off Duty Police Witness Fees accounts for receipt of fees assessed for the purpose of paying witness fees to off duty law enforcement officers.

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.

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 Beautification Fund accounts for the portion (3%) of the one-half of one percent sales tax levied for the sole purpose of public road and street beautification within East Baton Rouge Parish.

Parish Street Maintenance Fund accounts for the portion (27%) of the one-half of one percent sales tax levied for the sole purpose of public road and street repair within East Baton Rouge Parish.

B.R. Fire Department Pay Enhancement Fund accounts for the special property tax levied within the City of Baton Rouge to fund increases in salaries and benefits for the City of Baton Rouge Municipal Fire personnel.

District No. 1 Fire Protection District is located in the northwestern part of East Baton Rouge Parish. Services are financed by a property tax in the district and a fire service fee.

Brownsfield Fire Protection District is located in the northwestern part of East Baton Rouge Parish. Services are financed by a property tax in the district, a fire service fee, and state insurance company taxes.

Chaneyville Fire Protection District is located in the northern part of East Baton Rouge Parish. Services are financed by a property tax, a fire service fee, and state insurance company taxes.

Pride Fire Protection District is located in the northeastern part of East Baton Rouge Parish. Services are financed through a fire service fee and state insurance company taxes.

Alsen-St. Irma Lee Fire Protection District is located in the western part of East Baton Rouge Parish. Services are financed by a property tax in the district, a fire service fee, and state insurance company taxes.

Continued

NONMAJOR GOVERNMENTAL FUNDS

Debt Service Funds

Debt Service Funds account for and report financial resources that are restricted or committed for the payment of general long-term debt principal, interest, and paying agent fees.

City Sales Tax Bonds Debt Service Fund accounts for sales tax revenues dedicated for the payment of principal and interest requirements of the 2007A and 2010B 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 2013A and 2014A Public Improvement Sales Tax Bonds of the Parish of East Baton Rouge.

Taxable Refunding Bonds Debt Service Fund accounts for the payment of principal, interest, and related charges for the 2002A Fixed Rate Taxable Refunding Bonds the 2002B Fixed Rate Taxable Refunding Bonds and the 2012 Taxable Refunding Bonds.

Road and Street Improvement Sales Tax Bonds Debt Service Fund accounts for sales tax revenues dedicated for the payment of principal and interest requirements of the 2006A, 2008A and 2009A Road and Street Improvement Sales Tax Bonds of the Parish of East Baton Rouge.

LCDA Road and Street Improvement Project Debt Service Fund accounts for sales tax revenues dedicated for the payment of principal and interest requirements of the 2012 LCDA loan (Road and Street Improvement project) of the Parish of East Baton Rouge.

MOVEBR Debt Service Fund accounts for sales tax revenues dedicated for the payment of principal and interest requirements of the 2019 MOVEBR Sales Tax Revenue Bonds of the Parish of East Baton Rouge Capital Improvement District.

Excess Revenue and Limited Tax Fund accounts for transfers from the general fund, special revenue funds, and capital projects funds for payment of interest and principal redemption requirements of capital leases, contracts, loans, notes, and bonds that do not require a vote of the general public.

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2021

	Special Revenue			
	Mosquito Abatement and Rodent Control	Downtown Development District	Gaming Enforcement Division	Mental Health and Substance Abuse Services
ASSETS				
Cash and cash equivalents	\$ 13,551,007	\$ 65,358	\$ 59,186	\$ --
Investments	--	--	--	--
Property taxes receivable - net	2,072,239	179,171	--	1,736,747
Sales taxes receivable - net	--	--	--	--
Accounts receivable	370	--	--	--
Accrued interest receivable	615	5	2	--
Due from other governments	5,927,227	481,730	--	4,925,595
Total assets	\$ 21,551,458	\$ 726,264	\$ 59,188	\$ 6,662,342
LIABILITIES				
Accounts and contracts payable	\$ 108,046	\$ 6,479	\$ 1,933	\$ --
Due to other funds	587,225	--	--	--
Due to other governments	--	--	--	--
Accrued salaries payable	50,930	6,691	2,067	--
Total liabilities	746,201	13,170	4,000	--
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - property taxes	168,967	31,068	--	156,253
Unavailable revenue - revenue sharing	--	--	--	--
Total deferred inflows of resources	168,967	31,068	--	156,253
FUND BALANCES:				
Restricted	20,636,290	682,026	--	6,506,089
Committed	--	--	55,188	--
Unassigned	--	--	--	--
Total fund balances	20,636,290	682,026	55,188	6,506,089
Total liabilities, deferred inflows of resources and fund balances	\$ 21,551,458	\$ 726,264	\$ 59,188	\$ 6,662,342

Continued

Special Revenue				
Federal Forfeited Property	E.B.R. Parish Communications District	Emergency Medical Services	Capitol House Economic Development District	Lafayette- Main Economic Development District
\$ 1,970,752	\$ 11,335,998	\$ 25,642,239	\$ 96,387	\$ 8,098
--	--	4,884,236	--	--
--	--	3,793,045	--	--
--	--	--	79,446	5,177
--	820,609	5,547,289	--	--
85	541	1,447	--	--
--	--	10,852,221	--	--
<u>\$ 1,970,837</u>	<u>\$ 12,157,148</u>	<u>\$ 50,720,477</u>	<u>\$ 175,833</u>	<u>\$ 13,275</u>
\$ 3,543	\$ 452,619	\$ 1,763,449	\$ 175,833	\$ 13,275
338,850	2,707,449	3,786,591	--	--
--	--	--	--	--
--	--	394,834	--	--
<u>342,393</u>	<u>3,160,068</u>	<u>5,944,874</u>	<u>175,833</u>	<u>13,275</u>
--	--	309,279	--	--
--	--	--	--	--
--	--	<u>309,279</u>	--	--
1,628,444	8,997,080	18,496,575	--	--
--	--	25,969,749	--	--
--	--	--	--	--
<u>1,628,444</u>	<u>8,997,080</u>	<u>44,466,324</u>	<u>--</u>	<u>--</u>
<u>\$ 1,970,837</u>	<u>\$ 12,157,148</u>	<u>\$ 50,720,477</u>	<u>\$ 175,833</u>	<u>\$ 13,275</u>

Continued

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2021

Special Revenue

	Third- Florida Economic Development District	Civil Juror Compensation	Criminal Juror Compensation	City Court Judicial Building
ASSETS				
Cash and cash equivalents	\$ 18,373	\$ --	\$ 115,282	\$ 672,201
Investments	--	--	--	--
Property taxes receivable - net	--	--	--	--
Sales taxes receivable - net	12,582	--	--	--
Accounts receivable	--	23,641	3,663	298
Accrued interest receivable	--	--	6	30
Due from other governments	--	--	--	--
Total assets	<u>\$ 30,955</u>	<u>\$ 23,641</u>	<u>\$ 118,951</u>	<u>\$ 672,529</u>
LIABILITIES				
Accounts and contracts payable	\$ 30,955	\$ 4,266	\$ 1,772	\$ 7,889
Due to other funds	--	24,527	--	--
Due to other governments	--	--	--	--
Accrued salaries payable	--	--	--	--
Total liabilities	<u>30,955</u>	<u>28,793</u>	<u>1,772</u>	<u>7,889</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - property taxes	--	--	--	--
Unavailable revenue - revenue sharing	--	--	--	--
Total deferred inflows of resources	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
FUND BALANCES:				
Restricted	--	--	117,179	664,640
Committed	--	--	--	--
Unassigned	--	(5,152)	--	--
Total fund balances	<u>--</u>	<u>(5,152)</u>	<u>117,179</u>	<u>664,640</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 30,955</u>	<u>\$ 23,641</u>	<u>\$ 118,951</u>	<u>\$ 672,529</u>

Continued

Special Revenue					
Sobriety Court	City Court Technology	19th JDC- Off Duty Police Witness Fees	City Constable Court Costs	Consolidated Road Lighting District No. 1	Parish Transpor- tation
\$ 166,814	\$ 726,945	\$ 39,412	\$ 246,678	\$ 3,114,832	\$ 4,323,897
--	--	--	--	--	--
--	--	--	--	92,476	--
--	--	--	--	--	--
7	31	1	3	136	724
--	--	620	--	260,712	234,597
<u>\$ 166,821</u>	<u>\$ 726,976</u>	<u>\$ 40,033</u>	<u>\$ 246,681</u>	<u>\$ 3,468,156</u>	<u>\$ 4,559,218</u>
\$ 7,000	\$ --	\$ 50	\$ 10,925	\$ 51,366	\$ 67,609
--	--	--	--	--	--
--	--	--	--	--	--
--	--	--	5,714	--	--
<u>7,000</u>	<u>--</u>	<u>50</u>	<u>16,639</u>	<u>51,366</u>	<u>67,609</u>
--	--	--	--	8,510	--
--	--	--	--	14,120	--
--	--	--	--	<u>22,630</u>	--
159,821	726,976	39,983	--	3,394,160	4,491,609
--	--	--	230,042	--	--
--	--	--	--	--	--
<u>159,821</u>	<u>726,976</u>	<u>39,983</u>	<u>230,042</u>	<u>3,394,160</u>	<u>4,491,609</u>
<u>\$ 166,821</u>	<u>\$ 726,976</u>	<u>\$ 40,033</u>	<u>\$ 246,681</u>	<u>\$ 3,468,156</u>	<u>\$ 4,559,218</u>

Continued

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2021

Special Revenue

	<u>Parish Beautification</u>	<u>Parish Street Maintenance</u>	<u>B. R. Fire Department Pay Enhancement</u>	<u>District No. 1 Fire Protection District</u>
ASSETS				
Cash and cash equivalents	\$ 5,975,757	\$ 30,066,984	\$ --	\$ 181,245
Investments	--	5,727,045	--	--
Property taxes receivable - net	--	--	2,963,865	147,520
Sales taxes receivable - net	136,334	1,716,727	--	--
Accounts receivable	--	--	--	--
Accrued interest receivable	252	1,493	--	8
Due from other governments	--	--	9,344,334	369,953
Total assets	<u>\$ 6,112,343</u>	<u>\$ 37,512,249</u>	<u>\$ 12,308,199</u>	<u>\$ 698,726</u>
LIABILITIES				
Accounts and contracts payable	\$ 139,651	\$ 1,522,333	\$ 310,669	\$ --
Due to other funds	--	--	6,325,608	--
Due to other governments	--	485,763	--	--
Accrued salaries payable	--	4,624	276,376	--
Total liabilities	<u>139,651</u>	<u>2,012,720</u>	<u>6,912,653</u>	<u>--</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - property taxes	--	--	326,912	6,830
Unavailable revenue - revenue sharing	--	--	--	--
Total deferred inflows of resources	<u>--</u>	<u>--</u>	<u>326,912</u>	<u>6,830</u>
FUND BALANCES:				
Restricted	5,972,692	35,499,529	5,068,634	691,896
Committed	--	--	--	--
Unassigned	--	--	--	--
Total fund balances	<u>5,972,692</u>	<u>35,499,529</u>	<u>5,068,634</u>	<u>691,896</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 6,112,343</u>	<u>\$ 37,512,249</u>	<u>\$ 12,308,199</u>	<u>\$ 698,726</u>

Continued

Special Revenue				
Brownsfield Fire Protection District	Chaneyville Fire Protection District	Pride Fire Protection District	Alsen- St. Irma Lee Fire Protection District	Total
\$ --	\$ --	\$ 173,936	\$ 264,676	\$ 98,816,057
--	--	--	--	10,611,281
229,004	61,450	79,564	112,904	11,467,985
--	--	--	--	1,950,266
--	--	--	--	6,395,870
--	--	12	13	5,411
955,669	301,774	427,554	184,374	34,266,360
<u>\$ 1,184,673</u>	<u>\$ 363,224</u>	<u>\$ 681,066</u>	<u>\$ 561,967</u>	<u>\$ 163,513,230</u>
\$ 48,442	\$ 20,358	\$ 22,724	\$ 14,712	\$ 4,785,898
838,639	228,279	--	--	14,837,168
--	--	--	--	485,763
--	--	--	--	741,236
<u>887,081</u>	<u>248,637</u>	<u>22,724</u>	<u>14,712</u>	<u>20,850,065</u>
18,734	5,767	17,508	8,053	1,057,881
46,224	--	--	--	60,344
<u>64,958</u>	<u>5,767</u>	<u>17,508</u>	<u>8,053</u>	<u>1,118,225</u>
232,634	108,820	640,834	539,202	115,295,113
--	--	--	--	26,254,979
--	--	--	--	(5,152)
<u>232,634</u>	<u>108,820</u>	<u>640,834</u>	<u>539,202</u>	<u>141,544,940</u>
<u>\$ 1,184,673</u>	<u>\$ 363,224</u>	<u>\$ 681,066</u>	<u>\$ 561,967</u>	<u>\$ 163,513,230</u>

Continued

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2021

Debt Service

	<u>City Sales Tax Bonds</u>	<u>Parish Sales Tax Bonds</u>	<u>Taxable Refunding Bonds</u>	<u>Road and Street Improvement</u>
ASSETS				
Cash and cash equivalents	\$ 1,204,262	\$ --	\$ 516	\$ 4,395,505
Investments	--	--	--	2,930,450
Property taxes receivable - net	--	--	--	--
Sales taxes receivable - net	--	--	--	--
Accounts receivable	--	1,200	--	71
Accrued interest receivable	--	--	--	--
Due from other governments	--	--	--	--
Total assets	<u>\$ 1,204,262</u>	<u>\$ 1,200</u>	<u>\$ 516</u>	<u>\$ 7,326,026</u>
LIABILITIES				
Accounts and contracts payable	\$ 174	\$ --	\$ 516	\$ 1,026
Due to other funds	--	1,200	--	--
Due to other governments	--	--	--	--
Accrued salaries payable	--	--	--	--
Total liabilities	<u>174</u>	<u>1,200</u>	<u>516</u>	<u>1,026</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - property taxes	--	--	--	--
Unavailable revenue - revenue sharing	--	--	--	--
Total deferred inflows of resources	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
FUND BALANCES:				
Restricted	1,204,088	--	--	7,325,000
Committed	--	--	--	--
Unassigned	--	--	--	--
Total fund balances	<u>1,204,088</u>	<u>--</u>	<u>--</u>	<u>7,325,000</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 1,204,262</u>	<u>\$ 1,200</u>	<u>\$ 516</u>	<u>\$ 7,326,026</u>

Debt Service

LCDA Road and Street Improvement Project	MOVEBR	Excess Revenue and Limited Tax	Total	Total Nonmajor Governmental Funds
\$ 2,420,732	\$ 2,394,235	\$ --	\$ 10,415,250	\$ 109,231,307
--	1,595,910	--	4,526,360	15,137,641
--	--	--	--	11,467,985
--	--	--	--	1,950,266
--	--	--	1,271	6,397,141
--	39	--	39	5,450
--	--	--	--	34,266,360
<u>\$ 2,420,732</u>	<u>\$ 3,990,184</u>	<u>\$ --</u>	<u>\$ 14,942,920</u>	<u>\$ 178,456,150</u>
\$ 366	\$ 1,017	\$ --	\$ 3,099	\$ 4,788,997
--	--	--	1,200	14,838,368
--	--	--	--	485,763
--	--	--	--	741,236
<u>366</u>	<u>1,017</u>	<u>--</u>	<u>4,299</u>	<u>20,854,364</u>
--	--	--	--	1,057,881
--	--	--	--	60,344
--	--	--	--	<u>1,118,225</u>
2,420,366	3,989,167	--	14,938,621	130,233,734
--	--	--	--	26,254,979
--	--	--	--	(5,152)
<u>2,420,366</u>	<u>3,989,167</u>	<u>--</u>	<u>14,938,621</u>	<u>156,483,561</u>
<u>\$ 2,420,732</u>	<u>\$ 3,990,184</u>	<u>\$ --</u>	<u>\$ 14,942,920</u>	<u>\$ 178,456,150</u>

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2021**

	Special Revenue			
	Mosquito Abatement and Rodent Control	Downtown Development District	Gaming Enforcement Division	Mental Health and Substance Abuse Services
REVENUES				
Taxes:				
Property	\$ 8,320,135	\$ 699,950	\$ --	\$ 6,906,003
Sales	--	--	--	--
TIF district tax	--	--	--	--
Occupancy	--	--	--	--
Intergovernmental revenues	--	--	6,000	--
Charges for services	--	--	99,097	--
Fines and forfeits	--	--	--	--
Investment earnings	30,042	1,185	66	7,693
Miscellaneous revenues	15,925	--	--	--
Total revenues	<u>8,366,102</u>	<u>701,135</u>	<u>105,163</u>	<u>6,913,696</u>
EXPENDITURES				
Current:				
General government	--	--	114,828	--
Public safety	--	--	--	--
Transportation	--	--	--	--
Health and welfare	5,198,539	--	--	--
Conservation and development	--	693,575	--	--
Debt service:				
Principal retirement	--	--	--	--
Interest and fiscal charges	--	--	--	--
Bond issuance costs	--	--	--	--
Capital outlay	346,781	--	--	--
Intergovernmental	--	--	--	6,810,350
Total expenditures	<u>5,545,320</u>	<u>693,575</u>	<u>114,828</u>	<u>6,810,350</u>
Excess (deficiency) of revenues over (under) expenditures	<u>2,820,782</u>	<u>7,560</u>	<u>(9,665)</u>	<u>103,346</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	284,230	138,230	--	--
Transfers out	--	(30,000)	--	--
Refunding bonds issued	--	--	--	--
Payment to refunded bond escrow agent	--	--	--	--
Proceeds of capital asset disposition	--	--	--	--
Total other financing sources and uses	<u>284,230</u>	<u>108,230</u>	<u>--</u>	<u>--</u>
Net change in fund balances	3,105,012	115,790	(9,665)	103,346
Fund balances, January 1	<u>17,531,278</u>	<u>566,236</u>	<u>64,853</u>	<u>6,402,743</u>
Fund balances, December 31	<u><u>\$ 20,636,290</u></u>	<u><u>\$ 682,026</u></u>	<u><u>\$ 55,188</u></u>	<u><u>\$ 6,506,089</u></u>

Continued

Special Revenue				
Federal Forfeited Property	E.B.R. Parish Communications District	Emergency Medical Services	Capitol House Economic Development District	Lafayette- Main Economic Development District
\$ --	\$ --	\$ 15,230,133	\$ --	\$ --
--	--	--	63,512	88,441
--	--	--	--	--
--	--	--	808,515	--
--	--	3,629,676	--	--
--	6,219,314	17,573,107	--	--
71,700	--	--	--	--
2,195	14,403	64,611	--	--
1,506	95	116,171	--	--
<u>75,401</u>	<u>6,233,812</u>	<u>36,613,698</u>	<u>872,027</u>	<u>88,441</u>
--	--	--	--	--
18,916	2,596,796	33,278,348	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	872,027	88,441
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
37,210	--	6,318,451	--	--
--	--	--	--	--
<u>56,126</u>	<u>2,596,796</u>	<u>39,596,799</u>	<u>872,027</u>	<u>88,441</u>
19,275	3,637,016	(2,983,101)	--	--
--	--	3,478,903	--	--
--	(3,545,031)	(3,014,357)	--	--
--	--	--	--	--
--	--	--	--	--
10,100	--	2,184	--	--
<u>10,100</u>	<u>(3,545,031)</u>	<u>466,730</u>	<u>--</u>	<u>--</u>
29,375	91,985	(2,516,371)	--	--
<u>1,599,069</u>	<u>8,905,095</u>	<u>46,982,695</u>	<u>--</u>	<u>--</u>
<u>\$ 1,628,444</u>	<u>\$ 8,997,080</u>	<u>\$ 44,466,324</u>	<u>\$ --</u>	<u>\$ --</u>

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021**

	<u>Special Revenue</u>			
	<u>Third- Florida Economic Development District</u>	<u>Civil Juror Compensation</u>	<u>Criminal Juror Compensation</u>	<u>City Court Judicial Building</u>
REVENUES				
Taxes:				
Property	\$ --	\$ --	\$ --	\$ --
Sales	97,234	--	--	--
TIF district tax	97,038	--	--	--
Occupancy	--	--	--	--
Intergovernmental revenues	--	--	--	--
Charges for services	--	50,322	96,010	162,327
Fines and forfeits	--	--	--	--
Investment earnings	--	(20)	163	756
Miscellaneous revenues	--	--	--	--
Total revenues	<u>194,272</u>	<u>50,302</u>	<u>96,173</u>	<u>163,083</u>
EXPENDITURES				
Current:				
General government	--	60,709	125,467	187,154
Public safety	--	--	--	--
Transportation	--	--	--	--
Health and welfare	--	--	--	--
Conservation and development	194,272	--	--	--
Debt service:				
Principal retirement	--	--	--	--
Interest and fiscal charges	--	--	--	--
Bond issuance costs	--	--	--	--
Capital outlay	--	--	--	--
Intergovernmental	--	--	--	--
Total expenditures	<u>194,272</u>	<u>60,709</u>	<u>125,467</u>	<u>187,154</u>
Excess (deficiency) of revenues over (under) expenditures	<u>--</u>	<u>(10,407)</u>	<u>(29,294)</u>	<u>(24,071)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	--	--	--	--
Transfers out	--	--	--	--
Refunding bonds issued	--	--	--	--
Payment to refunded bond escrow agent	--	--	--	--
Proceeds of capital asset disposition	--	--	--	--
Total other financing sources and uses	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balances	--	(10,407)	(29,294)	(24,071)
Fund balances, January 1	<u>--</u>	<u>5,255</u>	<u>146,473</u>	<u>688,711</u>
Fund balances, December 31	<u>\$ --</u>	<u>\$ (5,152)</u>	<u>\$ 117,179</u>	<u>\$ 664,640</u>

Continued

Special Revenue					
Sobriety Court	City Court Technology	19th JDC- Off Duty Police Witness Fees	City Constable Court Costs	Consolidated Road Lighting District No. 1	Parish Transportation
\$ --	\$ --	\$ --	\$ --	\$ 352,163	\$ --
--	--	--	--	--	--
--	--	--	--	--	--
--	--	--	--	24,081	2,821,732
22,297	109,734	15,385	274,723	--	--
--	--	--	23,987	--	--
185	758	40	84	4,198	18,436
--	--	--	--	--	--
<u>22,482</u>	<u>110,492</u>	<u>15,425</u>	<u>298,794</u>	<u>380,442</u>	<u>2,840,168</u>
17,800	--	4,250	677,847	--	--
--	--	--	--	--	--
--	--	--	--	621,782	403,000
--	--	--	--	--	--
--	--	--	--	--	--
--	--	--	--	--	--
--	--	--	4,270	--	--
--	--	--	--	--	550,000
<u>17,800</u>	<u>--</u>	<u>4,250</u>	<u>682,117</u>	<u>621,782</u>	<u>953,000</u>
4,682	110,492	11,175	(383,323)	(241,340)	1,887,168
--	--	--	419,166	--	--
--	--	--	--	--	(1,400,000)
--	--	--	--	--	--
--	--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>419,166</u>	<u>--</u>	<u>(1,400,000)</u>
4,682	110,492	11,175	35,843	(241,340)	487,168
155,139	616,484	28,808	194,199	3,635,500	4,004,441
<u>\$ 159,821</u>	<u>\$ 726,976</u>	<u>\$ 39,983</u>	<u>\$ 230,042</u>	<u>\$ 3,394,160</u>	<u>\$ 4,491,609</u>

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2021**

	<u>Special Revenue</u>			
	<u>Parish Beautification</u>	<u>Parish Street Maintenance</u>	<u>B. R. Fire Department Pay Enhancement</u>	<u>District No. 1 Fire Protection District</u>
REVENUES				
Taxes:				
Property	\$ --	\$ --	\$ 13,112,258	\$ 533,165
Sales	1,474,839	18,489,042	--	--
TIF district tax	--	--	--	--
Occupancy	--	--	--	--
Intergovernmental revenues	--	--	--	27,330
Charges for services	--	--	--	67,925
Fines and forfeits	--	--	--	--
Investment earnings	6,196	40,583	17,918	1,083
Miscellaneous revenues	--	--	--	--
Total revenues	<u>1,481,035</u>	<u>18,529,625</u>	<u>13,130,176</u>	<u>629,503</u>
EXPENDITURES				
Current:				
General government	--	--	--	--
Public safety	--	--	14,037,943	479,898
Transportation	61,629	13,821,082	--	--
Health and welfare	--	--	--	--
Conservation and development	--	--	--	--
Debt service:				
Principal retirement	--	--	--	--
Interest and fiscal charges	--	--	--	--
Bond issuance costs	--	--	--	--
Capital outlay	639,680	--	--	--
Intergovernmental	--	--	--	--
Total expenditures	<u>701,309</u>	<u>13,821,082</u>	<u>14,037,943</u>	<u>479,898</u>
Excess (deficiency) of revenues over (under) expenditures	<u>779,726</u>	<u>4,708,543</u>	<u>(907,767)</u>	<u>149,605</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	--	--	171,516	--
Transfers out	--	--	(1,883)	--
Refunding bonds issued	--	--	--	--
Payment to refunded bond escrow agent	--	--	--	--
Proceeds of capital asset disposition	--	--	--	--
Total other financing sources and uses	<u>--</u>	<u>--</u>	<u>169,633</u>	<u>--</u>
Net change in fund balances	779,726	4,708,543	(738,134)	149,605
Fund balances, January 1	<u>5,192,966</u>	<u>30,790,986</u>	<u>5,806,768</u>	<u>542,291</u>
Fund balances, December 31	<u>\$ 5,972,692</u>	<u>\$ 35,499,529</u>	<u>\$ 5,068,634</u>	<u>\$ 691,896</u>

Continued

Special Revenue

<u>Brownsfield Fire Protection District</u>	<u>Chaneyville Fire Protection District</u>	<u>Pride Fire Protection District</u>	<u>Alsen- St. Irma Lee Fire Protection District</u>	<u>Total</u>
\$ 1,143,549	\$ 343,632	\$ 479,336	\$ 332,294	\$ 47,452,618
--	--	--	--	20,213,068
--	--	--	--	97,038
--	--	--	--	808,515
135,933	15,734	16,272	4,784	6,681,542
101,623	46,000	54,780	11,471	24,904,115
--	--	--	--	95,687
1,433	716	1,358	806	214,888
24,455	44,672	5,984	15,320	224,128
<u>1,406,993</u>	<u>450,754</u>	<u>557,730</u>	<u>364,675</u>	<u>100,691,599</u>
--	--	--	--	1,188,055
1,026,140	448,368	480,791	344,240	52,711,440
--	--	--	--	14,907,493
--	--	--	--	5,198,539
--	--	--	--	1,848,315
--	32,800	20,238	--	53,038
--	9,609	3,131	--	12,740
--	--	--	--	--
--	338,500	417,793	--	8,102,685
--	--	--	--	7,360,350
<u>1,026,140</u>	<u>829,277</u>	<u>921,953</u>	<u>344,240</u>	<u>91,382,655</u>
<u>380,853</u>	<u>(378,523)</u>	<u>(364,223)</u>	<u>20,435</u>	<u>9,308,944</u>
15,760	34,780	62,080	23,770	4,628,435
(1,430,000)	--	(39,205)	--	(9,460,476)
--	--	--	--	--
--	--	--	--	--
--	--	2,700	--	14,984
<u>(1,414,240)</u>	<u>34,780</u>	<u>25,575</u>	<u>23,770</u>	<u>(4,817,057)</u>
(1,033,387)	(343,743)	(338,648)	44,205	4,491,887
<u>1,266,021</u>	<u>452,563</u>	<u>979,482</u>	<u>494,997</u>	<u>137,053,053</u>
<u>\$ 232,634</u>	<u>\$ 108,820</u>	<u>\$ 640,834</u>	<u>\$ 539,202</u>	<u>\$ 141,544,940</u>

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2021**

Debt Service

	<u>City Sales Tax Bonds</u>	<u>Parish Sales Tax Bonds</u>	<u>Taxable Refunding Bonds</u>	<u>Road and Street Improvement</u>
REVENUES				
Taxes:				
Property	\$ --	\$ --	\$ --	\$ --
Sales	3,141,485	2,104,474	--	18,883,093
TIF district tax	--	--	--	--
Occupancy	--	--	--	--
Intergovernmental revenues	--	--	--	--
Charges for services	--	--	--	--
Fines and forfeits	--	--	--	--
Investment earnings	3,441	--	--	11,394
Miscellaneous revenues	--	14,400	--	--
Total revenues	<u>3,144,926</u>	<u>2,118,874</u>	<u>--</u>	<u>18,894,487</u>
EXPENDITURES				
Current:				
General government	--	--	--	--
Public safety	--	--	--	--
Transportation	--	--	--	--
Health and welfare	--	--	--	--
Conservation and development	--	--	--	--
Debt service:				
Principal retirement	2,560,000	1,675,000	3,400,000	10,895,000
Interest and fiscal charges	765,527	443,874	1,282,745	6,210,159
Bond issuance costs	--	--	244,065	1,218
Capital outlay	--	--	--	--
Intergovernmental	--	--	--	--
Total expenditures	<u>3,325,527</u>	<u>2,118,874</u>	<u>4,926,810</u>	<u>17,106,377</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(180,601)</u>	<u>--</u>	<u>(4,926,810)</u>	<u>1,788,110</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	--	--	4,180,435	--
Transfers out	--	--	--	--
Refunding bonds issued	--	--	29,325,000	--
Payment to refunded bond escrow agent	--	--	(28,578,625)	--
Proceeds of capital asset disposition	--	--	--	--
Total other financing sources and uses	<u>--</u>	<u>--</u>	<u>4,926,810</u>	<u>--</u>
Net change in fund balances	(180,601)	--	--	1,788,110
Fund balances, January 1	<u>1,384,689</u>	<u>--</u>	<u>--</u>	<u>5,536,890</u>
Fund balances, December 31	<u>\$ 1,204,088</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 7,325,000</u>

Debt Service

LCDA Road and Street Improvement Project	MOVEBR	Excess Revenue and Limited Tax	Total	Total Nonmajor Governmental Funds
\$ --	\$ --	\$ --	\$ --	\$ 47,452,618
5,863,236	9,572,624	--	39,564,912	59,777,980
--	--	--	--	97,038
--	--	--	--	808,515
--	--	--	--	6,681,542
--	--	--	--	24,904,115
--	--	--	--	95,687
4,958	5,514	--	25,307	240,195
--	--	42,397	56,797	280,925
<u>5,868,194</u>	<u>9,578,138</u>	<u>42,397</u>	<u>39,647,016</u>	<u>140,338,615</u>
--	--	--	--	1,188,055
--	--	--	--	52,711,440
--	--	--	--	14,907,493
--	--	--	--	5,198,539
--	--	--	--	1,848,315
4,030,000	3,635,000	37,500	26,232,500	26,285,538
1,743,847	5,943,867	4,897	16,394,916	16,407,656
1,451	--	--	246,734	246,734
--	--	--	--	8,102,685
--	--	--	--	7,360,350
<u>5,775,298</u>	<u>9,578,867</u>	<u>42,397</u>	<u>42,874,150</u>	<u>134,256,805</u>
92,896	(729)	--	(3,227,134)	6,081,810
--	--	--	4,180,435	8,808,870
--	--	--	--	(9,460,476)
--	--	--	29,325,000	29,325,000
--	--	--	(28,578,625)	(28,578,625)
--	--	--	--	14,984
<u>--</u>	<u>--</u>	<u>--</u>	<u>4,926,810</u>	<u>109,753</u>
92,896	(729)	--	1,699,676	6,191,563
<u>2,327,470</u>	<u>3,989,896</u>	<u>--</u>	<u>13,238,945</u>	<u>150,291,998</u>
<u>\$ 2,420,366</u>	<u>\$ 3,989,167</u>	<u>\$ --</u>	<u>\$ 14,938,621</u>	<u>\$ 156,483,561</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)
MOSQUITO ABATEMENT AND RODENT CONTROL SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2021**

EXHIBIT B - 3

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes:				
General property taxes	\$ 8,132,990	\$ 8,132,990	\$ 8,320,135	\$ 187,145
Investment earnings	10,000	10,000	30,042	20,042
Miscellaneous revenues:				
Other income	--	--	15,925	15,925
Total revenues	<u>8,142,990</u>	<u>8,142,990</u>	<u>8,366,102</u>	<u>223,112</u>
EXPENDITURES				
Current:				
Health and welfare:				
Operations	7,249,933	7,249,933	5,216,271	2,033,662
Capital outlay	<u>736,470</u>	<u>736,470</u>	<u>346,781</u>	<u>389,689</u>
Total expenditures	<u>7,986,403</u>	<u>7,986,403</u>	<u>5,563,052</u>	<u>2,423,351</u>
Excess (deficiency) of revenues over (under) expenditures	<u>156,587</u>	<u>156,587</u>	<u>2,803,050</u>	<u>2,646,463</u>
OTHER FINANCING SOURCES				
Transfers in:				
Grants Fund	--	--	284,230	284,230
Proceeds of capital asset disposition	<u>4,000</u>	<u>4,000</u>	<u>--</u>	<u>(4,000)</u>
Total other financing sources	<u>4,000</u>	<u>4,000</u>	<u>284,230</u>	<u>280,230</u>
Net change in fund balances	160,587	160,587	3,087,280	2,926,693
Fund balances, January 1	<u>17,531,278</u>	<u>17,531,278</u>	<u>17,531,278</u>	<u>--</u>
Fund balances, December 31	<u>\$ 17,691,865</u>	<u>\$ 17,691,865</u>	<u>\$ 20,618,558</u>	<u>\$ 2,926,693</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)
DOWNTOWN DEVELOPMENT DISTRICT SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2021**

EXHIBIT B - 4

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes:				
General property taxes	\$ 672,500	\$ 672,500	\$ 699,950	\$ 27,450
Investment earnings	<u>1,500</u>	<u>1,500</u>	<u>1,185</u>	<u>(315)</u>
Total revenues	674,000	674,000	701,135	27,135
EXPENDITURES				
Current:				
Conservation and development Operations	<u>1,017,230</u>	<u>987,230</u>	<u>746,042</u>	<u>241,188</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(343,230)</u>	<u>(313,230)</u>	<u>(44,907)</u>	<u>268,323</u>
OTHER FINANCING SOURCES (USES)				
Transfers in:				
General Fund	138,230	138,230	138,230	--
Transfers out:				
Capital Projects Fund	<u>--</u>	<u>(30,000)</u>	<u>(30,000)</u>	<u>--</u>
Total other financing sources and uses	<u>138,230</u>	<u>108,230</u>	<u>108,230</u>	<u>--</u>
Net change in fund balances	(205,000)	(205,000)	63,323	268,323
Fund balances, January 1	<u>566,236</u>	<u>566,236</u>	<u>566,236</u>	<u>--</u>
Fund balances, December 31	<u>\$ 361,236</u>	<u>\$ 361,236</u>	<u>\$ 629,559</u>	<u>\$ 268,323</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)
GAMING ENFORCEMENT DIVISION SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2021**

EXHIBIT B - 5

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental revenues:				
State shared revenues:				
On-behalf payments	\$ 6,000	\$ 6,000	\$ 6,000	\$ --
Charges for services:				
Gaming fees	118,000	98,000	99,097	1,097
Investment earnings	<u>1,000</u>	<u>100</u>	<u>66</u>	<u>(34)</u>
Total revenues	125,000	104,100	105,163	1,063
EXPENDITURES				
Current:				
General government:				
Operations	<u>125,000</u>	<u>125,000</u>	<u>114,828</u>	<u>10,172</u>
Excess (deficiency) of revenues over (under) expenditures	--	(20,900)	(9,665)	11,235
Fund balances, January 1	<u>64,853</u>	<u>64,853</u>	<u>64,853</u>	<u>--</u>
Fund balances, December 31	<u><u>\$ 64,853</u></u>	<u><u>\$ 43,953</u></u>	<u><u>\$ 55,188</u></u>	<u><u>\$ 11,235</u></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)
MENTAL HEALTH AND SUBSTANCE ABUSE SERVICES SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2021**

EXHIBIT B - 6

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes:				
General property taxes	\$ 6,737,390	\$ 7,057,390	\$ 6,906,003	\$ (151,387)
Investment earnings	--	--	7,693	7,693
Total revenues	6,737,390	7,057,390	6,913,696	(143,694)
EXPENDITURES				
Current:				
Health and welfare:				
Intergovernmental	6,737,390	7,057,390	6,810,350	247,040
Excess (deficiency) of revenues over (under) expenditures	--	--	103,346	103,346
Fund balances, January 1	6,402,743	6,402,743	6,402,743	--
Fund balances, December 31	<u>\$ 6,402,743</u>	<u>\$ 6,402,743</u>	<u>\$ 6,506,089</u>	<u>\$ 103,346</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)
FEDERAL FORFEITED PROPERTY SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2021**

EXHIBIT B - 7

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Fines and forfeits:				
Forfeited property	\$ 350,000	\$ 70,000	\$ 71,700	\$ 1,700
Investment earnings	--	--	2,195	2,195
Miscellaneous revenues:				
Other income	--	--	1,506	1,506
Total revenues	<u>350,000</u>	<u>70,000</u>	<u>75,401</u>	<u>5,401</u>
EXPENDITURES				
Current:				
Public safety:				
Dedicated funds	185,000	185,000	27,346	157,654
Capital outlay	<u>1,055,498</u>	<u>1,055,498</u>	<u>278,882</u>	<u>776,616</u>
Total expenditures	<u>1,240,498</u>	<u>1,240,498</u>	<u>306,228</u>	<u>934,270</u>
Excess (deficiency) of revenues over (under) expenditures	(890,498)	(1,170,498)	(230,827)	939,671
OTHER FINANCING SOURCES				
Proceeds of capital asset disposition	--	--	10,100	10,100
Net change in fund balances	(890,498)	(1,170,498)	(220,727)	949,771
Fund balances, January 1	<u>1,599,069</u>	<u>1,599,069</u>	<u>1,599,069</u>	<u>--</u>
Fund balances, December 31	<u>\$ 708,571</u>	<u>\$ 428,571</u>	<u>\$ 1,378,342</u>	<u>\$ 949,771</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)
EAST BATON ROUGE PARISH COMMUNICATIONS DISTRICT SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

EXHIBIT B - 8

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u> <u>(Budgetary</u> <u>Basis)</u>	<u>Final Budget -</u> <u>Positive</u> <u>(Negative)</u>
REVENUES				
Charges for services:				
Enhanced 911	\$ 5,900,000	\$ 5,640,000	\$ 6,219,314	\$ 579,314
Investment earnings	200,000	10,000	14,403	4,403
Miscellaneous revenues:				
Other income	5,000	5,000	95	(4,905)
Total revenues	<u>6,105,000</u>	<u>5,655,000</u>	<u>6,233,812</u>	<u>578,812</u>
EXPENDITURES				
Current:				
Public safety:				
Communications	3,082,117	3,166,494	2,719,423	447,071
Capital outlay	906,377	522,000	--	522,000
Total expenditures	<u>3,988,494</u>	<u>3,688,494</u>	<u>2,719,423</u>	<u>969,071</u>
Excess (deficiency) of revenues over (under) expenditures	<u>2,116,506</u>	<u>1,966,506</u>	<u>3,514,389</u>	<u>1,547,883</u>
OTHER FINANCING USES				
Transfers out:				
Capital Projects Fund	--	(300,000)	(300,000)	--
Emergency Medical Services Fund	(3,533,190)	(3,533,190)	(3,245,031)	288,159
Total other financing uses	<u>(3,533,190)</u>	<u>(3,833,190)</u>	<u>(3,545,031)</u>	<u>288,159</u>
Net change in fund balances	(1,416,684)	(1,866,684)	(30,642)	1,836,042
Fund balances, January 1	<u>8,905,095</u>	<u>8,905,095</u>	<u>8,905,095</u>	<u>--</u>
Fund balances, December 31	<u>\$ 7,488,411</u>	<u>\$ 7,038,411</u>	<u>\$ 8,874,453</u>	<u>\$ 1,836,042</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)
EMERGENCY MEDICAL SERVICES SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

EXHIBIT B - 9

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u> <u>(Budgetary</u> <u>Basis)</u>	<u>Variance with</u> <u>Final Budget -</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes:				
General property taxes	\$ 14,897,670	\$ 14,897,670	\$ 15,230,133	\$ 332,463
Intergovernmental revenues:				
Medicaid supplemental payment program	--	--	3,629,676	3,629,676
Charges for services:				
Emergency transport charges	13,000,000	13,000,000	12,492,457	(507,543)
Medicaid supplemental payments for ambulances	1,000,000	1,000,000	5,003,677	4,003,677
EMS training fees	60,000	60,000	20,639	(39,361)
CPR card and medical record fees	40,000	40,000	56,334	16,334
Total charges for services	<u>14,100,000</u>	<u>14,100,000</u>	<u>17,573,107</u>	<u>3,473,107</u>
Investment earnings	<u>500,000</u>	<u>500,000</u>	<u>64,611</u>	<u>(435,389)</u>
Miscellaneous revenues:				
Other income	<u>50,000</u>	<u>50,000</u>	<u>116,171</u>	<u>66,171</u>
Total revenues	<u>29,547,670</u>	<u>29,547,670</u>	<u>36,613,698</u>	<u>7,066,028</u>
EXPENDITURES				
Current:				
Public safety:				
Operations	32,406,197	37,556,197	34,218,006	3,338,191
Capital outlay	<u>10,971,358</u>	<u>10,971,358</u>	<u>10,887,140</u>	<u>84,218</u>
Total expenditures	<u>43,377,555</u>	<u>48,527,555</u>	<u>45,105,146</u>	<u>3,422,409</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(13,829,885)</u>	<u>(18,979,885)</u>	<u>(8,491,448)</u>	<u>10,488,437</u>
OTHER FINANCING SOURCES (USES)				
Transfers in:				
Grants Fund	--	5,047	233,872	228,825
East Baton Rouge Parish Communications District	3,533,190	3,533,190	3,245,031	(288,159)
Total transfers in	<u>3,533,190</u>	<u>3,538,237</u>	<u>3,478,903</u>	<u>(59,334)</u>
Transfers out:				
General Fund	(90,000)	(638,578)	(638,578)	--
Grants Fund	--	(2,031,361)	(2,031,361)	--
Capital Projects Fund	--	(186,000)	(186,000)	--
Baton Rouge Fire Department Pay Enhancement Fund	--	(158,418)	(158,418)	--
Total transfers out	<u>(90,000)</u>	<u>(3,014,357)</u>	<u>(3,014,357)</u>	<u>--</u>
Proceeds of capital asset disposition	<u>--</u>	<u>--</u>	<u>2,184</u>	<u>2,184</u>
Total other financing sources and uses	<u>3,443,190</u>	<u>523,880</u>	<u>466,730</u>	<u>(57,150)</u>
Net change in fund balances	(10,386,695)	(18,456,005)	(8,024,718)	10,431,287
Fund balances, January 1	<u>46,982,695</u>	<u>46,982,695</u>	<u>46,982,695</u>	<u>--</u>
Fund balances, December 31	<u>\$ 36,596,000</u>	<u>\$ 28,526,690</u>	<u>\$ 38,957,977</u>	<u>\$ 10,431,287</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)
CAPITOL HOUSE ECONOMIC DEVELOPMENT DISTRICT SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

EXHIBIT B - 10

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes:				
General sales and use taxes	\$ 81,000	\$ 51,730	\$ 63,512	\$ 11,782
Occupancy taxes	913,880	820,310	808,515	(11,795)
Total taxes	994,880	872,040	872,027	(13)
EXPENDITURES				
Current:				
Conservation and development:				
Operations	994,880	872,040	872,027	13
Excess (deficiency) of revenues over (under) expenditures	--	--	--	--
Fund balances, January 1	--	--	--	--
Fund balances, December 31	\$ --	\$ --	\$ --	\$ --

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)
LAFAYETTE-MAIN ECONOMIC DEVELOPMENT DISTRICT SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

EXHIBIT B - 11

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes:				
General sales and use taxes	\$ 88,000	\$ 88,450	\$ 88,441	\$ (9)
EXPENDITURES				
Current:				
Conservation and development:				
Operations	<u>88,000</u>	<u>88,450</u>	<u>88,441</u>	<u>9</u>
Excess (deficiency) of revenues over (under) expenditures	--	--	--	--
Fund balances, January 1	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Fund balances, December 31	<u><u>\$ --</u></u>	<u><u>\$ --</u></u>	<u><u>\$ --</u></u>	<u><u>\$ --</u></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)
THIRD-FLORIDA ECONOMIC DEVELOPMENT DISTRICT SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2021**

EXHIBIT B - 12

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes:				
General sales and use taxes	\$ 85,000	\$ 97,230	\$ 97,234	\$ 4
TIF district tax	85,000	97,050	97,038	(12)
Total taxes	170,000	194,280	194,272	(8)
EXPENDITURES				
Current:				
Conservation and development:				
Operations	170,000	194,280	194,272	8
Excess (deficiency) of revenues over (under) expenditures	--	--	--	--
Fund balances, January 1	--	--	--	--
Fund balances, December 31	\$ --	\$ --	\$ --	\$ --

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)
CIVIL JUROR COMPENSATION SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

EXHIBIT B - 13

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Charges for services:				
Civil juror fees	\$ 85,000	\$ 60,800	\$ 50,322	\$ (10,478)
Investment earnings	--	--	(20)	(20)
Total revenues	85,000	60,800	50,302	(10,498)
EXPENDITURES				
Current:				
General government:				
Juror compensation	85,000	70,000	60,709	9,291
Excess (deficiency) of revenues over (under) expenditures	--	(9,200)	(10,407)	(1,207)
Fund balances, January 1	5,255	5,255	5,255	--
Fund balances, December 31	<u>\$ 5,255</u>	<u>\$ (3,945)</u>	<u>\$ (5,152)</u>	<u>\$ (1,207)</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)
CRIMINAL JUROR COMPENSATION SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2021**

EXHIBIT B - 14

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Charges for services:				
Criminal juror fees	\$ 140,000	\$ 96,500	\$ 96,010	\$ (490)
Investment earnings	--	--	163	163
Total revenues	140,000	96,500	96,173	(327)
EXPENDITURES				
Current:				
General government:				
Juror compensation	140,000	125,500	125,467	33
Excess (deficiency) of revenues over (under) expenditures	--	(29,000)	(29,294)	(294)
Fund balances, January 1	146,473	146,473	146,473	--
Fund balances, December 31	<u>\$ 146,473</u>	<u>\$ 117,473</u>	<u>\$ 117,179</u>	<u>\$ (294)</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)
CITY COURT JUDICIAL BUILDING SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2021**

EXHIBIT B - 15

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Charges for services:				
Civil and traffic fees	\$ 230,000	\$ 170,000	\$ 162,327	\$ (7,673)
Investment earnings	--	--	756	756
Total revenues	230,000	170,000	163,083	(6,917)
EXPENDITURES				
Current:				
General government:				
Judicial	337,915	337,915	190,337	147,578
Excess (deficiency) of revenues over (under) expenditures	(107,915)	(167,915)	(27,254)	140,661
Fund balances, January 1	688,711	688,711	688,711	--
Fund balances, December 31	<u>\$ 580,796</u>	<u>\$ 520,796</u>	<u>\$ 661,457</u>	<u>\$ 140,661</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)
SOBRIETY COURT SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2021**

EXHIBIT B - 16

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Charges for services:				
Sobriety court costs	\$ 18,000	\$ 18,000	\$ 22,297	\$ 4,297
Investment earnings	2,500	2,500	185	(2,315)
Total revenues	<u>20,500</u>	<u>20,500</u>	<u>22,482</u>	<u>1,982</u>
EXPENDITURES				
Current:				
General government:				
Sobriety court	<u>18,800</u>	<u>18,800</u>	<u>17,800</u>	<u>1,000</u>
Excess (deficiency) of revenues over (under) expenditures	1,700	1,700	4,682	2,982
Fund balances, January 1	<u>155,139</u>	<u>155,139</u>	<u>155,139</u>	<u>--</u>
Fund balances, December 31	<u><u>\$ 156,839</u></u>	<u><u>\$ 156,839</u></u>	<u><u>\$ 159,821</u></u>	<u><u>\$ 2,982</u></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)
CITY COURT TECHNOLOGY FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

EXHIBIT B - 17

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Charges for services:				
Civil technology fee	\$ 38,000	\$ 38,000	\$ 50,290	\$ 12,290
Traffic technology fee	30,100	30,100	56,565	26,465
Criminal technology fee	1,500	1,500	2,879	1,379
Total charges for services	<u>69,600</u>	<u>69,600</u>	<u>109,734</u>	<u>40,134</u>
Investment earnings	<u>--</u>	<u>--</u>	<u>758</u>	<u>758</u>
Total revenues	<u>69,600</u>	<u>69,600</u>	<u>110,492</u>	<u>40,892</u>
EXPENDITURES				
Current:				
General government:				
City court case fees	58,000	58,000	--	58,000
Capital outlay	<u>9,000</u>	<u>9,000</u>	<u>--</u>	<u>9,000</u>
Total expenditures	<u>67,000</u>	<u>67,000</u>	<u>--</u>	<u>67,000</u>
Excess (deficiency) of revenues over (under) expenditures	2,600	2,600	110,492	107,892
Fund balances, January 1	<u>616,484</u>	<u>616,484</u>	<u>616,484</u>	<u>--</u>
Fund balances, December 31	<u><u>\$ 619,084</u></u>	<u><u>\$ 619,084</u></u>	<u><u>\$ 726,976</u></u>	<u><u>\$ 107,892</u></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)
19TH JUDICIAL DISTRICT COURT OFF DUTY POLICE WITNESS SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

EXHIBIT B - 18

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Charges for services:				
Witness fees	\$ 20,000	\$ 15,000	\$ 15,385	\$ 385
Investment earnings	--	--	40	40
Total revenues	20,000	15,000	15,425	425
EXPENDITURES				
Current:				
General government:				
Court attendance fees	20,000	15,000	4,250	10,750
Excess (deficiency) of revenues over (under) expenditures	--	--	11,175	11,175
Fund balances, January 1	28,808	28,808	28,808	--
Fund balances, December 31	<u>\$ 28,808</u>	<u>\$ 28,808</u>	<u>\$ 39,983</u>	<u>\$ 11,175</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)
CITY CONSTABLE COURT COSTS SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2021**

EXHIBIT B - 19

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Charges for services:				
Judiciary court costs	\$ 289,380	\$ 159,380	\$ 154,526	\$ (4,854)
Criminal bond posting fees	56,880	20,380	19,285	(1,095)
Constable civil fees	110,000	80,700	80,653	(47)
School security fees	6,950	6,950	4,486	(2,464)
Constable bench warrant fees	8,450	8,450	3,830	(4,620)
Evidence testing	10,100	10,100	11,943	1,843
Reimbursements for overtime	7,850	7,850	--	(7,850)
Total charges for services	<u>489,610</u>	<u>293,810</u>	<u>274,723</u>	<u>(19,087)</u>
Fines and forfeits:				
City court forfeitures	17,730	17,730	23,987	6,257
Investment earnings				
	<u>--</u>	<u>--</u>	<u>84</u>	<u>84</u>
Total revenues	<u>507,340</u>	<u>311,540</u>	<u>298,794</u>	<u>(12,746)</u>
EXPENDITURES				
Current:				
General government:				
Judicial	594,922	768,822	721,717	47,105
Capital outlay				
	<u>4,270</u>	<u>4,270</u>	<u>4,270</u>	<u>--</u>
Total expenditures	<u>599,192</u>	<u>773,092</u>	<u>725,987</u>	<u>47,105</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(91,852)</u>	<u>(461,552)</u>	<u>(427,193)</u>	<u>34,359</u>
OTHER FINANCING SOURCES				
Transfers in:				
General Fund	77,390	417,790	417,790	--
Grants Fund	--	1,376	1,376	--
Total other financing sources	<u>77,390</u>	<u>419,166</u>	<u>419,166</u>	<u>--</u>
Net change in fund balances	(14,462)	(42,386)	(8,027)	34,359
Fund balances, January 1	<u>194,199</u>	<u>194,199</u>	<u>194,199</u>	<u>--</u>
Fund balances, December 31	<u>\$ 179,737</u>	<u>\$ 151,813</u>	<u>\$ 186,172</u>	<u>\$ 34,359</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)
CONSOLIDATED ROAD LIGHTING DISTRICT NO. 1 SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2021**

EXHIBIT B - 20

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes:				
General property taxes	\$ 346,390	\$ 346,390	\$ 352,163	\$ 5,773
Intergovernmental revenues:				
State shared revenues				
Louisiana revenue sharing	24,480	24,480	24,081	(399)
Investment earnings	<u>50,000</u>	<u>10,000</u>	<u>4,198</u>	<u>(5,802)</u>
Total revenues	420,870	380,870	380,442	(428)
EXPENDITURES				
Current:				
Transportation:				
Operations	<u>578,946</u>	<u>623,946</u>	<u>621,782</u>	<u>2,164</u>
Excess (deficiency) of revenues over (under) expenditures	(158,076)	(243,076)	(241,340)	1,736
Fund balances, January 1	<u>3,635,500</u>	<u>3,635,500</u>	<u>3,635,500</u>	<u>--</u>
Fund balances, December 31	<u><u>\$ 3,477,424</u></u>	<u><u>\$ 3,392,424</u></u>	<u><u>\$ 3,394,160</u></u>	<u><u>\$ 1,736</u></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)
PARISH TRANSPORTATION SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2021**

EXHIBIT B - 21

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental revenues:				
State shared revenues				
State road fund	\$ 2,650,000	\$ 2,650,000	\$ 2,821,732	\$ 171,732
Investment earnings	<u>50,000</u>	<u>50,000</u>	<u>18,436</u>	<u>(31,564)</u>
Total revenues	<u>2,700,000</u>	<u>2,700,000</u>	<u>2,840,168</u>	<u>140,168</u>
EXPENDITURES				
Current:				
Transportation:				
Operations	859,206	859,206	403,000	456,206
Intergovernmental	<u>550,000</u>	<u>550,000</u>	<u>550,000</u>	<u>--</u>
Total expenditures	<u>1,409,206</u>	<u>1,409,206</u>	<u>953,000</u>	<u>456,206</u>
Excess (deficiency) of revenues over (under) expenditures	1,290,794	1,290,794	1,887,168	596,374
OTHER FINANCING USES				
Transfers out:				
Capital Projects Fund	<u>(1,400,000)</u>	<u>(1,400,000)</u>	<u>(1,400,000)</u>	<u>--</u>
Net change in fund balances	(109,206)	(109,206)	487,168	596,374
Fund balances, January 1	<u>4,004,441</u>	<u>4,004,441</u>	<u>4,004,441</u>	<u>--</u>
Fund balances, December 31	<u><u>\$ 3,895,235</u></u>	<u><u>\$ 3,895,235</u></u>	<u><u>\$ 4,491,609</u></u>	<u><u>\$ 596,374</u></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)
PARISH BEAUTIFICATION SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2021**

EXHIBIT B - 22

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes:				
General sales and use taxes	\$ 1,226,970	\$ 1,226,970	\$ 1,474,839	\$ 247,869
Investment earnings	<u>7,500</u>	<u>7,500</u>	<u>6,196</u>	<u>(1,304)</u>
Total revenues	<u>1,234,470</u>	<u>1,234,470</u>	<u>1,481,035</u>	<u>246,565</u>
EXPENDITURES				
Current:				
Transportation:				
Operations	1,769,781	967,248	77,269	889,979
Capital outlay	<u>2,798,797</u>	<u>3,801,329</u>	<u>1,348,870</u>	<u>2,452,459</u>
Total expenditures	<u>4,568,578</u>	<u>4,768,577</u>	<u>1,426,139</u>	<u>3,342,438</u>
Excess (deficiency) of revenues over (under) expenditures	(3,334,108)	(3,534,107)	54,896	3,589,003
Fund balances, January 1	<u>5,192,966</u>	<u>5,192,966</u>	<u>5,192,966</u>	<u>--</u>
Fund balances, December 31	<u><u>\$ 1,858,858</u></u>	<u><u>\$ 1,658,859</u></u>	<u><u>\$ 5,247,862</u></u>	<u><u>\$ 3,589,003</u></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)
PARISH STREET MAINTENANCE SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2021**

EXHIBIT B - 23

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes:				
General sales and use taxes	\$ 14,915,150	\$ 14,915,150	\$ 18,489,042	\$ 3,573,892
Investment earnings	<u>25,000</u>	<u>25,000</u>	<u>40,583</u>	<u>15,583</u>
Total revenues	14,940,150	14,940,150	18,529,625	3,589,475
EXPENDITURES				
Current:				
Transportation:				
Street maintenance	<u>40,051,413</u>	<u>40,051,412</u>	<u>25,851,694</u>	<u>14,199,718</u>
Excess (deficiency) of revenues over (under) expenditures	(25,111,263)	(25,111,262)	(7,322,069)	17,789,193
Fund balances, January 1	<u>30,790,986</u>	<u>30,790,986</u>	<u>30,790,986</u>	<u>--</u>
Fund balances, December 31	<u><u>\$ 5,679,723</u></u>	<u><u>\$ 5,679,724</u></u>	<u><u>\$ 23,468,917</u></u>	<u><u>\$ 17,789,193</u></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 FIRE DEPARTMENT PAY ENHANCEMENT SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

EXHIBIT B - 24

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes:				
General property taxes	\$ 12,672,120	\$ 13,182,120	\$ 13,112,258	\$ (69,862)
Investment earnings	--	--	17,918	17,918
Total revenues	12,672,120	13,182,120	13,130,176	(51,944)
EXPENDITURES				
Current:				
Public safety:				
Operations	12,217,270	14,067,938	14,037,943	29,995
Excess (deficiency) of revenues over (under) expenditures	454,850	(885,818)	(907,767)	(21,949)
OTHER FINANCING SOURCES (USES)				
Transfers in:				
Grants Fund	--	13,098	13,098	--
Emergency Medical Services Fund	--	158,418	158,418	--
Total transfers in	--	171,516	171,516	--
Transfers out:				
Grants Fund	--	(1,883)	(1,883)	--
Total other financing sources and uses	--	169,633	169,633	--
Net change in fund balances	454,850	(716,185)	(738,134)	(21,949)
Fund balances, January 1	5,806,768	5,806,768	5,806,768	--
Fund balances, December 31	<u>\$ 6,261,618</u>	<u>\$ 5,090,583</u>	<u>\$ 5,068,634</u>	<u>\$ (21,949)</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)
DISTRICT NO. 1 FIRE PROTECTION DISTRICT SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2021**

EXHIBIT B - 25

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes:				
General property taxes	\$ 475,140	\$ 475,140	\$ 533,165	\$ 58,025
Intergovernmental revenues:				
Insurance company taxes	27,310	27,310	27,330	20
Charges for services:				
Fire protection service charges	69,640	69,640	67,925	(1,715)
Investment earnings	330	330	1,083	753
Total revenues	572,420	572,420	629,503	57,083
EXPENDITURES				
Current:				
Public safety:				
Operations	541,440	541,440	479,898	61,542
Excess (deficiency) of revenues over (under) expenditures	30,980	30,980	149,605	118,625
Fund balances, January 1	542,291	542,291	542,291	--
Fund balances, December 31	<u>\$ 573,271</u>	<u>\$ 573,271</u>	<u>\$ 691,896</u>	<u>\$ 118,625</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)
BROWNSFIELD FIRE PROTECTION DISTRICT SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

EXHIBIT B - 26

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes:				
General property taxes	\$ 1,094,770	\$ 1,094,770	\$ 1,143,549	\$ 48,779
Intergovernmental revenues:				
Insurance company taxes	33,410	33,410	33,314	(96)
Louisiana revenue sharing	78,110	78,110	78,619	509
On-behalf payments for salaries and benefits	18,000	18,000	24,000	6,000
Total intergovernmental revenues	<u>129,520</u>	<u>129,520</u>	<u>135,933</u>	<u>6,413</u>
Charges for services:				
Fire protection service charges	<u>105,960</u>	<u>105,960</u>	<u>101,623</u>	<u>(4,337)</u>
Investment earnings	<u>3,140</u>	<u>3,140</u>	<u>1,433</u>	<u>(1,707)</u>
Miscellaneous revenues:				
Other income	<u>22,840</u>	<u>22,840</u>	<u>24,455</u>	<u>1,615</u>
Total revenues	<u>1,356,230</u>	<u>1,356,230</u>	<u>1,406,993</u>	<u>50,763</u>
EXPENDITURES				
Current:				
Public safety:				
Operations	1,073,940	1,113,940	1,026,140	87,800
Capital outlay	<u>991,720</u>	<u>--</u>	<u>--</u>	<u>--</u>
Total expenditures	<u>2,065,660</u>	<u>1,113,940</u>	<u>1,026,140</u>	<u>87,800</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(709,430)</u>	<u>242,290</u>	<u>380,853</u>	<u>138,563</u>
OTHER FINANCING SOURCES (USES)				
Transfers in:				
General Fund	15,760	15,760	15,760	--
Transfers out:				
Capital Projects Fund	<u>--</u>	<u>(1,430,000)</u>	<u>(1,430,000)</u>	<u>--</u>
Total other financing sources and uses	<u>15,760</u>	<u>(1,414,240)</u>	<u>(1,414,240)</u>	<u>--</u>
Net change in fund balances	(693,670)	(1,171,950)	(1,033,387)	138,563
Fund balances, January 1	<u>1,266,021</u>	<u>1,266,021</u>	<u>1,266,021</u>	<u>--</u>
Fund balances, December 31	<u>\$ 572,351</u>	<u>\$ 94,071</u>	<u>\$ 232,634</u>	<u>\$ 138,563</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)
CHANEYVILLE FIRE PROTECTION DISTRICT SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

EXHIBIT B - 27

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes:				
General property taxes	\$ 325,110	\$ 341,110	\$ 343,632	\$ 2,522
Intergovernmental revenues:				
Insurance company taxes	15,760	15,760	15,734	(26)
Charges for services:				
Fire protection service charges	47,720	47,720	46,000	(1,720)
Investment earnings	--	--	716	716
Miscellaneous revenues:				
Other income	12,900	42,050	44,672	2,622
Total revenues	<u>401,490</u>	<u>446,640</u>	<u>450,754</u>	<u>4,114</u>
EXPENDITURES				
Current:				
Public safety:				
Operations	361,860	441,910	448,368	(6,458)
Debt service:				
Principal retirement	32,800	32,800	32,800	--
Interest and fiscal charges	9,610	9,610	9,609	1
Total debt service	<u>42,410</u>	<u>42,410</u>	<u>42,409</u>	<u>1</u>
Capital outlay	<u>--</u>	<u>339,000</u>	<u>338,500</u>	<u>500</u>
Total expenditures	<u>404,270</u>	<u>823,320</u>	<u>829,277</u>	<u>(5,957)</u>
Excess (deficiency) of revenues over (under) expenditures	(2,780)	(376,680)	(378,523)	(1,843)
OTHER FINANCING SOURCES				
Transfers in:				
General Fund	34,780	34,780	34,780	--
Net change in fund balances	32,000	(341,900)	(343,743)	(1,843)
Fund balances, January 1	<u>452,563</u>	<u>452,563</u>	<u>452,563</u>	<u>--</u>
Fund balances, December 31	<u>\$ 484,563</u>	<u>\$ 110,663</u>	<u>\$ 108,820</u>	<u>\$ (1,843)</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)
PRIDE FIRE PROTECTION DISTRICT SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2021**

EXHIBIT B - 28

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes:				
General property taxes	\$ 471,440	\$ 471,440	\$ 479,336	\$ 7,896
Intergovernmental revenues:				
Insurance company taxes	16,880	16,880	16,272	(608)
Charges for services:				
Fire protection service charges	53,390	53,390	54,780	1,390
Investment earnings	7,340	7,340	1,358	(5,982)
Miscellaneous revenues:				
Donations	250	250	250	--
Other income	7,380	7,380	5,734	(1,646)
Total miscellaneous revenues	7,630	7,630	5,984	(1,646)
Total revenues	556,680	556,680	557,730	1,050
EXPENDITURES				
Current:				
Public safety:				
Operations	533,010	487,577	483,677	3,900
Debt service:				
Principal retirement	79,170	79,170	20,238	58,932
Interest and fiscal charges	18,820	18,820	3,131	15,689
Total debt service	97,990	97,990	23,369	74,621
Capital outlay	69,639	417,793	417,793	--
Total expenditures	700,639	1,003,360	924,839	78,521
Excess (deficiency) of revenues over (under) expenditures	(143,959)	(446,680)	(367,109)	79,571
OTHER FINANCING SOURCES (USES)				
Transfers in:				
General Fund	62,080	62,080	62,080	--
Transfers out:				
Grants Fund	--	(5,000)	(5,000)	--
Capital Projects Fund	--	(34,205)	(34,205)	--
Total transfers out	--	(39,205)	(39,205)	--
Proceeds of capital asset disposition	--	--	2,700	2,700
Total other financing sources and uses	62,080	22,875	25,575	2,700
Net change in fund balances	(81,879)	(423,805)	(341,534)	82,271
Fund balances, January 1	979,482	979,482	979,482	--
Fund balances, December 31	\$ 897,603	\$ 555,677	\$ 637,948	\$ 82,271

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)
ALSEN-ST. IRMA LEE FIRE PROTECTION DISTRICT SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

EXHIBIT B - 29

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes:				
General property taxes	\$ 285,280	\$ 285,280	\$ 332,294	\$ 47,014
Intergovernmental revenues:				
Insurance company taxes	4,800	4,800	4,784	(16)
Charges for services:				
Fire protection service charges	12,380	12,380	11,471	(909)
Investment earnings	9,700	9,700	806	(8,894)
Miscellaneous revenues:				
Other income	9,020	9,110	15,320	6,210
Total revenues	<u>321,270</u>	<u>321,270</u>	<u>364,675</u>	<u>43,405</u>
EXPENDITURES				
Current:				
Public safety:				
Operations	356,490	356,490	344,240	12,250
Capital outlay	15,000	15,000	--	15,000
Total expenditures	<u>371,490</u>	<u>371,490</u>	<u>344,240</u>	<u>27,250</u>
Excess (deficiency) of revenues over (under) expenditures	(50,220)	(50,220)	20,435	70,655
OTHER FINANCING SOURCES				
Transfers in:				
General Fund	23,770	23,770	23,770	--
Net change in fund balances	(26,450)	(26,450)	44,205	70,655
Fund balances, January 1	494,997	494,997	494,997	--
Fund balances, December 31	<u>\$ 468,547</u>	<u>\$ 468,547</u>	<u>\$ 539,202</u>	<u>\$ 70,655</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)
CITY SALES TAX BONDS DEBT SERVICE FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

EXHIBIT B - 30

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes:				
General sales and use taxes	\$ 3,135,750	\$ 3,135,750	\$ 3,141,485	\$ 5,735
Investment earnings	<u>9,000</u>	<u>9,000</u>	<u>3,441</u>	<u>(5,559)</u>
Total revenues	<u>3,144,750</u>	<u>3,144,750</u>	<u>3,144,926</u>	<u>176</u>
EXPENDITURES				
Debt service:				
Principal:				
Bond principal	<u>2,560,000</u>	<u>2,560,000</u>	<u>2,560,000</u>	<u>--</u>
Interest and fiscal charges:				
Bond interest	763,260	763,260	763,253	7
Paying agent fees	<u>2,100</u>	<u>2,100</u>	<u>2,274</u>	<u>(174)</u>
Total interest and fiscal charges	<u>765,360</u>	<u>765,360</u>	<u>765,527</u>	<u>(167)</u>
Total expenditures	<u>3,325,360</u>	<u>3,325,360</u>	<u>3,325,527</u>	<u>(167)</u>
Excess (deficiency) of revenues over (under) expenditures	(180,610)	(180,610)	(180,601)	9
Fund balances, January 1	<u>1,384,689</u>	<u>1,384,689</u>	<u>1,384,689</u>	<u>--</u>
Fund balances, December 31	<u><u>\$ 1,204,079</u></u>	<u><u>\$ 1,204,079</u></u>	<u><u>\$ 1,204,088</u></u>	<u><u>\$ 9</u></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)
PARISH SALES TAX BONDS DEBT SERVICE FUND
FOR THE YEAR ENDED DECEMBER 31, 2021**

EXHIBIT B - 31

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes:				
General sales and use taxes	\$ 2,104,490	\$ 2,104,490	\$ 2,104,474	\$ (16)
Miscellaneous revenues:				
Other income	<u>14,400</u>	<u>14,400</u>	<u>14,400</u>	<u>--</u>
Total revenues	<u>2,118,890</u>	<u>2,118,890</u>	<u>2,118,874</u>	<u>(16)</u>
EXPENDITURES				
Debt service:				
Principal:				
Bond principal	<u>1,675,000</u>	<u>1,675,000</u>	<u>1,675,000</u>	<u>--</u>
Interest and fiscal charges:				
Bond interest	437,590	437,590	437,574	16
Paying agent fees	<u>6,300</u>	<u>6,300</u>	<u>6,300</u>	<u>--</u>
Total interest and fiscal charges	<u>443,890</u>	<u>443,890</u>	<u>443,874</u>	<u>16</u>
Total expenditures	<u>2,118,890</u>	<u>2,118,890</u>	<u>2,118,874</u>	<u>16</u>
Excess (deficiency) of revenues over (under) expenditures	--	--	--	--
Fund balances, January 1	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Fund balances, December 31	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</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)
TAXABLE REFUNDING BONDS DEBT SERVICE FUND
FOR THE YEAR ENDED DECEMBER 31, 2021**

EXHIBIT B - 32

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
EXPENDITURES				
Debt service:				
Principal:				
Bond principal	\$ 3,400,000	\$ 3,400,000	\$ 3,400,000	\$ --
Interest and fiscal charges:				
Bond interest	1,331,060	1,282,617	1,282,616	1
Paying agent fees	100	100	129	(29)
Total interest and fiscal charges	<u>1,331,160</u>	<u>1,282,717</u>	<u>1,282,745</u>	<u>(28)</u>
Bond issuance costs	<u>--</u>	<u>252,173</u>	<u>244,065</u>	<u>8,108</u>
Total expenditures	<u>4,731,160</u>	<u>4,934,890</u>	<u>4,926,810</u>	<u>8,080</u>
OTHER FINANCING SOURCES (USES)				
Transfers in:				
General Fund	4,731,160	4,188,515	4,180,435	(8,080)
Refunding bonds issued	--	29,325,000	29,325,000	--
Payment to refunded bond escrow agent	--	(28,578,625)	(28,578,625)	--
Total other financing sources and uses	<u>4,731,160</u>	<u>4,934,890</u>	<u>4,926,810</u>	<u>(8,080)</u>
Net change in fund balances	--	--	--	--
Fund balances, January 1	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Fund balances, December 31	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</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)
ROAD AND STREET IMPROVEMENT DEBT SERVICE FUND
FOR THE YEAR ENDED DECEMBER 31, 2021**

EXHIBIT B - 33

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes:				
General sales and use taxes	\$ 18,884,790	\$ 18,882,840	\$ 18,883,093	\$ 253
Investment earnings	<u>7,500</u>	<u>10,670</u>	<u>11,394</u>	<u>724</u>
Total revenues	<u>18,892,290</u>	<u>18,893,510</u>	<u>18,894,487</u>	<u>977</u>
EXPENDITURES				
Debt service:				
Principal:				
Bond principal	<u>10,895,000</u>	<u>10,895,000</u>	<u>10,895,000</u>	<u>--</u>
Interest and fiscal charges:				
Bond interest	6,204,320	6,204,320	6,204,312	8
Paying agent fees	<u>4,850</u>	<u>4,850</u>	<u>5,847</u>	<u>(997)</u>
Total interest and fiscal charges	<u>6,209,170</u>	<u>6,209,170</u>	<u>6,210,159</u>	<u>(989)</u>
Bond issuance costs	<u>--</u>	<u>1,220</u>	<u>1,218</u>	<u>2</u>
Total expenditures	<u>17,104,170</u>	<u>17,105,390</u>	<u>17,106,377</u>	<u>(987)</u>
Excess (deficiency) of revenues over (under) expenditures	1,788,120	1,788,120	1,788,110	(10)
Fund balances, January 1	<u>5,536,890</u>	<u>5,536,890</u>	<u>5,536,890</u>	<u>--</u>
Fund balances, December 31	<u>\$ 7,325,010</u>	<u>\$ 7,325,010</u>	<u>\$ 7,325,000</u>	<u>\$ (10)</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)
LCDA ROAD AND STREET IMPROVEMENT PROJECT DEBT SERVICE FUND
FOR THE YEAR ENDED DECEMBER 31, 2021**

EXHIBIT B - 34

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes:				
General sales and use taxes	\$ 5,856,380	\$ 5,859,040	\$ 5,863,236	\$ 4,196
Investment earnings	<u>10,000</u>	<u>8,800</u>	<u>4,958</u>	<u>(3,842)</u>
Total revenues	<u>5,866,380</u>	<u>5,867,840</u>	<u>5,868,194</u>	<u>354</u>
EXPENDITURES				
Debt service:				
Principal:				
Bond principal	<u>4,030,000</u>	<u>4,030,000</u>	<u>4,030,000</u>	<u>--</u>
Interest and fiscal charges:				
Bond interest	1,734,990	1,734,990	1,734,981	9
Paying agent fees	<u>8,500</u>	<u>8,500</u>	<u>8,866</u>	<u>(366)</u>
Total interest and fiscal charges	<u>1,743,490</u>	<u>1,743,490</u>	<u>1,743,847</u>	<u>(357)</u>
Bond issuance costs	<u>--</u>	<u>1,460</u>	<u>1,451</u>	<u>9</u>
Total expenditures	<u>5,773,490</u>	<u>5,774,950</u>	<u>5,775,298</u>	<u>(348)</u>
Excess (deficiency) of revenues over (under) expenditures	92,890	92,890	92,896	6
Fund balances, January 1	<u>2,327,470</u>	<u>2,327,470</u>	<u>2,327,470</u>	<u>--</u>
Fund balances, December 31	<u>\$ 2,420,360</u>	<u>\$ 2,420,360</u>	<u>\$ 2,420,366</u>	<u>\$ 6</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)
MOVEBR DEBT SERVICE FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

EXHIBIT B - 35

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes:				
General sales and use taxes	\$ 9,571,120	\$ 9,571,120	\$ 9,572,624	\$ 1,504
Investment earnings	<u>6,000</u>	<u>6,000</u>	<u>5,514</u>	<u>(486)</u>
Total revenues	<u>9,577,120</u>	<u>9,577,120</u>	<u>9,578,138</u>	<u>1,018</u>
EXPENDITURES				
Debt service:				
Principal:				
Bond principal	<u>3,635,000</u>	<u>3,635,000</u>	<u>3,635,000</u>	<u>--</u>
Interest and fiscal charges:				
Bond interest	5,940,750	5,940,750	5,940,750	--
Paying agent fees	<u>2,100</u>	<u>2,100</u>	<u>3,117</u>	<u>(1,017)</u>
Total interest and fiscal charges	<u>5,942,850</u>	<u>5,942,850</u>	<u>5,943,867</u>	<u>(1,017)</u>
Total expenditures	<u>9,577,850</u>	<u>9,577,850</u>	<u>9,578,867</u>	<u>(1,017)</u>
Excess (deficiency) of revenues over (under) expenditures	(730)	(730)	(729)	1
Fund balances, January 1	<u>3,989,896</u>	<u>3,989,896</u>	<u>3,989,896</u>	<u>--</u>
Fund balances, December 31	<u><u>\$ 3,989,166</u></u>	<u><u>\$ 3,989,166</u></u>	<u><u>\$ 3,989,167</u></u>	<u><u>\$ 1</u></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)
EXCESS REVENUE AND LIMITED TAX DEBT SERVICE FUND
FOR THE YEAR ENDED DECEMBER 31, 2021**

EXHIBIT B - 36

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Miscellaneous revenues:				
Contributions from government agencies	\$ 49,440	\$ 45,200	\$ 42,397	\$ (2,803)
EXPENDITURES				
Debt service:				
Principal:				
Bond principal	37,500	37,500	37,500	--
Interest and fiscal charges:				
Bond interest	11,940	7,700	4,897	2,803
Total expenditures	49,440	45,200	42,397	2,803
Excess (deficiency) of revenues over (under) expenditures	--	--	--	--
Fund balances, January 1	--	--	--	--
Fund balances, December 31	\$ --	\$ --	\$ --	\$ --



NONMAJOR 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.

Baton Rouge River Center 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.

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
COMBINING STATEMENT OF NET POSITION
NONMAJOR ENTERPRISE FUNDS
DECEMBER 31, 2021

EXHIBIT C - 1

	Baton Rouge River Center	Greater Baton Rouge Parking Authority	Total Nonmajor Enterprise Funds
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 2,958,032	\$ 3,147,012	\$ 6,105,044
Accounts receivable - net	811,060	--	811,060
Accrued interest receivable	25	137	162
Due from other governments	1,045,023	--	1,045,023
Prepaid items	53,621	--	53,621
Inventory	91,469	--	91,469
Total current assets	4,959,230	3,147,149	8,106,379
Noncurrent assets:			
Restricted assets:			
Cash and cash equivalents	9,496,121	--	9,496,121
Sales taxes receivable	118,725	--	118,725
Accrued interest receivable	383	--	383
Total restricted assets	9,615,229	--	9,615,229
Capital assets:			
Land	1,024,914	1,629,303	2,654,217
Buildings	111,004,447	11,409,991	122,414,438
Improvements (other than buildings)	19,513,185	22,685	19,535,870
Equipment	1,290,950	11,696	1,302,646
Construction work in progress	123,425	--	123,425
Total capital assets	132,956,921	13,073,675	146,030,596
Accumulated depreciation	(91,066,186)	(10,368,343)	(101,434,529)
Net capital assets	41,890,735	2,705,332	44,596,067
Total noncurrent assets	51,505,964	2,705,332	54,211,296
Total assets	56,465,194	5,852,481	62,317,675
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows for OPEB	--	117,800	117,800
Deferred outflows for pensions	--	49,366	49,366
Total deferred outflows of resources	--	167,166	167,166

Continued

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
COMBINING STATEMENT OF NET POSITION
NONMAJOR ENTERPRISE FUNDS
DECEMBER 31, 2021

EXHIBIT C - 1
(Continued)

	<u>Baton Rouge River Center</u>	<u>Greater Baton Rouge Parking Authority</u>	<u>Total Nonmajor Enterprise Funds</u>
LIABILITIES			
Current liabilities:			
Accounts and contracts payable	\$ 1,841,592	\$ 98,444	\$ 1,940,036
Accrued salaries payable	72,453	--	72,453
Unearned revenue	1,637,217	--	1,637,217
Compensated absences payable	69,059	--	69,059
Total current liabilities	<u>3,620,321</u>	<u>98,444</u>	<u>3,718,765</u>
Noncurrent liabilities:			
Total other post employment benefit liability	--	1,772,792	1,772,792
Net pension liability	--	569,908	569,908
Total noncurrent liabilities	<u>--</u>	<u>2,342,700</u>	<u>2,342,700</u>
Total liabilities	<u>3,620,321</u>	<u>2,441,144</u>	<u>6,061,465</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred inflow for OPEB	--	66,966	66,966
Deferred inflow for pensions	--	50,052	50,052
Total deferred inflows of resources	<u>--</u>	<u>117,018</u>	<u>117,018</u>
NET POSITION			
Net investment in capital assets	41,890,735	2,705,332	44,596,067
Restricted for capital projects	10,586,438	--	10,586,438
Unrestricted	367,700	756,153	1,123,853
Total net position	<u>\$ 52,844,873</u>	<u>\$ 3,461,485</u>	<u>\$ 56,306,358</u>

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
COMBINING STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN FUND NET POSITION
NONMAJOR ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021

EXHIBIT C - 2

	<u>Baton Rouge River Center</u>	<u>Greater Baton Rouge Parking Authority</u>	<u>Total Nonmajor Enterprise Funds</u>
OPERATING REVENUES			
Charges for services	\$ 3,671,584	\$ 720,500	\$ 4,392,084
Miscellaneous revenues	1,567,292	689	1,567,981
Total operating revenues	<u>5,238,876</u>	<u>721,189</u>	<u>5,960,065</u>
OPERATING EXPENSES			
Personal services	1,349,151	--	1,349,151
Employee benefits	323,851	--	323,851
Supplies	708,291	--	708,291
Contractual services	3,181,529	676,215	3,857,744
Depreciation	4,361,881	63,260	4,425,141
Management fee	338,795	--	338,795
Total operating expenses	<u>10,263,498</u>	<u>739,475</u>	<u>11,002,973</u>
Operating income (loss)	<u>(5,024,622)</u>	<u>(18,286)</u>	<u>(5,042,908)</u>
NONOPERATING REVENUES (EXPENSES)			
Occupancy taxes	1,539,718	--	1,539,718
Federal and State grants	50,933	--	50,933
Investment earnings	108,256	3,871	112,127
Gain (loss) on disposition of capital assets	(3,094)	--	(3,094)
Total non-operating revenues (expenses)	<u>1,695,813</u>	<u>3,871</u>	<u>1,699,684</u>
Income (loss) before contributions and transfers	<u>(3,328,809)</u>	<u>(14,415)</u>	<u>(3,343,224)</u>
Capital contributions	1,204,818	--	1,204,818
Transfers in	8,932,769	--	8,932,769
Change in net position	<u>6,808,778</u>	<u>(14,415)</u>	<u>6,794,363</u>
Total net position - January 1, restated (Note 1)	<u>46,036,095</u>	<u>3,475,900</u>	<u>49,511,995</u>
Total net position - December 31	<u>\$ 52,844,873</u>	<u>\$ 3,461,485</u>	<u>\$ 56,306,358</u>

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
 COMBINING STATEMENT OF CASH FLOWS
 NONMAJOR ENTERPRISE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2021**

EXHIBIT C - 3

	Baton Rouge River Center	Greater Baton Rouge Parking Authority	Total Nonmajor Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES:			
Cash received from customers	\$ 5,391,174	\$ 721,189	\$ 6,112,363
Cash payments to suppliers for goods and services	(2,702,781)	(712,373)	(3,415,154)
Cash payments to employees for services and benefits	(1,597,980)	--	(1,597,980)
Net cash provided by (used for) operating activities	1,090,413	8,816	1,099,229
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:			
Operating grants received	50,933	--	50,933
Transfers in from other funds	1,739,778	--	1,739,778
Net cash provided by (used for) noncapital financing activities	1,790,711	--	1,790,711
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:			
Receipts from occupancy taxes	1,475,546	--	1,475,546
Acquisition and construction of capital assets	(454,420)	(454,840)	(909,260)
Capital contributed by other governments	565,323	--	565,323
Net cash provided by (used for) capital and related financing activities	1,586,449	(454,840)	1,131,609
CASH FLOWS FROM INVESTING ACTIVITIES:			
Interest received on investments	112,113	5,451	117,564
Net increase (decrease) in cash and cash equivalents	4,579,686	(440,573)	4,139,113
Cash and cash equivalents, January 1	7,874,467	3,587,585	11,462,052
Cash and cash equivalents, December 31	\$ 12,454,153	\$ 3,147,012	\$ 15,601,165
Classified as:			
Current assets	\$ 2,958,032	\$ 3,147,012	\$ 6,105,044
Restricted assets	9,496,121	--	9,496,121
Totals	\$ 12,454,153	\$ 3,147,012	\$ 15,601,165

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
 COMBINING STATEMENT OF CASH FLOWS
 NONMAJOR ENTERPRISE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2021**

EXHIBIT C - 3
 (Continued)

	<u>Baton Rouge River Center</u>	<u>Greater Baton Rouge Parking Authority</u>	<u>Total Nonmajor Enterprise Funds</u>
Reconciliation of operating income to net cash provided by (used for) operating activities:			
Operating income (loss)	\$ (5,024,622)	\$ (18,286)	\$ (5,042,908)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:			
Depreciation	4,361,881	63,260	4,425,141
Increase (decrease) in compensated absences payable	42,076	--	42,076
Change in assets and liabilities:			
Decrease (increase) in accounts receivable	(744,361)	--	(744,361)
Decrease (increase) in prepaid items	80,067	--	80,067
Decrease (increase) in inventory	(52,437)	--	(52,437)
Increase (decrease) in accounts and contracts payable	1,498,204	(36,158)	1,462,046
Increase (decrease) in accrued salaries payable	32,946	--	32,946
Increase (decrease) in unearned revenue	896,659	--	896,659
Total adjustments	<u>6,115,035</u>	<u>27,102</u>	<u>6,142,137</u>
Net cash provided by (used for) operating activities	<u>\$ 1,090,413</u>	<u>\$ 8,816</u>	<u>\$ 1,099,229</u>
Non cash investing, capital, and financing activities:			
Gain in fair value of investments	\$ 408	\$ 137	\$ 545
Contributions/accruals of capital assets	639,495	--	639,495

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.

Fleet Management Fund maintains motorized and heavy equipment and provides motor fuels for all departments.

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
DECEMBER 31, 2021

EXHIBIT D - 1

	<u>Fleet Rental and Replace- ment Fund</u>	<u>Fleet Management</u>	<u>Total</u>
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 7,722,615	\$ 751,322	\$ 8,473,937
Accrued interest receivable	324	--	324
Inventory	--	274,765	274,765
Total current assets	<u>7,722,939</u>	<u>1,026,087</u>	<u>8,749,026</u>
Noncurrent assets:			
Capital assets:			
Land	--	47,568	47,568
Buildings	--	2,355,428	2,355,428
Improvements (other than buildings)	--	7,190	7,190
Equipment	58,452,622	225,072	58,677,694
Total capital assets	<u>58,452,622</u>	<u>2,635,258</u>	<u>61,087,880</u>
Accumulated depreciation	<u>(44,037,286)</u>	<u>(2,517,646)</u>	<u>(46,554,932)</u>
Net capital assets	<u>14,415,336</u>	<u>117,612</u>	<u>14,532,948</u>
Total assets	<u>22,138,275</u>	<u>1,143,699</u>	<u>23,281,974</u>
LIABILITIES			
Current liabilities:			
Accounts and contracts payable	468,165	514,866	983,031
Accrued salaries payable	--	48,669	48,669
Compensated absences payable	--	182,074	182,074
Total liabilities	<u>468,165</u>	<u>745,609</u>	<u>1,213,774</u>
Noncurrent liabilities:			
Compensated absences payable	--	60,649	60,649
Total liabilities	<u>468,165</u>	<u>806,258</u>	<u>1,274,423</u>
NET POSITION			
Net investment in capital assets	14,415,336	117,612	14,532,948
Unrestricted	<u>7,254,774</u>	<u>219,829</u>	<u>7,474,603</u>
Total net position	<u>\$ 21,670,110</u>	<u>\$ 337,441</u>	<u>\$ 22,007,551</u>

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
COMBINING STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN FUND NET POSITION
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021

EXHIBIT D - 2

	<u>Fleet Rental and Replace- ment Fund</u>	<u>Fleet Management</u>	<u>Total</u>
OPERATING REVENUES			
Charges for services:			
Billings to departments	\$ 8,229,394	\$ 12,155,081	\$ 20,384,475
OPERATING EXPENSES			
Personal services	--	1,672,489	1,672,489
Employee benefits	--	1,151,515	1,151,515
Supplies	20,429	181,453	201,882
Contractual services	3,725,881	1,062,816	4,788,697
Cost of materials	--	8,404,485	8,404,485
Depreciation	5,987,597	26,855	6,014,452
Total operating expenses	<u>9,733,907</u>	<u>12,499,613</u>	<u>22,233,520</u>
Operating income (loss)	<u>(1,504,513)</u>	<u>(344,532)</u>	<u>(1,849,045)</u>
NONOPERATING REVENUES (EXPENSES)			
Investment earnings	7,937	73	8,010
Gain (loss) on disposition of capital assets	625,882	5,773	631,655
Total non-operating revenues (expenses)	<u>633,819</u>	<u>5,846</u>	<u>639,665</u>
Income (loss) before contributions and transfers	(870,694)	(338,686)	(1,209,380)
Transfers in	--	600,000	600,000
Transfers out	<u>(600,000)</u>	<u>(3,790)</u>	<u>(603,790)</u>
Change in net position	(1,470,694)	257,524	(1,213,170)
Total net position - January 1	<u>23,140,804</u>	<u>79,917</u>	<u>23,220,721</u>
Total net position - December 31	<u>\$ 21,670,110</u>	<u>\$ 337,441</u>	<u>\$ 22,007,551</u>

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021**

EXHIBIT D - 3

	Fleet Rental and Replace- ment Fund	Fleet Management	Total
CASH FLOWS FROM OPERATING ACTIVITIES:			
Cash received from customers	\$ 8,229,394	\$ 12,155,081	\$ 20,384,475
Cash payments to suppliers for goods and services	(3,776,518)	(9,866,726)	(13,643,244)
Cash payments to employees for services and benefits	--	(2,856,019)	(2,856,019)
Net cash provided by (used for) operating activities	4,452,876	(567,664)	3,885,212
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:			
Transfers in from other funds	--	600,000	600,000
Transfers out to other funds	(600,000)	(3,790)	(603,790)
Net cash provided by (used for) noncapital financing activities	(600,000)	596,210	(3,790)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:			
Proceeds from sale of capital assets	625,882	5,773	631,655
Acquisition and construction of capital assets	(5,082,773)	--	(5,082,773)
Net cash provided by (used for) capital and related financing activities	(4,456,891)	5,773	(4,451,118)
CASH FLOWS FROM INVESTING ACTIVITIES:			
Interest received on investments	12,193	73	12,266
Net increase (decrease) in cash and cash equivalents	(591,822)	34,392	(557,430)
Cash and cash equivalents, January 1	8,314,437	716,930	9,031,367
Cash and cash equivalents, December 31	\$ 7,722,615	\$ 751,322	\$ 8,473,937
Reconciliation of operating income to net cash provided by (used for) operating activities:			
Operating income (loss)	\$ (1,504,513)	\$ (344,532)	\$ (1,849,045)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:			
Depreciation	5,987,597	26,855	6,014,452
Increase (decrease) in compensated absences payable	--	(35,839)	(35,839)
Change in assets and liabilities:			
Decrease (increase) in inventory	--	(83,786)	(83,786)
Increase (decrease) in accounts and contracts payable	(30,208)	(134,186)	(164,394)
Increase (decrease) in accrued salaries payable	--	3,824	3,824
Total adjustments	5,957,389	(223,132)	5,734,257
Net cash provided by (used for) operating activities	\$ 4,452,876	\$ (567,664)	\$ 3,885,212
Non cash investing, capital, and financing activities:			
Gain in fair value of investments	\$ 324	\$ --	\$ 324

FIDUCIARY FUNDS

Pension Trust Funds

City-Parish Employees Retirement System (CPERS) Regular Pension Trust Fund accounts for a cost-sharing multiple-employer defined benefit pension system established for employees of the City-Parish government, some of the government's discretely presented component agencies and related organizations.

CPERS Police Guarantee Trust Fund accounts for a single-employer special trust set up by CPERS to administer certain benefits to police employees who transferred to the State Municipal Police Employees Retirement System (MPERS) in 2000. This fund covers benefits that were included in the CPERS system that are not covered by the MPERS system.

Custodial Funds

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, City of Central and Consolidated School District.

City Court Receipts Suspense Fund accounts for the collections and disbursements of garnishments, court costs, and civil fees for other agencies.

Council on Aging accounts for the collections and disbursements of the special property tax levied to operate and maintain facilities, programs, services, and activities for the elderly citizens of East Baton Rouge Parish.

Indigent Defender Fund accounts for the designated court costs and disbursements to the attorneys of indigent clients.

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
COMBINING STATEMENT OF FIDUCIARY NET POSITION
PENSION TRUST FUNDS
DECEMBER 31, 2021

EXHIBIT E - 1

	<u>CPERS Regular Retirement System</u>	<u>CPERS Police Guaranty System</u>	<u>Total Pension Trust Funds</u>
ASSETS			
Cash and cash equivalents	\$ 18,309,478	\$ 727,482	\$ 19,036,960
Receivables:			
Employee contributions	852,009	756	852,765
Employer contributions	3,531,683	1,696,943	5,228,626
Interest and dividends	81,527	1,955	83,482
Pending trades	2,263,119	--	2,263,119
Other contributions	89,096	--	89,096
Total receivables	<u>6,817,434</u>	<u>1,699,654</u>	<u>8,517,088</u>
Investments, at fair value			
Fixed income - domestic	373,475,961	4,144,983	377,620,944
Fixed income - international	33,097,954	1,875,737	34,973,691
Equity securities - domestic	379,215,912	4,864,952	384,080,864
Equity securities - international	249,760,664	2,531,146	252,291,810
Real estate investments	155,886,496	--	155,886,496
Alternative investments	202,978,497	2,051,330	205,029,827
Total investments	<u>1,394,415,484</u>	<u>15,468,148</u>	<u>1,409,883,632</u>
Capital assets:			
Land	550,628	--	550,628
Buildings	781,948	--	781,948
Equipment	54,771	--	54,771
Accumulated depreciation	(760,235)	--	(760,235)
Total capital assets	<u>627,112</u>	<u>--</u>	<u>627,112</u>
Total assets	<u>1,420,169,508</u>	<u>17,895,284</u>	<u>1,438,064,792</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows for OPEB	<u>944,593</u>	<u>179,922</u>	<u>1,124,515</u>
LIABILITIES			
Accrued expenses and benefits payable	1,208,050	165,757	1,373,807
Pending trades payable	336,964	1,955	338,919
Total other postemployment liabilities	<u>3,253,191</u>	<u>662,978</u>	<u>3,916,169</u>
Total liabilities	<u>4,798,205</u>	<u>830,690</u>	<u>5,628,895</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows for OPEB	<u>835,577</u>	<u>159,158</u>	<u>994,735</u>
NET POSITION			
Net position restricted for pensions	<u>\$ 1,415,480,319</u>	<u>\$ 17,085,358</u>	<u>\$ 1,432,565,677</u>

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
PENSION TRUST FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021

EXHIBIT E - 2

	CPERS Regular Retirement System	CPERS Police Guaranty System	Total Pension Trust Funds
	<u> </u>	<u> </u>	<u> </u>
ADDITIONS			
Contributions:			
Employee	\$ 14,067,700	\$ 36,637	\$ 14,104,337
Employer	54,719,279	3,724,484	58,443,763
Severance contributions from employee	1,518,850	--	1,518,850
Total contributions	<u>70,305,829</u>	<u>3,761,121</u>	<u>74,066,950</u>
Investment income			
<i>From investment activities:</i>			
Net appreciation (depreciation) in fair value of investments	180,946,303	977,712	181,924,015
Interest	3,953,454	421,650	4,375,104
Total investment income	<u>184,899,757</u>	<u>1,399,362</u>	<u>186,299,119</u>
Less: investment expense	7,837,025	40,913	7,877,938
Net income from investing activities	<u>177,062,732</u>	<u>1,358,449</u>	<u>178,421,181</u>
Total additions	<u>247,368,561</u>	<u>5,119,570</u>	<u>252,488,131</u>
DEDUCTIONS			
Benefit payments	115,022,214	2,823,307	117,845,521
Refunds and withdrawals	2,997,738	--	2,997,738
Administrative expenses	1,534,665	287,421	1,822,086
Total deductions	<u>119,554,617</u>	<u>3,110,728</u>	<u>122,665,345</u>
Change in net position	127,813,944	2,008,842	129,822,786
Net position - beginning of year	<u>1,287,666,375</u>	<u>15,076,516</u>	<u>1,302,742,891</u>
Net position - end of year	<u>\$ 1,415,480,319</u>	<u>\$ 17,085,358</u>	<u>\$ 1,432,565,677</u>

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
DECEMBER 31, 2021

EXHIBIT E - 3

	<u>Sales Tax Suspense</u>	<u>City Court Receipts Suspense</u>	<u>Council on Aging</u>	<u>Indigent Defender</u>	<u>Total Custodial Funds</u>
ASSETS					
Cash and cash equivalents	\$ 14,572,085	\$ 164,079	\$ --	\$ 37,738	\$ 14,773,902
Investments	--	--	--	--	--
Taxes receivable for other governments	24,438,163	--	7,384,301	--	31,822,464
Other receivables	--	--	--	31,583	31,583
Total assets	<u>39,010,248</u>	<u>164,079</u>	<u>7,384,301</u>	<u>69,321</u>	<u>46,627,949</u>
LIABILITIES					
Accounts payable	--	164,079	--	--	164,079
Due to other governments	37,775,469	--	7,384,301	69,321	45,229,091
Total liabilities	<u>37,775,469</u>	<u>164,079</u>	<u>7,384,301</u>	<u>69,321</u>	<u>45,393,170</u>
NET POSITION					
Restricted for:					
Individuals, organizations and other governments	<u>\$ 1,234,779</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 1,234,779</u>

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
DECEMBER 31, 2021

EXHIBIT E - 4

	<u>Sales Tax Suspense</u>	<u>City Court Receipts Suspense</u>	<u>Council on Aging</u>	<u>Indigent Defender</u>	<u>Total Custodial Funds</u>
ADDITIONS					
Investment income	\$ --	\$ --	\$ --	\$ 69	\$ 69
Sales tax collections for other governments	245,988,396	--	--	--	245,988,396
Property tax collections for other governments	--	--	10,327,923	--	10,327,923
Court collections for outside parties	--	6,551,646	--	1,198,916	7,750,562
Total additions	<u>245,988,396</u>	<u>6,551,646</u>	<u>10,327,923</u>	<u>1,198,985</u>	<u>264,066,950</u>
DEDUCTIONS					
Payments of sales tax to other governments	245,988,396	--	--	--	245,988,396
Payments of property tax to other governments	--	--	10,327,923	--	10,327,923
Court fees	--	6,551,646	--	1,198,985	7,750,631
Total deductions	<u>245,988,396</u>	<u>6,551,646</u>	<u>10,327,923</u>	<u>1,198,985</u>	<u>264,066,950</u>
Net increase/(decrease) in fiduciary net position	--	--	--	--	--
Net position - beginning of year restated (Note 1)	<u>1,234,779</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>1,234,779</u>
Net position - end of year	<u><u>\$ 1,234,779</u></u>	<u><u>\$ --</u></u>	<u><u>\$ --</u></u>	<u><u>\$ --</u></u>	<u><u>\$ 1,234,779</u></u>



SUPPLEMENTARY SCHEDULES

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
 COMBINED SCHEDULE OF CASH, CASH EQUIVALENTS
 AND INVESTMENTS
 DECEMBER 31, 2021**

EXHIBIT F - 1

<u>Description</u>	<u>Interest Rate (%)</u>	<u>Carrying Amount</u>
<u>PRIMARY GOVERNMENT</u>		
<u>Consolidated Cash Account</u>		
Louisiana Asset Management Pool	0.02 - 0.09	\$ 419,591,447
U.S. Government Obligations	0.11 - 1.46	134,865,037
Cash in Bank - Capital One		399,611,927
Total Cash and Investments - Consolidated Cash Account		<u>954,068,411</u>
 <u>Other Cash Items</u>		
Petty Cash		14,386
Cash on Hand		2,378,680
Total Other Cash Items		<u>2,393,066</u>
 <u>Baton Rouge River Center</u>		
Cash in Bank - Investar Bank		<u>2,239,998</u>
 <u>East Baton Rouge Sewerage Commission</u>		
Certificates of Deposit - JP Morgan Chase	0.01	25,988,240
Capital One Bank:		
Cash in Bank		19,913,036
Total East Baton Rouge Sewerage Commission		<u>45,901,276</u>
 <u>2008B (Taxable) Public Improvement Sales Tax Revenue Bonds</u>		
Capital One Bank:		
Cash in Bank		<u>274,810</u>
 <u>2010A Public Improvement Sales Tax Revenue Bonds</u>		
Capital One Bank:		
Cash in Bank		<u>527,652</u>
 <u>2010B Public Improvement Sales Tax Revenue Bonds</u>		
Capital One Bank:		
Cash in Bank		<u>565,504</u>
 <u>2012 LCDA Road Improvements Project</u>		
Capital One Bank:		
Cash in Bank		<u>763,635</u>
 <u>2015 Road and Street Improvement Sales Tax Revenue Refunding Bonds</u>		
Certificates of Deposit - JP Morgan Chase	0.01	1,403,800
Capital One Bank:		
Cash in Bank		2,105,605
Total 2015 Road and Street Improvement Sales Tax Revenue Refunding Bonds		<u>3,509,405</u>
 <u>2015 LCDA Road Improvements Project</u>		
Capital One Bank:		
Cash in Bank		<u>1,381,403</u>

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
 COMBINED SCHEDULE OF CASH, CASH EQUIVALENTS
 AND INVESTMENTS
 DECEMBER 31, 2021**

EXHIBIT F - 1
 (Continued)

<u>Description</u>	<u>Interest Rate (%)</u>	<u>Carrying Amount</u>
<u>PRIMARY GOVERNMENT (Continued)</u>		
<u>2016A-1 Public Improvement Sales Tax Revenue Refunding Bonds</u>		
Capital One Bank:		
Cash in Bank		\$ 1,136,640
<u>2016A-2 (Taxable) Public Improvement Sales Tax Revenue Refunding Bonds</u>		
Capital One Bank:		
Cash in Bank		49,969
<u>2016A-3 Public Improvement Sales Tax Revenue Bonds</u>		
Capital One Bank:		
Cash in Bank		119,546
<u>2018 Public Improvement Sales Tax Revenue Bonds</u>		
Capital One Bank:		
Cash in Bank		638,883
<u>2019 MOVEBR Public Improvement Sales Tax Revenue Bonds</u>		
Certificates of Deposit - JP Morgan Chase	0.01	1,595,910
Capital One Bank:		
Cash in Bank		2,393,866
Total 2019 MOVEBR Public Improvement Sales Tax Revenue Bonds		3,989,776
<u>2020 Road and Street Improvement Sales Tax Revenue Refunding Bonds</u>		
Certificates of Deposit - JP Morgan Chase	0.01	1,526,650
Capital One Bank:		
Cash in Bank		2,289,884
Total 2020 Road and Street Improvement Sales Tax Revenue Refunding Bonds		3,816,534
<u>2020 LCDA Road Improvements Project Refunding Bonds</u>		
Capital One Bank:		
Cash in Bank		275,961
Grand Total Cash, Cash Equivalents and Investments - Primary Government excluding Employees' Retirement System Pension Trust Fund		\$ 1,021,652,469

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
 COMBINED SCHEDULE OF CASH, CASH EQUIVALENTS
 AND INVESTMENTS
 DECEMBER 31, 2021**

EXHIBIT F - 1
 (Continued)

<u>Description</u>	<u>Interest Rate (%)</u>	<u>Carrying Amount</u>
<u>Employees' Retirement System Pension Trust Fund</u>		
Cash in Bank		\$ 13,713,687
Other securities held in trust		6,829
International Equities and Fixed Income		287,265,501
Domestic Equities and Fixed Income		761,694,979
Short-Term Investment Fund/Cash Equivalents		5,323,273
Equity Real Estate Fund		155,886,496
Alternative Investments		205,029,827
Total Employees' Retirement System Pension Trust Fund		<u>\$ 1,428,920,592</u>

COMPONENT UNITS

District Attorney of the Nineteenth Judicial District	\$ 1,822,558
Nineteenth Judicial District Court	2,101,397
Nineteenth Judicial District Court Building Commission	22,620,341
E.B.R. Parish Family Court	384,118
E.B.R. Parish Juvenile Court	357,766
The Bridge Center for Hope	707,197
E.B.R. Redevelopment Authority (d/b/a Build Baton Rouge)	417,928
Cyntreniks Group King Hotel Special Taxing District	11,372
Bluebonnet Convention Hotel Taxing District	58,509
EBRATS Building Special Taxing District	5,630
Old LNB Building Redevelopment Taxing District	38,340
Capital Area Transit System	5,959,267
Grand Total Cash, Cash Equivalents and Investments - Component Units	<u>\$ 34,484,423</u>

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
 SCHEDULE OF COMPENSATION, BENEFITS AND OTHER
 PAYMENTS TO MAYOR-PRESIDENT
 FOR THE YEAR ENDED DECEMBER 31, 2021**

EXHIBIT F - 2

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 175,000
Benefits - Life Insurance	106
Benefits - Employer Retirement Contributions	59,028
Benefits - Employer Medicare Contributions	2,538
Travel (Conferences & Meetings)	1,735
Registration fees	1,457
Cell Phone	1,121
Special meals	369
Total Compensation, Benefits and Other Payments to Mayor-President	\$ 241,354

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
BALANCE SHEET SCHEDULE
LOUISIANA COMMUNITY DEVELOPMENT BLOCK GRANTS
FOR THE YEAR ENDED DECEMBER 31, 2021**

EXHIBIT F - 3

	<u>Gustav/Ike Disaster Recovery Program</u>
ASSETS	
Cash and cash equivalents	\$ --
Due from other governments	<u>192,194</u>
Total assets	<u><u>\$ 192,194</u></u>
LIABILITIES	
Accounts and contracts payable	\$ 96,479
Due to other governments	<u>93,865</u>
Total liabilities	<u>190,344</u>
FUND BALANCES	
Restricted	<u>1,850</u>
Total liabilities and fund balances	<u><u>\$ 192,194</u></u>

This schedule is provided to comply with grantor oversight reporting requirements.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
LOUISIANA COMMUNITY DEVELOPMENT BLOCK GRANTS
FOR THE YEAR ENDED DECEMBER 31, 2021**

EXHIBIT F - 4

	<u>Gustav/Ike Disaster Recovery Program</u>
REVENUES	
Louisiana Division of Administration Office of Community Development Disaster Recovery Unit	\$ (25,251)
Investment earnings	<u>(332)</u>
Total revenues	(25,583)
EXPENDITURES	
Current:	
Construction	<u>(25,251)</u>
Excess (deficiency) of revenues over (under) expenditures	(332)
Fund balances, January 1	<u>2,182</u>
Fund balances, December 31	<u><u>\$ 1,850</u></u>

This schedule is provided to comply with grantor oversight reporting requirements.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
JUSTICE SYSTEM FUNDING SCHEDULE
COLLECTIONS AND DISBURSEMENTS
DECEMBER 31, 2021**

EXHIBIT F - 5

	Period Ending 06/30/2021	Period Ending 12/31/2021
Beginning Balance of Amounts Collected	\$ 3,449,468	\$ 3,869,187
Add: Collections		
Civil Fees	4,837,910	4,157,384
Bond Fees	89,916	22,834
Pre-Trial Diversion Program Fees	233,482	143,203
Criminal Court Costs/Fees	477,432	392,943
Criminal Fines - Contempt	262,776	196,794
Criminal Fines - Other	314,545	274,308
Probation/Parole/Supervision Fees	20,431	14,348
Service/Collection Fees	11,135	7,322
Other	639,098	508,407
Subtotal Collections	<u>6,886,725</u>	<u>5,717,543</u>
Less: Disbursements to Governments & Nonprofits		
Acadia Parish Sheriff's Department - Civil Fees	147	101
Allen Parish Sheriff's Department - Civil Fees	--	44
Ascension Parish Sheriff's Office - Civil Fees	5,616	6,116
Assumption Parish Sheriff's Office - Civil Fees	361	163
Avoyelles Parish Sheriff's Department - Civil Fees	102	320
Baton Rouge Bar Association - Civil Fees	5,353	6,871
Baton Rouge Crime Stoppers Inc. - Criminal Court Costs/Fees	9,433	11,921
Bossier Parish Sheriff's Office - Civil Fees	334	--
Caddo Parish Sheriff's Office - Civil Fees	80	15
Calcasieu Parish Sheriff - Civil Fees	13	41
Concordia Parish Sheriff's Department - Civil Fees	--	56
Departement of Health & Hospitals - Criminal Court Costs/Fees	6,613	8,220
Disability Affiars Trust Fund - Criminal Court Costs/Fees	800	2,878
East Baton Rouge Parish Sheriff's Office - Civil Fees	63	121
East Baton Rouge Parish Sheriff's Office - Criminal Court Costs/Fees	5,360	7,027
East Baton Rouge Office of the Public Defender - Other	660,286	567,851
East Feliciana Parish Sheriff's Office - Civil Fees	1,042	1,418
Evangeline Parish Sheriff's Department - Civil Fees	46	79
Franklin Parish Sheriff's Office - Civil Fees	--	81
Grant Parish Sheriff's Office - Civil Fees	--	77
Honorable Doug Welborn - Civil Fees	22,950	28,349
Iberia Parish Sheriff's Department - Civil Fees	--	55
Iberville Parish Sheriff's Office - Civil Fees	1,113	2,927
Lafayette Parish Sheriff's Department - Civil Fees	590	1,445
Lafourche Parish Sheriff's Office - Civil Fees	33	318
Lincoln Parish Sheriff's Department - Civil Fees	35	35
Livingston Parish Sheriff's Office - Civil Fees	3,942	5,062
Louis Martinet Legal Society - Civil Fees	2,141	2,749
Louisiana Commission on Law Enforcement - Criminal Court Costs/Fees	9,434	14,091
Louisiana State Treasurer - Civil Fees	51,000	58,378
Louisiana State Treasurer - Criminal Court Costs/Fees	17,026	21,353
Morehouse Parish Sheriff's Department - Civil Fees	66	117
Natchitoches Parish Sheriff's Office - Civil Fees	35	--
Ouachita Parish Sheriff's Department - Civil Fees	76	243
Pointe Coupee Parish Sheriff's Office - Civil Fees	239	54
Police Training Academy - Criminal Court Costs/Fees	6,374	7,322

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
JUSTICE SYSTEM FUNDING SCHEDULE
COLLECTIONS AND DISBURSEMENTS
DECEMBER 31, 2021**

EXHIBIT F - 5
(Continued)

	Period Ending 06/30/2021	Period Ending 12/31/2021
Less: Disbursements to Governments & Nonprofits (continued)		
Rapides Parish Sheriff's Office - Civil Fees	136	150
Southeast Louisiana Legal Services - Civil Fees	5,354	6,871
St Charles Parish Sheriff's Office - Civil Fees	211	221
St Helena Parish Sheriff's Department - Civil Fees	141	185
St James Parish Sheriff's Office - Civil Fees	485	405
St John The Baptist Parish Sheriff's Office - Civil Fees	116	128
St. Landry Parish Sheriff's Office - Civil Fees	259	276
St. Martin Parish Sheriff's Office - Civil Fees	130	288
St. Mary Parish Sheriff's Civil Office - Civil Fees	59	87
St. Tammany Parish Sheriff's Office - Civil Fees	100	--
Tangipahoa Parish Sheriff's Office - Civil Fees	142	110
Terrebonne Parish Sheriff's Office - Civil Fees	10	40
Vermilion Parish Sheriff's Dept - Civil Fees	12	36
Washington Parish Sheriff's Office - Civil Fees	--	439
Webster Parish Sheriff's Office - Civil Fees	--	60
West Feliciana Parish Sheriff's Department - Civil Fees	362	750
Winn Parish Sheriff's Office - Civil Fees	136	68
Less: Amounts Retained by Collecting Agency		
Collection Fee for Collecting/Disbursing to Others Based on Percentage of Collection	190,892	233,140
Amounts Self-Disbursed to Collecting Agency		
Civil Fees	634,317	870,021
Bond Fees	76,372	13,160
Pre-Trial Diversion Program Fees	233,482	143,203
Criminal Court Costs/Fees	377,692	314,157
Criminal Fines - Contempt	262,776	196,794
Criminal Fines - Other	314,545	274,308
Probation/Parole/Supervision Fees	20,431	14,348
Service/Collection Fees	11,135	7,322
Other	10	10
Less: Disbursements to Individual/3rd Party Collection Agencies		
Civil Fee Refunds	3,526,998	3,039,864
Subtotal Disbursements/Retainage	6,467,006	5,872,339
Total: Ending Balance of Amounts Collected but not Disbursed/Retained	\$ 3,869,187	\$ 3,714,391



**CITY OF BATON ROUGE – PARISH OF EAST BATON ROUGE
 STATISTICAL SECTION
 DECEMBER 31, 2021**

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.

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Principal Property Taxpayers, Current Year and Nine Years Ago	G-9	250
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Taxable Sales by North American Industry Classification, Last Ten Years	G-12	254
<i><u>DEBT CAPACITY INFORMATION</u> – These schedules present information to help the reader assess the affordability of the government’s current levels of outstanding debt and the government’s ability to issue additional debt in the future.</i>		
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Full-time Equivalent City-Parish Government Employees by Function/Department, Last Ten Fiscal Years	G-20	266
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CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS
(accrual basis of accounting)
(amounts expressed in thousands)
(UNAUDITED)

	FISCAL YEAR			
	2021	2020	2019	2018
Governmental activities				
Net investment in capital assets	\$ 776,378	\$ 765,495	\$ 760,977	\$ 732,715
Restricted	311,481	255,540	214,421	179,353
Unrestricted	(1,541,580)	(1,307,753)	(1,309,265)	(1,194,603)
Total governmental activities net position	<u>(453,721)</u>	<u>(286,718)</u>	<u>(333,867)</u>	<u>(282,535)</u>
Business-type activities				
Net investment in capital assets	481,877	518,161	556,878	588,422
Restricted	42,489	81,193	125,846	97,539
Unrestricted	16,359	(16,432)	(49,094)	(4,623)
Total business-type activities net position	<u>540,725</u>	<u>582,922</u>	<u>633,630</u>	<u>681,338</u>
Primary government				
Net investment in capital assets	1,258,255	1,283,656	1,317,855	1,321,137
Restricted	353,970	336,733	340,267	276,892
Unrestricted	(1,525,221)	(1,324,185)	(1,358,359)	(1,199,226)
Total primary government net position	<u>\$ 87,004</u>	<u>\$ 296,204</u>	<u>\$ 299,763</u>	<u>\$ 398,803</u>

Source: Audited Annual Comprehensive Financial Reports

FISCAL YEAR					
2017	2016	2015	2014	2013	2012
\$ 719,354	\$ 681,551	\$ 665,195	\$ 650,424	\$ 626,659	\$ 601,094
168,597	163,768	166,069	195,913	198,502	217,949
(757,716)	(706,958)	(650,016)	(238,705)	(210,528)	(180,056)
<u>130,235</u>	<u>138,361</u>	<u>181,248</u>	<u>607,632</u>	<u>614,633</u>	<u>638,987</u>
621,252	603,449	652,391	668,571	704,172	698,119
92,504	125,916	136,123	160,489	71,309	106,355
37,002	45,256	35,333	54,088	150,046	137,766
<u>750,758</u>	<u>774,621</u>	<u>823,847</u>	<u>883,148</u>	<u>925,527</u>	<u>942,240</u>
1,340,606	1,285,000	1,317,586	1,318,995	1,330,831	1,299,213
261,101	289,684	302,192	356,402	269,811	324,304
(720,714)	(661,702)	(614,683)	(184,617)	(60,482)	(42,290)
<u>\$ 880,993</u>	<u>\$ 912,982</u>	<u>\$ 1,005,095</u>	<u>\$ 1,490,780</u>	<u>\$ 1,540,160</u>	<u>\$ 1,581,227</u>

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(accrual basis of accounting)
(amounts expressed in thousands)
(UNAUDITED)

	FISCAL YEAR			
	2021	2020	2019	2018
Expenses				
Governmental activities:				
General government	\$ 96,392	\$ 100,171	\$ 115,599	\$ 96,788
Public safety	252,932	260,294	334,062	267,250
Transportation	90,225	102,316	94,043	81,787
Sanitation	--	--	--	--
Health and welfare	25,239	20,821	24,550	21,449
Culture and recreation	49,398	52,496	52,697	47,393
Conservation and development	75,324	44,212	48,142	46,067
Interest and fiscal charges on long-term debt	13,781	16,318	13,117	12,178
Total governmental activities expenses	<u>603,291</u>	<u>596,628</u>	<u>682,210</u>	<u>572,912</u>
Business-type activities:				
Airport	27,428	28,455	31,273	31,769
Sewer	179,188	192,040	202,922	194,938
Solid waste collection and disposal	52,651	49,542	43,091	43,467
Convention center	10,263	9,137	13,311	13,836
Parking facilities	739	786	1,028	1,202
Total business-type activities	<u>270,269</u>	<u>279,960</u>	<u>291,625</u>	<u>285,212</u>
Total primary government expenses	<u>873,560</u>	<u>876,588</u>	<u>973,835</u>	<u>858,124</u>
Program Revenues				
Governmental activities				
Charges for services:				
General government	19,237	17,620	20,041	21,137
Public safety	39,087	34,333	36,959	38,125
Transportation	53	32	88	78
Sanitation	--	--	--	--
Health and welfare	1,042	958	956	954
Culture and recreation	135	95	233	248
Conservation and development	1,850	2,728	4,399	3,277
Operating grants and contributions	96,073	94,946	53,814	55,737
Capital grants and contributions	28,212	39,761	31,376	24,837
Total governmental activities program revenues	<u>185,689</u>	<u>190,473</u>	<u>147,866</u>	<u>144,393</u>
Business-type activities				
Charges for Services:				
Airport	15,711	14,889	19,012	18,447
Sewer	98,214	93,809	90,302	89,873
Solid waste collection and disposal	49,821	49,048	49,337	47,999
Convention center	5,239	2,991	6,699	6,512
Parking facilities	721	469	648	740
Operating grants and contributions	3,103	4,805	6,299	7,426
Capital grants and contributions	12,048	14,880	11,614	16,084
Total business-type activities program revenues	<u>184,857</u>	<u>180,891</u>	<u>183,911</u>	<u>187,081</u>
Total primary government total revenues	<u>370,546</u>	<u>371,364</u>	<u>331,777</u>	<u>331,474</u>

FISCAL YEAR					
2017	2016	2015	2014	2013	2012
\$ 99,348	\$ 108,208	\$ 104,655	\$ 99,148	\$ 97,833	\$ 88,157
288,727	314,981	243,512	233,012	237,028	238,291
84,410	79,124	69,402	66,921	68,812	69,225
--	--	--	6	6	6
11,741	10,929	10,463	9,797	9,500	9,333
49,786	49,086	46,112	43,762	38,171	34,725
48,900	47,512	43,998	46,084	50,034	55,607
12,473	13,205	14,074	13,413	15,625	14,821
<u>595,385</u>	<u>623,045</u>	<u>532,216</u>	<u>512,143</u>	<u>517,009</u>	<u>510,165</u>
29,642	29,919	27,754	28,542	28,609	26,609
183,169	168,850	158,218	156,351	131,780	101,595
42,878	40,969	39,821	40,893	37,196	36,692
13,031	13,795	13,902	13,382	13,305	13,352
721	784	700	2,745	1,111	782
<u>269,441</u>	<u>254,317</u>	<u>240,395</u>	<u>241,913</u>	<u>212,001</u>	<u>179,030</u>
<u>864,826</u>	<u>877,362</u>	<u>772,611</u>	<u>754,056</u>	<u>729,010</u>	<u>689,195</u>
19,259	20,789	23,309	22,796	22,639	21,608
39,299	30,512	29,478	27,007	28,032	24,576
140	194	151	216	269	267
--	--	--	51	55	61
929	982	952	800	798	788
267	281	316	299	321	289
4,641	4,038	3,577	3,520	3,555	4,469
55,264	83,745	45,073	44,261	48,211	57,785
39,293	26,155	17,957	24,403	13,128	15,751
<u>159,092</u>	<u>166,696</u>	<u>120,813</u>	<u>123,353</u>	<u>117,008</u>	<u>125,594</u>
19,737	19,694	17,633	17,237	17,581	16,866
88,474	80,646	78,673	75,420	74,405	73,315
42,433	41,764	39,029	37,590	36,333	38,440
6,719	6,973	6,466	6,491	6,460	7,418
746	915	854	853	1,091	1,237
7,974	8,237	7,449	7,712	7,612	7,729
24,389	12,161	17,012	10,352	9,627	17,766
<u>190,472</u>	<u>170,390</u>	<u>167,116</u>	<u>155,655</u>	<u>153,109</u>	<u>162,771</u>
<u>349,564</u>	<u>337,086</u>	<u>287,929</u>	<u>279,008</u>	<u>270,117</u>	<u>288,365</u>

Continued

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(accrual basis of accounting)
(amounts expressed in thousands)
(UNAUDITED)

	FISCAL YEAR			
	2021	2020	2019	2018
Net (expense)/revenue:				
Governmental activities	\$ (417,602)	\$ (406,155)	\$ (534,344)	\$ (428,519)
Business-type activities	(85,412)	(99,069)	(107,714)	(98,131)
Total primary government net expense	<u>(503,014)</u>	<u>(505,224)</u>	<u>(642,058)</u>	<u>(526,650)</u>
General Revenues and Other Changes				
in Net Position				
Governmental activities				
Taxes:				
Property	128,644	126,922	135,967	122,295
Gross receipts business	22,754	21,242	22,490	22,981
Sales	336,839	287,150	278,544	241,051
TIF district taxes	97	49	86	2
Occupancy	2,446	1,424	2,299	2,311
Occupational	10,529	10,905	10,964	11,128
Insurance premium	4,417	4,505	4,291	4,318
Gaming admissions	9,939	6,755	8,384	8,952
Interest and penalties - delinquent taxes	1,675	1,474	1,459	1,474
Miscellaneous	15	52	33	18
Unrestricted grants and contributions	4,966	5,002	5,077	5,342
Investment earnings	1,039	7,001	11,095	7,889
Gain (loss) on sale of capital assets	892	601	870	143
Transfers	(8,953)	(10,305)	(2,527)	(1,971)
Total governmental activities general revenues	<u>515,299</u>	<u>462,777</u>	<u>479,032</u>	<u>425,933</u>
Business-type activities				
Taxes:				
Sales	54,547	46,120	46,939	46,655
Occupancy	1,539	894	1,367	960
Miscellaneous	--	--	--	--
Investment earnings	360	2,356	9,168	8,748
Gain (loss) on sale of capital assets	22	--	5	307
Special item-closing of Central Treatment Plant	--	--	--	--
Transfers	8,953	10,305	2,527	1,971
Total business-type activities general revenues	<u>65,421</u>	<u>59,675</u>	<u>60,006</u>	<u>58,641</u>
Total primary government general revenues	<u>580,720</u>	<u>522,452</u>	<u>539,038</u>	<u>484,574</u>
Change in Net Position				
Governmental activities	97,697	56,622	(55,312)	(2,586)
Business-type activities	(19,991)	(39,394)	(47,708)	(39,490)
Total primary government change in net position	<u>\$ 77,706</u>	<u>\$ 17,228</u>	<u>\$ (103,020)</u>	<u>\$ (42,076)</u>

Source: Audited Annual Comprehensive Financial Reports

FISCAL YEAR					
2017	2016	2015	2014	2013	2012
\$ (436,293)	\$ (456,349)	\$ (411,403)	\$ (388,790)	\$ (400,001)	\$ (384,571)
(78,969)	(83,927)	(73,279)	(86,258)	(58,892)	(16,259)
<u>(515,262)</u>	<u>(540,276)</u>	<u>(484,682)</u>	<u>(475,048)</u>	<u>(458,893)</u>	<u>(400,830)</u>
119,187	102,274	99,623	98,253	94,352	92,526
23,275	23,136	23,910	24,762	23,093	20,817
247,571	246,245	231,488	223,780	219,610	216,521
--	--	--	--	--	--
2,218	2,436	2,410	2,211	2,201	2,393
11,173	10,978	10,656	10,664	10,383	9,687
4,156	3,992	3,917	3,734	3,774	3,589
10,366	9,979	9,850	9,219	9,438	7,575
1,680	1,339	1,468	1,483	2,525	1,421
19	16	16	18	11	539
5,894	6,294	6,112	5,552	7,675	5,330
3,572	1,825	754	413	659	901
668	2,190	339	814	596	--
(1,612)	2,758	686	886	1,330	2,843
<u>428,167</u>	<u>413,462</u>	<u>391,229</u>	<u>381,789</u>	<u>375,647</u>	<u>364,142</u>
47,924	47,563	44,792	43,583	42,997	42,145
282	358	--	--	--	--
--	--	--	--	75	--
5,261	2,992	1,318	1,035	1,348	2,284
26	14	41	147	(911)	18
--	(13,468)	--	--	--	--
1,612	(2,758)	(686)	(886)	(1,330)	(2,843)
<u>55,105</u>	<u>34,701</u>	<u>45,465</u>	<u>43,879</u>	<u>42,179</u>	<u>41,604</u>
<u>483,272</u>	<u>448,163</u>	<u>436,694</u>	<u>425,668</u>	<u>417,826</u>	<u>405,746</u>
(8,126)	(42,887)	(20,174)	(7,001)	(24,354)	(20,429)
(23,864)	(49,226)	(27,814)	(42,379)	(16,713)	25,345
<u>\$ (31,990)</u>	<u>\$ (92,113)</u>	<u>\$ (47,988)</u>	<u>\$ (49,380)</u>	<u>\$ (41,067)</u>	<u>\$ 4,916</u>

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
GOVERNMENTAL ACTIVITIES TAX REVENUES BY SOURCE
LAST TEN FISCAL YEARS
(accrual basis of accounting)
(amounts expressed in thousands)
(UNAUDITED)

	<u>General Property Taxes</u>	<u>Gross Receipts Business Taxes</u>	<u>General Sales and Use Taxes</u>	<u>TIF District Taxes</u>	<u>Occupancy Taxes</u>	<u>Occu- pational Taxes</u>
2021	\$ 128,644	\$ 22,754	\$ 336,839	\$ 97	\$ 2,446	\$ 10,529
2020	126,922	21,242	287,150	49	1,424	10,905
2019	135,967	22,490	278,544	86	2,299	10,964
2018	122,294	22,981	241,051	2	2,311	11,128
2017	119,187	23,275	247,571	--	2,218	11,173
2016	102,274	23,136	246,245	--	2,436	10,978
2015	99,623	23,910	231,488	--	2,410	10,656
2014	98,253	24,762	223,780	--	2,211	10,664
2013	94,352	23,093	219,609	--	2,201	10,383
2012	92,526	20,817	216,521	--	2,393	9,687

Source: Audited Annual Comprehensive Financial Reports

<u>Insurance Premiums Taxes</u>	<u>Gaming Admissions Taxes</u>	<u>Interest and Penalties- Delinquent Taxes</u>	<u>Total</u>
\$ 4,417	\$ 9,939	\$ 1,675	\$ 517,340
4,505	6,755	1,474	460,426
4,291	8,384	1,459	464,484
4,318	8,952	1,474	414,511
4,156	10,366	1,680	419,626
3,992	9,979	1,339	400,379
3,917	9,850	1,468	383,322
3,734	9,219	1,483	374,106
3,774	9,438	2,525	365,375
3,589	7,575	1,421	354,529

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(modified accrual basis of accounting)
(amounts expressed in thousands)
(UNAUDITED)

	FISCAL YEAR			
	2021	2020	2019	2018
General Fund (per GASB 54)*				
Nonspendable	\$ 876	\$ 873	\$ 759	\$ 806
Restricted	2,488	2,067	1,637	1,145
Committed	71,380	72,101	64,957	59,672
Assigned	30,830	26,913	20,942	26,694
Unassigned	39,547	20,486	8,164	5,663
Total General Fund	<u>\$ 145,121</u>	<u>\$ 122,440</u>	<u>\$ 96,459</u>	<u>\$ 93,980</u>
All other governmental funds (per GASB 54)*				
Restricted	\$ 587,458	\$ 574,102	\$ 564,381	\$ 361,030
Committed	57,482	57,342	50,610	44,437
Unassigned	(15,610)	--	--	--
Total all other governmental funds	<u>\$ 629,330</u>	<u>\$ 631,444</u>	<u>\$ 614,991</u>	<u>\$ 405,467</u>

Source: Audited Annual Comprehensive Financial Reports

FISCAL YEAR					
2017	2016	2015	2014	2013	2012
\$ 738	\$ 726	\$ 657	\$ 557	\$ 615	\$ 640
751	182	518	1,257	706	271
56,227	51,411	59,145	62,493	64,391	58,677
30,717	30,195	28,346	32,590	29,981	27,786
9,964	12,922	13,138	15,436	15,654	15,483
<u>\$ 98,397</u>	<u>\$ 95,436</u>	<u>\$ 101,804</u>	<u>\$ 112,333</u>	<u>\$ 111,347</u>	<u>\$ 102,857</u>
\$ 319,677	\$ 324,334	\$ 321,516	\$ 280,287	\$ 282,470	\$ 305,133
45,423	36,361	32,914	30,123	28,671	24,812
--	--	--	--	--	--
<u>\$ 365,100</u>	<u>\$ 360,695</u>	<u>\$ 354,430</u>	<u>\$ 310,410</u>	<u>\$ 311,141</u>	<u>\$ 329,945</u>

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(modified accrual basis of accounting)
(in thousands)
(UNAUDITED)

	FISCAL YEAR			
	2021	2020	2019	2018
REVENUES				
Taxes	\$ 517,440	\$ 460,609	\$ 463,466	\$ 414,914
Licenses and permits	5,433	4,228	4,942	5,054
Intergovernmental	114,093	121,085	83,912	72,413
Charges for services	48,530	46,821	49,450	49,095
Fines and forfeits	833	857	1,209	1,818
Investment earnings	1,031	(7,842)	10,777	7,592
Miscellaneous revenues	4,693	6,003	8,436	8,642
Total revenues	<u>692,053</u>	<u>631,761</u>	<u>622,192</u>	<u>559,528</u>
EXPENDITURES				
Current:				
General government	76,999	66,009	69,501	70,544
Public safety	258,596	237,861	230,047	234,926
Transportation	54,444	64,510	53,904	47,736
Health and welfare	10,689	16,595	20,301	19,070
Culture and recreation	44,375	41,323	39,706	39,923
Conservation and development	72,994	37,991	40,694	42,463
Debt service:				
Principal retirement	26,285	22,126	19,678	18,253
Interest and fiscal charges	16,408	16,032	12,710	13,186
Other charges	247	929	1,478	135
Capital outlay	76,475	64,223	62,435	36,408
Intergovernmental	26,032	18,200	18,918	17,961
Total expenditures	<u>663,544</u>	<u>585,799</u>	<u>569,372</u>	<u>540,605</u>
Excess (deficiency) of revenues over (under) expenditures	<u>28,509</u>	<u>45,962</u>	<u>52,820</u>	<u>18,923</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	23,183	20,331	19,159	31,684
Transfers out	(32,131)	(30,608)	(21,686)	(33,655)
Long-term debt proceeds	--	--	139,950	18,370
Refunding bonds issued	29,325	93,700	--	--
Premium on debt issuance	--	15,617	21,453	--
Sale of capital assets	260	140	307	628
Payments to refunded bond escrow agent	(28,579)	(93,235)	--	--
Total other financing sources and uses	<u>(7,942)</u>	<u>5,945</u>	<u>159,183</u>	<u>17,027</u>
Net change in fund balances	<u>\$ 20,567</u>	<u>\$ 51,907</u>	<u>\$ 212,003</u>	<u>\$ 35,950</u>
Debt service as a percentage of noncapital expenditures	7.3%	7.3%	6.4%	6.2%

Source: Audited Annual Comprehensive Financial Reports

FISCAL YEAR					
2017	2016	2015	2014	2013	2012
\$ 421,288	\$ 398,229	\$ 383,835	\$ 374,403	\$ 365,556	\$ 353,706
4,921	5,034	4,907	4,681	4,346	3,912
92,426	110,410	60,647	63,357	66,321	76,536
50,615	43,382	44,208	41,503	45,339	37,235
1,945	2,331	2,121	2,573	2,598	3,360
3,422	1,755	725	396	638	876
8,388	8,166	8,548	7,844	7,170	8,066
<u>583,005</u>	<u>569,307</u>	<u>504,991</u>	<u>494,757</u>	<u>491,968</u>	<u>483,691</u>
69,098	76,089	76,855	74,057	67,988	66,547
235,185	263,867	209,673	204,081	202,155	203,370
46,288	43,420	37,486	37,056	38,445	39,464
9,869	9,465	9,486	8,906	8,641	8,502
40,435	39,119	38,849	37,303	32,856	29,635
43,139	42,200	40,441	42,862	46,652	51,670
18,147	19,529	17,866	16,831	15,754	21,921
14,015	14,395	13,312	14,133	14,589	14,877
--	--	1,082	57	94	1,195
76,172	48,552	51,623	48,985	72,146	94,254
17,811	17,565	16,723	16,063	15,658	18,416
<u>570,159</u>	<u>574,201</u>	<u>513,396</u>	<u>500,334</u>	<u>514,978</u>	<u>549,851</u>
12,846	(4,894)	(8,405)	(5,577)	(23,010)	(66,160)
20,143	35,832	26,366	28,710	15,009	18,846
(21,755)	(33,028)	(25,680)	(27,820)	(13,679)	(16,002)
--	--	34,415	4,600	11,000	33,850
--	--	59,430	--	--	58,075
--	--	17,241	--	--	4,385
272	1,987	107	343	366	231
--	--	(69,984)	--	--	(57,845)
<u>(1,340)</u>	<u>4,791</u>	<u>41,895</u>	<u>5,833</u>	<u>12,696</u>	<u>41,540</u>
<u>\$ 11,506</u>	<u>\$ (103)</u>	<u>\$ 33,490</u>	<u>\$ 256</u>	<u>\$ (10,314)</u>	<u>\$ (24,620)</u>
6.5%	6.5%	6.8%	6.9%	6.9%	8.1%

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
TAX REVENUES BY SOURCE, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(modified accrual basis of accounting)
(amounts expressed in thousands)
(UNAUDITED)

	<u>General Property Taxes</u>	<u>Gross Receipts Business Taxes</u>	<u>General Sales and Use Taxes</u>	<u>TIF District Taxes</u>	<u>Occupancy Taxes</u>	<u>Occu- pational Taxes</u>
2021	\$ 128,744	\$ 22,754	\$ 336,839	\$ 97	\$ 2,446	\$ 10,529
2020	127,105	21,242	287,150	49	1,424	10,905
2019	134,950	22,490	278,544	85	2,299	10,964
2018	122,697	22,981	241,051	2	2,311	11,128
2017	120,849	23,275	247,571	--	2,218	11,173
2016	100,125	23,136	246,245	--	2,436	10,978
2015	100,137	23,910	231,488	--	2,410	10,656
2014	98,550	24,762	223,780	--	2,211	10,664
2013	94,516	23,093	219,626	--	2,201	10,383
2012	91,535	20,817	216,689	--	2,393	9,687

Source: Audited Annual Comprehensive Financial Reports

<u>Insurance Premiums Taxes</u>	<u>Gaming Admissions Taxes</u>	<u>Interest and Penalties- Delinquent Taxes</u>	<u>Total</u>
\$ 4,417	\$ 9,939	\$ 1,675	\$ 517,440
4,505	6,755	1,474	460,609
4,291	8,384	1,459	463,466
4,318	8,952	1,474	414,914
4,156	10,366	1,680	421,288
3,992	9,979	1,339	398,230
3,917	9,850	1,467	383,835
3,734	9,219	1,483	374,403
3,774	9,438	2,525	365,556
3,589	7,575	1,421	353,706

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN YEARS
(amounts expressed in thousands)
(UNAUDITED)

EXHIBIT G - 7

<u>Year</u>	<u>Assessed Value</u>	<u>Less: Tax Exempt Property</u>	<u>Total Taxable Assessed Value</u>	<u>Total Direct Tax Rate</u>	<u>Estimated Actual Value</u>	<u>Assessed Value as a Percentage of Actual Value*</u>
<u>City of Baton Rouge</u>						
2021	\$ 2,244,466	\$ --	\$ 2,244,466	6.62	\$ 20,404,236	11.00 %
2020	2,237,178	--	2,237,178	6.62	20,337,982	11.00
2019	2,075,832	--	2,075,832	6.90	18,871,200	11.00
2018	2,031,877	--	2,031,877	6.90	18,471,609	11.00
2017	2,028,576	--	2,028,576	6.90	18,441,600	11.00
		--				
2016	1,950,078	--	1,950,078	6.90	17,727,982	11.00
2015	1,911,391	--	1,911,391	7.12	17,376,282	11.00
2014	1,861,690	--	1,861,690	7.12	16,924,455	11.00
2013	1,795,308	--	1,795,308	7.12	16,320,982	11.00
2012	1,768,041	--	1,768,041	7.12	16,073,100	11.00

<u>Parish of East Baton Rouge</u>						
2021	\$ 5,579,146	\$ 841,401	\$ 4,737,745	3.15	\$ 50,719,509	11.00 %
2020	5,502,066	829,096	4,672,970	3.15	50,018,782	11.00
2019	5,165,231	776,443	4,388,788	3.32	46,956,645	11.00
2018	4,955,735	739,933	4,215,802	3.32	45,052,136	11.00
2017	4,866,291	794,444	4,071,847	3.32	44,239,009	11.00
2016	4,646,527	759,618	3,886,909	3.32	42,241,155	11.00
2015	4,582,080	651,496	3,930,584	3.44	41,655,273	11.00
2014	4,503,354	588,697	3,914,657	3.44	40,939,582	11.00
2013	4,380,432	599,929	3,780,503	3.44	39,822,109	11.00
2012	4,256,056	612,898	3,643,158	3.44	38,691,418	11.00

*Actual Valuation (Market Value) as compared to Assessed Valuation

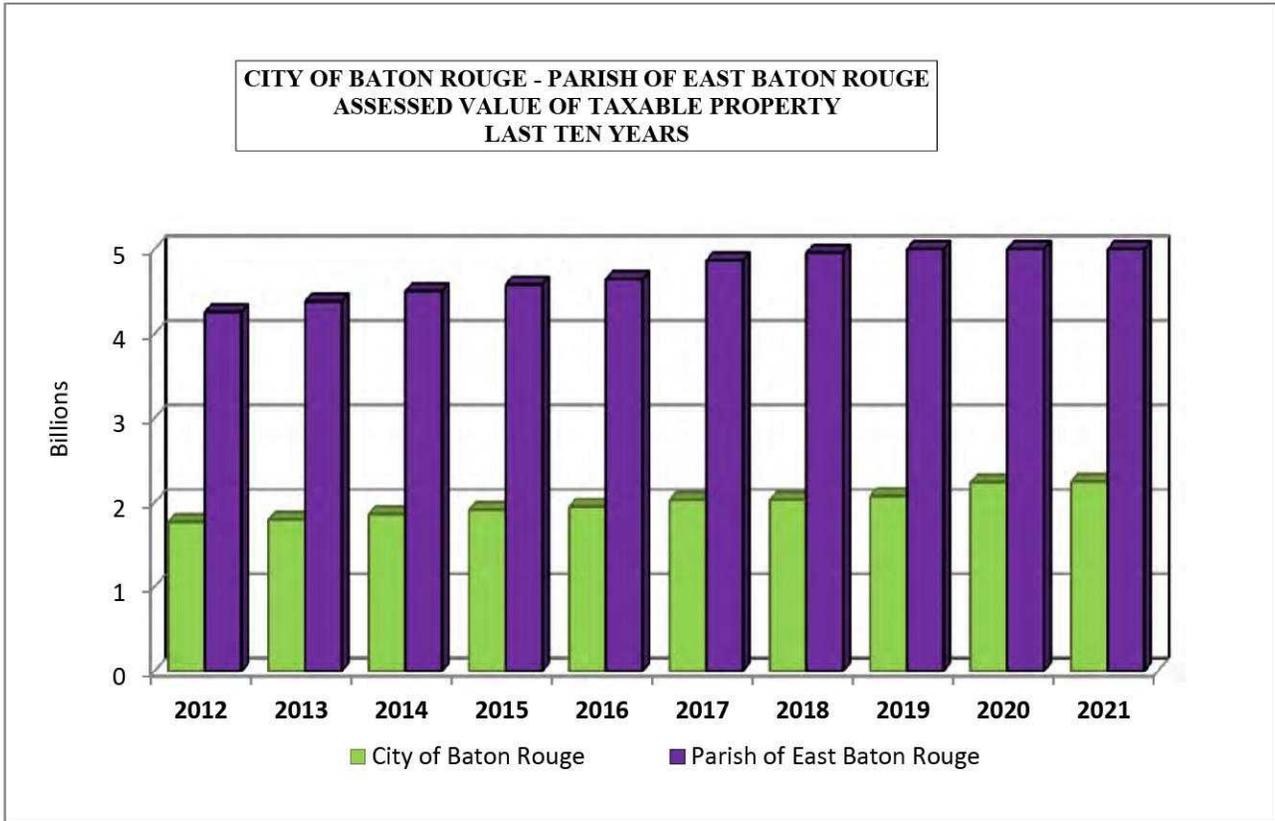
Residential Properties are assessed at 10% of fair market value. Other property and electric cooperative properties, excluding land, are to be assessed at 15%; and public service properties, excluding land, are to be assessed at 25% of fair market value. The overall assessed value is estimated to be 11% of actual market value.

Source: East Baton Rouge Parish Assessor's Grand Recapulation of the Assessment Roll for the Parish of East Baton Rouge.

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN YEARS
(UNAUDITED)**

EXHIBIT G - 7
(Continued)



CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
PROPERTY TAX RATES AND TAX LEVIES - DIRECT AND OVERLAPPING GOVERNMENTS (1)
LAST TEN YEARS
(UNAUDITED)

Year	City			Parish			
	Operating	Municipal Fire Salaries and Benefits	Operating	Debt Service (2)	Mosquito and Rodent Tax	East Baton Rouge Council on Aging	Mental Health and Substance Abuse Services
<u>TAX RATES (mills per dollar)</u>							
2021	6.62	6.00	3.15	--	1.71	2.13	1.42
2020	6.62	6.00	3.15	--	1.71	2.13	1.42
2019	6.90	6.00	3.32	--	2.12	2.25	1.50
2018	6.90	6.00	3.32	--	2.12	2.25	--
2017	6.90	6.00	3.32	--	2.12	2.25	--
2016	6.90	6.00	3.32	--	1.41	--	--
2015	7.12	6.00	3.44	--	1.41	--	--
2014	7.12	6.00	3.44	--	1.41	--	--
2013	7.12	6.00	3.44	--	1.41	--	--
2012	7.12	6.00	3.44	--	1.41	--	--

<u>TAX LEVIES</u>							
2021	\$ 15,021,609	\$ 13,267,897	\$ 17,660,074	\$ --	\$ 9,586,897	\$ 11,941,574	\$ 7,961,049
2020	14,893,282	13,146,399	17,379,171	--	9,434,407	11,751,630	7,834,420
2019	14,407,920	12,173,029	17,197,837	--	10,981,751	11,655,161	7,770,107
2018	14,019,953	11,851,754	16,453,040	--	10,506,158	11,150,403	--
2017	13,997,176	11,827,998	16,156,087	--	10,316,537	10,949,155	--
2016	13,455,539	11,408,541	15,426,470	--	6,551,603	--	--
2015	13,609,103	11,176,431	15,762,356	--	6,460,733	--	--
2014	13,255,235	10,972,597	15,491,537	--	6,349,729	--	--
2013	12,782,590	10,769,906	15,068,687	--	6,176,409	--	--
2012	12,588,453	10,608,247	14,640,832	--	6,001,039	--	--

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 costs 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.

Emergency Medical Services	Library Board of Control	School District	Recreation and Park	Law Enforcement District	Assessor's Salary and Expense Fund	Total
<u>TAX RATES (mills per dollar)</u>						
3.13	10.52	41.25	14.46	14.99	1.22	106.60
3.13	10.52	41.25	13.70	14.99	1.22	105.84
3.13	11.10	43.45	14.46	14.99	1.29	110.51
3.13	11.10	43.45	14.46	14.99	1.29	109.01
3.13	11.10	43.45	14.46	14.99	1.29	109.01
3.13	11.10	43.45	14.46	14.99	1.29	106.05
3.13	10.78	43.45	14.46	14.99	1.34	106.12
3.13	10.78	43.45	14.04	14.99	1.34	105.70
3.13	10.78	43.45	14.04	14.99	1.34	105.70
3.13	10.78	43.45	14.04	14.99	1.34	105.70

<u>TAX LEVIES</u>						
\$ 17,547,946	\$ 58,979,040	\$ 203,676,925	\$ 81,084,968	\$ 84,039,526	\$ 6,839,775	\$ 527,607,280
17,268,827	58,040,912	200,625,300	75,596,633	82,702,783	6,730,980	515,404,744
16,213,623	57,498,792	196,616,839	74,919,372	77,649,269	6,682,292	503,765,992
15,511,450	55,008,657	187,911,174	71,674,793	74,286,465	6,392,898	474,766,745
15,231,492	54,015,833	185,690,729	70,381,170	72,945,706	6,277,516	467,789,399
14,543,630	51,576,450	178,553,748	67,202,720	69,651,440	5,994,020	434,364,161
14,341,912	49,394,826	175,282,745	66,270,628	68,685,384	6,139,988	427,124,106
14,095,497	48,546,154	172,553,638	63,218,080	67,505,273	6,034,494	418,022,234
13,710,753	47,221,059	168,092,732	61,492,507	65,662,678	5,869,779	406,847,100
13,321,455	45,880,282	163,119,091	59,746,512	63,798,277	5,703,115	395,407,303

- (1) Not included are the following: Consolidated Road Lighting District No. 1, St. George Fire Protection District, Chaneyville Fire Protection District, Alsen Fire Protection District, Brownsfield Fire Protection District No. 3, Central Fire Protection District No. 4, Eastside Fire Protection District No. 5, East Baton Rouge Parish Fire Protection District No. 6, Pride Fire District No. 8, Zachary Fire District No. 1, Downtown Development District, Pontchartrain Levee District, City of Baker, City of Zachary, Baker School District, Central School District, Zachary School District and BR Capital Area Transit System. 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 PROPERTY TAXPAYERS
 CURRENT YEAR AND NINE YEARS AGO
 (UNAUDITED)**

EXHIBIT G - 9

<u>Taxpayer</u>	<u>Type of Business</u>	<u>2021</u>			<u>2012</u>		
		<u>Assessed Valuation (1)</u>	<u>Rank</u>	<u>Percentage of Total Assessed Valuation</u>	<u>Assessed Valuation (1)</u>	<u>Rank</u>	<u>Percentage of Total Assessed Valuation</u>
ExxonMobil Corporation	Petroleum Products	\$405,568,750	1	7.27 %	\$326,432,350	1	7.67 %
Entergy, Inc.	Electric and Gas Utility	123,005,800	2	2.20	98,006,640	2	2.30
Georgia-Pacific Corporation	Pulp and Paper Products	47,074,000	3	0.84	74,057,010	3	1.74
J P Morgan/Chase	Bank	37,887,770	4	0.68	35,436,800	5	0.83
State Farm Insurance	Insurance	25,049,580	5	0.45	21,083,350	6	0.50
Formosa Plastics	Plastics Manufacturer	30,964,960	6	0.56	20,401,750	7	0.49
Capital One/Hibernia	Bank	21,328,000	7	0.38	--		--
Bellsouth Communications	Telephone Utility	18,777,410	8	0.34	38,776,310	4	0.91
Baton Rouge Water Company	Water Utility	18,048,010	9	0.33	--		0.00
Honeywell International	Software Industrial	21,973,440	10	0.39	--		--
Genesis Marine, LLC	Public Utility (Watercraft)	--		--	19,976,960	8	0.47
Wal-Mart	Retail Store	--		--	19,232,450	9	0.45
Higman Barge Lines	Public Utility (Watercraft)	--		--	17,895,050	10	0.43
		<u>\$749,677,720</u>		<u>13.44 %</u>	<u>\$671,298,670</u>		<u>15.79 %</u>

(1) Source: East Baton Rouge Parish Assessor's Office

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN YEARS
(UNAUDITED)

EXHIBIT G - 10

<u>Year</u>	<u>Total Tax Levy</u>	<u>Collections</u>	<u>Percent of Levy Collected</u>	<u>Prior Year Tax Collections</u>	<u>Total Tax Collections</u>	<u>Ratio of Total Collections to Tax Levy</u>
<u>City of Baton Rouge</u>						
2021	\$ 14,899,401					
2020	14,835,881	\$ 14,697,165	99.06 %	\$ 116,906	\$ 14,814,071	99.85 %
2019	14,349,643	14,080,192	98.12	249,713	14,329,905	99.86
2018	14,019,953	13,853,040	98.81	148,898	14,001,938	99.87
2017	13,997,176	13,774,929	98.41	187,824	13,962,753	99.75
2016	13,455,539	13,191,567	98.04	263,012	13,454,579	99.99
2015	13,609,103	13,439,133	98.75	133,983	13,573,116	99.74
2014	13,255,235	13,042,284	98.39	159,067	13,201,351	99.59
2013	12,782,590	12,624,364	98.76	142,536	12,766,900	99.88
2012	12,588,453	12,354,225	98.14	89,328	12,443,553	98.85
<u>Parish of East Baton Rouge</u>						
2021	\$ 15,374,660					
2020	15,138,509	\$ 15,008,483	99.14 %	\$ 54,388	\$ 15,062,871	99.50 %
2019	14,870,192	14,640,161	98.45	327,017	14,967,178	100.65
2018	14,157,236	14,073,779	99.41	98,260	14,172,039	100.10
2017	13,876,659	13,672,976	98.53	110,808	13,783,784	99.33
2016	13,177,704	12,920,330	98.05	133,893	13,054,223	99.06
2015	13,417,386	13,257,437	98.81	87,060	13,344,497	99.46
2014	13,156,222	12,957,191	98.49	84,151	13,041,342	99.13
2013	12,741,045	12,594,487	98.85	67,889	12,662,376	99.38
2012	12,310,364	12,107,642	98.35	50,208	12,157,850	98.76

"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
SALES TAX REVENUES
LAST TEN FISCAL YEARS
(modified accrual basis of accounting)
(amounts expressed in thousands, except percentages)
(UNAUDITED)

EXHIBIT G - 11

	2% City-Parish General	2% City-Parish Dedicated to Economic Development	2% City-Parish General	1/2 % Roads Improvement and Maintenance	1/2 % Sewerage Improvement and Maintenance	1/2 % MOVEBR Improvement and Maintenance	Total
2021	\$ 227,997	\$ 249	\$ 54,377	\$ 54,547	\$ 54,216	\$ 391,386	
2020	195,300	131	46,126	46,120	45,594	333,271	
2019	196,343	279	46,976	46,938	34,946	325,482	
2018	192,305	2,088	46,658	46,655	--	287,706	
2017	197,523	2,126	47,921	47,924	--	295,494	
2016	196,799	1,882	47,564	47,563	--	293,808	
2015	185,021	1,674	44,793	44,791	--	276,279	
2014	179,144	1,053	43,582	43,582	--	267,361	
2013	176,475	154	42,997	42,997	--	262,623	
2012	174,430	114	42,145	42,145	--	258,834	

The following is a summary by area of sales and use taxes being levied within the Parish of East Baton Rouge as of December 31, 2021.

Entity/Area	Parish	School Board Operating	School Board Capital Improvement	Municipal	State	Total
East Baton Rouge	3.50%	1.00%	1.00%	--	4.45%	9.95%
Baton Rouge	1.50%	1.00%	1.00%	2.00%	4.45%	9.95%
Baker	1.50%	2.00%	--	2.50%	4.45%	10.45%
Zachary	1.50%	1.00%	1.00%	2.00%	4.45%	9.95%
Central	1.50%	1.00%	1.50%	2.00%	4.45%	10.45%



CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
TAXABLE SALES BY CATEGORY - GENERAL SALES AND USE TAX
LAST TEN FISCAL YEARS
(modified accrual basis of accounting)
(in thousands)
(UNAUDITED)

North American Industry Classification	FISCAL YEAR			
	2021	2020	2019	2018
Agriculture, Forestry, and Fishing	\$ 1,128	\$ 974	\$ 977	\$ 960
Mining	57,508	974	2,931	2,881
Construction	119,527	131,449	148,513	197,815
Manufacturing	852,477	877,299	939,932	894,007
Transportation and Public Utilities	40,594	35,053	34,197	40,331
Wholesale Trade	557,042	505,348	514,911	482,053
Other Retail Trade	5,437,360	4,450,760	4,383,091	4,439,304
Vehicle	1,037,406	890,931	793,373	729,801
Food Stores	632,592	618,296	569,626	575,199
Finance, Insurance, and Real Estate	264,990	263,871	280,416	270,795
Services	<u>2,275,527</u>	<u>1,961,995</u>	<u>2,102,633</u>	<u>1,969,504</u>
Total	<u>\$ 11,276,151</u>	<u>\$ 9,736,950</u>	<u>\$ 9,770,600</u>	<u>\$ 9,602,650</u>

Source: City-Parish Finance Revenue Division
Collector of EBR Parish-wide Sales & Use Taxes
Based on 2% general sales and use tax with no exemptions for food and drugs.

FISCAL YEAR					
<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
\$ 1,949	\$ 1,954	\$ 1,850	\$ 1,800	\$ 1,750	\$ 1,729
974	1,954	1,850	--	875	--
155,892	155,379	140,606	148,517	156,627	154,729
855,457	843,345	843,637	830,797	866,260	934,427
52,614	46,907	49,027	36,004	38,500	42,356
435,523	420,207	405,168	416,749	389,379	366,510
4,555,944	4,483,508	4,237,608	4,105,379	4,003,171	3,969,371
826,228	1,008,496	796,459	760,589	725,383	644,850
562,186	563,859	555,024	542,763	500,506	482,341
278,657	281,441	299,713	298,835	252,003	267,967
<u>2,017,826</u>	<u>1,965,200</u>	<u>1,919,458</u>	<u>1,859,617</u>	<u>1,815,646</u>	<u>1,779,820</u>
<u>\$ 9,743,250</u>	<u>\$ 9,772,250</u>	<u>\$ 9,250,400</u>	<u>\$ 9,001,050</u>	<u>\$ 8,750,100</u>	<u>\$ 8,644,100</u>

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS
(full accrual basis of accounting)
(in thousands, except per capita amount)
(UNAUDITED)

Year	Governmental Activities				Business - Type Activities	
	Limited Tax Obligation Bonds	Excess Revenue Contracts Loans and Notes	Revenue Bonds	Capital Leases	Excess Revenue Contracts Loans and Notes	Revenue Bonds
2021	\$ 259	\$ 78,503	\$ 326,284	\$ --	\$ 543,405	\$ 1,053,298
2020	297	84,570	350,571	--	543,405	1,042,789
2019	334	89,385	354,656	--	428,545	1,047,121
2018	370	95,832	208,048	--	428,545	1,043,501
2017	--	102,099	203,690	--	429,300	1,029,380
2016	--	108,366	217,322	--	431,051	1,037,995
2015	--	114,511	232,165	--	431,757	1,031,195
2014	--	84,712	229,662	--	433,404	1,029,618
2013	--	89,263	237,762	--	225,976	995,995
2012	--	93,712	238,490	--	12,083	1,007,089

Source:

- (1) Long-term debt note disclosures, Audited Comprehensive Annual Financial Reports. See Note 10.
- (2) See the Schedule of Demographic and Economic Statistics for personal income and population data.

(1) Total Primary Government	(2) Percentage of Personal Income	(2) (in dollars) Debt Per Capita
\$ 2,001,749	7.36%	\$ 4,416
2,021,632	8.14%	4,597
1,920,041	8.23%	4,363
1,776,296	7.84%	4,028
1,764,469	8.11%	3,954
1,794,734	8.87%	4,015
1,809,628	8.83%	4,051
1,777,396	9.24%	3,985
1,548,996	7.94%	3,479
1,351,374	7.09%	3,040

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
RATIOS OF GENERAL BONDED DEBT OUTSTANDING
LAST TEN FISCAL YEARS
(full accrual basis of accounting)
(in thousands, except per capita amount)
(UNAUDITED)

EXHIBIT G - 14

Year	Limited Tax Obligation Bonds (4)	Excess Revenue Contracts Loans and Notes (1)	Revenue Bonds (5)	Less: Amount Available In Debt Service Fund and Intragovernmental Payable	Total	Percentage of Estimated Actual Value of Property (2)	<i>(in dollars)</i> Debt Per Capita (3)
2021	\$259	\$78,503	\$ 286,605	\$ 14,941	\$350,426	1.72%	\$773
2020	297	84,570	305,370	13,492	\$376,745	1.85%	857
2019	334	89,385	320,590	12,109	\$398,200	2.11%	905
2018	370	95,832	193,835	12,024	\$278,013	1.51%	630
2017	--	102,099	187,820	12,051	\$277,868	1.51%	623
2016	--	108,366	199,700	13,071	\$294,995	1.66%	660
2015	--	114,511	213,085	16,346	\$311,250	1.79%	697
2014	--	84,712	226,600	16,093	\$295,219	1.74%	662
2013	--	89,263	234,280	16,478	\$307,065	1.88%	690
2012	--	93,712	250,745	20,850	\$323,607	2.01%	728

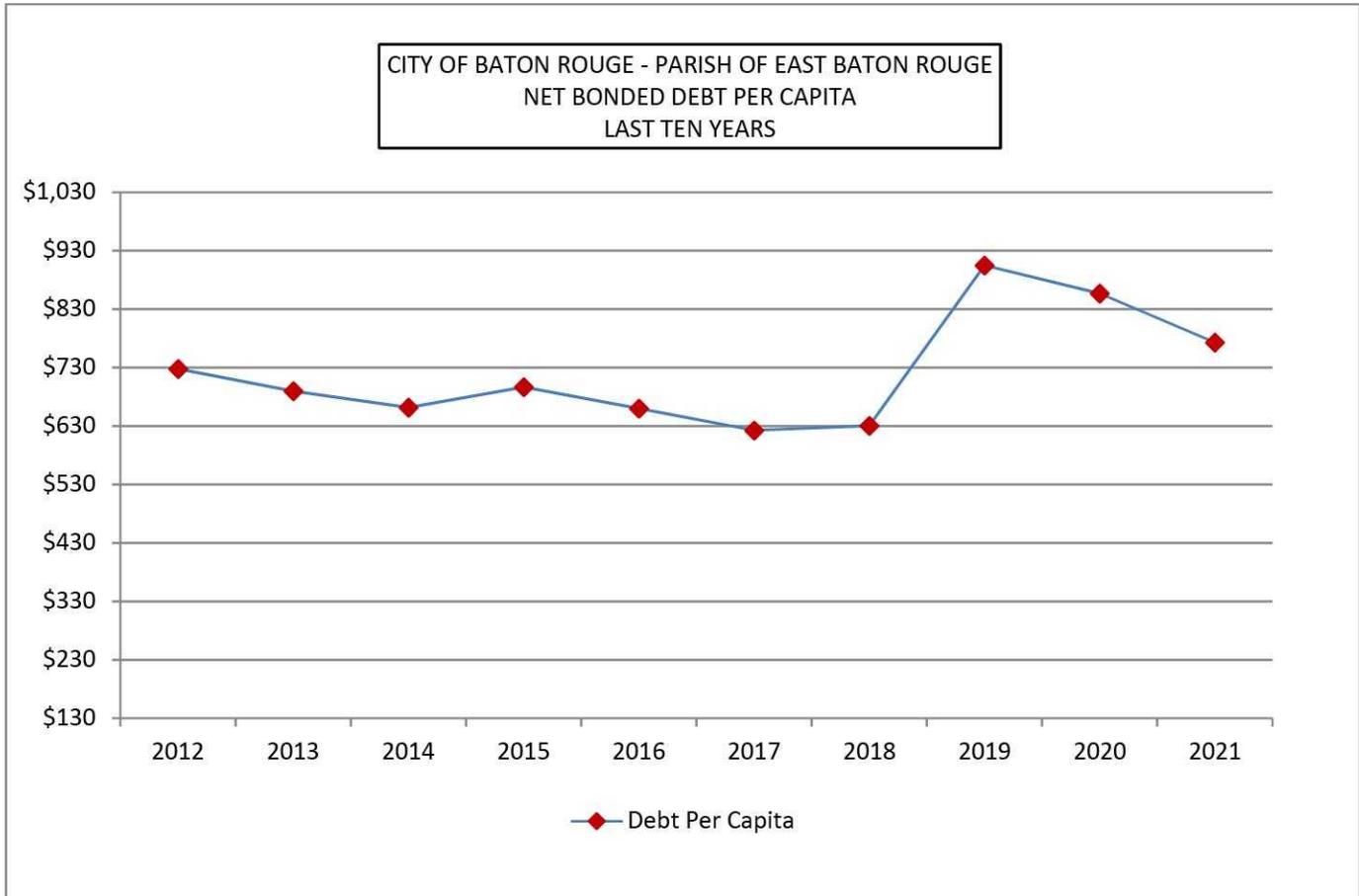
Note: Details regarding outstanding debt can be found in the notes to the financial statements (Note 10).

- (1) Excess revenue contracts, loans and notes of governmental activities.
- (2) See the Schedule of Assessed and Estimated Actual Value of Taxable Property.
- (3) Population data can be found in the Schedule of Demographic and Economic Statistics.
- (4) Limited Tax Obligation Bonds of governmental activities.
- (5) Revenue Bonds of governmental activities.

Continued

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
RATIOS OF GENERAL BONDED DEBT OUTSTANDING
LAST TEN FISCAL YEARS
 (full accrual basis of accounting)
 (in thousands, except per capita amount)
 (UNAUDITED)

EXHIBIT G - 14
(Continued)



**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
DECEMBER 31, 2021
(UNAUDITED)**

EXHIBIT G - 15

	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable (1)</u>	<u>Amount Applicable to Primary Government</u>
<u>Overlapping Debt:</u>			
Baton Rouge Recreation and Park Commission	\$ 17,085,000	100.00%	\$ 17,085,000
Central Community School System	50,300,000	5.00%	2,515,000
City of Zachary	19,559,096	3.00%	586,773
East Baton Rouge Parish School System	13,922,809	88.00%	12,252,072
Hospital Service District No. 1 (Lane Memorial Hospital)	13,425,000	100.00%	13,425,000
Nineteenth Judicial District Court	90,420,000	100.00%	90,420,000
Zachary Community School Board	82,728,554	6.00%	<u>4,963,713</u>
Total overlapping debt			141,247,558
City of Baton Rouge/Parish of EBR direct debt			405,046,112
Total direct and overlapping debt			<u><u>\$ 546,293,670</u></u>

Sources: Assessed value data used to estimate applicable percentages provided by the East Baton Rouge Parish Assessor.
Debt outstanding provided by staff of the separate governmental organizations and their audited financial statements.

Net Overlapping Debt is computed to demonstrate the total property tax burden on the taxpayers within the reporting governments' geographic jurisdiction and the total debt that their property taxes will be expected to repay.

(1) The percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of the Municipalities taxable assessed value that is within the Parish's boundaries and dividing it by the Parish's total taxable assessed value.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
LEGAL DEBT MARGIN CALCULATION
GENERAL OBLIGATION DEBT
LAST TEN YEARS
(UNAUDITED)**

EXHIBIT G - 16

CITY OF BATON ROUGE

Year	Any One Purpose	Sewerage Purposes	Aggregate All Purposes	Debt Outstanding	Legal Debt Margin
2021	\$224,446,635	\$336,669,952	\$785,563,221	\$ --	\$785,563,221
2020	223,717,763	335,576,644	783,012,169	--	783,012,169
2019	207,583,200	311,374,800	726,541,201	--	726,541,201
2018	203,187,731	304,781,597	711,157,059	--	711,157,059
2017	202,857,630	304,286,445	710,001,706	--	710,001,706
2016	195,007,813	292,511,719	682,527,345	--	682,527,345
2015	191,139,089	286,708,633	668,986,810	--	668,986,810
2014	186,169,031	279,253,547	651,591,609	--	651,591,609
2013	179,530,760	269,296,141	628,357,661	--	628,357,661
2012	176,804,116	265,206,174	618,814,406	--	618,814,406

PARISH OF EAST BATON ROUGE

Year	Any One Purpose	Sewerage Purposes	Aggregate All Purposes	Debt Outstanding	Legal Debt Margin
2021	\$557,914,570	\$836,871,855	no limit	\$ --	\$836,871,855
2020	550,206,618	825,309,928	no limit	--	825,309,928
2019	516,523,104	774,784,656	no limit	--	774,784,656
2018	495,573,483	743,360,225	no limit	--	743,360,225
2017	486,629,124	729,943,686	no limit	--	729,943,686
2016	464,652,700	696,979,050	no limit	--	696,979,050
2015	458,208,035	687,312,053	no limit	--	687,312,053
2014	450,335,379	675,503,069	no limit	--	675,503,069
2013	438,043,217	657,064,825	no limit	--	657,064,825
2012	425,605,585	638,408,377	no limit	--	638,408,377

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 a single purpose. The City's limit includes a 35% maximum for all purposes.

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SUMMARY OF REVENUE BOND COVERAGE
LAST TEN YEARS
(UNAUDITED)

EXHIBIT G - 17

SCHEDULE A - CITY SALES TAX (2%)

Year	Gross Revenue (3)	Expenses (4)	Available for Debt Service	Debt Service Requirements			Coverage
				Principal	Interest (1)	Total	
2021	\$ 125,102,759	\$ --	\$ 125,102,759	\$ 4,585,000	\$ 2,902,464	\$ 7,487,464	16.71
2020	108,105,130	--	108,105,130	4,410,000	3,065,860	7,475,860	14.46
2019	109,113,017	--	109,113,017	4,125,000	3,339,948	7,464,948	14.62
2018	108,487,127	--	108,487,127	3,380,000	2,804,695	6,184,695	17.54
2017	111,616,795	--	111,616,795	3,590,000	2,941,460	6,531,460	17.09
2016	109,938,263	--	109,938,263	5,285,000	2,740,156	8,025,156	13.70
2015	104,103,683	--	104,103,683	5,525,000	3,494,067	9,019,067	11.54
2014	97,843,371	--	97,843,371	5,275,000	3,727,284	9,002,284	10.87
2013	93,493,918	--	93,493,918	5,060,000	3,922,851	8,982,851	10.41
2012	90,799,213	--	90,799,213	11,530,000	4,463,711	15,993,711	5.68

SCHEDULE B - PARISH SALES TAX (2%)

Year	Gross Revenue (3)	Expenses (4)	Available for Debt Service	Debt Service Requirements			Coverage
				Principal	Interest (1)	Total	
2021	\$ 102,912,637	\$ --	\$ 102,912,637	\$ 1,675,000	\$ 443,874	\$ 2,118,874	48.57
2020	87,253,785	--	87,253,785	1,635,000	397,123	2,032,123	42.94
2019	87,281,105	--	87,281,105	1,040,000	235,113	1,275,113	68.45
2018	83,845,965	--	83,845,965	1,005,000	256,961	1,261,961	66.44
2017	85,933,027	--	85,933,027	970,000	276,059	1,246,059	68.96
2016	86,891,134	--	86,891,134	935,000	296,403	1,231,403	70.56
2015	80,939,830	--	80,939,830	905,000	316,048	1,221,048	66.29
2014	81,322,908	--	81,322,908	525,000	266,855	791,855	102.70
2013	82,987,383	--	82,987,383	--	--	--	--
2012	83,663,827	--	83,663,827	--	--	--	-- (9)

SCHEDULE C - MOVEBR SALES TAX (1/2%)

Year	Gross Revenue (12)	Expenses (2)	Available for Debt Service	Debt Service Requirements			Coverage
				Principal	Interest (1)	Total	
2021	\$ 54,316,011	\$ 405,524	\$ 53,910,487	\$ 3,635,000	\$ 5,943,867	\$ 9,578,867	5.63
2020	46,073,041	415,835	45,657,206	900,000	3,942,179	4,842,179	9.43
2019	35,220,062	231,304	34,988,758	--	--	--	

Continued

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SUMMARY OF REVENUE BOND COVERAGE
LAST TEN YEARS
(UNAUDITED)

EXHIBIT G - 17
(Continued)

SCHEDULE D - ROAD AND STREET IMPROVEMENT SALES TAX (1/2%)

Year	Gross Revenue (5)	Expenses (2)	Available for Debt Service	Total Senior Lien Debt Service (6)	Senior Lien Coverage	Total Sub Lien Debt Service	Sub Lien Coverage (11)
2021	\$ 34,510,594	\$ 273,689	\$ 34,236,905	\$ 17,105,159	2.00	\$ 5,773,847	1.50
2020	31,112,336	246,967	30,865,369	17,993,867	1.72	6,159,667	1.28
2019	32,691,973	285,279	32,406,694	18,473,683	1.75	5,821,656	1.33
2018	31,716,040	301,720	31,414,320	18,541,164	1.69	5,786,256	1.29
2017	31,602,182	281,327	31,320,855	18,304,145	1.71	5,757,106	1.30
2016	30,802,061	282,399	30,519,662	17,737,753	1.72	5,758,756	1.30
2015	29,126,895	249,575	28,877,320	17,052,382	1.69	3,147,517	1.43
2014	28,320,339	255,767	28,064,572	17,807,013	1.58	2,626,506	1.37
2013	28,149,513	274,249	27,875,264	18,018,977	1.55	2,629,156	1.35
2012	27,680,742	245,166	27,435,576	17,991,217	1.52	2,189,898	1.36

SCHEDULE E - EAST BATON ROUGE SEWERAGE COMMISSION

Year	Gross Revenue (7)	Expenses (8)	Available for Debt Service	Total Senior Lien Debt Service (10)	Senior Lien Coverage	Total Sub Lien Debt Service	Sub Lien Coverage
2021	\$ 152,400,467	\$ 56,284,823	\$ 96,115,644	\$ 56,114,578	1.71	\$ 9,881,397	1.46
2020	140,886,653	54,858,413	86,028,240	49,992,332	1.72	20,014,140	1.23
2019	142,994,725	52,524,444	90,470,281	54,963,689	1.65	20,633,168	1.20
2018	142,236,294	49,035,973	93,200,321	50,601,659	1.84	21,081,993	1.30
2017	139,473,125	45,513,710	93,959,415	49,969,382	1.88	15,947,731	1.43
2016	129,552,440	44,387,591	85,164,849	47,454,341	1.79	10,680,326	1.46
2015	123,941,562	40,419,170	83,522,392	43,356,611	1.93	5,172,899	1.72
2014	119,056,182	38,507,830	80,548,352	54,988,340	1.46	5,147,212	1.34
2013	115,113,327	38,233,744	76,879,583	54,483,549	1.41	575,720	1.40
2012	112,655,153	36,840,298	75,814,855	53,731,684	1.41	--	--

- (1) Fiscal charges included
- (2) Total sales tax collection costs
- (3) Total general sales and use taxes in the general and debt service funds plus interest earnings on sales tax revenues in the City and Parish Sales Tax Bonds Debt Service Funds and operating transfers in
- (4) Refunding bond issuance costs
- (5) Total general sales and use taxes in the Road and Street Improvement capital projects and debt service funds interest earnings and SWAP related revenue - Road and Street pledged revenues
- (6) Includes liquidity fees, remarketing fees and transactions associated with the SWAP on the variable rate bonds
- (7) Total operating revenues plus interest earnings on these revenues, Sewer Sales Tax Revenues pledged from the Parish
- (8) Total operating expenses less depreciation, sales tax collection costs, change in total OPEB liability, and net pension liability.
- (9) There were no outstanding Parish 2% Sales Tax Bonds.
- (10) Debt service calculations are done on a cash basis rather than the accrual basis used in preparation of the financial statements.
- (11) These Bonds are secured on a junior and subordinate lien basis by the Road and Street pledged revenues. If these pledged revenues are insufficient, payments will be made from lawfully available funds of the City-Parish as defined in the Bond documents.
- (12) Total general sales and use taxes in the MOVEBR capital projects and debt service funds and interest earnings - MOVEBR pledged revenues

The City-Parish is in compliance with all legal debt covenants at December 31, 2021.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN CALENDAR YEARS**

EXHIBIT G - 18

<u>Year</u>	<u>Popu- lation (1)</u>	<u>Personal Income (2)</u>	<u>Per Capita Personal Income (2)</u>	<u>Median Age (1)</u>	<u>Public School Enrollment (3)</u>	<u>EBR Parish Unemploy- ment Rate (4)</u>	<u>Labor Market Area Unemploy- ment Rate (5)</u>
2021	453,301	27,182,647,766 (6)	59,966 (6)	33.6 (6)	52,758	5.3	4.9
2020	439,729	24,837,630,000	56,484	34.2	52,044	7.8	7.4
2019	440,059	23,324,057,000	53,002	34.5	53,383	4.4	4.4
2018	440,956	22,658,991,000	51,386	34.2	52,698	4.3	4.4
2017	446,268	21,764,720,000	48,771	33.8	52,306	4.4	4.5
2016	447,037	20,227,581,000	45,248	33.3	52,540	5.1	5.2
2015	446,753	20,499,964,000	45,887	33.6	53,602	5.4	5.5
2014	446,042	19,227,032,000	43,106	33.3	54,055	5.7	5.8
2013	445,227	19,518,293,000	43,839	33.0	53,881	6.2	6.2
2012	444,526	19,047,316,000	42,849	32.7	54,439	6.7	6.8

Source: All information is parish-wide.

- (1) Estimate - U.S. Census
- (2) Estimates - Bureau of Economic Analysis, Regional Economic Accounts
- (3) Louisiana Department of Education
- (4) U.S. Department of Labor, Bureau of Labor Statistics (Estimated figures 2021) average annual unemployment rate, not seasonally adjusted. Figures for East Baton Rouge Parish only.
- (5) U.S. Department of Labor, Bureau of Labor Statistics (Estimated figures 2021) average annual unemployment rate, not seasonally adjusted. Figures for Baton Rouge Metropolitan Statistical Area (MSA).
- (6) Finance Department Estimate

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
PRINCIPAL EMPLOYERS
CURRENT YEAR AND NINE YEARS AGO**

EXHIBIT G - 19

2021*				2012			
<u>Employer</u>	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total Parish Employment</u>	<u>Employer</u>	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total Parish Employment</u>
Louisiana State Government	23,881	1	9.13 %	Louisiana State Government	13,628	1	5.73 %
Turner Industries	9,230	2	3.53	Turner Industries	9,671	2	4.06
Our Lady of the Lake Regional Medical Center	7,467	3	2.86	East Baton Rouge Parish School System	5,995	3	2.52
East Baton Rouge Parish School System	6,510	4	2.49	Louisiana State University	5,600	4	2.35
Louisiana State University	5,470	5	2.09	City-Parish Government	4,384	5	1.84
City-Parish Government	4,598	6	1.76	ExxonMobil Corporation	4,275	6	1.80
Baton Rouge General Medical Center	3,600	7	1.38	The Shaw Group	4,243	7	1.78
Ochsner Medical Center	2,400	8	0.92	Our Lady of the Lake Regional Medical Center	4,009	8	1.68
Woman's Hospital	2,152	9	0.82	Performance Contractors	3,500	9	1.47
Performance Contractors	2,000	10	0.76	Baton Rouge General Medical Center	3,000	10	1.26
	<u>67,308</u>		<u>25.74 %</u>		<u>58,305</u>		<u>24.49 %</u>

* Source 2021: Baton Rouge Area Chamber estimates
City of Baton Rouge-Parish of East Baton Rouge
East Baton Rouge Parish School System
Louisiana Department of State Civil Service
Louisiana State University-Baton Rouge

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
FULL-TIME EQUIVALENT CITY-PARISH EMPLOYEES
BY FUND/DEPARTMENT
LAST TEN FISCAL YEARS
(UNAUDITED)

	Full-time Equivalent Employees Allotted in Annual Budget			
	2021	2020	2019	2018
<u>GENERAL FUND:</u>				
Building & Grounds (1)	84.00	100.00	100.00	100.00
Business Operations & Capital Programs (1)	35.00	36.00	37.00	36.00
City Constable	43.00	43.00	43.00	40.00
City Court and City Court Judicial	154.65	154.65	154.65	154.65
Community Centers	21.00	21.30	21.30	21.30
Metropolitan Council and Administration	41.00	41.00	41.00	41.00
Emergency Preparedness	7.00	7.00	7.00	7.00
Development (1)	92.00	101.00	108.00	108.00
EMS - Prison Medical Services	--	--	--	--
Finance	111.00	120.00	120.00	120.00
Fire - (City Fire Department Only)	610.00	610.00	610.00	610.00
Human Development & Services	8.17	7.42	7.42	7.62
Human Resources	37.00	38.00	38.00	38.00
Information Services	55.00	55.00	55.00	57.00
Juvenile Services	84.00	84.00	84.00	84.00
Maintenance (1)	268.00	286.00	286.00	289.00
Mayor-President	16.00	15.00	15.00	15.00
Municipal Fire & Police Civil Service	1.00	1.00	1.00	1.00
Parish Attorney	86.00	86.50	86.50	86.50
Planning Commission	24.00	24.00	24.00	24.00
Police (City Police Only)	887.00	887.00	882.00	883.00
Public Information Office	2.00	3.00	3.00	3.00
Public Works (1)	--	--	--	--
Purchasing	18.00	15.00	15.00	13.00
Transportation & Drainage (1)	109.00	107.00	107.00	107.00
TOTAL GENERAL FUND	2,793.82	2,842.87	2,845.87	2,846.07
<u>SPECIAL FUNDS:</u>				
Major Funds:				
Library Board of Control Fund	412.50	413.50	414.50	412.50
Grants Fund	292.28	326.94	328.69	331.57
Comprehensive Sewerage System Fund	272.40	279.60	282.20	282.20
G. B. R. Airport District Fund	81.00	81.00	81.00	81.00
Solid Waste Collection Fund	6.00	6.00	6.00	6.00
Solid Waste Disposal Facility	20.60	20.40	20.80	20.80
Non-Major Funds:				
Animal Control and Rescue Center	22.00	22.00	22.00	22.00
Central Garage	45.00	45.00	45.00	45.00
City Constable Court Costs Fund	5.00	5.00	5.00	5.00
City Court Sobriety Court (2)	1.00	1.00	1.00	1.00
Downtown Development District	5.00	5.00	5.00	5.00
Emergency Medical Services	247.00	215.00	215.00	169.00
Employees' Retirement System	13.00	12.00	12.00	12.00
E.B.R. Parish Communications District	--	--	--	52.00
Gaming Enforcement Division	2.00	2.50	2.50	2.50
G. B. R. Parking Authority	--	--	9.00	9.00
Mosquito Abatement and Rodent Control	42.00	42.00	42.00	37.00
Parish Street Maintenance	3.00	3.00	3.00	3.00
TOTAL SPECIAL FUNDS	1,469.78	1,479.94	1,494.69	1,496.57
TOTAL ALL FUNDS	4,263.60	4,322.81	4,340.56	4,342.64

Source: City of Baton Rouge-Parish of East Baton Rouge Annual Operating Budget

Full-time Equivalent Employees Allotted in Annual Budget

<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
100.00	106.00	106.00	--	--	--
36.00	36.00	36.00	--	--	--
40.00	40.00	40.00	40.00	40.00	40.00
154.63	155.63	155.63	156.63	156.63	156.63
21.30	20.55	20.55	20.55	20.55	20.55
41.00	41.00	41.00	41.00	41.00	41.00
7.00	7.00	7.00	7.00	6.00	6.00
108.00	108.00	109.00	--	--	--
--	36.00	36.00	36.00	36.00	36.00
121.00	121.00	121.00	121.00	121.00	125.00
610.00	610.00	610.00	610.00	610.00	610.00
7.62	8.12	8.37	8.62	8.62	8.62
38.00	38.00	38.00	38.00	38.00	38.00
57.00	57.00	47.00	47.00	45.00	45.00
84.00	84.00	84.00	84.00	84.00	84.00
289.00	319.00	319.00	--	--	--
16.00	16.00	16.00	16.00	15.00	15.00
1.00	1.00	1.00	1.00	1.00	1.00
95.50	95.50	95.50	96.50	96.50	95.50
24.00	24.00	27.00	27.00	27.00	27.00
883.00	881.00	886.00	886.00	886.00	886.00
3.00	3.00	3.00	3.00	3.00	3.00
--	--	--	681.00	691.00	691.00
13.00	13.00	13.00	13.00	13.00	13.00
107.00	110.00	111.00	--	--	--
<u>2,857.05</u>	<u>2,930.80</u>	<u>2,931.05</u>	<u>2,933.30</u>	<u>2,939.30</u>	<u>2,942.30</u>
403.75	402.25	401.75	400.75	388.00	379.75
331.57	357.07	367.82	377.57	377.57	382.82
293.20	315.20	318.20	327.40	326.40	326.40
81.00	81.00	81.00	81.00	80.00	82.00
6.00	6.00	6.00	6.00	6.00	6.00
20.80	20.80	20.80	22.60	22.60	22.60
22.00	22.00	22.00	22.00	22.00	22.00
45.00	45.00	45.00	45.00	45.00	45.00
5.00	5.00	5.00	5.00	5.00	5.00
1.00	1.00	1.00	--	--	--
5.00	5.00	5.00	5.00	4.00	4.00
169.00	169.00	170.00	170.00	170.00	166.00
13.00	13.00	13.00	13.00	12.00	12.00
52.00	52.00	52.00	52.00	51.00	47.00
2.50	2.50	2.50	2.50	2.50	2.50
--	9.00	9.00	9.00	9.00	9.00
37.00	37.00	37.00	33.00	33.00	33.00
3.00	3.00	3.00	3.00	3.00	3.00
<u>1,490.82</u>	<u>1,545.82</u>	<u>1,560.07</u>	<u>1,574.82</u>	<u>1,557.07</u>	<u>1,548.07</u>
<u>4,347.87</u>	<u>4,476.62</u>	<u>4,491.12</u>	<u>4,508.12</u>	<u>4,496.37</u>	<u>4,490.37</u>

- (1) Public Works was divided into multiple new departments in 2015 and all positions were allocated to each new department (Building & Grounds, Business Operations & Capital Programs, Development, Maintenance, and Transportation & Drainage)
- (2) The City Court Sobriety Court Fund was established pursuant to the provisions of R.S. 13:1894.2 passed by Act 810 of the 2014 Legislative Session, which became effective August 1, 2014.

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS
(UNAUDITED)

Function:	FISCAL YEAR			
	2021	2020	2019	2018
Public Safety:				
Police				
Physical arrests	7,254	9,443	11,219	11,761
Parking violations	8,661	2,492	8,291	7,066
Traffic violations (1)	15,963	19,818	34,002	23,553
Fire				
Number of responses	42,171	36,797	37,163	35,529
Inspections	21,715	18,539	21,599	21,355
Emergency Medical Services				
Number of emergency responses	67,040	60,664	63,517	63,292
Number of patient transports	35,260	32,490	36,525	35,911
Communications district				
Number of 911 calls (in thousands)	350,242	320,026	330,693	332,318
Transportation:				
Parish street maintenance program				
Number of miles of new streets	0	0	0	0
Rehab streets and roads	32	58	37	17
Number of potholes repaired	2,597	2,071	2,158	2,327
Airport				
Number of enplanements	281,719	181,795 (5)	412,283	401,558
Sanitation:				
Wastewater				
Average daily sewerage treatment (millions of gallons)	27,145	27,213	23,777	24,372
Solid Waste Disposal				
Average daily tonnage accepted at Landfill (2)	1,878	1,762	1,760	1,703
Administration Office and Boards				
Construction Permits				
Total Number of Permits issued	24,528	22,792	23,163	25,859
Total Valuation	1,103,868,106	669,873,357	702,756,120	866,640,251
Culture-Recreation				
Libraries				
Total registered borrowers	323,625	273,355	264,732	251,578
Total items circulated	2,404,134	2,283,728	3,105,034	2,972,067
Total reference questions answered	881,721	788,952	970,069	1,020,679
New branch libraries opened	0	1	0	0

Sources:

City only:

Baton Rouge Fire Department

Baton Rouge Police Department - Crime Stat & Traffic Records

Parish-wide:

City-Parish Public Works

EBR Parish Communications District

EBR Parish Emergency Medical Services

EBR Parish Library

GBR Airport District

FISCAL YEAR					
2017	2016	2015	2014	2013	2012
12,829	13,320	15,244	15,620	16,458	20,913
6,613	5,507	5,471	3,176	7,662	14,442
33,198	43,186	49,630	66,453	72,562	65,200
33,157	33,157	32,769	31,384	29,434	30,097
21,241	21,241	19,883	20,216	20,558	16,254
62,749	62,067	59,627	55,946	51,875	52,689
36,001	36,819	35,663	33,865	31,095	31,170
355,343	450,431	432,119	457,870	416,231	387,583
125	126	1	6	1	1
16	14	14	17	22	25
2,567	1,164	1,620	1,173	1,337	1,457
386,987	373,069	378,772	394,772	407,235	413,873
24,997	26,591	24,546	24,978	25,158	23,696
1,652	1,548	1,428	1,337	1,243	1,457
24,937	28,651	24,553	22,985	22,569	21,698
994,503,563	902,656,342	776,909,600	794,214,720	679,202,454	603,507,068
296,417	294,505	373,481	346,363	325,303	304,431
2,924,461	2,729,254	2,761,471	2,563,226	2,434,723	2,338,802
1,003,595	847,860	1,007,100	898,255	885,764	868,222
0 (4)	0	0 (3)	0 (3)	1	0

Notes:

- (1) Moving violations only
- (2) Tonnage without recycling. No adjustment for unscheduled closings of the landfill.
- (3) New Main Library at Goodwood is not included
- (4) Greenwell Springs Library reopening not included
- (5) COVID-19

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS
(UNAUDITED)

Major Programs	FISCAL YEAR			
	2021	2020	2019	2018
General Government				
Number of general government buildings	7	7	7	7
Public Safety				
Number of police stations	5	5	5	5
Police patrol units	698	720	729	762
Number of fire stations	19	19	19	19
Fire trucks	41	41	41	41
Number of EMS stations	11	11	11	11
Ambulances	37	24	25	25
Correction facilities	2	2	2	2
Transportation				
Miles of streets	2,203	2,203	2,192	2,184
Number of streetlights	37,676	36,084	36,146	36,027
Number of traffic signals	482	501	505	505
Sanitation				
Miles of sanitary sewers	2,147	2,133	2,132	2,087
Miles of storm sewers	1,137	1,041	179	142
Culture and Recreation				
Number of library branches	14	14	14	14
Number of community centers	5	5	5	5
Conservation and Development				
Number of Headstart centers	7	7	7	7
Health and Welfare				
Number of Health and Welfare buildings	7	7	7	7

(1) Beginning in 2015, the Geographic Information System (GIS) was utilized to determine the total miles of streets, miles of sanitary sewers and storm (drainage) sewers.

Sources:

City only:

Baton Rouge Fire Department
Baton Rouge Police Department

Parish-wide:

EBR Parish Emergency Medical Services
City-Parish Information Services
City-Parish Public Works
EBR Parish Library
City Parish Capital Asset Records

FISCAL YEAR					
2017	2016	2015	2014	2013	2012
10	10	10	10	10	10
5	5	5	5	5	5
753	632	520	536	509	513
19	19	19	19	19	19
41	41	41	41	41	41
13	13	13	12	13	13
25	24	25	23	21	21
2	2	2	2	2	2
2,076	1,997	1,956 (1)	1,783	1,775	1,774
36,019	35,423	34,523	35,200	35,136	35,134
505	502	499	499	489	489
2,161 (1)	2,036 (1)	1,786	1,784	1,783	1,781
117 (1)	580 (1)	105	104	103	102
14	14	14	14	14	13
6	6	6	6	6	6
7	7	7	7	7	7
7	7	7	7	7	7



CITY OF BATON ROUGE AND PARISH OF EAST BATON ROUGE

REPORTS ON COMPLIANCE AND INTERNAL CONTROL

DECEMBER 31, 2021



**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

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

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Baton Rouge and Parish of East Baton Rouge (the City-Parish) as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the City-Parish's basic financial statements and have issued our report thereon dated June 29, 2022. Our report includes a reference to other auditors who audited the financial statements of certain discretely presented component units, as described in our report on the City-Parish's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City-Parish's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City-Parish's internal control. Accordingly, we do not express an opinion on the effectiveness of the City-Parish's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

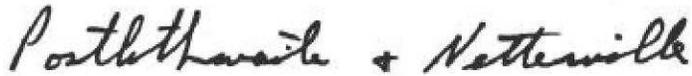
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

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

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City-Parish's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Baton Rouge, Louisiana
June 29, 2022

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE
FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL
OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

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

Report on Compliance for Each Major Federal Program

Qualified and Unmodified Opinions

We have audited the City of Baton Rouge and Parish of East Baton Rouge's (the City-Parish) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the City-Parish's major federal programs for the year ended December 31, 2021. The City-Parish's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Qualified Opinion on CDBG Program ALN 14.218 and HOME Program ALN 14.239

In our opinion, except for the noncompliance described in the Basis for Qualified and Unmodified Opinions section of our report, the City-Parish complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the *CDBG Program ALN 14.218 and HOME Program ALN 14.239* for the year ended December 31, 2021.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, the City-Parish complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended December 31, 2021.

Basis for Qualified and Unmodified Opinions

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulation* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City-Parish and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City-Parish's compliance with the compliance requirements referred to above.

Other Matter — Federal Expenditures Not Included in the Compliance Audit

The City-Parish's basic financial statements include the operations of the District Attorney of the Nineteenth Judicial District (the District Attorney) and the Capital Area Transit System (the Transit System), which expended \$2,129,748, and \$8,935,605, respectively, of federal awards during their most recent respective fiscal years ending during 2021, which is not included in the City-Parish's Schedule of Expenditures of Federal Awards for the year ended December 31, 2021. Our compliance audit, described in the "Opinion on Each Major Federal Program" section, does not include the operation and federal award activity of the District Attorney or the Transit System because these component units of the City-Parish separately engaged those audits of compliance in accordance with the Uniform Guidance.

Matter(s) Giving Rise to Qualified Opinion on CDBG Program ALN 14.218

As described in the accompanying schedule of findings and questioned costs, the City-Parish did not comply with requirements regarding Reporting, Real Property Management, and Period of Performance Eligibility, as described in finding numbers 2021-006, 2021-008, and 2021-009, respectively. Compliance with such requirements is necessary, in our opinion, for the City-Parish to comply with the requirements applicable to that program.

Matter(s) Giving Rise to Qualified Opinion on HOME Program ALN 14.239

As described in the accompanying schedule of findings and questioned costs, the City-Parish did not comply with requirements regarding Eligibility as described in finding number 2021-010. Compliance with such requirements is necessary, in our opinion, for the City-Parish to comply with the requirements applicable to that program.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the City-Parish's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City-Parish's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about an entity's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding an entity's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of an entity's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of an entity's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed other instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items 2021-001, 2021-002, 2021-004, 2021-005, and 2021-11. Our opinion on each major federal program is not modified with respect to these matters.

Government Auditing Standards requires the auditor to perform limited procedures on the City-Parish's response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The City-Parish's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2021-006, 2021-008, 2021-009, and 2021-010 to be material weaknesses.

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2021-002, 2021-003, 2021-004, and 2021-007, to be significant deficiencies.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on an entity's response to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. The City-Parish's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Postlethwaite + Netterville
Baton Rouge, Louisiana
June 29, 2022

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SUMMARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2021**

	<u>FEDERAL EXPENDITURES</u>	<u>AMOUNTS PROVIDED TO SUBRECIPIENTS</u>
<u>FEDERAL AGENCY - SCHEDULE A</u>		
U.S. Department of Housing and Urban Development	\$ 9,719,249	\$ 4,397,016
U.S. Department of Agriculture	882,143	-
U.S. Department of Justice	636,226	53,750
U.S. Department of Labor	5,365,508	-
U.S. Department of Transportation	3,923,249	-
U.S. Department of the Treasury	37,936,153	-
U.S. Institute of Museum and Library Services	47,065	-
U.S. Small Business Administration	872,328	-
U.S. Department of Health and Human Services	18,116,834	4,213,895
U.S. Corporation For National Community Services	6,312	-
U.S. Department of Homeland Security	15,902,212	-
	<u>\$ 93,407,279</u>	<u>\$ 8,664,661</u>
<u>FEDERAL AGENCY - SCHEDULE B</u>		
U.S. Department of Transportation	\$ 6,060,188	\$ --
	<u>\$ 6,060,188</u>	<u>\$ --</u>
<u>TOTAL FEDERAL AGENCY - SCHEDULE A AND B</u>		
	<u>\$ 99,467,467</u>	<u>\$ 8,664,661</u>

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
GOVERNMENTAL ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2021

SCHEDULE A

<u>Names of Grants & Sources</u>	<u>Code</u> <u>Numbers</u>	<u>Federal</u> <u>ALN</u>	<u>Grant Numbers</u>	<u>Federal</u> <u>Expenditures</u>	<u>Amounts</u> <u>Provided to</u> <u>Subrecipients</u>
<u>FEDERAL GRANTS</u>					
<u>U.S. DEPARTMENT OF HOUSING</u>					
<u>AND URBAN DEVELOPMENT</u>					
<u>Direct Programs:</u>					
	131013				
Community Development Block Grants/Entitlement Grants	2800..431013	14.218	B-07-MC-22-0002	\$ 8,116	\$ 6,244
Community Development Block Grants/Entitlement Grants	2800..431013	14.218	B-08-MC-22-0002	46,117	33,756
Community Development Block Grants/Entitlement Grants	2800..431013	14.218	B-09-MC-22-0002	82,299	--
Community Development Block Grants/Entitlement Grants	2800..431013	14.218	B-10-MC-22-0002	350,604	45,683
Community Development Block Grants/Entitlement Grants	2800..431013	14.218	B-11-MC-22-0002	80,717	30,565
Community Development Block Grants/Entitlement Grants	2800..431013	14.218	B-12-MC-22-0002	80,585	17,142
Community Development Block Grants/Entitlement Grants	2800..431013	14.218	B-13-MC-22-0002	57,491	57,518
Community Development Block Grants/Entitlement Grants	2800..431013	14.218	B-14-MC-22-0002	396,752	226,420
Community Development Block Grants/Entitlement Grants	2800..431013	14.218	B-15-MC-22-0002	120,721	115,454
Community Development Block Grants/Entitlement Grants	2800..431013	14.218	B-16-MC-22-0002	275,483	204,746
Community Development Block Grants/Entitlement Grants	2800..431013	14.218	B-17-MC-22-0002	351,144	118,750
Community Development Block Grants/Entitlement Grants	2800..431013	14.218	B-18-MC-22-0002	356,947	--
Community Development Block Grants/Entitlement Grants	2800..431013	14.218	B-19-MC-22-0002	97,965	--
Community Development Block Grants/Entitlement Grants	2800..431013	14.218	B-20-MC-22-0002	1,107,130	393,325
Community Development Block Grants/Entitlement Grants	2800..431013	14.218	B-21-MC-22-0002	528,953	--
Community Development Block Grants/Entitlement Grants	2800..431013	14.218	B-90-MC-22-0002	63	--
Community Development Block Grants/Entitlement Grants	2800..431013	14.218	B-92-MC-22-0002	750	--
Community Development Block Grants/Entitlement Grants	2800..431013	14.218	B-93-MC-22-0002	1,876	--
Community Development Block Grants/Entitlement Grants	2800..431013	14.218	B-94-MC-22-0002	6,999	--
Community Development Block Grants/Entitlement Grants	2800..431013	14.218	B-99-MC-22-0002	21,863	--
COVID 19-Community Development Block Grants/Entitlement Grants	2707..431013	14.218	B-20-MW-22-0002	951,802	763,286
COVID 19-Community Development Block Grants/Entitlement Grants	2707..431013	14.218	B-20-MW-22-0002	268,935	62,000
SUBTOTAL ALN 14.218 (1)				5,193,312	2,074,889
Emergency Solutions Grant Program	2800..431013	14.231	E-18-MC-22-0002	50	50
Emergency Solutions Grant Program	2800..431013	14.231	E-19-MC-22-0002	47,850	47,850
Emergency Solutions Grant Program	2800..431013	14.231	E-20-MC-22-0002	166,245	158,724
COVID 19-Emergency Solutions Grant Program	2707..431013	14.231	E-20-MW-22-0002	116,757	60,274
COVID 19-Emergency Solutions Grant Program	2707..431013	14.231	E-20-MW-22-0002	911,098	836,770
SUBTOTAL ALN 14.231				1,242,000	1,103,668
Home Investment Partnerships Program	2810..431013	14.239	M-06-MC-22-0204	12,369	--
Home Investment Partnerships Program	2810..431013	14.239	M-07-MC-22-0204	48,890	--
Home Investment Partnerships Program	2810..431013	14.239	M-08-MC-22-0204	17,719	--
Home Investment Partnerships Program	2810..431013	14.239	M-13-MC-22-0204	254,491	--
Home Investment Partnerships Program	2810..431013	14.239	M-14-MC-22-0204	893,633	--
Home Investment Partnerships Program	2810..431013	14.239	M-17-MC-22-0204	4,680	--
Home Investment Partnerships Program	2810..431013	14.239	M-18-MC-22-0204	73,077	--
Home Investment Partnerships Program	2810..431013	14.239	M-19-MC-22-0204	113,698	--
Home Investment Partnerships Program	2810..431013	14.239	M-20-MC-22-0204	178,219	--
Home Investment Partnerships Program	2810..431013	14.239	M-21-MC-22-0204	5,699	--
SUBTOTAL ALN 14.239				1,602,475	--
Housing Opportunities for Persons with AIDS	2830..431013	14.241	LAH18F002	91,909	91,592
Housing Opportunities for Persons with AIDS	2830..431013	14.241	LAH19F002	394,629	319,187
Housing Opportunities for Persons with AIDS	2830..431013	14.241	LAH20F002	902,377	526,215
COVID 19-Housing Opportunities for Persons with AIDS	2707..431012	14.241	LAH20FHW002	292,547	281,465
SUBTOTAL ALN 14.241				1,681,462	1,218,459
Total U. S. Department of Housing and Urban Development				9,719,249	4,397,016

(1) CDBG-Entitlement Grants Cluster \$ 5,193,312

See Notes to Schedule of Expenditures of Federal Awards

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
GOVERNMENTAL ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2021**

SCHEDULE A
(Continued)

<u>Names of Grants & Sources</u>	<u>Code Numbers</u>	<u>Federal ALN</u>	<u>Grant Numbers</u>	<u>Federal Expenditures</u>	<u>Amounts Provided to Subrecipients</u>
<u>U.S. DEPARTMENT OF AGRICULTURE</u>					
<u>Passed through Louisiana Department of Education</u>	132607				
School Breakfast Program	1000..432106	10.553 (2)	N/A	\$ 7,695	\$ --
National School Lunch Program	1000..432106	10.555 (2)	N/A	11,542	--
Child and Adult Care Food Program	2600..432607	10.558	93-188	583,270	--
Child and Adult Care Food Program	2600..432607	10.558	93-188	279,201	--
SUBTOTAL ALN 10.558				862,471	--
<u>Passed through Louisiana Department of Agriculture</u>	132105				
Cooperative Forestry Assistance	2500..432105	10.664	N/A	435	--
Total U. S. Department of Agriculture				882,143	--
<u>U.S. DEPARTMENT OF JUSTICE</u>					
<u>Direct Programs:</u>	131003				
COVID 19-Coronavirus Emergency Supplemental Funding Program	2500..431003	16.034	2020-VD-BX-0616	52,227	--
Project Safe Neighborhoods	2500..431003	16.609	2018-GP-BX-0015	28,148	--
Project Safe Neighborhoods	2500..431003	16.609	2019-GP-BX-0089	63,180	8,952
SUBTOTAL ALN 16.609				91,328	8,952
Public Safety Partnership and Community Policing Grants	2500..431003	16.71	2018-SV-WX-0029	284,939	--
Edward Byrne Memorial Justice Assistance Grant Program	2500..431003	16.738	2019-WY-BX-0001	148,338	44,798
<u>Passed through East Baton Rouge Parish Sheriff's Office</u>	134007				
Edward Byrne Memorial Justice Assistance Grant Program	2500..434007	16.738	2018-DJ-BX-0644	6,040	--
Edward Byrne Memorial Justice Assistance Grant Program	2500..434007	16.738	2019-DJ-BX-0482	7,432	--
Edward Byrne Memorial Justice Assistance Grant Program	2500..434007	16.738	2018-DJ-01-5369	3,531	--
Edward Byrne Memorial Justice Assistance Grant Program	2500..434007	16.738	2019-DJ-01-5369	1,691	--
<u>Passed through 19th Judicial District Attorney</u>	134009				
Edward Byrne Memorial Justice Assistance Grant Program	2500..434009	16.738	2018-DG-BX-0008	14,900	--
<u>Passed through Louisiana Commission on Law Enforcement</u>	132102				
Edward Byrne Memorial Justice Assistance Grant Program	2500..432102	16.738	2018-DJ-01-5310	22,800	--
SUBTOTAL ALN 16.738				204,732	44,798
COVID 19-Edward Byrne Memorial Competitive Grant Program	2707..432102	16.751	2020-DJ-01-5542	3,000	--
Total U. S. Department of Justice				636,226	53,750
<u>U.S. DEPARTMENT OF LABOR</u>					
<u>Passed through Louisiana Workforce Commission</u>	132604				
WIOA Adult Program	2610..432604	17.258	PY2020	216,797	--
WIOA Adult Program	2610..432604	17.258	PY2021	80,807	--
WIOA Adult Program	2610..432604	17.258	FY2020	154,689	--
WIOA Adult Program	2610..432604	17.258	FY 2021	1,080,148	--
WIOA Adult Program	2610..432604	17.258	FY2022	23,017	--
WIOA Adult Program	2610..432604	17.258	FY2020	249,723	--
WIOA Adult Program	2610..432604	17.258	FY2021	142,638	--
SUBTOTAL ALN 17.258 (3)				1,947,819	--
(2) Child Nutrition Cluster		\$	19,237		
(3) WIOA Cluster		\$	5,018,284		

See Notes to Schedule of Expenditures of Federal Awards

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
GOVERNMENTAL ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2021**

SCHEDULE A
(Continued)

<u>Names of Grants & Sources</u>	<u>Code Numbers</u>	<u>Federal ALN</u>	<u>Grant Numbers</u>	<u>Federal Expenditures</u>	<u>Amounts Provided to Subrecipients</u>
<u>U.S. DEPARTMENT OF LABOR (Continued)</u>					
<u>Passed through Louisiana Workforce Commission (Continued)</u>					
	132604				
WIOA Youth Activities	2610..432604	17.259	PY2019	\$ 365,702	\$ --
WIOA Youth Activities	2610..432604	17.259	PY2020	1,202,484	--
SUBTOTAL ALN 17.259 (3)				1,568,186	--
COVID 19-WIOA National Dislocated Worker Grants	2610..432604	17.277	DW-34679-20-60-A-22	347,224	--
WIOA Dislocated Worker Formula Grants	2610..432604	17.278	FY2020	547,509	--
WIOA Dislocated Worker Formula Grants	2610..432604	17.278	PY2020	287,518	--
WIOA Dislocated Worker Formula Grants	2610..432604	17.278	FY2021	667,252	--
SUBTOTAL ALN 17.278 (3)				1,502,279	--
Total U. S. Department of Labor				5,365,508	--
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>					
<u>Passed through Louisiana Department of Transportation and Development-Office of Highways</u>					
	132100				
Highway Planning and Construction North Sherwood Forest - Choctaw to Greenwell Springs	4650..432100	20.205	H.002301.3	2,519,252	--
Highway Planning and Construction Dijon Drive Extension	4650..432100	20.205	H.012233 H.012232	55,789	--
Highway Planning and Construction GLP - Pecue Lane	4650..432100	20.205	H.004104	97,483	--
Highway Planning and Construction GLP - Pecue Lane	4650..432100	20.205	H.003047	199,455	--
Highway Planning and Construction Hyacinth-Stanford to Glasgow	4650..432100	20.205	H.007439	210,949	--
SUBTOTAL ALN 20.205 (4)				3,082,928	--
<u>National Highway Traffic Safety Administration (NHTSA)</u>					
<u>Passed through the Louisiana Highway Safety Commission (LHSC)</u>					
	132101				
State and Community Highway Safety	2500..432101	20.600	2018-30-13	7,588	--
State and Community Highway Safety	2500..432101	20.600	2021-30-13	210,916	--
SUBTOTAL ALN 20.600 (5)				218,504	--
Alcohol Open Container Requirements	2500..432101	20.607	2018-30-13	10,898	--
Alcohol Open Container Requirements	2500..432101	20.607	2021-10-30	67,781	--
Alcohol Open Container Requirements	2500..432101	20.607	2022-10-30	20,542	--
SUBTOTAL ALN 20.607				99,221	--
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	2500..432101	20.608	2021-30-13	87,219	--
National Priority Safety Programs	2500..432101	20.616	2021-30-13	370,536	--
<u>Passed through Louisiana Supreme Court & Specialty Court Office</u>					
	132107				
National Priority Safety Programs	2500..432107	20.616	2021-10-20	47,925	--
National Priority Safety Programs	2500..432107	20.616	2022-10-20	16,916	--
SUBTOTAL ALN 20.616 (5)				435,377	--
Total U. S. Department of Transportation				3,923,249	--
(3) WIOA Cluster				\$ 5,018,284	
(4) Highway Planning and Construction Cluster				\$ 3,082,928	
(5) Highway Safety Cluster				\$ 653,881	

See Notes to Schedule of Expenditures of Federal Awards

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
GOVERNMENTAL ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2021**

SCHEDULE A
(Continued)

<u>Names of Grants & Sources</u>	<u>Code Numbers</u>	<u>Federal ALN</u>	<u>Grant Numbers</u>	<u>Federal Expenditures</u>	<u>Amounts Provided to Subrecipients</u>
<u>U.S. DEPARTMENT OF THE TREASURY</u>					
<u>Direct Programs:</u>					
	131020				
COVID 19-Emergency Rental Assistance Program	2707..431020	21.023	N/A	\$ 5,737,373	\$ --
COVID 19-Emergency Rental Assistance Program	2712..431020	21.023	N/A	4,897,613	--
<u>Passed through Governor's Office of Homeland Security and Emergency Preparedness</u>					
	132103				
COVID 19-Emergency Rental Assistance Program	2707..432103	21.023	N/A	23,775,536	--
SUBTOTAL ALN 21.023				34,410,522	--
<u>COVID 19-Coronavirus State and Local Fiscal Recovery Funds</u>					
COVID 19-Coronavirus State and Local Fiscal Recovery Funds	2712.432103	21.027	N/A	3,385,131	--
COVID 19-Coronavirus State and Local Fiscal Recovery Funds	2712.432103	21.027	N/A	132,500	--
SUBTOTAL ALN 21.027				3,517,631	--
<u>Passed through Capital Area United Way</u>					
	111072				
Volunteer Income Tax Assistance (VITA) Matching Grant Program	2500..434602	21.009	FY2020	8,000	--
Total U. S. Department of the Treasury				37,936,153	--
<u>U.S. INSTITUTE OF MUSEUM AND LIBRARY SERVICES</u>					
<u>Passed through State Library of Louisiana</u>					
	132610				
COVID 19-Grants to States	2712..432610	45.310	LS-250214-OLS-21	47,065	--
Total U. S. Institute of Museum and Library Services				47,065	--
<u>U.S. SMALL BUSINESS ADMINISTRATION (USBA)</u>					
<u>Direct Programs:</u>					
	131021				
COVID 19-Shuttered Venue Operators Grant Program	2712..431021	59.075	SBAHQ21SVO15074	872,328	--
Total U.S. Small Business Administration (USBA)				872,328	--
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>					
<u>Direct Programs:</u>					
	131012				
Community Programs to Improve Minority Health Grant Program	2500..431012	93.137	CPIMP211297-01	312,000	--
Substance Abuse and Mental Health Services Projects	2500..431012	93.243	5H79SM080227-03	5,000	--
Substance Abuse and Mental Health Services Projects	2500..431012	93.243	5H79SM080227-04	796,120	--
Substance Abuse and Mental Health Services Projects	2500..431012	93.243	5H79SM080227-05	164,585	--
SUBTOTAL ALN 93.243				965,705	--
<u>COVID 19-Provider Relief Funds</u>					
	2707..431012	93.498	N/A	754,975	--
<u>Head Start</u>					
	2600..431012	93.600	06CH011554-01	313,594	--
COVID 19-Head Start	2600..431012	93.600	06CH011554-01-C	14,154	--
Head Start	2600..431012	93.600	06CH011554-02	8,363,256	--
COVID 19-Head Start	2707..431012	93.600	06CH011554-02-C	3,708	--
SUBTOTAL ALN 93.600 (6)				8,694,712	--
<u>Ending the HIV Epidemic: A Plan for America</u>					
	2600..431012	93.686	UT8HA33920-01	9,446	--
Ending the HIV Epidemic: A Plan for America	2600..431012	93.686	UT8HA33920-02	110,001	--
SUBTOTAL ALN 93.686				119,447	--
(6) Head Start Cluster				\$ 8,694,712	

See Notes to Schedule of Expenditures of Federal Awards

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
GOVERNMENTAL ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2021**

SCHEDULE A
(Continued)

<u>Names of Grants & Sources</u>	<u>Code Numbers</u>	<u>Federal ALN</u>	<u>Grant Numbers</u>	<u>Federal Expenditures</u>	<u>Amounts Provided to Subrecipients</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)</u>					
<u>Direct Programs: (Continued)</u>					
HIV Emergency Relief Project Grants	131012 2600..431012	93.914	H89HA11432-12	\$ 1,539,218	\$ 1,355,458
HIV Emergency Relief Project Grants	2600..431012	93.914	H89HA11432-13	3,233,412	2,711,835
COVID 19-HIV Emergency Relief Project Grants	2707..431012	93.914	H9AHA36952-01	178,632	146,602
SUBTOTAL ALN 93.914				4,951,262	4,213,895
<u>Passed through Louisiana Department of Health & Hospital</u>					
Public Health Emergency Preparedness	132001 2500..432001	93.069	2000447342	747	--
Hospital Preparedness Program and Public Health Emergency Preparedness	2500..432001	93.074	2000374951	630	--
<u>Passed through Louisiana Housing Corporation</u>					
Low-Income Home Energy Assistance Program	132401 2600..432401	93.568	2018/2020	(204,880)	--
Low-Income Home Energy Assistance Program	2600..432401	93.568	2019/2021	395,809	--
COVID 19-Low-Income Home Energy Assistance Program	2600..432401	93.568	2019/2021	20,423	--
Low-Income Home Energy Assistance Program	2600..432401	93.568	2020/2021	348,531	--
COVID 19-Low-Income Home Energy Assistance Program	2712..432401	93.568	2020/2021	30,567	--
SUBTOTAL ALN 93.568				590,450	--
<u>Passed through Louisiana Workforce Commission</u>					
Community Services Block Grant	132604 2600..432604	93.569	2020 P0020	798,162	--
Community Services Block Grant	2600..432604	93.569	2021 P0021	343,745	--
COVID 19-Community Services Block Grant	2707..432604	93.569	2001 LACSC3	531,849	--
SUBTOTAL ALN 93.569				1,673,756	--
<u>Passed through Louisiana Department of Public Safety & Corrections Office of Juvenile Services</u>					
Foster Care Title IV-E	132104 2501..432104	93.658	031-LA-1401	53,150	--
Total U. S. Department of Health and Human Services				18,116,834	4,213,895
<u>U.S. CORPORATION FOR NATIONAL COMMUNITY SERVICE</u>					
<u>Direct Programs:</u>					
Volunteers in Service to America	131023 2500.431023	94.013	17VSWLA005	6,312	--
Total U. S. Corporation for National Community Services				6,312	--
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>					
<u>Passed through Louisiana Governor's Office of Homeland Security and Emergency Preparedness</u>					
Flood Mitigation Assistance	132103 2500..432103	97.029	FMA-PJ-06-LA-2016-013	69,171	--
Flood Mitigation Assistance	2500..432103	97.029	FMA-PJ-06-LA-2017-019	74,631	--
Flood Mitigation Assistance	2500..432103	97.029	FMA-PJ-06-LA-2018-009	3,032,341	--
Flood Mitigation Assistance	2500..432103	97.029	FMA-PJ-06-LA-2019-009	3,654,726	--
SUBTOTAL ALN 97.029				6,830,869	--
Disaster Grants-Public Assistance (Presidentially Declared Disasters)	2704..432103	97.036	FEMA-DR-4277	11,122	--
Disaster Grants-Public Assistance (Presidentially Declared Disasters)	2708..432103	97.036	FEMA-DR-4559	541,495	--
Disaster Grants-Public Assistance (Presidentially Declared Disasters)	2708..432103	97.036	FEMA-DR-3543	17,321	--
Disaster Grants-Public Assistance (Presidentially Declared Disasters)	2711..432103	97.036	FEMA-DR-4570	1,247,973	--
SUBTOTAL ALN 97.036				1,817,911	--

See Notes to Schedule of Expenditures of Federal Awards

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
GOVERNMENTAL ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2021**

SCHEDULE A
(Continued)

<u>Names of Grants & Sources</u>	<u>Code Numbers</u>	<u>Federal ALN</u>	<u>Grant Numbers</u>	<u>Federal Expenditures</u>	<u>Amounts Provided to Subrecipients</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY (Continued)</u>					
<u>Passed through Louisiana Governor's Office of Homeland Security and Emergency Preparedness (Continued)</u>					
	132103				
Hazard Mitigation Grant	2500..432103	97.039	4080-033-0001	\$ 14,673	\$ --
Hazard Mitigation Grant	2500..432103	97.039	4277-DR-LA-32	556,085	--
Hazard Mitigation Grant	2500..432103	97.039	1792-033-0005	10,685	--
Hazard Mitigation Grant	2500..432103	97.039	1786-0186-LA	133,477	--
Hazard Mitigation Grant	2500..432103	97.039	1786-033-0006	12,935	--
Hazard Mitigation Grant	2500..432103	97.039	1786-0178-2-LA	3,000	--
Hazard Mitigation Grant	2500..432103	97.039	4277-DR-LA-059	4,105,700	--
Hazard Mitigation Grant	2500..432103	97.039	4277-DR-LA-123	1,775,850	--
Hazard Mitigation Grant	2500..432103	97.039	4277-DR-LA-121	474,537	--
Hazard Mitigation Grant	2500..432103	97.039	4277-DR-LA-142	7,600	--
Hazard Mitigation Grant	2500..432103	97.039	4277-DR-LA-56	9,360	--
Hazard Mitigation Grant	2500..432103	97.039	4277-DR-LA-54	2,640	--
SUBTOTAL ALN 97.039				<u>7,106,542</u>	<u>--</u>
Homeland Security Grant Program	2500..432103	97.067	EMW-2018-SS-00016-S01	(777)	--
Homeland Security Grant Program	2500..432103	97.067	EMW-2019-SS-00014-S01	1,975	--
SUBTOTAL ALN 97.067				<u>1,198</u>	<u>--</u>
<u>Passed through Capital Area United Way</u>					
	111072				
Emergency Food and Shelter National Board Program	2600..434602	97.024	37-3614	17,807	--
Emergency Food and Shelter National Board Program	2600..434602	97.024	38-3614	29,282	--
COVID 19-Emergency Food and Shelter National Board Program	2707..434602	97.024	CARES-3614-00 001	31,965	--
SUBTOTAL ALN 97.024				<u>79,054</u>	<u>--</u>
<u>Passed through Federal Emergency Management Agency</u>					
	131002				
Assistance to Firefighters Grant	2500..431002	97.044	EMW-2020-FG-729	66,638	--
Total U. S. Department of Homeland Security				<u>15,902,212</u>	<u>--</u>
TOTAL FEDERAL GRANTS - SCHEDULE A				<u>\$ 93,407,279</u>	<u>\$ 8,664,661</u>

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
BUSINESS-TYPE ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2021**

SCHEDULE B

<u>Names of Grants & Sources</u>	<u>Code Numbers</u>	<u>Federal ALN</u>	<u>Grant Numbers</u>	<u>Federal Expenditures</u>	<u>Amounts Provided to Subrecipients</u>
<u>FEDERAL GRANTS</u>					
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>					
<u>Direct Programs:</u>					
<u>Federal Aviation Administration:</u>	131006				
Airport Improvement Program	5821..438101	20.106	3-22-0006-110/112	\$ 1,454,679	\$ --
Airport Improvement Program	5821..438101	20.106	3-22-0006-110/112	(1,539,711)	--
Airport Improvement Program	5821..438101	20.106	3-22-0006-113	(161,617)	--
Airport Improvement Program	5821..438101	20.106	3-22-0006-114	1,647,427	--
Airport Improvement Program	5821..438101	20.106	3-22-0006-116	2,065,048	--
COVID 19-Airport Improvement Program	5823..438101	20.106	3-22-0006-115	569,503	--
COVID 19-Airport Improvement Program	5823..438101	20.106	3-22-0006-117	1,939,277	--
COVID 19-Airport Improvement Program	5823..438101	20.106	3-22-0006-118	85,582	--
				<hr/>	<hr/>
SUBTOTAL ALN 20.106				6,060,188	--
				<hr/>	<hr/>
Total U. S. Department of Transportation- FAA				6,060,188	--
				<hr/>	<hr/>
TOTAL FEDERAL GRANTS - SCHEDULE B				<u>\$ 6,060,188</u>	<u>\$ --</u>

See Notes to Schedule of Expenditures of Federal Awards

**CITY OF BATON ROUGE – PARISH OF EAST BATON ROUGE
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2021**

Note A – General

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

Note B – Basis of Accounting

The City-Parish Schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting, which is described in Note 1 to the City-Parish's financial statements for the year ended December 31, 2021. Schedule A details federal awards recorded in governmental fund types wherein revenues are recognized to the extent of expenditures. Schedule B details federal awards for proprietary fund types where government subsidies or contributions are recorded.

Note C – Indirect Cost Rate

The City-Parish has a negotiated indirect cost rate. The City-Parish did not elect to use the 10% de minimis cost rate as allowed by 2 CFR 200.414 Indirect (F&A) costs.

Note D – Relationship to Financial Statements

The Schedule of Expenditures of Federal Awards (SEFA) was prepared from the same accounting records as were used to prepare the financial statements. Differences between amounts reported in the SEFA and the financial statements may exist due to different accounting bases used for financial reporting, or timing of the award.

**Note E – Disaster Grants-Public Assistance (Presidentially Declared Disaster)
ALN 97.036**

Non-Federal entities must record expenditures on the Schedule of Expenditures of Federal Awards when: (1) Federal Emergency Management Agency (FEMA) has approved the non-Federal entity's project worksheet (PW), and (2) the non-Federal entity has incurred the eligible expenditures.

In 2021, FEMA approved \$1,196,482 of eligible expenditures that were incurred and reported in the financial statements of prior years and are included on the Schedule.

**CITY OF BATON ROUGE – PARISH OF EAST BATON ROUGE
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2021**

Note F – Loan Assistance Received

The City-Parish received loan assistance for the following program:

<u>Program</u>	<u>ALN</u>	<u>Outstanding Balance as of 12/31/2021</u>	<u>New Loans Made During the Year Ended 12/31/21</u>
Capitalization Grants for Clean Water State Revolving Funds	66.458	\$106,284	\$0.00

Note G – COVID 19 - Provider Relief Funds ALN 93.498

The U.S. Department of Health and Human Services through the 2020 Addendum, Notice, and the 2021 Supplement provided guidance that Provider Relief Funds should not be reported until FY ending 2021, even if expended in FY ending 2020. The City-Parish should not have reported \$526,150 of expenditures on the December 31, 2020 Schedule of Expenditures of Federal Awards (SEFA). Per the 2020 Addendum, Notice, and the 2021 Supplement, City-Parish is including the \$526,150 of FY 2020 expenditures on the December 31, 2021 SEFA.

CITY OF BATON ROUGE AND PARISH OF EAST BATON ROUGE
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 YEAR ENDED DECEMBER 31, 2021

A. Summary of Auditors' Results

Financial Statements –

Type of auditors' report issued: Unmodified

- Material weakness (es) identified? _____ yes X no
- Significant deficiency(ies) identified that are not considered to be material weaknesses? _____ yes X none reported
- Noncompliance material to financial statements noted? _____ yes X no
- Other matter reported? _____ yes X no

Federal Awards

Internal controls over major programs:

- Material weakness (es) identified? X yes _____ no
- Significant deficiency(ies) identified that are not considered to be material weaknesses? X yes

Type of auditors' report issued on compliance for major programs:

Qualified - ALN No. 14.218
 Qualified - ALN No. 14.239
 Unmodified - ALN No. 20.106, 21.023, 21.027, 93.914 and 97.029

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? X yes _____ no

Identification of major programs:

<u>ALN Numbers</u>	<u>Name of Federal Program or Cluster</u>
14.218	CDBG (Entitlement Grant and CV Grants) Cluster
14.239	Home Investment Partnerships Program (HOME)
20.106	Airport Improvement Program (AIP)
21.023	Emergency Rental Assistance Program (ERAP)
21.027	Coronavirus State and Local Fiscal Recovery Funds (CLFRF)
93.914	HIV Emergency Relief Project Grants (Ryan White)
97.029	Flood Mitigation Assistance (FMA) Program

- The threshold for distinguishing types A & B programs was program expenditures exceeding \$2,984,024.
- The City of Baton Rouge and Parish of East Baton Rouge did not qualify as a low-risk auditee.

CITY OF BATON ROUGE AND PARISH OF EAST BATON ROUGE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2021

B. Findings – Financial Reporting

None

C. Findings – Federal Award Programs

2021-001) Allowable Costs

Questioned Costs: \$14,842

Department of the Treasury

21.023 Emergency Rental Assistance Program (ERAP)

Grant No(s): N/A

Criteria: The ERAP Program allows for payment of rental assistance for amounts up to the monthly rent paid by the applicant tenant. The statute establishing the ERAP requires that payments not be duplicative of any other federally funded rental assistance.

Condition: The City-Parish provides rental assistance to individuals and families through its Community Services Block Grant (CSBG) as well as through the ERAP and it is not unusual for individuals to participate in more than one program. However, benefits (months) cannot be duplicated. In comparing CSBG participants and benefits (by month) received to those of the ERAP, we noted a duplication of monthly rent payments totaling \$14,842. We verified that these duplicated benefits did not include utility payments

Universe/
Population:

In a comparison of participants data files of both programs, approximately 100 applicants were noted as participating in both programs. A sampling of 25 of those common participants were reviewed to determine if duplicate month's rent were paid. 9 of the 25 sampled participants were paid for the same months' rent.

Effect: Rental assistance benefits were duplicated among these programs.

Cause: The City-Parish addressed duplication of benefits between these programs, however, these individuals received benefits anyway. Internal controls may not have been effective.

Recommendation: The City-Parish and its contracted program administrator should enhance its review process to ensure that participants in the CSBG and other Federal programs are not duplicating the months requested for rental assistance.

CITY OF BATON ROUGE AND PARISH OF EAST BATON ROUGE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2021

C. Findings – Federal Award Programs (Continued)

2021-001) Allowable Costs (Continued)

View of Responsible Official:

The U.S. Treasury recommended self-attestation of duplication of benefits. However, program administrators went beyond this minimum requirement. A check was performed using data from the State of Louisiana, subrecipients operating rental assistance programs, and the Division of Human Development and Services (DHDS) CSBG assistance program. A list of all applicants was submitted to DHDS for verification. The applicants identified as having received duplicative assistance were not identified as having received assistance from the DHDS assistance program. Office of Community Development (OCD) will work with DHDS to identify which program will require a repayment. DHDS will conduct cross verification with OCD program assistance records prior to the issuance of CSBG assistance awards.

2021-002) Reporting

Questioned Costs: N/A

Department of the Treasury

21.023 Emergency Rental Assistance Program (ERAP)

Grant No(s): N/A

Criteria: Financial and performance reports filed with granting agencies must be filed timely in accordance with program regulations and guidance and financial amounts must be supported by the accounting records. The ERAP 1 and ERAP 2 required the filing of monthly reports to include various information, including dollar amounts of assistance paid and number of households served.

Condition: The City-Parish did not file most of its monthly reports for ERAP 2. Furthermore, the financial amounts within both the monthly and quarterly reports were not supported by the accounting records of the City-Parish.

Universe/
Population: Of fourteen required monthly filings, we reviewed all of them for timely filing, and two of them for ensuring that financial amounts agreed to accounting records. Of eight quarterly filings, we reviewed all of them for timely filing, and four of them for ensuring that financial amounts agreed to accounting records.

Effect: The amounts of assistance and other programmatic data may be reported inaccurately to the grantee, in this case, the U.S. Treasury.

CITY OF BATON ROUGE AND PARISH OF EAST BATON ROUGE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2021

C. Findings – Federal Award Programs (Continued)

2021-002) Reporting (Continued)

Cause: The City-Parish’s Finance Department was not sufficiently involved in the preparation and/or review of the monthly and quarterly reports.

Recommendation: The monthly and quarterly reports should be prepared, or at least reviewed by the City-Parish Finance Department to ensure the financial amounts reported agree to the accounting records.

View of Responsible Official:

The Office of Community Development (OCD) submits the reporting file to Finance upon receipt from the Treasury. City-Parish Finance staff gathers all financial data for the quarterly reporting, enters the data into the report file and resubmits to OCD staff/ contractors for submission through the Treasury website. Due to continuous changes and difficulty reporting with the Treasury’s system, the reports submitted for review by the auditors do not accurately pull information from the Treasury reporting website. The OCD staff and contractors will work closer with Finance not only to gather the financial data needed for the report but also upon final submission of the report to the Treasury to review for accuracy.

2021-003) Allowable Costs and Activities

Questioned Costs: N/A

Department of the Treasury

21.023 Emergency Rental Assistance Program (ERAP)

Grant No(s): N/A

Criteria: For ERAP 1, a grantee may use up to 10 percent of the total award amount for direct and indirect administrative costs and up to 10 percent of the total award for the costs of housing stability services. Accounting records and internal controls should be designed to ensure compliance with these cost limitations.

Condition: We identified certain administrative costs that were not properly charged to the accounting records that identify and account for administrative costs.

Universe/
Population: The administrative costs accounted for in the City-Parish’s accounting system totaled \$3,019,190. Which consisted of \$2,555,266 of ERAP 1 and \$463,924 of ERAP 2. Total program costs were \$34,410,523. Miscoded administrative costs of approximately \$75,000 were identified.

CITY OF BATON ROUGE AND PARISH OF EAST BATON ROUGE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2021

C. Findings – Federal Award Programs (Continued)

2021-003) Allowable Costs and Activities (Continued)

Effect: While the City-Parish appears to be compliant with the limitation for administrative costs, the improper coding of such costs to the accounting records could affect the City-Parish’s ability to monitor administrative costs for compliance with the 10 percent limit.

Cause: The start-up nature of the program led to this internal control deficiency over the monitoring of administrative costs.

Recommendation: Controls should be implemented to program costs to ensure they are properly coded.

View of Responsible Official:

City-Parish will establish additional reviews to ensure that invoices are coded properly prior to processing payments which will ensure compliance with the administrative and housing stability service costs limitations.

2021-004) Cash Management

Questioned Costs: None

Department of Homeland Security

97.029 Flood Mitigation Assistance Program

Grant No(s): FMA-PJ-06-LA-2019-004

Criteria: Uniform Guidance Sub-Part D sets the general rules for ensuring compliance with the Cash Management Act. The Flood Mitigation Assistance Program regulations as administered through the Louisiana Governor’s Office of Homeland Security (GOHSEP) further define the rules for cash management of costs as it relates to disbursements for cash advances. LAHM guidance states the “applicant has 45 working days to submit cancelled check” to demonstrate project closeout after receipt of the advance.

Condition: The City-Parish did not adhere to the timeline for disbursement of funds for one (1) of its advances from the Governor’s Office of Homeland Security (GOHSEP). In this instance (of those evaluated), a property acquisition that utilized grant funding exceeded the allotted time allowed for project closeout related to advance payments. The time between MOHSEP/The City-Parish receiving the funds and remitting the cancelled check as proof of payment to GOHSEP exceeded the “45 working days” as stated by LAHM guidance related to payment processing over advances.

CITY OF BATON ROUGE AND PARISH OF EAST BATON ROUGE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2021

C. Findings – Federal Award Programs (Continued)

2021-004) Cash Management (Continued)

Universe/Population: The universe/population was twenty-four (24) items (projects) tested for cash management compliance.

Effect: With respect to the identified transactions, the City-Parish is non-compliant with the rules regarding minimization of time that Federal cash is held.

Cause: Lack of internal controls to ensure timely closeout.

Recommendation: The City-Parish should develop procedures and controls to ensure compliance with the program’s rules for timely disbursement of funds.

View of Responsible Official:

MOHSEP has adjusted their procedures prior to the audit to only request reimbursement once the Parish Attorney requests checks for closing. Prior to this, reimbursements were requested as soon as the offer was accepted by the homeowner. This created an issue when the homeowner requested a delay in the closing. Requesting reimbursement only when closing is imminent will prevent this delay in remitting the cancelled checks to GOHSEP. MOHSEP procedures were adjusted to request acquisition reimbursements when the property has been scheduled for closing by the Parish Attorney’s Office. The reimbursement requests will be initiated when the Parish Attorney’s Office notifies MOHSEP of the impending closing.

2021-005) Reporting

Questioned Costs: N/A

Department of the Transportation

20.106 Airport Improvement Program

Grant No(s): 3-22-0006-112-2018 – for the SF – 425.

Criteria: Financial and performance reports of Federal programs must be filed timely and adhere to other transparency requirements in accordance with program regulations and guidance.

Condition: Although the City-Parish prepared and submitted the SF-425 report, the report was not submitted timely.

CITY OF BATON ROUGE AND PARISH OF EAST BATON ROUGE
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 YEAR ENDED DECEMBER 31, 2021

C. Findings – Federal Award Programs (Continued)

2021-005) Reporting (Continued)

Universe/Population: Three types of reports are required to be submitted annually. The SF-425 Federal Financial Report is required to be submitted for each open AIP grant for a total of nine (9) in the current year. The other two reports, FAA 5100-126 and FAA 5100-127, are required to be submitted for the AIP as a whole annually, for a total of two (2) reports. The total universe/population for reports submitted in 2021 was eleven (11).

Effect: The City-Parish may not be adhering to all reporting and transparency requirements of the program.

Cause: This appears to be an administrative oversight.

Recommendation: The City-Parish should review applicable guidance and as it relates the timely submission of required reports.

View of Responsible Official:
The Greater Baton Rouge Airport District has prepared and filed the SF-425 Federal Financial Reports. However, documentation of a timely submittal is not available. These reports are typically submitted through email. In the future, a copy of the emailed submittal will be retained in our files to provide documentation of the date of submission.

2021-006) Reporting

Questioned Costs: N/A

Department of the Housing and Urban Development

14.218 Community Development Block Grant (CDBG)

Grant No(s): All grants identified on the Schedule of Expenditures of Federal Awards.

Criteria: Financial and performance reports filed with granting agencies must be filed timely in accordance with program regulations and guidance and financial amounts must be supported by the accounting records. One of the reports required to be filed is the Comprehensive Annual Performance and Evaluation Report or CAPER.

Condition: The City-Parish did not provide evidence of the CAPERS filing during or for 2021.

Universe/Population: One CAPER was required to be filed, but no evidence was provided that the report was filed.

CITY OF BATON ROUGE AND PARISH OF EAST BATON ROUGE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2021

C. Findings – Federal Award Programs (Continued)

2021-006) Reporting (Continued)

Effect: The program may be non-compliant with its reporting requirements.

Cause: The City-Parish transitioned the program’s administration during 2021.

Recommendation: The CAPER should be filed by the due date.

View of Responsible Official:

The City-Parish provided evidence that the HUD reporting system was inactive and therefore the City-Parish was unable to enter the required information for the CAPER. The CAPER is an electronic report generated from the HUD reporting system based on information entered by the City-Parish. A report can be generated and downloaded from the HUD reporting system after the information is entered. The City-Parish will continue to seek guidance from HUD IT and the HUD representative on the status of when the reporting system will be available for use. If the system is inactive in the future, the City-Parish will request an extension from HUD on the CAPER.

2021-007) Reporting

Questioned Costs: N/A

Department of the Housing and Urban Development

14.218 Community Development Block Grant

Grant No(s): All grants identified on the Schedule of Expenditures of Federal Awards.

Criteria: Financial and performance reports filed with granting agencies should be subjected to internal controls to ensure accuracy and completeness. Review of reports by an employee (preferably an accountant) independent of the preparer is a best practice and common control. Reports should also be reconciled to balances in the accounting system.

Condition: The City-Parish’s CO4PR29 reports which contain quarterly financial activity are not always reviewed by someone other than the preparer.

Universe/
Population: Two of the eight quarterly reports filed were subjected to audit. Neither report contained evidence of independent review.

Effect: Without an independent review process, the City-Parish’s financial reports for grants are at higher risk for error. The 4th quarter program income cash per the CO4PR29 was out of balance with the accounting records by approximately \$15,000.

CITY OF BATON ROUGE AND PARISH OF EAST BATON ROUGE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2021

C. Findings – Federal Award Programs (Continued)

2021-007) Reporting (Continued)

Cause: The City-Parish transitioned the program’s administration during 2021 and experienced turnover in the accounting department.

Recommendation: All grant reports containing financial information should undergo independent review and be fully reconciled to the accounting records.

View of Responsible Official:

City-Parish will establish additional reviews to ensure that the financial reports to the grantor agencies are accurate and complete prior to submitting. Review of reports by an employee independent of the preparer will be part of the financial report process, with the reviewer initialing and dating the reports upon review. In addition, the reviewer will ensure that the reports reconcile to the balances in the accounting system.

2021-008) Real Property Management

Questioned Costs: \$27,213

Department of the Housing and Urban Development

14.218 Community Development Block Grant

Grant No(s): B-10-MC-22-0002, B-11-MC-22-0002, B-14-MC-22-0002, B-15-MC-22-0002, B-16-MC-22-0002

Criteria: According to HUD regulation 24 CFR 570.505, when real property that was purchased with CDBG grant funds is no longer needed for the originally authorized use, the change in use of the property must be approved by the affected citizens prior to any disposition. The property may then be disposed of if the CDBG program is reimbursed to fair value of the property less any portion of the value attributable to non-CDBG funds. The Uniform Guidance, 2 CFR 220.311, also requires grant recipients to follow instructions from its Federal awarding agency that provide for competition and result in the highest possible return.

Condition: The City-Parish made improvements to real property using a combination of dollars from four sources: Its own direct CDBG grants, CDBG grants from the LA Office of Community Development, the EBR Council on Aging, and its general fund. The combined investment from these sources was \$4,045,000. The improved real property was sold to the Council on Aging in 2021 for \$1,090,000, its appraised value after renovations.

CITY OF BATON ROUGE AND PARISH OF EAST BATON ROUGE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2021

C. Findings – Federal Award Programs (Continued)

2021-008) Real Property Management (Continued)

Condition: (Continued)

In distributing the sale proceeds to the four funding sources, the City's CDBG program did not receive its full share. The net amount received was \$280,412, while the amount it should have received under 24 CFR 570.505 was \$307,325, a difference of \$27,213.

Universe/
Population:

Only one sale of property occurred during the year, which was selected for our audit procedures.

Effect:

The City-Parish's CDBG program was not credited with the full amount to which it was entitled.

Cause:

The City-Parish's CDBG program does not normally sell such assets and therefore this transaction was unusual to its normal program administration.

Recommendation:

The City-Parish should restore \$27,213 to its CDBG program. We also recommend discussion with and direction from Federal HUD officials in future real estate sales affecting CDBG funded real estate.

View of Responsible Official:

The City-Parish will restore \$27,213 to its CDBG program as well as discuss with and obtain direction from Federal HUD officials in future real estate sales affecting CDBG funded real estate.

2021-009) Period of Performance

Questioned Costs: \$679,990

Department of Housing and Urban Development

14.218 Community Development Block Grant

Grant No(s): B-07-MC-22-0002, B-08-MC-22-0002, B-09-MC-22-0002, B-10-MC-22-0002, B-11-MC-22-0002, B-12-MC-22-0002, B-90-MC-22-0002 through B-99-MC-22-0002

Criteria:

CDBG entitlement funds must be expended by the end of the eighth fiscal year after the fiscal year of appropriation.

Condition:

\$679,990 of costs were charged to grant years prior to 2013, eight years past from 2021.

CITY OF BATON ROUGE AND PARISH OF EAST BATON ROUGE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2021

C. Findings – Federal Award Programs (Continued)

2021-009) Period of Performance (Continued)

Universe/Population: Accounting records are kept by grant year. Those records reported \$679,990 expended for grants prior to 2013, eight years prior to 2021.

Effect: The City-Parish expended funds outside of the period of performance required by the grant.

Cause: The City-Parish has experienced turnover and several years of internal control deficiencies.

Recommendation: The City-Parish should seek guidance from HUD as to the use of funds beyond the period of performance set forth in HUD regulations.

View of Responsible Official:

HUD, the grantor agency, aggregated all pre-2015 funds to FY2014. All pre-2015 funds were eligible for recapture October 2021 consistent with the FY2014 fund expiration because all pre-2015 funds were aggregated to 2014. Therefore, the City-Parish feels that the invoices in question are prior to the recapture dated and therefore are in compliance with the guidance. The City-Parish will seek guidance from HUD as to the use of funds beyond the period of performance set forth in HUD regulations.

2021-010) Eligibility

Questioned Costs: \$445,319

Department of Housing and Urban Development

14.239 Home Investment Partnerships Program (HOME)

Grant No.: M-17-MC-22-0204, M-18-MC-22-0204, M-19-MC-22-0204

Criteria: Rental housing projects developed with HOME program assistance must be occupied by low-income families and must meet certain limits on rental amounts charged. If the project consists of five or more units, 20% of the units must be occupied by very low-income families.

Condition: We noted one project that was funded in 2021 whose loan amount totaled \$720,000, wherein the loan agreement, according to our reading, did not contain the required number of set-aside very low income units. This is a repeated finding from the prior year.

CITY OF BATON ROUGE AND PARISH OF EAST BATON ROUGE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2021

C. Findings – Federal Award Programs (Continued)

2021-010) Eligibility (Continued)

Universe/
Population:

Six rental projects with loan amounts totaling \$3,533,125 involving 5 or more units were tested. One of those project’s agreements (Foster Oaks) with a loan amount of \$720,000 did not contain the requirement for the required number of set-aside very low-income units. The funded amount of the loan in 2021 was \$445,319.

Effect:

Without contractual terms to comply with the aforementioned program requirements, the project mentioned above is at risk for noncompliance with HOME regulations.

Cause:

The City-Parish has experienced turnover and several years of internal control deficiencies.

Recommendation:

The City-Parish should ensure that all contracts with developers receiving HOME funding contain the appropriate program requirements.

View of Responsible Official:

An amendment to the existing agreement will be complete to further clarify that 20% of the units must be reserved for families at or below 50% AMI. The City-Parish will ensure that all contracts with developers receiving HOME funding contain the appropriate program requirements.

2021-011) Allowable Costs and Activities

Questioned Costs: \$53,000

Department of the Treasury

21.023 Emergency Rental Assistance Program (ERAP)

Grant No(s): N/A

Criteria:

ERAP program guidance issued by Treasury indicates that grantees must have controls in place to ensure compliance with their policies and procedures and prevent fraud.

Condition:

The City-Parish has policies and procedures in place to prevent and detect fraud and six instances of known or suspected fraud were self-detected through execution of those policies and procedures. The Baton Rouge Police department was notified and these matters were investigated.

Universe/
Population:

Seven suspected cases were identified and six were determined to involve fraud.

CITY OF BATON ROUGE AND PARISH OF EAST BATON ROUGE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2021

C. Findings – Federal Award Programs (Continued)

2021-011) Allowable Costs and Activities (Continued)

Effect: The City-Parish’s ERAP program fell victim to fraud totaling approximately \$53,000.

Cause: The volume, complexity, and rapid pace needed to provide benefits inherently results in higher risk of fraud. The City-Parish’s policies and procedures detected the fraud as required by program guidance.

Recommendation: The City-Parish should continue to follow its established policies and procedures for preventing and detecting fraud.

View of Responsible Official:

Fraud, waste and abuse measures have been implemented and training has been provided for all case managers and administrative staff. All instances of fraud are reported to the City-Parish Attorney’s office and local authorities for recapture of the funding when the recipients are not willing to return funds voluntarily.

**CITY OF BATON ROUGE AND PARISH OF EAST BATON ROUGE
CORRECTIVE ACTION PLAN
YEAR ENDED DECEMBER 31, 2021**

B. Findings and Questioned Costs Related to Federal Awards

2021-001) Allowable Costs

Management's response and corrective action is as follows:

The U.S. Treasury recommended self-attestation of Duplication of Benefits. However, program administrators went beyond this minimum requirement. A check was performed using data from the State of Louisiana, subrecipients operating rental assistance programs, and the Division of Human Development and Services (DHDS). A list of all applicants was submitted to DHDS for verification. The applicants identified as having received duplicative assistance were not identified as having received assistance from their program. OCD will work with DHDS to figure out which program will require a repayment.

Expected Implementation Date: September 2022

Contact person: Tasha Saunders, Director, Office of Community Development

2021-002) Reporting

Management's response and corrective action is as follows:

The OCD staff and contractors will work closer with Finance not only to gather the financial data needed for the report but also upon final submission of the report to the Treasury to review for accuracy.

Expected Implementation Date: July 2022

Contact person: Tasha Saunders, Director, Office of Community Development

2021-003) Allowable Costs and Activities

Management's response and corrective action is as follows:

City-Parish will establish additional reviews to ensure that invoices are coded properly prior to processing payments in order to ensure compliance with the administrative and housing stability service costs limitations.

Expected Implementation Date: June 2022

Contact person: Tasha Saunders, Director, Office of Community Development

2021-004) Cash Management

Management's response and corrective action is as follows:

MOHSEP procedures were adjusted to request acquisition reimbursements when the property has been scheduled for closing by the Parish Attorney's Office. The reimbursement requests will be initiated when the Parish Attorney's Office notifies MOHSEP of the impending closing.

Expected Implementation Date: March 2022

Contact person: Clay Rives, Director, Mayor's Office of Homeland Security and Emergency Preparedness

**CITY OF BATON ROUGE AND PARISH OF EAST BATON ROUGE
CORRECTIVE ACTION PLAN
YEAR ENDED DECEMBER 31, 2021**

B. Findings and Questioned Costs Related to Federal Awards (Continued)

2021-005) Reporting

Management's response and corrective action is as follows:

The Greater Baton Rouge Airport District has prepared and filed the SF-425 Federal Financial Reports, however documentation of a timely submittal is not available. These reports are typically submitted through email. In the future, a copy of the emailed submittal will be retained in our files to provide documentation of the date future submittals.

Expected Implementation Date: June 2022

Contact person: Mike Edwards, Director of Aviation, Baton Rouge Metropolitan Airport

2021-006) Reporting

Management's response and corrective action is as follows:

The City-Parish provided evidence that the HUD reporting system was not active and therefore the City-Parish was unable to enter the required information for the CAPER. The City-Parish will continue to seek guidance from HUD IT and the HUD representative on status of when the reporting system will be available for use.

Expected Implementation Date: June 2022

Contact person: Tasha Saunders, Director, Office of Community Development

2021-007) Reporting

Management's response and corrective action is as follows:

City-Parish will establish additional reviews to ensure that the financial reports to the grantor agencies are accurate and complete prior to submitting. Review of reports by an employee independent of the preparer will be part of the financial report process, with the reviewer initialing the reports upon review. In addition, the reviewer will ensure that the reports reconcile to the balances in the accounting system

Expected Implementation Date: June 2022

Contact person: Chelsea Faulk, Assistant Accounting Manager, Finance Department

2021-008) Real Property Management

Management's response and corrective action is as follows:

The City-Parish will restore \$27,213 to its CDBG program as well as discuss with and obtain direction from federal HUD officials in future real estate sales affecting CDBG funded real estate.

Expected Implementation Date: July 2022

Contact person: Tasha Saunders, Director, Office of Community Development

**CITY OF BATON ROUGE AND PARISH OF EAST BATON ROUGE
CORRECTIVE ACTION PLAN
YEAR ENDED DECEMBER 31, 2021**

B. Findings and Questioned Costs Related to Federal Awards (Continued)

2021-009) Period of Performance

Management's response and corrective action is as follows:

All aggregated pre-2015 funds have now expired and any remaining balance was recaptured. The City-Parish feels that the invoices in question are prior to the recapture dated and therefore are in compliance with the guidance.

Expected Implementation Date: June 2022

Contact person: Tasha Saunders, Director, Office of Community Development

2021-010) Eligibility

Management's response and corrective action is as follows:

An amendment to the existing agreement will be complete to further clarify that 20% of the units must be reserved for families at or below 50% AMI.

Expected Implementation Date: September 2022

Contact person: Tasha Saunders, Director, Office of Community Development

2021-011) Allowable Costs and Activities

Management's response and corrective action is as follows:

Fraud, waste and abuse measures have been implemented and training has been provided for all case managers and administrative staff. All instances of fraud are reported to the City-Parish Attorney's office and local authorities for recapture of the funding when the recipients are not willing to return funds voluntarily.

Expected Implementation Date: June 2022

Contact person: Tasha Saunders, Director, Office of Community Development

**CITY OF BATON ROUGE AND PARISH OF EAST BATON ROUGE
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2021**

A. Findings – Financial Reporting

2020-001) Internal Controls over Overtime

Criteria: A properly designed system of internal controls over payroll would require supervisory approval of employee time worked for each pay period and the resulting payroll amounts. Additionally, most payroll systems can generate exception reports that identify anomalies, such as unusually high levels of gross pay or hours worked. Without such internal controls, payroll expenditures, especially amounts paid for overtime, are at risk.

Condition: The City-Parish’s internal controls employ such features, however, certain features of these controls are not being employed to their fullest extent.

We noted the following deficiencies:

- Police Department
 - Instances where daily time worked was not approved by a supervisor.
 - Supervisory approval of overtime time worked is performed on a daily or task basis rather than over the entire pay period.
 - Employees not certifying or signing off on their time worked.
- Fire Department
 - Time sheets lacking formal approval signature and sign off by a supervisor (although markings indicating review were present).
- The exception report generated by the Human Resources Division for each pay period that identifies those employees with higher levels of gross pay is not shared with the departments for their consideration. Their consideration of this report can provide insight on the budgetary impacts of the overtime, propriety of the amounts paid, and whether overtime for certain employees may be excessive.
- The controls as designed do not include reviews of time, effort and pay across multiple pay periods. Such a review could detect overtime outliers for further review. For the entire year of 2020, such outliers that we noted in our review of overtime hours include some police employees with 1,500-1,900 overtime hours, EMS employees with 1,500-2,400 overtime hours and Environmental Services employees with over 1,500-1,700 overtime hours.

Effect: The City-Parish’s internal controls could benefit from enhancement to include a more holistic approach to timesheet review and distribution of the exception report data to the departments.

**CITY OF BATON ROUGE AND PARISH OF EAST BATON ROUGE
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2021**

B. Findings – Financial Reporting (Continued)

2020-001) Internal Controls over Overtime (Continued)

Cause: For certain departments, the design of internal controls has not evolved with the COVID-19 environment and the City-Parish’s recent implementation of an ERP system.

Recommendation: Internal controls over payroll time and effort should be designed such that supervisors review and approve employees’ time for the entire pay period holistically. The approval should be documented through physical or virtual signature. Employees should certify as to the time worked. Additionally, the exception reports generated for each pay period by the Human Resources Department, or at least the pertinent data therein, should be shared with the impacted departments and higher-ranking officials.

Through discussion with police department personnel, we understand that, as of the date this report was issued, steps have been taken to revise processes and controls, require all necessary approvals and certifications, and to take advantage of technology available through the recently implemented City-Parish wide ERP system.

View of Responsible Official:

The City-Parish is committed to maintaining strong and effective controls over the payroll process. The implementation of the new ERP payroll system created the opportunity to capture electronic employee and supervisory approvals for departments not using the roster system. The City-Parish will work with departments that are using the roster system to implement supervisory reviews of aggregated regular and overtime hours worked by employees each pay period. Additionally, the City-Parish will utilize the payroll system’s reporting capabilities to analyze exceptions and trends. The reports will be incorporated into the payroll process to include distribution to all departments for review by management. The City-Parish will continue to monitor overtime budgets and will communicate with departments periodically concerning the percentage of the budget used. The remote working conditions created due to the COVID-19 environment are not included in regular operations. The City-Parish will review the issues noted and implement appropriate controls should the City-Parish include remote work in regular operations.

Updated Response: *Each division of the Baton Rouge Police Department submits their rosters to Police Accounting for review and input into the ExecuTime system. Any special overtime worked is submitted on a roster with all employees that worked and is signed by the supervisor that oversaw the detail. Departmental overtime is reported on a separate roster and approved by the supervisor each day.*

New procedures were implemented by the Fire Department requiring a supervisor to approve all requests for overtime with final approval by the Chief of Administration. The request is reviewed for accuracy and

**CITY OF BATON ROUGE AND PARISH OF EAST BATON ROUGE
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2021**

B. Findings – Financial Reporting (Continued)

2020-001) Internal Controls over Overtime (Continued)

Updated Response (Continued):

approvals by the Fire Records Clerk before being entered into the roll call system. The clerk checks that there was no sick leave used during the week in which the overtime is requested. Once the time is input into Executime, it is reviewed by the Budget and Accounting Administrator.

The Department of EMS increased the use of temporary employees to fill vacant positions in the schedule in an effort to reduce overtime for full-time employees. A new scheduling program is in the process of being developed to help better track the overtime issues.

The Department of Environmental Services began utilizing the ERP payroll system to capture supervisor approvals for each division. Overtime expenditures and controls are reviewed with all Division Managers during the monthly budget meetings. All overtime work performed is monitored and approved by the Division Managers.

Human Resources has begun sending an exception report each pay period to the appointing authority where an employee exceeds \$5,000 in payment for the pay period. A copy of the report is also sent to the supervisor of that appointing authority and the Auditing Manager. The report requires that the reporting authority certify that all compensation paid has been worked.

C. Findings – Federal Award Programs

2020-002) Allowable Costs, Procurement

Questioned Costs: Not Determined

Department of Homeland Security

97.039 Hazard Mitigation Grant Program

Grant No(s): FEMA-4277-DR LA, Project #059

Criteria: The Uniform Guidance sub-part E cost principles (2 CFR 200.043) set the general criteria for allowability of costs for federal awards. One of those general criteria is that costs be reasonable and necessary. Furthermore, 2 CFR 200.320 provides that competitive proposals for architectural and engineering (A&E) contracts can be procured using a competitive proposal process whereby qualifications are evaluated and the most qualified offeror, subject to negotiation of fair and reasonable compensation.

**CITY OF BATON ROUGE AND PARISH OF EAST BATON ROUGE
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2021**

C. Findings – Federal Award Programs (Continued)

2020-002) Allowable Costs, Procurement (Continued)

Universe

/Population:

The universe/population is one engineering firm contracted by the City-Parish with respects to this project.

Condition:

The City-Parish contracted with an engineering firm to design and prepare its Stormwater Drainage Master Plan and the contract is to be funded with the federal grant. The City-Parish procured these services through a competitive proposal process whereby the most qualified proposer was selected. However, the City-Parish's process for negotiating a fair and reasonable contract may need improvement. No formal documentation could be provided to demonstrate how the City-Parish considered the price of \$15 million to be fair and reasonable.

Effect:

Without established processes for reviewing qualifications based contract awards for fairness and reasonableness, such contract costs could become ineligible for reimbursement under federal awards.

Cause:

The City-Parish lacks an established and formalized process for determining the fairness and reasonableness of qualifications-based awards to A&E firms.

Recommendation:

The City-Parish should establish, in writing, formalized processes and/or guidelines for negotiating the fairness and reasonableness of A&E contracts prior to awarding the contracts.

View of Responsible Official:

The City-Parish Stormwater Master Plan's contract was awarded using the "Request for Qualification" (RFQ) process and approved by the City-Parish's engineering selection board. The City-Parish Stormwater Master Plan was submitted in the HMGP application. The application was reviewed and approved by the Governor's Office of Homeland Security and Emergency Preparedness (GOHSEP), as well as the Federal Emergency Management Agency. During the detailed review by the Louisiana Legislative Auditors (LLA), for the reimbursement process, cost reasonableness was raised as a concern. A consultant was hired to review the contract for cost reasonableness. The issues presented by the consultant have been addressed and all documentation has been provided to GOHSEP and LLA. It is our understanding that this has satisfied the cost reasonableness concerns by GOHSEP and LLA.

Updated Response:

The City-Parish has contracted with Hunt, Guillot & Associates (HGA) in the capacity of Project Management, Grant Management and Administrative Services. HGA will review all grant related documents and will analyze for cost reasonableness using the standards of practice for the industry prior to any obligation of funding. HGA assisted in providing documentation to LLA which supported the cost

**CITY OF BATON ROUGE AND PARISH OF EAST BATON ROUGE
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2021**

C. Findings – Federal Award Programs (Continued)

2020-002) Allowable Costs, Procurement (Continued)

Updated Response (Continued):

reasonableness. All requests for cost reimbursements associated with the City-Parish Stormwater Master Plan submitted by MOHSEP have been provided by FEMA to date.

2020-003) Allowable Costs

Questioned Costs: \$0

Department of Labor

Passed through the Louisiana Workforce Commission

17.258 WIOA Adult Program (WAP)

17.259 WIOA Youth Program (WYP)

17.278 WIOA Dislocated Worker Formula Grants (DW)

Grant No(s): AA-33232-19-55-A-22, AA-34771-20-55-A-22

Criteria: Costs charged to Federal grants must meet the provisions of the standards for documentation of personnel expenses contained in 2 CFR 200.430(i)(1) which requires that charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated. This would include supervisory approval of timesheets/records which accurately support the employee's time for each pay period.

Universe

/Population: For a sample of 26 paychecks among 3,087 issued for the year (spread among 26 employees) that were charged to the WIOA program, we observed timesheets and their supervisory review, to determine if proper internal controls were in place to ensure compliance with Uniform Guidance cost principles. Total gross pay among the paychecks was \$1,684,359.

Condition: Out of 26 employees' timesheets/paychecks tested, 17 lacked supervisor approval.

Cause: The lack of internal controls is a result of staff turnover, the COVID-19 pandemic, resource constraints and the lack of adherence to written policies and procedures to ensure compliance with federal requirements. Documentation of timesheet review and approval of a supervisor was not consistently maintained during the fiscal year.

**CITY OF BATON ROUGE AND PARISH OF EAST BATON ROUGE
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2021**

C. Findings – Federal Award Programs (Continued)

2020-003) Allowable Costs (Continued)

Effect: Although further audit procedures indicated that the 17 employees' costs were appropriately charged to the program, without proper internal controls over review and documentation of personnel expenses, appropriate levels of review may not occur, and therefore, the City-Parish may be at risk for unallowable costs being charged to the program.

Recommendation: The Division of Human Development and Services should adhere to written policies and procedures that ensure that all salaries and wages and related benefit costs are charged to the Federal program based on records that reflect the work performed, which are reviewed and approved by a supervisor. This documentation of approval should be written and kept contemporaneously each pay period.

View of Responsible Official:

Payroll processes will be updated and incorporated into the department's Policies and Procedures Manual. All staff will participate in training on ExecuTime and the payroll allocation form to ensure all salaries and related benefits are charged to the Federal program based on work performed.

Updated Response: *The Division of Human Development and Services developed internal controls to ensure supervisor approval. These controls include bi-weekly timesheet reconciliation, supervisory approval of time sheets and payroll clerks verifying supervisor review and approval. If the supervisor is not available to approve the timesheet in ExecuTime before it is electronically submitted, the supervisor reviews and manually signs the timesheet.*

2020-004) Special Tests and Provisions

Questioned Costs: Not Determined

Maximum per Unit Subsidy and Underwriting Requirements

Department of Housing and Urban Development

14.239 Home Investment Partnerships Program (HOME)

Grant No(s): M-17-MC-0204

**CITY OF BATON ROUGE AND PARISH OF EAST BATON ROUGE
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2021**

C. Findings – Federal Award Programs (Continued)

2020-004) Special Tests and Provisions (Continued)

Criteria: The City-Parish provides federal assistance to developers to construct affordable housing that is designated for low or very low income persons through the HOME program. Prior to committing HOME funds to a project, the program administrators are to evaluate that the proposed project meets the HOME program guidelines and also evaluate that the combination of federal assistance given to the project from all sources is only what is necessary for providing affordable housing that is financially viable. This evaluation is accomplished through the subsidy layering review.

Universe
/Population: Four projects received assistance during the year totaling \$864,000, and all were selected to determine whether the subsidy layering review was completed. The total level of funding for these 4 projects that may be disbursed across fiscal years is approximately \$2,000,000.

Condition: Of the four projects funded during 2020, the subsidy layering review was conducted for three of them. One, North 28th through Habitat for Humanity, was not completed (or was not provided to the auditor).

Effect: The City-Parish was not able to demonstrate it complied with the requirements to evaluate the maximum per unit subsidy and underwriting requirements of the HOME program for the all projects funded in the current year.

Cause: The City-Parish has experienced turnover and several years of internal control deficiencies.

Recommendation: The City-Parish should ensure the documentation to support the evaluation of maximum per unit subsidy and underwriting requirements is maintained in a manner that can be located when requested in order to demonstrate compliance with the grant requirements.

View of Responsible Official:
Of the four projects funded during 2020, subsidy layering was conducted and documented for three of the projects when the project was selected for award. The subsidy layering documentation for the fourth project could not be located. This will be completed and documentation will be placed in the file.

Updated Response: *Subsidy layering was previously conducted for three of the projects when selected for award. The subsidy layering review on the fourth project has been completed and is in the project folder.*

**CITY OF BATON ROUGE AND PARISH OF EAST BATON ROUGE
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2021**

C. Findings – Federal Award Programs (Continued)

2020-005) Eligibility

Questioned Costs: Not Determined

Department of Housing and Urban Development

14.239 Home Investment Partnerships Program (HOME)

Grant No(s): M-13-MC-22-0204, M-16-MC-22-0204

Criteria: Rental housing projects developed with HOME program assistance must be occupied by low income families and must meet certain limits on rental amounts charged. If the project consists of five or more units, 20% of the units must be occupied by very low-income families. Furthermore, the per-unit investment of HOME funds should not exceed the FHA mortgage limits in subsection 221 (d)(3).

Universe
/Population: Four projects received assistance during the year totaling \$864,000, and all were selected to determine whether the subsidy layering review was completed. The total level of funding for these 4 projects that may be disbursed across fiscal years is approximately \$2,000,000.

Condition: Two of the four projects we selected for testing, Buffington Heights and Satinwood, contained 5 or more units, but the lending contract through which the funding is governed does not require 20% of the units to be rented to very low-income families. Also, one of the units' per-unit investment amount exceeded the FHA subsection 221 (d)(3) limits as per the terms of the lending contract.

Effect: Without contractual terms to comply with the aforementioned program requirements, the three projects mentioned above are at risk for noncompliance with HOME regulations.

Cause: The City-Parish has experienced turnover and several years of internal control deficiencies.

Recommendation: The City-Parish should ensure that all contracts with developers receiving HOME funding contain the appropriate program requirements.

View of Responsible Official:

The OCD acknowledges that there was one project that exceeded the FHA subsection 221 (d)(3) limits. That project has been fully completed and funds expended. In the future, the OCD will ensure subsidy layering is completed and adherence to subsidy limits will be enforced prior to the final award. Although the low-income family occupancy requirement is being met, the contracts do not include this requirement. Agreements will be amended as appropriate to comply with HOME regulations.

**CITY OF BATON ROUGE AND PARISH OF EAST BATON ROUGE
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2021**

C. Findings – Federal Award Programs (Continued)

2020-006) Allowable Costs (Continued)

Condition: (Continued)

- 2 of 17 were properly allocated. Actual time charged to the general ledger agreed to timesheet records.
- 1 of 17 was improperly allocated and time charged to CSBG per the general ledger was *less* than actual time worked per the employee's timesheet. Thus effectively *undercharging* the CSBG program.
- 14 of 17 were improperly allocated and time charged to CSBG per the general ledger was *more* than actual time worked per the employee's timesheet. Thus effectively *overcharging* the CSBG program.

Effect: The City-Parish is not in compliance with the provisions and standards of documentation as the cost allocation was based on an estimated percentage instead of actual time as reflected in the employees' timesheets.

Cause: Costs allocated to these programs were not adjusted to the actual time and effort records on a periodic basis throughout the year.

Recommendation: The Division of Human Development and Services must implement written policies and procedures to ensure that all salaries and wages and related benefit costs are charged to the Federal programs based on records that reflect the work performed.

View of Responsible Official:

Costs allocated to these programs were not adjusted to the actual time and effort records on a periodic basis throughout the year. DHDS will review internal processes to ensure actual staff time is charged to the correct program.

Updated Response: Internal controls have been developed to ensure time is allocated correctly. These controls include bi-weekly timesheet reconciliation supervisor approval of time allocations in ExecuTime, payroll clerk verification of supervisor review and approval. The payroll clerk will complete a spreadsheet reconciling actual time worked and allocations from ExecuTime. The reconciliation will be submitted to Finance to input the journal entry corrections. The DHDS conducted training with staff on allocating their time in ExecuTime in January 2022.

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO THE PASSENGER FACILITY CHARGE PROGRAM AND ON
INTERNAL CONTROL OVER COMPLIANCE**

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

Report on Compliance for the PFC Program

Unmodified Opinion

We have audited the compliance of the City of Baton Rouge and the Parish of East Baton Rouge (the City-Parish) with the compliance requirements described in the *Passenger Facility Charge Audit Guide for Public Agencies*, issued by the Federal Aviation Administration in September 2000 (the Guide), for its Passenger Facility Charge (PFC) Program for the year ended December 31, 2021.

In our opinion, the City-Parish complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect to its Passenger Facility Charge Program for the year ended December 31, 2021.

Basis for Opinion on the PFC Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the Guide. Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City-Parish and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City-Parish's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the City-Parish's PFC program.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City-Parish's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Guide will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City-parish's compliance with the requirements of the PFC program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Guide, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City-Parish's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the City-Parish's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Guide, but not for the purpose of expressing an opinion on the effectiveness of the City-Parish's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct noncompliance on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance such that there is a reasonable possibility that material noncompliance will not be prevented, or detected and corrected on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or combination of deficiencies, that is less severe than a material weakness yet important enough to merit attention of those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses may exist that have not been identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Guide. Accordingly, this report is not suitable for any other purpose.

Schedule of Passenger Facility Charges Revenues and Disbursements required by the Guide

We have audited the basic financial statements of the City of Baton Rouge and the Parish of East Baton Rouge as of and for the year ended December 31, 2021, and have issued our report thereon dated June 29, 2022, which includes a reference to the report of other auditors and contained an unmodified opinion on those financial statements. Our audit was performed for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying Schedule of Passenger Facility Charge Revenues and Disbursements for the year ended December 31, 2021 as required by the Guide is presented for the purpose of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.



Baton Rouge, Louisiana
June 29, 2022





CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF PASSENGER FACILITY CHARGES (PFC)
REVENUES AND DISBURSEMENTS
BATON ROUGE METROPOLITAN AIRPORT
FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>FY 2020</u> <u>Program Total</u>	<u>Quarter 1</u> <u>Jan - Mar</u>
Revenue		
Passenger Facility Charge Net Collections	\$ 39,158,631	\$ 162,571
Interest Earned on Investments	1,458,754	265
Claim settlement	1,371,035	-
Total Revenue	41,988,420	162,836
Disbursements		
93-02-U-00-BTR Noise mitigation	1,315,124	-
96-03-C-00-BTR Terminal building and plan specifications	1,290,899	-
97-04-C-00-BTR Terminal development with financing	23,173,717	-
00-05-C-00-BTR Airport access road	1,775,523	-
00-05-C-00-BTR Acquire A/C loading bridges	1,074,584	-
05-06-C-00-BTR Expand general aviation apron	324,906	-
05-06-C-00-BTR Extend runway 4L/22R	4,950,222	-
09-07-C-00-BTR Terminal atrium expansion	5,669,989	-
09-07-C-00-BTR Acquisition of property for development	809,612	-
09-07-C-00-BTR Taxiway fillet construction	411,879	-
09-07-C-00-BTR Ticket lobby expansion	847,768	-
Total Disbursements	41,644,223	-
Net PFC Revenue		162,836
PFC Account Balance (cash basis)	\$ 344,197	\$ 507,033

SPECIAL ACKNOWLEDGMENTS

Finance - Accounting

Shalanda Nalencz
Accounting Manager

Chelsea Faulk
Shannon Hargrave
Tammy Morgan
Assistant Accounting Managers

Lauren Foster
Debt Management Officer

Chief Financial Analyst

Jonathan Alford
Sharon Campbell
Kay Ellzey
Leah Fleig
T.J. Fleig
Daniel Hutton
Jeanine Romero

Senior Fiscal Specialist

Patricia Blakes
Linda Hickerson
Brittany Norwood
Valerie Smith
Gregory Spears

Senior Financial Analyst

Karin Kreko
Rhonda Patt
Tran Van

Accounting Associate I

Angela Banks
Rhonda Bankston
Aniefiok Ekpe

Financial Analyst

Norma Hernandez
Asia Smith
Kimberly Stephens
Valencia Williams

Cover Design and Production

Stan Dark Creative

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE

REPORT TO MANAGEMENT

DECEMBER 31, 2021



CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE

REPORT TO MANAGEMENT

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June 29, 2022

Members of the Metropolitan Council
City of Baton Rouge, Parish of East Baton Rouge
Baton Rouge, Louisiana

We have audited the financial statements of the City of Baton Rouge-Parish of East Baton Rouge (City-Parish), for the year ended December 31, 2021 and have issued our report thereon. As part of our audit, we evaluated the system of internal accounting control to the extent we considered necessary as required by auditing standards generally accepted in the United States of America. Under these standards, the purposes of such evaluation are to establish a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City-Parish's internal control.

The objective of internal control is to provide reasonable, but not absolute, assurance as to the safeguarding of assets against loss from unauthorized use or disposition, and the reliability of the financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that the cost of a system of internal accounting control should not exceed the benefits derived and also recognizes that the evaluation of these factors necessarily requires estimates and judgments by management.

No matter how good a system, there are inherent limitations that should be recognized in considering the potential effectiveness of internal accounting. In the performance of most control procedures, errors can result from misunderstanding of instructions, mistakes of judgment, carelessness, or other personal factors. Control procedures whose effectiveness depends upon segregation of duties can be circumvented by collusion. Similarly, control procedures can be circumvented intentionally by management either with respect to the execution and recording of transactions or with respect to the estimates and judgments required in the preparation of financial statements. Further, projection of any evaluation of internal accounting control to future periods is subject to the risk that the degree of compliance with the procedures may deteriorate. We say this simply to suggest that any system needs to be constantly reviewed and improved where necessary.

However, during the course of our audit, we became aware of several matters that are opportunities for strengthening internal controls or operating efficiency and other matters. Our comments and suggestions regarding those matters are set forth below. This letter does not affect our reports dated June 29, 2022, on the financial statements of the City-Parish and the City-Parish's internal control over financial reporting.

2021-1 **Payroll and Overtime Matter**

Condition: A payroll and overtime matter was identified by the City-Parish and reported to the Louisiana Legislative Auditor’s office as potential misappropriation in accordance with LA R.S. 24:523. See attachment A to this letter.

Recommendation: Employees are to be reminded of the proper procedures and their ethical responsibilities as public servants. We recommend the City-Parish continue to be aware of the risk of potential payroll fraud and that the internal controls of the City-Parish be reviewed and potentially revised to deter such instances from occurring in the future.

Management’s Response:

The City-Parish works to maintain a strong control environment through employee training, supervisory oversight, and departmental policies and procedures. Employees are required to complete ethics training for public servants annually. Departmental policies and procedures are reviewed and revised as necessary to implement corrective action when a misappropriation is identified. Additionally, the City-Parish reports misappropriations to the Louisiana Legislative Auditor and the District Attorney. The City-Parish will continue to pursue the recovery of public monies and assets, as well as, cooperate with law enforcement for prosecutions associated with misappropriations.

2021-2 **Internal Controls – At-Risk Gross Pay**

Condition: As a means of guarding against the risk of outliers in gross pay and potential fraud or errors, the City-Parish reviews system-generated reports for every payroll period that identify high levels of gross pay. Department heads or their designees are to review the reports and attest to the appropriateness of the gross pay for all employees listed.

We noted inconsistencies in how the attestation is obtained – some via informal emails from payroll technicians, while others contain standardized forms signed by high-ranking department officials. Because of these inconsistencies, it’s unclear whether the accumulation of high amounts overtime, ranging from 1,700 hours to 2,100 hours were addressed in certain departments.

In addition to this high gross pay report, an hours-to-gross pay report is produced each payroll period, which is reviewed for accuracy by payroll technicians. This report is not reviewed by high-ranking department officials or supervisors.

A more formalized review of the above payroll reports may have allowed for closer monitoring of consistently high gross pay, especially that which results from overtime.

Recommendation: We recommend that all department heads or their designees attest to the appropriateness of payroll by signing the standardized attestation form. We also recommend that the hours-to-gross pay reports be reviewed and signed by supervisory personnel.

Management's Response:

In 2021, the City-Parish expanded the use of the Gross Pay Report as a management tool for reviewing overtime pay. Management was required to review and confirm the accuracy of the overtime included in the report. As we move forward, the City-Parish will evolve this process by providing further guidance to department leaders for confirmation and review of overtime pay within their department. Additionally, the City-Parish will work to identify the most efficient and effective method for management review of hours worked by their employees prior to the processing of payroll.

2021-3

Timesheet approvals

Condition:

As a means of ensuring accuracy and propriety of time worked for purposes of processing payroll, each employee enters their time worked into an application (virtual timesheet), and that respective time is reviewed by a supervisor within the application to provide an audit trail. The review step is an automated feature occurring within the application.

However, certain employees/departments utilize paper timesheets that are then entered into the application by clerical personnel, instead of individual employees entering their own time. In such instances, the automated supervisory review workflow feature is not employed within the application.

While paper timesheets may be necessary for certain departments to utilize, it was noted that, in some instances, these paper timesheets are not signed by a supervisor. Clerical personnel then use this unapproved timesheet to enter the employee's hours within the timekeeping application, and the application does not trigger an automated feature for supervisor approval on its end either. This results in certain timesheets (both paper and within the virtual application) lacking adequate documentation of formal supervisory approval, which is an important aspect of the internal controls over payroll.

Recommendation:

We recommend that, when paper timesheets are necessary and most efficient, departments seek to ensure that these paper time sheets are formally signed by the appropriate supervisors prior to remitting these timesheets to clerical staff to key into the timekeeping software. Clerical staff should be instructed to only input time within the software which is supported by a physical timesheet that has been reviewed and approved by a supervisor. Additionally, we recommend that the application be configured in a way that would require a workflow step of supervisory approval, even for the "paper timesheet" employees. This would ensure that all time entered by clerical staff is approved by a knowledgeable department head or supervisor prior to processing.

Management's Response:

The City-Parish is committed to ensuring payroll accuracy. The City-Parish Payroll Procedures require supervisors to certify the accuracy of an employee's attendance record. City-Parish departments will implement or revise their process to ensure compliance with these procedures for paper timesheets and electronic timekeeping. Departmental procedures will also be revised to include corrective action to ensure that payroll clerks only input time with supervisory approvals.

2021-4

Implementation of Actuarial Recommendations for the City-Parish Employees' Retirement System

Condition:

At the request of the City-Parish Employees' Retirement System's (CPERS, or the System) Board of Trustees, the System's actuary was authorized to conduct a special actuarial study of the impact of current provisions of the Deferred Retirement Option Plan (DROP), current employment policies for return-to-work retirees, and the current plan provisions for including overtime pay in the computation of benefits. As a result of the study, the actuary recommended changes to employment policies for return-to-work retirees, and consultation with a tax attorney to fully understand certain qualified plan requirements pursuant to the Internal Revenue Code (IRC). The actuary also recommended that the Board consider implementing anti-spiking provisions to limit salary spikes during the average final compensation period to limit actuarial losses associated with overtime near retirement. The actuary's recommendation regarding the interest calculation on DROP accounts to make it consistent with the methodology used to determine the DROP interest rate was implemented.

After consulting with its tax attorney and actuary and with a majority vote, the CPERS Board recommended several changes to the City-Parish government's retirement ordinance, which establishes and governs the benefit terms of the System, to ensure compliance with the IRC for qualified retirement plans. The Board has also tasked the Administrative and Benefits Committee with making a recommendation to the Board regarding including anti-spiking provisions in the plan for new hires.

Recommendation:

The Metropolitan Council, or representatives thereof, have been presented with proposed amendments to the retirement ordinance, with the goals of ensuring full compliance with the Internal Revenue Code and implementing other recommendations of the actuary, while minimizing impacts to the City-Parish's ability to attract and retain qualified employees. We encourage the Council to take necessary action to amend the ordinance to accomplish these goals.

Management's Response:

The City-Parish supports the Retirement Board in their efforts to bring the plan in compliance with the Internal Revenue Code. The Retirement Administrator and staff have been meeting with members of the Metropolitan Council to educate them on the need for the proposed amendments. The proposed amendments will be presented to the Metropolitan Council for approval in the near future.



We have already discussed these matters with the City-Parish's management. Their views on these matters and plans for corrective action are identified herein. This letter does not affect our report dated June 29, 2022 on the financial statements of the City-Parish, and furthermore, this letter is intended for use only by the City-Parish's management and audit committee and is not intended to be used, and should not be used, by anyone other than these specified parties.

Sincerely,

Postlethwaite & Netterville

Status of Prior Year Management Letter Comments

2020-1

Theft of Public Assets

Condition: Louisiana Revised Statute 14:67 defines theft as the misappropriation or taking anything of economic value which belongs to another, either without the consent of the other to the misappropriation or taking, or by means of fraudulent conduct, practices, or representations. An instance, or likely instances, of misappropriation were identified by the City-Parish and reported to the Legislative Auditor which are presented in attachment A to this letter.

Recommendation: Employees are to be reminded of the proper procedures and their ethical responsibilities as public servants. We recommend the City-Parish continue their cooperation with prosecution of these matters and that the internal controls of the City-Parish be reviewed and potentially revised to deter such instances from occurring in the future.

Management's Response:

Ethics training is required for all City-Parish employees annually to inform and remind them of their responsibilities as public servants. All instances of misappropriations were self-reported to the District Attorney's Office and two instances were reported to Baton Rouge Police Department. All employees terminated and in one instance, the employee was arrested.

In the Police Department, supervisory changes were made immediately and an Audit team was assigned to examine the section. All the supervisors in the Narcotics Division were transferred out and new supervision was placed into the Division. An audit team led by a BRPD Deputy Chief with supervisors from Evidence, Professional Standards Division, a BRPD supervisor from a Federal Task Force and an Internal Affairs representative. The Audit team of supervisors have been tasked with reviewing the entire Narcotics Division. The team has also been tasked with reviewing the best practices of police agencies from around the country and will make a list of detailed recommendations, policy and personnel changes.

The Environmental Services Department strengthened controls through the use of new technology and process changes. These changes will provide enhanced management tools for supervisory reviews. Fleet Management increased supervision and implemented random reviews to reduce the risk of a future occurrence.

The City-Parish will continue to report misappropriations as required and will work with law enforcement through prosecution. The departments will strengthen controls in the areas where the misappropriations occurred. Additionally, the City-Parish will continue working to maintain a strong control environment to protect public assets.

Status of Management's Response:

In the Police Department, supervisory changes were made immediately, and an Audit team was assigned to examine the section. All the supervisors in the Narcotics Division were transferred out and new supervision was placed into the Division. An audit team was led by a BRPD Deputy Chief with supervisors from Evidence, Professional Standards Divisions, a BRPD supervisor from a Federal Task Force and an Internal Affairs representative. The Audit team of supervisors have been tasked with reviewing the entire Narcotics Division. The team has also been tasked with reviewing the best practices of police agencies from around the country and will make a list of detailed recommendations, policy and personnel changes. Many of the recommendations are already in process. The structure of the Narcotics Division was changed and its manpower reassigned to various other investigative units and federal task forces. In addition to restructuring the division, additional training and oversight will be recommended.

The Department of Fleet Management filled the position of Vehicle and Equipment Maintenance Manager in April 2021. The filling of this position will increase the level of supervision in the garage with new procedures developed in January 2021. The Vehicle and Equipment Maintenance Manager will randomly review work performed by the mechanics to ensure that parts issued on the work order are installed on the vehicle. Shop supervisors will also perform quality control reviews to ensure that parts obtained by mechanics were installed on the vehicles correctly. The Return Goods Authorization Process was put in place in August 2020. Once the mechanic has determined a part is no longer needed/required, the part is to be returned to the parts room immediately and the return form should be filled out. The automotive supervisor will verify the part was returned and not used on the vehicle and sign the return form as confirmation. A copy of the work order will be attached to the return form as verification to have an audit trail in the system. All information gathered will be sent to the Central Garage Business Office Manager, whom is the only one that can make the change in the system.

The Pump Station Division of the Department of Environmental Services implemented and continues to utilize an iPad-based form that technicians must complete onsite in response to a call out. The Division manager continues to spot check call outs on a weekly basis.

2020-2

Information System Considerations

Condition:

Information technologies (IT) plays a critical role in the financial and non-financial operations of the City-Parish. A current Continuity of Operations Plan (COOP Plan) was adopted in March 2020 in order to address areas of best practices regarding backups in the event of a critical event or disaster. These best practices include periodic testing and verification that backups can be restored. While limited backup replication and restoration testing is performed prior to hurricane season each year, all critical aspects of the COOP are not currently tested.

Recommendation:

We recommend that all critical areas of the COOP be tested either through live testing and/or table top exercises, at least annually. The testing should be documented, and the results should be reported to appropriate parties for oversight purposes. In addition, if the testing identified any issues, corrective action should be considered to determine if further testing and/or operational updates are necessary.

Management's Response:

The City-Parish is currently working on the Cybersecurity Incident Response Plan and Disaster Recovery Plan. Both plans will be tested along with the Continuity of Operations Plan. The City-Parish has been working with the Cybersecurity and Infrastructure Security Agency on creating a Table Top Exercise specific for the City-Parish which would test all three plans.

Status of Management's Response:

The City-Parish has completed its Cybersecurity Incident Response Plan as of August 2021. The City-Parish continues to work on its Disaster Recovery Plan. The City-Parish had the CISA tabletop exercise in March 2022 and all plans have been tested.

Attachment A to Management Letter

The following 18 elements of the instance of potential misappropriation are presented below:

Element of Finding

1	A general statement describing the potential fraud or misappropriation that occurred.	Overtime wages reported and paid to employee without sick leave offset.
2	A description of the funds or assets that were the subject of the potential fraud or misappropriation (ex., utility receipts, petty cash, computer equipment).	Overtime wages
3	The amount of funds or approximate value of assets involved.	\$3,256
4	The department or office in which the potential fraud or misappropriation occurred.	Fire Department
5	The period of time over which the potential fraud or misappropriation occurred.	October 2018-March 2021
6	The title/agency affiliation of the person who committed or is believed to have committed the act of potential fraud or misappropriation.	Payroll Clerk
7	The name of the person who committed or is believed to have committed the act of potential fraud or misappropriation, if formal charges have been brought against the person and/or the matter has been adjudicated.	No charges were filed.
8	Is the person who committed or is believed to have committed the act of potential fraud still employed by the agency?	Yes
9	If the person who committed or is believed to have committed the act of potential fraud is still employed by the agency, do they have access to assets that may be subject to fraud or misappropriation?	The employee was removed from the payroll process.
10	Has the agency notified the appropriate law enforcement body about the potential fraud or misappropriation?	yes

11	What is the status of the investigation at the date of the auditor's/accountant's report?	BRPD concluded that no crime or fraud was committed.
12	If the investigation is complete and the person believed to have committed the act of potential fraud or misappropriation has been identified, has the agency filed charges against that person?	No charges were filed.
13	What is the status of any related adjudication at the date of the auditor's/accountant's report?	No charges were filed, therefore, the issue is closed.
14	Has restitution been made or has an insurance claim been filed?	No
15	Has the agency notified the Louisiana Legislative Auditor and the District Attorney in writing, as required by Louisiana Revised Statute 24:523 (Applicable to local governments only)	Yes
16	Did the agency's internal controls allow the detection of the potential fraud or misappropriation in a timely manner?	Yes
17	If the answer to the last question is "no," describe the control deficiency/significant deficiency/material weakness that allowed the potential fraud or misappropriation to occur and not be detected in a timely manner.	N/A
18	Management's plan to ensure that the potential fraud or misappropriation does not occur in the future	The Department removed the employee from the payroll process. The department now has multiple employees that are responsible for inputting and reviewing payroll.

CITY OF BATON ROUGE – PARISH OF EAST BATON ROUGE

REPORT ON STATEWIDE AGREED-UPON PROCEDURES
on COMPLIANCE and CONTROL AREAS

FOR THE YEAR ENDED DECEMBER 31, 2021

Independent Accountants' Report
On Applying Agreed-Upon Procedures

To the Honorable Mayor-President
And Members of the Metropolitan Council
City of Baton Rouge
Parish of East Baton Rouge
Baton Rouge, Louisiana
and the Louisiana Legislative Auditor:

We have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 1, 2021 through December 31, 2021. City of Baton Rouge/Parish of East Baton Rouge's (the Entity) management is responsible for those C/C areas identified in the SAUPs.

The Entity has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal period January 1, 2021 through December 31, 2021. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures performed and the results thereof are set forth below. The procedure is stated first, followed by the results of the procedure presented in italics. If the item being subjected to the procedures is positively identified or present, then the results will read "*no exceptions noted*" or for step 25 "*we performed the procedure and discussed the results with management*". If not, then a description of the exception ensues.

A - Written Policies and Procedures

1. Obtain and inspect the entity's written policies and procedures and observe that they address each of the following categories and subcategories (if applicable to public funds and the entity's operations):

a) ***Budgeting***, including preparing, adopting, monitoring, and amending the budget.

No exceptions noted.

b) ***Purchasing***, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the Public Bid Law; and (5) documentation required to be maintained for all bids and price quotes.

No exceptions noted.

- c) **Disbursements**, including processing, reviewing, and approving

No exceptions noted

- d) **Receipts/Collections**, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g., periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).

No exceptions noted.

- e) **Payroll/Personnel**, including (1) payroll processing, (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee(s) rate of pay or approval and maintenance of pay rate schedules.

No exceptions noted.

- f) **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.

No exceptions noted.

- g) **Credit Cards (and debit cards, fuel cards, P-Cards, if applicable)**, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).

No exceptions noted.

- h) **Travel and expense reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.

No exceptions noted.

- i) **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute (R.S.) 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) a requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.

No exceptions noted.

- j) **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.

No exceptions noted.

- k) **Information Technology Disaster Recovery/Business Continuity**, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.

The Entity has written policies for Disaster Recovery/Business Continuity; however, the policy does not specifically address attribute (5) timely application of system and software patches/updates.

- l) **Sexual Harassment**, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

The Entity has written policies for sexual harassment; however, they do not address annual reporting.

B - Board or Finance Committee

2. Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:
- a) Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.

No exceptions noted.

- b) For those entities reporting on the governmental accounting model, observe whether the minutes referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual, at a minimum, on proprietary funds, and semi-annual budget-to-actual, at a minimum, on all special revenue funds. *Alternately, for those entities reporting on the nonprofit accounting model, observe that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.*

The minutes did not include or reference budget-to-actual comparisons on the General Fund and other major funds.

- c) For governmental entities, obtain the prior year audit report and observe the unassigned fund balance in the general fund. If the general fund had a negative ending unassigned fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unassigned fund balance in the general fund.

No exceptions noted.

C - Bank Reconciliations

3. Obtain a listing of entity bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for each selected account, and observe that:

A listing of bank accounts was provided and included a total of 45 bank accounts. Management identified the entity's main operating account. No exceptions were noted as a result of performing this procedure.

From the listing provided, we selected 5 bank accounts (1 main operating and 4 randomly) and obtained the bank reconciliations for the month ending June 30, 2021, resulting in 5 bank reconciliations obtained and subjected to the below procedures.

- a) Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated, electronically logged).

No exceptions noted.

- b) Bank reconciliations include evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g., initialed and dated, electronically logged); and

No exceptions noted.

- c) Management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

No exceptions noted.

D - Collections (excluding electronic funds transfers) – Procedures 4 through 7 were performed by the Entity's Internal Auditor. See separate report

4. Obtain a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select 5 deposit sites (or all deposit sites if less than 5).

5. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (i.e., 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if no written policies or procedures, inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that:
 - a) Employees that are responsible for cash collections do not share cash drawers/registers.
 - b) Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g., pre-numbered receipts) to the deposit.
 - c) Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger or subsidiary ledgers unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit.
 - d) The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions are not responsible for collecting cash, unless another employee verifies the reconciliation.
6. Obtain from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe the bond or insurance policy for theft was enforced during the fiscal period.
7. Randomly select two deposit dates for each of the 5 bank accounts selected for procedure #3 under "Bank Reconciliations" above (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). *Alternately, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc.* Obtain supporting documentation for each of the 10 deposits and:
 - a) Observe that receipts are sequentially pre-numbered.
 - b) Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.
 - c) Trace the deposit slip total to the actual deposit per the bank statement.
 - d) Observe the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer).
 - e) Trace the actual deposit per the bank statement to the general ledger.

E - Non-payroll Disbursements (excluding card purchases/payments, travel reimbursements, and petty cash purchases)

8. Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).

The listing of locations that process payments for the fiscal period was provided. No exceptions were noted as a result of performing this procedure.

Based on client inquiry, P&N noted there is only one physical location which processed disbursement; therefore P&N selected this location and performed the procedures below.

9. For each location selected under #8 above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, inquire of employees about their job duties), and observe that job duties are properly segregated such that:

The listing of employees involved with non-payroll purchasing and payment functions for each payment processing location selected in procedure #8 was provided. No exceptions were noted as a result of performing this procedure.

Review of the Entity's written policies and procedures or inquiry with employee(s) regarding job duties was performed in order to perform the procedures below.

- a) At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.

No exceptions noted.

- b) At least two employees are involved in processing and approving payments to vendors.

No exceptions noted.

- c) The employee responsible for processing payments is prohibited from adding/modifying vendor files unless another employee is responsible for periodically reviewing changes to vendor files.

No exceptions noted.

- d) Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments.

No exceptions noted.

10. For each location selected under #8 above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction and:

A listing of non-payroll disbursements for each payment processing location selected in procedures #8 was provided related to the reporting period. No exceptions were noted as a result of performing this procedure.

From the listing provided, we randomly selected 5 disbursements and performed the procedures below.

- a) Observe that the disbursement matched the related original itemized invoice, and that supporting documentation indicates that deliverables included on the invoice were received by the entity.

No exceptions noted.

- b) Observe that the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.

No exceptions noted.

F - Credit Cards/Debit Cards/Fuel Cards/P-Cards

11. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and P-cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.

A listing of cards was provided. No exceptions were noted as a result of performing this procedure.

12. Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement), obtain supporting documentation, and:

From the listing provided, we randomly selected 5 cards (3 credit cards and 2 fuel cards) used in the fiscal period. We randomly selected one monthly statement for each of the 5 cards selected and performed the procedures noted below.

- a) Observe that there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) was reviewed and approved, in writing, by someone other than the authorized card holder. [Note: Requiring such approval may constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality); these instances should not be reported.]]

No exceptions noted

- b) Observe that finance charges and late fees were not assessed on the selected statements.

No exceptions noted.

13. Using the monthly statements or combined statements selected under #12 above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (i.e., each card should have 10 transactions subject to testing). For each transaction, observe it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and note whether management had a compensating control to address missing receipts, such as a “missing receipt statement” that is subject to increased scrutiny.

We randomly selected 10 transactions (or all transactions if less than 10) for 3 of the 5 cards selected in procedure #12 (2 fuel cards excluded) and performed the specified procedures. No exceptions noted.

G - Travel and Travel-Related Expense Reimbursements (excluding card transactions)

14. Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management’s representation that the listing or general ledger is complete. Randomly select 5 reimbursements, obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected:

The listing of travel and travel-related expense reimbursements was provided for the fiscal period. No exceptions were noted as a result of performing this procedure.

From the listing provided, we randomly selected 5 reimbursements and performed the procedures below.

- a) If reimbursed using a per diem, agree the reimbursement rate to those rates established either by the State of Louisiana or the U.S. General Services Administration (www.gsa.gov).

Of the 5 reimbursements selected for our procedures, 5 used a per diem. No exceptions noted.

- b) If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.

Of the 5 reimbursements selected for our procedures, 4 used actual costs. No exceptions noted.

- c) Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by written policy (procedure #1h).

No exceptions noted.

- d) Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

No exceptions noted.

H - Contracts

15. Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. *Alternately, the practitioner may use an equivalent selection source, such as an active vendor list.* Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and:

An active vendor list for the fiscal period was provided. No exceptions were noted as a result of performing this procedure.

From the listing provided, we randomly selected 5 contracts and performed the procedures below.

- a) Observe that the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.

No exceptions noted.

- b) Observe that the contract was approved by the governing body/board, if required by policy or law (e.g., Lawrason Act, Home Rule Charter).

No exceptions noted.

- c) If the contract was amended (e.g., change order), observe the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g., if approval is required for any amendment, was approval documented).

No exceptions noted.

- d) Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe that the invoice and related payment agreed to the terms and conditions of the contract.

We randomly selected 1 payment for the 5 contracts selected in procedure #15 and performed the specified procedures. No exceptions noted.

I - Payroll and Personnel

16. Obtain a listing of employees/elected officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees/officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.

A listing of employees/elected officials employed during the fiscal year was provided. No exceptions were noted as a result of performing this procedure.

From the listing provided, we randomly selected 5 employees/officials and performed the specified procedures. No exceptions noted.



Postlethwaite & Netterville

17. Randomly select one pay period during the fiscal period. For the 5 employees/officials selected under #16 above, obtain attendance records and leave documentation for the pay period, and:

We randomly selected 1 pay period during the fiscal period and performed the procedures below for the 5 employees/officials selected in procedure #16.

- a) Observe that all selected employees/officials documented their daily attendance and leave (e.g., vacation, sick, compensatory). (Note: Generally, an elected official is not eligible to earn leave and does not document his/her attendance and leave. However, if the elected official is earning leave according to policy and/or contract, the official should document his/her daily attendance and leave.).

No exceptions noted.

- b) Observe that supervisors approved the attendance and leave of the selected employees or officials.

No exceptions noted.

- c) Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.

No exceptions noted.

- d) Observe the rate paid to the employees or officials agree to the authorized salary/pay rate found within the personnel file.

No exceptions noted.

18. Obtain a listing of those employees or officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees or officials, obtain related documentation of the hours and pay rates used in management's termination payment calculations and the entity's policy on termination payments. Agree the hours to the employee or officials' cumulative leave records, agree the pay rates to the employee or officials' authorized pay rates in the employee or officials' personnel files, and agree the termination payment to entity policy.

A listing of employees/officials receiving termination payments during the fiscal period was provided. No exceptions were noted as a result of performing this procedure.

From the listing provided, we randomly selected 2 employees/officials and performed the specified procedures. No exceptions noted.

19. Obtain management's representation that employer and employee portions of third-party payroll related amounts (e.g., payroll taxes, retirement contributions, health insurance premiums, garnishments, workers' compensation premiums, etc.) have been paid, and any associated forms have been filed, by required deadlines.

No exceptions noted.

J - Ethics

20. Using the 5 randomly selected employees/officials from procedure #16 under “Payroll and Personnel” above obtain ethics documentation from management, and:

- a) Observe that the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.

For 1 of the 5 employees/officials selected for our procedures, documentation that the required ethics training was completed could not be obtained.

- b) Observe whether the entity maintains documentation which demonstrates each employee and official were notified of any changes to the entity’s ethics policy during the fiscal period, as applicable.

The entity did not have any changes to the ethics policy, so this step is not applicable.

K - Debt Service

21. Obtain a listing of bonds/notes issued during the fiscal period and management’s representation that the listing is complete. Select all bonds/notes on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each bond/note issued.

No exceptions noted.

22. Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management’s representation that the listing is complete. Randomly select one bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants (including contingency funds, short-lived asset funds, or other funds required by the debt covenants).

A listing of bonds/notes outstanding at the end of the fiscal period was provided. No exceptions were noted as a result of performing this procedure.

From the listing provided, we randomly selected 1 bond/note and performed the specified procedures. No exceptions noted.

L - Fraud Notice

23. Obtain a listing of misappropriations of public funds and assets during the fiscal period and management’s representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled.

A listing of misappropriations of public funds and assets during the fiscal period was provided which contained three misappropriations. Upon reviewing the listing, and applying knowledge obtained during the associated audit engagement, we noted six instances of misappropriations that were not on the list provided. This is considered an exception.

Of the nine total instances of misappropriations, only three were immediately reported to the Louisiana Legislative Auditor (LLA) and the District Attorney's (DA) Office. The six that were not immediately reported to the LLA and DA were reported to the BRPD and are in various stages of investigation/prosecution. This is considered an exception.

24. Observe that the entity has posted on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.

No exceptions noted.

M - Information Technology Disaster Recovery/Business Continuity

25. Perform the following procedures, **verbally discuss the results with management, and report “We performed the procedure and discussed the results with management.”**

- a) Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if no written documentation, inquire of personnel responsible for backing up critical data) and observe that such backup occurred within the past week. If backups are stored on a physical medium (e.g., tapes, CDs), observe evidence that backups are encrypted before being transported.

We performed the procedure and discussed the results with management.

- b) Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored (if no written documentation, inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.

We performed the procedure and discussed the results with management.

- c) Obtain a listing of the entity's computers currently in use and their related locations, and management's representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.

We performed the procedure and discussed the results with management.

N - Sexual Harassment

26. Using the 5 randomly selected employees/officials from procedure #16 under “Payroll and Personnel” above, obtain sexual harassment training documentation from management, and observe the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year.

For 1 of the 5 employees/officials selected for our procedures, documentation that the required sexual harassment training was completed could not be obtained.



Postlethwaite & Netterville

27. Observe the entity has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the entity's premises if the entity does not have a website).

The Entity's policy and complaint procedure was properly posted on its website. No exceptions noted.

28. Obtain the entity's annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe it includes the applicable requirements of R.S. 42:344:

The complaint data (report) provided by the client for the 2021 fiscal year-end was not submitted to the state, therefore, the report was not filed on or before February 1st. The result of this procedure represents an exception.

We considered whether all requirements of R.S. 42:344 were contained in the report. See testing results below.

- a) Number and percentage of public servants in the agency who have completed the training requirements.

Element was unable to be observed in report. Exception noted.

- b) Number of sexual harassment complaints received by the agency.

No exceptions noted.

- c) Number of complaints which resulted in a finding that sexual harassment occurred.

No exceptions noted.

- d) Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and

No exceptions noted.

- e) Amount of time it took to resolve each complaint.

Element was unable to be observed in report. Exception noted.

Corrective Action

29. Obtain management's response and corrective action plan for any exceptions noted in the above agreed-upon procedures.

See management's responses in the attached "Responses to Statewide Agreed Upon Procedures 2021".



We were engaged by City of Baton Rouge/Parish of East Baton Rouge to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the City of Baton Rouge/Parish of East Baton Rouge and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely to describe the scope of testing performed on those C/C areas identified in the SAUPs, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the LLA as a public document.

Additionally, a separate report has been prepared by the Entity's Internal Auditor, dated June 29, 2022, to present the results of that auditor's performance of certain of the Statewide Agreed Upon Procedures (procedures 4-7). We were not engaged to perform, and have not performed, any of the State-Wide Agreed Upon Procedures performed by the Internal Auditor, and we take no responsibility for the sufficiency of those procedures or results reported.

Postlethwaite & Netterville

Baton Rouge, Louisiana
June 29, 2022



Department of Finance
Internal Auditing Division

City of Baton Rouge
Parish of East Baton Rouge

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(225) 389-3076
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June 29, 2022

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

**REFERENCE: East Baton Rouge City-Parish - Louisiana Legislative Auditor's
Statewide Agreed-Upon Procedures—Collections (Numbers 4, 5, 6 & 7)
- 2021**

In accordance with an agreement with Postlethwaite and Netterville, the Internal Auditing Division performed the Louisiana Legislative Auditor's Statewide Agreed-Upon Procedures (SAUP) for Collections (numbers 4, 5, 6, & 7) for the period of January 1, 2021 through December 31, 2021. The results of the review are presented below. The procedures are detailed in Attachment A.

Results and Comments:

4. *The five sample deposit sites are as follows: Finance-Accounting Division; Council Administrator-Treasurer's Office; Charles R. Kelly Community Center; Environmental Services-Waste Management Disposal Division; and Transportation & Drainage-Traffic Engineering Division.*

One site, Council Administrator-Treasurer's Office, had no collections or deposits during 2021. However, we reviewed their procedures for adequate separation of duties.

5. *No exceptions.*

5(a). *At one site, the employee responsible for accepting payments and eight other employees who serve as their back-up have access to one locking box where collections are stored until they are deposited. (Traffic Engineering)*

5(b). *At one site, the collection duties are not properly segregated. At times, the Senior Administrative Specialist may have custody of the monies, update the parking pass log, prepare the deposit, take the deposit to the bank, and enter the deposit in the general ledger (Munis) without additional departmental review. (Traffic Engineering)*

There is also no indication of reconciliation of receipts to deposits or to their internal subsidiary ledger of parking tags issued. (Traffic Engineering)

At another site, there is no indication of reconciliation of the receipts issued to the deposits by the department. (Charles R. Kelly Community Center)

5(c). *At one site, the collection duties are not properly segregated. At times, the Senior Administrative Specialist may have custody of the monies, update the parking pass log, prepare the deposit, take the deposit to the bank, and enter the deposit in the general ledger (Munis) without additional departmental review. (Traffic Engineering)*

5(d). *No exceptions.*

6. *No exceptions.*

7(a). *No exceptions.*

7(b). *At one site, a receipt for a \$5.00 collection was not included in the sample deposit and we were unable to confirm deposit. Also, two receipts were missing from the documentation supporting the deposits because they were unissued. (Traffic Engineering)*

7(c). *No exceptions.*

7(d). *For one collection site, the lag time between collections and deposits exceeded one business day. (Traffic Engineering)*

We will discuss all issues and corrective action with the corresponding deposit site or collection site. If you want more information, you may contact me at 389-5159 x6532 or at bbaughman@brla.gov.

Barbara Baughman

Barbara Baughman
Auditing Manager

Attachment

cc: Linda Hunt, Finance Director
Angie Savoy, Asst. Finance Director
Shalanda Nalencz, Accounting Manager
Darryl Gissel, Chief Administrative Officer
Freddy Smith, Director, Postlethwaite & Netterville

Attachment A
Louisiana Legislative Auditor's Statewide
Agreed Upon Procedures – Fiscal Years Ending 12/31/2021 through
11/30/2022 - Collections

4. Obtain a listing of deposit sites¹¹ for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select 5 deposit sites (or all deposit sites if less than 5).

¹¹A deposit site is a physical location where a deposit is prepared and reconciled.

5. For each deposit site selected, obtain a listing of collection locations¹² and management's representation that the listing is complete. Randomly select one collection location for each deposit site (i.e. 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if no written policies or procedures, inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that:
 - a) Employees that are responsible for cash collections do not share cash drawers/registers.
 - b) Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g. pre-numbered receipts) to the deposit.
 - c) Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit.
 - d) The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions are not responsible for collecting cash, unless another employee/official verifies the reconciliation.

¹²A collection location is a physical location where cash is collected. An entity may have one or more collection locations whose collections are brought to a deposit site for deposit.

6. Obtain from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe that the bond or insurance policy for theft was enforced during the fiscal period.
7. Randomly select two deposit dates for each of the 5 bank accounts selected for procedure #3 under "Bank Reconciliations" above (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). *Alternately, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc.* Obtain supporting documentation for each of the 10 deposits and:
 - a) Observe that receipts are sequentially pre-numbered.
 - b) Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.
 - c) Trace the deposit slip total to the actual deposit per the bank statement.
 - d) Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer).
 - e) Trace the actual deposit per the bank statement to the general ledger.



Department of Finance

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June 29, 2022

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

**REFERENCE: Louisiana Legislative Auditor's Statewide Agreed-Upon Procedures—
2021**

In response to the exceptions noted in the Independent Accountants' Report on Applying Agreed-Upon Procedures, I offer the following response:

The City-Parish will address each exception with the applicable department and will work with them to implement corrective action. The following comments are offered for the noted exceptions:

Written Policies and Procedures

The City-Parish will revise our written policies and procedures to address the exceptions noted.

Board or Finance Committee

The Annual Operating Budget for the next fiscal year is presented to and authorized by the Metropolitan Council annually; it reflects budget-to-projected comparisons for the required fund types. Additionally, the Finance Department posts quarterly budget-to-actual comparisons on the City-Parish website.

Collections

The Internal Auditing Division informed the applicable departments and the departments will be responsible for corrective action.

Ethics

The City-Parish will maintain documentation that demonstrates each employee/official completed one hour of ethics training during the fiscal period.

Response to Louisiana Legislative
Auditor's Statewide Agreed Upon
Procedures, 2021
June 29, 2022
Page 2

Fraud Notice

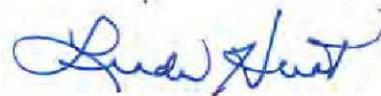
The City-Parish will report the noted six instances of misappropriations to the Legislative Auditor and District Attorney.

Sexual Harassment

The City-Parish will maintain documentation that demonstrates each employee/official completed the required sexual harassment training during the fiscal period.

The City-Parish is not required to file a report with the State. However, the City-Parish will revise the annual report that we prepare for our files to include the additional elements required.

If you have questions or want additional information, please contact me at 389-3061 or at lhunt@brla.gov.



Linda Hunt
Finance Director