
EAST BATON ROUGE PARISH SHERIFF
(As Ex-officio Parish Tax Collector)

ANNUAL REPORT OF THE TAX COLLECTOR

JUNE 30, 2017



Postlethwaite & Netterville

A Professional Accounting Corporation

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EAST BATON ROUGE PARISH SHERIFF
(As Ex-officio Parish Tax Collector)

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JUNE 30, 2017

EAST BATON ROUGE PARISH SHERIFF
(As Ex-officio Parish Tax Collector)
BATON ROUGE, LOUISIANA

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A Professional Accounting Corporation

INDEPENDENT ACCOUNTANTS' EXAMINATION REPORT

Honorable Sid Gautreaux
East Baton Rouge Parish Sheriff
As Ex-officio Parish Tax Collector
Baton Rouge, Louisiana

We have examined the East Baton Rouge Parish Sheriff as Tax Collector's assertion that the accompanying Summary of Cash Available for Settlements, the Schedule of the 2016 Tax Roll and Settlements to Taxing Bodies, and the Affidavit of the East Baton Rouge Parish Sheriff as Tax Collector (collectively the Annual Report of the Tax Collector) for the year ended June 30, 2017, is presented in accordance with the presentation format agreed upon by the consolidated government of East Baton Rouge Parish (City-Parish) and the East Baton Rouge Parish Sheriff (Sheriff). The Sheriff's management is responsible for its assertion. Our responsibility is to express an opinion on the Annual Report of the Tax Collector based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Annual Report of the Tax Collector is reasonably stated in accordance with the presentation format agreed upon by the City-Parish and the Sheriff, in all material respects. An examination involves performing procedures to obtain evidence about the Annual Report of the Tax Collector. The nature, timing and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement in the Annual Report of the Tax Collector, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

In our opinion, the Summary of Cash Available for Settlement, the Schedule of the 2016 Tax Roll and Settlements to Taxing Bodies and the Affidavit of the East Baton Rouge Parish Sheriff referred to above are fairly stated and presented in accordance with the presentation format agreed upon by the City-Parish and the Sheriff.

These schedules are intended solely for the information and use of the East Baton Rouge Parish Sheriff and the consolidated government of East Baton Rouge Parish and are not intended to be and should not be used by anyone other than these respective parties.

Postlethwaite & Netterville

Baton Rouge, Louisiana
December 6, 2017

EAST BATON ROUGE PARISH SHERIFF
(As Ex-officio Parish Tax Collector)
Baton Rouge, Louisiana

Summary of Cash Available for Settlement
June 30, 2017
(See Independent Accountants' Examination Report)

| | | |
|--|--------|------------------------------|
| Cash held for protested taxes | \$ | 9,247,765 |
| Cash held in escrow - overpaid taxes | | 795,836 |
| Cash available for disbursement to taxing bodies | | <u>2,889,476</u> |
| Total cash available for settlement | \$ | <u><u>12,933,077</u></u> |

EAST BATON ROUGE PARISH SHERIFF
(As Ex-officio Parish Tax Collector)
Baton Rouge, Louisiana

Schedule of the 2016 Tax Roll and Settlements to Taxing Bodies

For the year ended June 30, 2017
(See Independent Accountants' Examination Report)

| TAXING AREA/TAX DESCRIPTION | MILLAGE | ADJUSTED TAX ROLL AS OF JUNE 30, 2017 | SUPPLEMENT | DEDUCTS | NET ADJUDICATED PROPERTIES | TOTAL TAXES COLLECTIBLE | LESS: SETTLEMENTS | REFUNDS | NET SETTLED | REMAINDER NOT COLLECTED <i>Note</i> |
|--|---------|--|------------|----------------|----------------------------------|----------------------------|----------------------|--------------|-----------------|---|
| EAST BATON ROUGE PARISH | | | | | | | | | | |
| ASSESSOR'S SALARY & EXPENSE FUND | 1.290 | \$ 5,120,253.75 | \$ 522.06 | \$ (48,916.70) | \$ 2,534.26 | \$ 5,074,393.37 | \$ 5,032,715.43 | \$ 12,541.45 | \$ 5,020,173.98 | \$ 54,219.39 |
| BREC MAINTENANCE & OPERATIONS1 | 2.100 | 8,335,295.85 | 849.94 | (79,629.36) | 4,125.62 | 8,260,642.05 | 8,192,777.61 | 20,400.46 | 8,172,377.15 | 88,264.90 |
| BREC MAINTENANCE & OPERATIONS2 | 4.100 | 16,273,672.07 | 1,659.33 | (155,466.59) | 8,054.82 | 16,127,919.63 | 15,995,421.58 | 39,829.06 | 15,955,592.52 | 172,327.11 |
| BREC MAINTENANCE & OPERATIONS3 | 3.960 | 15,717,985.57 | 1,602.52 | (150,161.21) | 7,779.63 | 15,577,206.51 | 15,449,262.37 | 38,498.56 | 15,410,763.81 | 166,442.70 |
| BREC MAINTENANCE & OPERATIONS4 | 0.420 | 1,667,060.05 | 169.95 | (15,925.78) | 825.07 | 1,652,129.29 | 1,638,559.71 | 4,083.19 | 1,634,476.52 | 17,652.77 |
| BREC MAINTENANCE & OPERATIONS5 | 0.630 | 2,500,589.89 | 254.99 | (23,887.19) | 1,237.63 | 2,478,195.32 | 2,457,839.28 | 6,123.29 | 2,451,715.99 | 26,479.33 |
| BREC MAINTENANCE & OPERATIONS6 | 3.253 | 12,911,768.60 | 1,310.45 | (123,463.65) | 6,390.84 | 12,796,006.24 | 12,690,978.93 | 31,696.77 | 12,659,282.16 | 136,724.08 |
| EMERGENCY MEDICAL SERVICES | 3.130 | 12,423,559.36 | 1,266.74 | (118,685.49) | 6,149.10 | 12,312,289.71 | 12,211,149.43 | 30,244.59 | 12,180,904.84 | 131,384.87 |
| MOSQUITO ABATEMENT DISTRICT1 | 0.290 | 1,151,064.54 | 117.42 | (10,995.32) | 569.77 | 1,140,756.41 | 1,131,384.20 | 2,816.51 | 1,128,567.69 | 12,188.72 |
| MOSQUITO ABATEMENT DISTRICT2 | 1.120 | 4,445,491.47 | 453.25 | (42,469.69) | 2,200.24 | 4,405,675.27 | 4,369,480.97 | 10,803.52 | 4,358,677.45 | 46,997.82 |
| PARISH LIBRARY | 11.100 | 44,057,990.70 | 4,492.09 | (420,902.40) | 21,807.02 | 43,663,387.41 | 43,304,744.98 | 107,290.19 | 43,197,454.79 | 465,932.62 |
| PARISH TAX | 3.320 | 13,177,705.43 | 1,343.55 | (125,880.88) | 6,522.44 | 13,059,690.54 | 12,952,337.09 | 32,006.98 | 12,920,330.11 | 139,360.43 |
| SPECIAL LAW ENFORCEMENT1 | 4.360 | 17,305,661.38 | 1,764.41 | (165,328.99) | 8,565.67 | 17,150,662.47 | 17,009,764.42 | 42,356.90 | 16,967,407.52 | 183,254.95 |
| SPECIAL LAW ENFORCEMENT2 | 3.730 | 14,805,072.13 | 1,509.52 | (141,438.34) | 7,327.84 | 14,672,471.15 | 14,551,938.82 | 36,242.47 | 14,515,696.35 | 156,774.80 |
| SPECIAL LAW ENFORCEMENT3 | 6.900 | 27,387,400.85 | 2,792.46 | (261,641.23) | 13,555.65 | 27,142,107.73 | 26,919,172.49 | 67,078.54 | 26,852,093.95 | 290,013.78 |
| Total for the Parish | 49.703 | 197,280,571.64 | 20,108.68 | (1,884,792.82) | 97,645.60 | 195,513,533.10 | 193,907,527.31 | 482,012.48 | 193,425,514.83 | 2,088,018.27 |
| EAST BATON ROUGE PARISH SCHOOL DISTRICT | | | | | | | | | | |
| ADDITIONAL AID TO PUBLIC SCHOOLS | 6.500 | 23,157,190.52 | 2,561.52 | (222,518.69) | 10,714.43 | 22,947,947.78 | 22,750,168.94 | 50,985.31 | 22,699,183.63 | 248,764.15 |
| ADDITIONAL TEACHERS | 2.780 | 9,904,151.76 | 1,095.51 | (95,169.68) | 4,582.46 | 9,814,660.05 | 9,730,072.43 | 21,806.09 | 9,708,266.34 | 106,393.71 |
| CONSTITUTIONAL SCHOOL | 5.250 | 18,703,881.92 | 2,068.95 | (179,724.05) | 8,654.04 | 18,534,880.86 | 18,375,134.41 | 41,178.51 | 18,333,955.90 | 200,924.96 |
| SCHOOL - REPLACE REDUCED PAYMENTS | 4.980 | 17,741,970.73 | 1,962.51 | (170,484.00) | 8,208.83 | 17,581,658.07 | 17,430,130.12 | 39,062.80 | 17,391,067.32 | 190,590.75 |
| SCHOOL EMP SALARY & BENEFITS | 5.990 | 21,340,242.48 | 2,360.49 | (205,059.65) | 9,873.73 | 21,147,417.05 | 20,965,156.20 | 46,984.86 | 20,918,171.34 | 229,245.71 |
| SCHOOL EMP SALARY & BENEFITS1 | 1.860 | 6,626,519.04 | 733.00 | (63,674.62) | 3,065.94 | 6,566,643.36 | 6,510,047.94 | 14,589.42 | 6,495,458.52 | 71,184.84 |
| SCHOOL EMP SALARY & BENEFITS2 | 7.140 | 25,437,281.43 | 2,813.58 | (244,429.90) | 11,769.42 | 25,207,434.53 | 24,990,183.34 | 56,006.24 | 24,934,177.10 | 273,257.43 |
| SCHOOL EMP SALARY & BENEFITS3 | 7.190 | 25,615,411.30 | 2,833.36 | (246,139.26) | 11,851.75 | 25,383,957.15 | 25,165,184.49 | 56,398.67 | 25,108,785.82 | 275,171.33 |
| SPECIAL-SCHOOL MAINTENANCE | 1.040 | 3,705,150.56 | 409.83 | (35,602.87) | 1,714.36 | 3,671,671.88 | 3,640,027.55 | 8,157.39 | 3,631,870.16 | 39,801.72 |
| SPECIAL-SUPPORT ADAPP | 0.720 | 2,565,103.59 | 283.72 | (24,648.40) | 1,186.89 | 2,541,925.80 | 2,520,017.87 | 5,647.68 | 2,514,370.19 | 27,555.61 |
| Total for EBRP School District | 43.450 | 154,796,903.33 | 17,122.47 | (1,487,451.12) | 71,621.85 | 153,398,196.53 | 152,076,123.29 | 340,816.97 | 151,735,306.32 | 1,662,890.21 |
| Total for the Parish & East Baton Rouge Parish Schools | 93.153 | 352,077,474.97 | 37,231.15 | (3,372,243.94) | 169,267.45 | 348,911,729.63 | 345,983,650.60 | 822,829.45 | 345,160,821.15 | 3,750,908.48 |
| Consolidated Road Lighting Dist No. 1 | 2.000 | 263,013.09 | 18.98 | (1,848.14) | 165.79 | 261,349.72 | 259,036.46 | 571.00 | 258,465.46 | 2,884.26 |

EAST BATON ROUGE PARISH SHERIFF
(As Ex-officio Parish Tax Collector)
Baton Rouge, Louisiana

Schedule of the 2016 Tax Roll and Settlements to Taxing Bodies

For the year ended June 30, 2017
(See Independent Accountants' Examination Report)

| TAXING AREA/TAX DESCRIPTION | MILLAGE | ADJUSTED TAX ROLL AS OF JUNE 30, 2017 | SUPPLEMENT | DEDUCTS | NET ADJUDICATED PROPERTIES | TOTAL TAXES COLLECTIBLE | LESS: SETTLEMENTS | REFUNDS | NET SETTLED | REMAINDER NOT COLLECTED <i>Note</i> (continued) |
|---|----------------|--|-----------------|---------------------|----------------------------------|----------------------------|----------------------|------------------|----------------------|--|
| FIRE DISTRICTS | | | | | | | | | | |
| ALSEN FIRE PROTECT. DIST. NO. 9 (1) | 10.000 | 215,598.40 | - | (6,525.50) | - | 209,072.90 | 214,828.24 | 6,406.14 | 208,422.10 | 650.80 |
| ALSEN FIRE PROTECT. DIST. NO. 9 (2) | 5.000 | 107,799.20 | - | (3,262.75) | - | 104,536.45 | 107,414.13 | 3,203.75 | 104,210.38 | 326.07 |
| BROWNSFIELD FIRE DISTRICT NO. 3 (1) | 5.000 | 97,441.13 | 44.48 | (1,058.33) | 213.61 | 96,640.89 | 95,736.21 | 568.59 | 95,167.62 | 1,473.27 |
| BROWNSFIELD FIRE DISTRICT NO. 3 (2) | 10.000 | 194,882.07 | 88.92 | (2,116.76) | 427.23 | 193,281.46 | 191,472.21 | 1,179.00 | 190,293.21 | 2,988.25 |
| BROWNSFIELD FIRE DISTRICT NO. 3 (3) | 10.000 | 194,882.07 | 88.92 | (2,116.76) | 427.23 | 193,281.46 | 191,472.21 | 1,179.00 | 190,293.21 | 2,988.25 |
| BROWNSFIELD FIRE DISTRICT NO. 3 (4) | 10.000 | 194,882.07 | 88.92 | (2,116.76) | 427.23 | 193,281.46 | 191,472.21 | 1,179.00 | 190,293.21 | 2,988.25 |
| CENTRAL FIRE DISTRICT NO. 4 (1) | 10.000 | 1,252,249.71 | 95.19 | (10,397.90) | 1,351.95 | 1,243,298.95 | 1,237,261.12 | 7,068.54 | 1,230,192.58 | 13,106.37 |
| CENTRAL FIRE DISTRICT NO. 4 (2) | 5.000 | 626,124.77 | 47.59 | (5,198.75) | 675.98 | 621,649.59 | 618,630.53 | 3,534.13 | 615,096.40 | 6,553.19 |
| CENTRAL FIRE DISTRICT NO. 4 (3) | 4.250 | 532,205.95 | 40.46 | (4,418.61) | 574.57 | 528,402.37 | 525,835.86 | 3,003.80 | 522,832.06 | 5,570.31 |
| CHANEYVILLE FIRE DISTRICT (1) | 10.000 | 75,795.72 | - | (826.78) | 247.60 | 75,216.54 | 74,526.40 | 514.96 | 74,011.44 | 1,205.10 |
| CHANEYVILLE FIRE DISTRICT (2) | 10.000 | 75,795.72 | - | (826.78) | 247.60 | 75,216.54 | 74,526.40 | 514.96 | 74,011.44 | 1,205.10 |
| EAST SIDE FIRE DISTRICT NO. 5 (1) | 10.000 | 663,069.63 | 284.20 | (8,566.95) | 468.46 | 655,255.34 | 650,347.38 | 3,869.61 | 646,477.77 | 8,777.57 |
| EAST SIDE FIRE DISTRICT NO. 5 (2) | 5.000 | 331,534.70 | 142.11 | (4,283.37) | 234.22 | 327,627.66 | 325,173.64 | 1,934.72 | 323,238.92 | 4,388.74 |
| EAST SIDE FIRE DISTRICT NO. 5 (3) | 7.500 | 497,302.21 | 213.15 | (6,425.08) | 351.35 | 491,441.63 | 487,760.57 | 2,902.13 | 484,858.44 | 6,583.19 |
| HOOPER ROAD FIRE DIST. NO. 6 (1) | 10.000 | 264,960.54 | - | (2,766.57) | 493.57 | 262,687.54 | 258,422.26 | 1,107.31 | 257,314.95 | 5,372.59 |
| HOOPER ROAD FIRE DIST. NO. 6 (2) | 10.000 | 264,960.54 | - | (2,766.57) | 493.57 | 262,687.54 | 258,422.26 | 1,107.31 | 257,314.95 | 5,372.59 |
| HOOPER ROAD FIRE DIST. NO. 6 (3) | 5.000 | 132,480.17 | - | (1,383.24) | 246.78 | 131,343.71 | 129,210.98 | 553.62 | 128,657.36 | 2,686.35 |
| HOOPER ROAD FIRE DIST. NO. 6 (4) | 15.000 | 397,440.71 | - | (4,149.81) | 740.35 | 394,031.25 | 387,633.10 | 1,660.93 | 385,972.17 | 8,059.08 |
| PRIDE FIRE DISTRICT NO. 8 | 10.000 | 130,988.22 | - | (1,071.22) | 331.00 | 130,248.00 | 129,609.92 | 646.10 | 128,963.82 | 1,284.18 |
| ST. GEORGE FIRE DISTRICT NO. 2 (1) | 6.000 | 6,984,893.54 | 473.61 | (30,299.26) | 2,012.30 | 6,957,080.19 | 6,921,296.74 | 14,671.00 | 6,906,625.74 | 50,454.45 |
| ST. GEORGE FIRE DISTRICT NO. 2 (2) | 4.000 | 4,656,595.66 | 315.73 | (20,199.52) | 1,341.53 | 4,638,053.40 | 4,614,197.80 | 9,780.67 | 4,604,417.13 | 33,636.27 |
| ST. GEORGE FIRE DISTRICT NO. 2 (4) | 1.500 | 1,746,223.39 | 118.42 | (7,573.69) | 503.06 | 1,739,271.18 | 1,730,324.36 | 3,666.98 | 1,726,657.38 | 12,613.80 |
| ST. GEORGE FIRE DISTRICT NO. 2 (5) | 1.250 | 1,455,185.82 | 98.71 | (6,311.07) | 419.21 | 1,449,392.67 | 1,441,937.04 | 3,055.62 | 1,438,881.42 | 10,511.25 |
| ST. GEORGE FIRE DISTRICT NO. 2 (6) | 2.000 | 2,328,297.84 | 157.87 | (10,099.65) | 670.76 | 2,319,026.82 | 2,307,099.07 | 4,890.28 | 2,302,208.79 | 16,818.03 |
| ST. GEORGE FIRE DISTRICT NO. 2 (7) | 1.250 | 1,455,185.82 | 98.71 | (6,311.07) | 419.21 | 1,449,392.67 | 1,441,937.02 | 3,055.62 | 1,438,881.40 | 10,511.27 |
| ST. GEORGE FIRE DISTRICT NO. 2 - EXP 2016 | 1.500 | 71,365.20 | - | (59.31) | - | 71,305.89 | 70,959.96 | - | 70,959.96 | 345.93 |
| ST. GEORGE FIRE DISTRICT NO. 2 - EXP 2017 | 6.000 | 285,460.86 | - | (237.30) | - | 285,223.56 | 283,839.85 | - | 283,839.85 | 1,383.71 |
| ST. GEORGE FIRE DISTRICT NO. 2 - EXP 2021 | 1.250 | 59,471.10 | - | (49.44) | - | 59,421.66 | 59,133.39 | - | 59,133.39 | 288.27 |
| ST. GEORGE FIRE DISTRICT NO. 2 - EXP 2023 | 4.000 | 190,307.24 | - | (158.20) | - | 190,149.04 | 189,226.57 | - | 189,226.57 | 922.47 |
| ZACHARY FIRE DISTRICT NO. 1 | 9.000 | 333,029.54 | - | (8,057.03) | 123.75 | 325,096.26 | 318,946.32 | 382.61 | 318,563.71 | 6,532.55 |
| Total Fire Districts | 199.500 | 25,816,409.54 | 2,396.99 | (159,634.03) | 13,442.12 | 25,672,614.62 | 25,528,653.75 | 81,636.38 | 25,447,017.37 | 225,597.25 |

EAST BATON ROUGE PARISH SHERIFF
(As Ex-officio Parish Tax Collector)
Baton Rouge, Louisiana

Schedule of the 2016 Tax Roll and Settlements to Taxing Bodies

For the year ended June 30, 2017
(See Independent Accountants' Examination Report)

| TAXING AREA/TAX DESCRIPTION | MILLAGE | ADJUSTED TAX ROLL AS OF JUNE 30, 2017 | SUPPLEMENT | DEDUCTS | NET ADJUDICATED PROPERTIES | TOTAL TAXES COLLECTIBLE | LESS: SETTLEMENTS | REFUNDS | NET SETTLED | REMAINDER NOT COLLECTED <i>Note</i> |
|-----------------------------------|---------|--|------------|----------------|----------------------------------|----------------------------|----------------------|--------------|----------------|---|
| OTHER | | | | | | | | | | |
| B.R. CAPITAL AREA TRANSIT SYSTEM | 10.600 | 17,832,344.92 | 2,788.20 | (121,560.64) | 11,452.64 | 17,725,025.12 | 17,482,018.10 | 48,417.06 | 17,433,601.04 | 291,424.08 |
| B.R. FIRE DEPT. SALARY & BENEFIT | 6.000 | 11,408,542.71 | 1,459.76 | (50,256.45) | 6,324.50 | 11,366,070.52 | 11,194,454.68 | 13,834.81 | 11,180,619.87 | 185,450.65 |
| B.R. GENERAL FUND | 6.220 | 11,758,972.90 | 1,467.10 | (50,745.36) | 6,356.08 | 11,716,050.72 | 11,542,185.74 | 13,898.12 | 11,528,287.62 | 187,763.10 |
| B.R. POLICE SYSTEM | 0.900 | 1,696,568.22 | 211.69 | (7,320.51) | 917.11 | 1,690,376.51 | 1,665,291.95 | 2,012.34 | 1,663,279.61 | 27,096.90 |
| BAKER CAPITAL AREA TRANSIT SYSTEM | 10.600 | 465,313.88 | 11.66 | (5,010.88) | 1,995.00 | 462,309.66 | 455,993.90 | 1,769.07 | 454,224.83 | 8,084.83 |
| BAKER CITY GENERAL FUND | 6.220 | 398,111.42 | 6.84 | (1,986.39) | 1,170.66 | 397,302.53 | 390,849.57 | 351.70 | 390,497.87 | 6,804.66 |
| BAKER SCHOOL CONSTITUTIONAL | 5.000 | 219,069.26 | 5.50 | (2,363.61) | 941.04 | 217,652.19 | 214,673.02 | 834.46 | 213,838.56 | 3,813.63 |
| BAKER SCHOOL MILLAGE | 38.200 | 1,673,689.17 | 42.02 | (18,058.04) | 7,189.52 | 1,662,862.67 | 1,640,101.74 | 6,375.30 | 1,633,726.44 | 29,136.23 |
| CENTRAL SCHOOL BOND PROP #2 | 9.250 | 1,135,000.83 | 88.06 | (8,819.24) | 913.04 | 1,127,182.69 | 1,121,490.39 | 6,146.43 | 1,115,343.96 | 11,838.73 |
| CENTRAL SCHOOL BOND PROP #3 | 14.400 | 1,766,919.69 | 137.07 | (13,729.88) | 1,421.36 | 1,754,748.24 | 1,745,887.04 | 9,568.80 | 1,736,318.24 | 18,430.00 |
| CENTRAL SCHOOL CONSTITUTIONAL | 4.230 | 479,768.00 | 37.22 | (3,727.84) | 385.94 | 476,463.32 | 474,057.06 | 2,598.02 | 471,459.04 | 5,004.28 |
| CENTRAL SCHOOL MILLAGE | 32.520 | 3,688,443.98 | 286.15 | (28,661.13) | 2,967.09 | 3,663,036.09 | 3,644,537.90 | 19,974.90 | 3,624,563.00 | 38,473.09 |
| COMITE RIVER DIVERSION CANAL | 2.520 | 1,983,074.29 | 620.47 | (15,933.70) | 1,609.89 | 1,969,370.95 | 1,953,484.01 | 7,955.58 | 1,945,528.43 | 23,842.52 |
| DOWNTOWN DEVELOPMENT DISTRICT | 10.000 | 522,269.91 | - | (3,513.07) | 643.29 | 519,400.13 | 518,255.16 | 3,522.16 | 514,733.00 | 4,667.13 |
| PONTCHARTRAIN LEVEE DISTRICT | 3.520 | 857,834.16 | - | (4,218.92) | 250.62 | 853,865.86 | 847,792.77 | 2,173.85 | 845,618.92 | 8,246.94 |
| ZACHARY CITY | 3.170 | 738,781.16 | (21.65) | (1,660.83) | 79.45 | 737,178.13 | 730,792.41 | 226.49 | 730,565.92 | 6,612.21 |
| ZACHARY SCHOOL CONSTITUTIONAL | 5.000 | 1,200,136.27 | - | (11,209.28) | 146.50 | 1,189,073.49 | 1,185,754.50 | 5,266.13 | 1,180,488.37 | 8,585.12 |
| ZACHARY SCHOOL BOND (1) | 10.880 | 2,611,496.68 | - | (24,391.40) | 318.76 | 2,587,424.04 | 2,580,373.66 | 11,630.93 | 2,568,742.73 | 18,681.31 |
| ZACHARY SCHOOL BOND (2) | 6.980 | 1,675,390.06 | - | (15,648.03) | 204.51 | 1,659,946.54 | 1,655,424.88 | 7,463.21 | 1,647,961.67 | 11,984.87 |
| ZACHARY SCHOOL BOND (3) | 6.980 | 1,675,390.06 | - | (15,648.03) | 204.51 | 1,659,946.54 | 1,655,424.89 | 7,463.21 | 1,647,961.68 | 11,984.86 |
| ZACHARY SCHOOL BOND (4) | 11.160 | 2,678,704.04 | - | (25,019.24) | 327.00 | 2,654,011.80 | 2,646,782.49 | 11,932.81 | 2,634,849.68 | 19,162.12 |
| ZACHARY SCHOOL MILLAGE | 38.200 | 9,169,041.13 | - | (85,639.10) | 1,119.26 | 9,084,521.29 | 9,059,760.73 | 40,830.37 | 9,018,930.36 | 65,590.93 |
| Total Other | 242.550 | 75,634,862.74 | 7,140.09 | (515,121.57) | 46,937.77 | 75,173,819.03 | 74,405,386.59 | 224,245.75 | 74,181,140.84 | 992,678.19 |
| Total Ad-Valorem Taxes | 537.203 | 453,791,760.34 | 46,787.21 | (4,048,847.68) | 229,813.13 | 450,019,513.00 | 446,176,727.40 | 1,129,282.58 | 445,047,444.82 | 4,972,068.18 |

EAST BATON ROUGE PARISH SHERIFF
(As Ex-officio Parish Tax Collector)
Baton Rouge, Louisiana

Schedule of the 2016 Tax Roll and Settlements to Taxing Bodies
For the year ended June 30, 2017
(See Independent Accountants' Examination Report)

| TAXING AREA/TAX DESCRIPTION | MILLAGE | ADJUSTED TAX ROLL AS OF JUNE 30, 2017 | SUPPLEMENT | DEDUCTS | NET ADJUDICATED PROPERTIES | TOTAL TAXES COLLECTIBLE | LESS: SETTLEMENTS | REFUNDS | NET SETTLED | REMAINDER NOT COLLECTED |
|--|---------|--|------------|----------------|----------------------------------|----------------------------|----------------------|--------------|----------------|----------------------------|
| SPECIAL DISTRICT FEE ASSESSMENT | | | | | | | | | | <i>Note</i> (continued) |
| BROADMOOR CRIME DISTRICT | | 164,800.00 | - | - | 200.00 | 165,000.00 | 162,756.37 | - | 162,756.37 | 2,243.63 |
| BURBANK CRIME PREVENTION | | 178,825.00 | - | - | 675.00 | 179,500.00 | 176,448.15 | - | 176,448.15 | 3,051.85 |
| CONCORD CRIME PREVENTION | | 19,877.00 | - | - | - | 19,877.00 | 19,435.67 | - | 19,435.67 | 441.33 |
| CROSSCREEK-HERMITAGE CRIME DISTRICT | | 47,700.00 | - | - | 100.00 | 47,800.00 | 47,197.84 | - | 47,197.84 | 602.16 |
| FOREST HEIGHTS | | 21,720.00 | - | - | - | 21,720.00 | 21,260.64 | - | 21,260.64 | 459.36 |
| GOODWOOD HOMESITES CRIME DISTRICT | | 45,520.00 | - | - | - | 45,520.00 | 45,149.97 | - | 45,149.97 | 370.03 |
| GREENWOOD CRIME | | 29,375.00 | - | - | 125.00 | 29,500.00 | 29,374.92 | - | 29,374.92 | 125.08 |
| JEFFERSON PLACE-BOCAGE CRIME DISTRICT | | 190,500.00 | 1,000.00 | (1,000.00) | - | 190,500.00 | 191,479.31 | 1,000.00 | 190,479.31 | 20.69 |
| MAYFAIR PARK CRIME DISTRICT | | 63,216.00 | - | - | 144.00 | 63,360.00 | 61,815.07 | - | 61,815.07 | 1,544.93 |
| MELROSE EAST CRIME DISTRICT | | 92,200.00 | - | - | 1,400.00 | 93,600.00 | 87,896.08 | - | 87,896.08 | 5,703.92 |
| MELROSE PLACE CRIME DISTRICT | | 57,450.00 | - | - | - | 57,450.00 | 55,337.84 | - | 55,337.84 | 2,112.16 |
| PARK FOREST CRIME DISTRICT | | 121,425.00 | - | - | 75.00 | 121,500.00 | 120,157.23 | - | 120,157.23 | 1,342.77 |
| PARK FOREST EAST CRIME DISTRICT | | 25,620.00 | - | (70.00) | 70.00 | 25,620.00 | 25,397.86 | - | 25,397.86 | 222.14 |
| RIVERBEND CRIME DISTRICT | | 71,550.00 | - | - | - | 71,550.00 | 71,100.00 | - | 71,100.00 | 450.00 |
| TARA CRIME DISTRICT | | 68,420.00 | - | - | - | 68,420.00 | 68,089.50 | - | 68,089.50 | 330.50 |
| SHENANDOAH CRIME DISTRICT | | 88,100.00 | - | - | - | 88,100.00 | 87,649.16 | - | 87,649.16 | 450.84 |
| SHERWOOD FOREST CRIME DISTRICT | | 228,150.00 | - | - | 225.00 | 228,375.00 | 224,812.57 | 75.00 | 224,737.57 | 3,637.43 |
| SOUTHERN HEIGHTS CRIME DISTRICT | | 37,300.00 | - | - | 100.00 | 37,400.00 | 35,575.07 | - | 35,575.07 | 1,824.93 |
| UNIVERSITY ACRES CRIME DISTRICT | | 81,760.00 | - | - | - | 81,760.00 | 80,665.00 | - | 80,665.00 | 1,095.00 |
| VILLA DEL REY CRIME DISTRICT | | 121,800.00 | - | - | - | 121,800.00 | 119,816.88 | - | 119,816.88 | 1,983.12 |
| WEDGEWOOD CRIME DISTRICT | | 24,800.00 | - | - | - | 24,800.00 | 24,651.19 | - | 24,651.19 | 148.81 |
| WESTMINSTER/PINE PARK CRIME DISTRICT | | 59,300.00 | - | - | - | 59,300.00 | 58,494.95 | - | 58,494.95 | 805.05 |
| WOODLAWN CRIME PREVENTION | | 79,500.00 | - | - | - | 79,500.00 | 79,349.92 | - | 79,349.92 | 150.08 |
| ALSEN FIRE DISTRICT | | 12,520.00 | - | - | - | 12,520.00 | 11,858.84 | - | 11,858.84 | 661.16 |
| BROWNSFIELD FIRE DISTRICT | | 97,888.00 | - | - | 192.00 | 98,080.00 | 95,630.08 | - | 95,630.08 | 2,449.92 |
| CENTRAL FIRE DISTRICT | | 388,098.00 | - | (64.00) | 352.00 | 388,386.00 | 383,247.41 | 32.00 | 383,215.41 | 5,170.59 |
| CHANEYVILLE FIRE DISTRICT | | 43,936.00 | 32.00 | (64.00) | 128.00 | 44,032.00 | 42,476.98 | - | 42,476.98 | 1,555.02 |
| EASTSIDE FIRE DISTRICT | | 233,584.00 | - | - | 192.00 | 233,776.00 | 230,130.44 | - | 230,130.44 | 3,645.56 |
| HOOPER FIRE DISTRICT | | 172,248.00 | - | - | 384.00 | 172,632.00 | 165,297.48 | - | 165,297.48 | 7,334.52 |
| PRIDE FIRE DISTRICT | | 50,624.00 | 32.00 | (96.00) | 32.00 | 50,592.00 | 49,317.39 | 63.32 | 49,254.07 | 1,337.93 |
| ST. GEORGE FIRE DISTRICT | | 1,178,267.00 | - | (32.00) | 472.00 | 1,178,707.00 | 1,170,363.29 | 128.00 | 1,170,235.29 | 8,471.71 |
| ZACHARY FIRE DISTRICT | | 65,312.00 | 32.00 | 32.00 | - | 65,376.00 | 64,111.10 | 32.00 | 64,079.10 | 1,296.90 |
| BATON ROUGE WEED LIENS | | 12,375.00 | - | - | 165.00 | 12,540.00 | 8,095.72 | 165.00 | 7,930.72 | 4,609.28 |
| BLIGHT COURT | | 27,875.00 | - | (1,150.00) | - | 26,725.00 | 19,747.48 | - | 19,747.48 | 6,977.52 |
| CENTRAL CITY LIENS | | 19,805.24 | - | - | - | 19,805.24 | 16,377.26 | - | 16,377.26 | 3,427.98 |
| TAX COMM. FEE FOR BANKS & INS. CO. | 0.150 | 31,169.87 | 0.63 | - | - | 31,170.50 | 30,861.65 | - | 30,861.65 | 308.85 |
| TAX COMM. FEE FOR UTILITY COS. | 0.100 | 137,057.70 | 5.92 | - | - | 137,063.62 | 137,011.92 | - | 137,011.92 | 51.70 |
| Total Special District Fee Assessments | 0.250 | 4,389,667.81 | 1,102.55 | (2,444.00) | 5,031.00 | 4,393,357.36 | 4,318,438.23 | 1,495.32 | 4,316,942.91 | 76,414.45 |
| Grand Total | 537.45 | 458,181,428.15 | 47,889.76 | (4,051,291.68) | 234,844.13 | 454,412,870.36 | 450,495,165.63 | 1,130,777.90 | 449,364,387.73 | 5,048,482.63 |

Note: This column represents taxes assessed and uncollected by the specified taxing authority. These taxes remain uncollected due to bankruptcies or the fact that the property is adjudicated or considered movable, and therefore, it can not be sold or was not sold at property tax sale.

(concluded)

EAST BATON ROUGE PARISH SHERIFF
(As Ex-officio Parish Tax Collector)
BATON ROUGE, LOUISIANA

TAX COLLECTOR AGENCY FUND
Affidavit

For the year ended June 30, 2017
(See Independent Accountants' Examination Report)

AFFIDAVIT (Required by R.S. 24:513(B))
STATE OF LOUISIANA
PARISH OF EAST BATON ROUGE

I, Sid Gautreaux, Tax Collector for the Parish of East Baton Rouge, do solemnly swear that the information reflected in the Summary Cash Available for Settlement and the Schedule of the 2016 Tax Roll and Settlements to Taxing Bodies is true and correctly reflects all taxes, licenses, etcetera collected and distributed by my office during the period from July 1, 2016, to June 30, 2017, and that the cash available for settlement of the unsettled collections amounted to \$12,933,077 as of June 30, 2017, and is presented in accordance with the criteria established by the consolidated government of East Baton Rouge Parish (City-Parish) and the Sheriff.



Tax Collector

Sworn to and subscribed before me, this
5th day of November 2017.


Notary Public

BOND OF TAX COLLECTOR

The Bond, No. 105799338, of the Tax Collector for the sum of \$300,000
(R.S. 33:1444-45).

Surety: Travelers Casualty and Surety Company