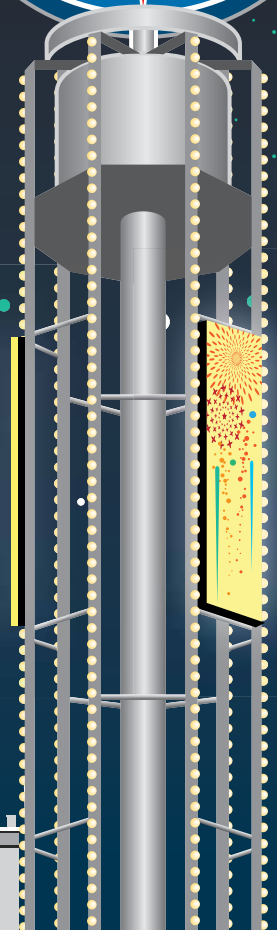


# 2022

# ANNUAL COMPREHENSIVE FINANCIAL REPORT

For the year ended  
December 31, 2022



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, 2022**

**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  
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## Department of Finance

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Parish of East Baton Rouge

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June 29, 2023

The Honorable Mayor-President  
and Members of the Metropolitan Council  
City of Baton Rouge and  
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, 2022. 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 objective of the independent audit was to provide reasonable assurance about whether 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, 2022, 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 comprised 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  |
| ➤ Harveston 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 |
| ➤ EBR 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 |
| ➤ Cortana Corridor Economic Development District                                  | Discrete Component Unit |
| ➤ East Baton Rouge Parish Communications 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 of 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.

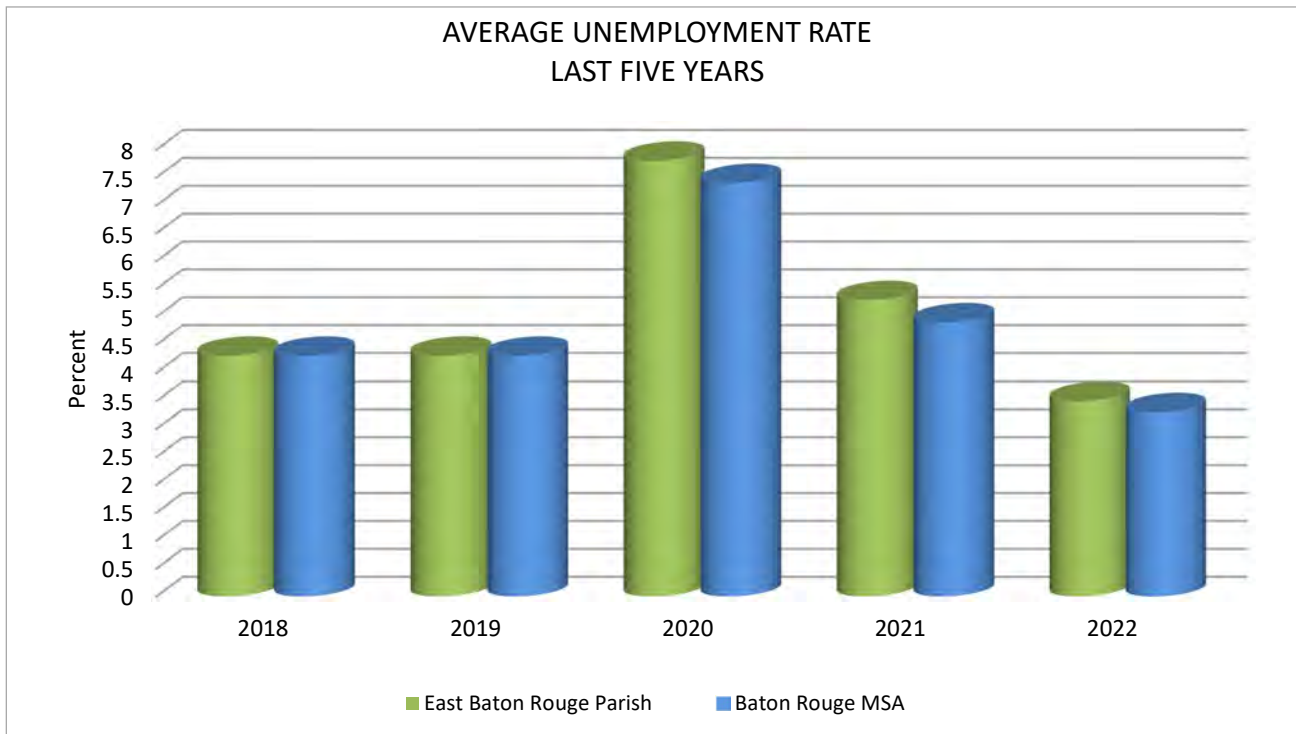


A number of significant companies engaged in oil refining, petrochemical processing, and paper towel and bath tissue manufacturing are found in the industrial corridor along the Mississippi River near Baton Rouge. These industries are major employers of Baton Rouge's labor force. Other important industries 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 1.8% in East Baton Rouge Parish and 1.6% in the Baton Rouge MSA in 2022, as reflected in the following chart:

|      | <u>% in East Baton Rouge Parish</u> | <u>% in Baton Rouge MSA <sup>(1)</sup></u> |
|------|-------------------------------------|--|
| 2018 | 4.3                                 | 4.4  |
| 2019 | 4.4                                 | 4.4  |
| 2020 | 7.8                                 | 7.4  |
| 2021 | 5.3                                 | 4.9  |
| 2022 | 3.5                                 | 3.3  |

<sup>(1)</sup> 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 2023 and 2024 for our region. In October 2022, Dr. Loren C. Scott, Professor Emeritus of Economics at Louisiana State University, issued the *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 2023-2024.

*“The 9-parish Baton Rouge MSA has \$12 billion in industrial projects underway. Another \$11 billion in announced projects await an FID, and we expect the majority of those to occur. Industrial construction and opening of the 2,000-person Amazon Fulfillment Center will help create 4,500 jobs (+1.1%) in 2023 and another 7,900 jobs in 2024 (+2%). If these projects hold, the Baton Rouge MSA will be the 3<sup>rd</sup> fastest growing MSA in the state over the next two years. Current and future expansions include:*

- *Upgrades and installation of new equipment continues at ExxonMobil’s huge refinery in Baton Rouge. The company’s \$410 million Baton Rouge Refinery Integrated Competitiveness Suite will improve the refinery’s flexibility to respond to different crudes, add a new mooring system at the docks, and reduce VOC by 10%. This site is also being considered for an advanced recycling facility.*
- *Formosa Plastics is expanding its PVC production with a \$332 million project.*

- *In Baton Rouge, Coca-Cola is spending \$42 million to expand its bottling facility. The project will add 120,000 feet of warehouse space and fund upgrades of computers and equipment. Already at 558 employees, this project will add another 15. This project is scheduled for completion in 2023Q3.*
- *The huge Amazon Fulfillment Center at the old Cortana Mall location is scheduled to open by mid-2023. This \$200 million robotics fulfillment center covers 3.5 million square feet. Estimates are that once the center is open as many as 2,000 people will be employed.*
- *Focus Foods is spending \$1.7 million to move its operations from Celtic Studios to the Valluzzo-McDonalds distribution plant. This firm, which provides meals to 30,000 K-12 students across seven parishes, will add 100 jobs to its 333-person workforce.*

Baton Rouge continued to experience revenue growth in 2022. Adjusted general sales and use tax (2%) collections for General Fund operations and debt service dedications of the City and Parish combined were \$245.0 million, net of Tax Increment Financing District adjustments, an increase of \$17.3 million over 2021 revenues, a 7.54% increase. Sales tax collections for the ½ cent sewerage tax and the ½ cent road and street improvement tax increased by 10.01% and 10.06%, respectively, during fiscal year 2022. The MOVEBR ½ cent road and street improvement tax collections totaled \$59.7 million for the period ending December 31, 2022, a 10.09% increase.

### **World-wide Pandemic - COVID-19 - Recovery**

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. ARPA provides funding for many programs and services nationwide including assistance to state and local governments. The funds available to local governments through 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.

The Metropolitan Council has approved the allocation of a portion of these funds for infrastructure improvements specifically related to stormwater that reduce flood risk and avoid detrimental downstream impacts. Funding is also being utilized to address public health concerns such as building security, air quality improvements, proper workspace for social distancing, blight elimination, personal protective equipment for first responders, affordable housing, and community policing programs that will assist in combating crime. In addition, funding has been earmarked to promote economic recovery through festivals and tourism that will also improve the quality of life of the citizens during the recovery phase. In the revenue loss expense category, funds are being utilized to improve technology infrastructure to address cybersecurity concerns and potential threats as well as provide for general governmental services.

### **Major Initiatives in 2022**

Recruiting and retention of City-Parish employees continues to be a priority of the Administration. In September 2022, progress was made in addressing compensation gaps for our Municipal Police employees by granting an across-the-board pay raise of seven percent for a total of a 13% pay increase over the last two years. A five percent across the board raise was granted to all other employees.



Public safety continues to be a priority. In 2022, Safe Hopeful Healthy took an aggressive approach by collaborating with other law enforcement and community partners to reduce community violence. In 2022, homicides were reduced by 23% in East Baton Rouge Parish. The program will continue to support the Mayor’s Gun Violence Reduction Collaborative’s goal to reduce gun violence by an additional 15% to fall below the pre-COVID baseline.

The Brighten Up Baton Rouge Task Force was established as an anti-litter initiative and began working with volunteer groups, schools, neighborhoods, and businesses to create a cleaner and safer community. In 2023, the task force will

continue their efforts to examine better strategies at the local level, and to identify challenges and solutions while leveraging community assets.

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. All signals will be equipped with new technology that allows emergency responders to pre-empt traffic signals and turn them green in advance of their approach, allowing them to reach their destinations more quickly and safely. All aspects of the traffic management system are expected to be complete within the next two years. Traffic signal upgrades have the ability to reduce traffic times by 10% to 50% and accidents by 30% to 50%.

In order to address widespread flooding issues, the City-Parish has adopted a phased approach to the development of the Parish's first Comprehensive Stormwater Master Plan. 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 be created that will compile a list of projects prioritized by watersheds with the most risk. The City-Parish plans to spend one-third, or \$56.1 million, of the ARPA funding for stormwater needs. Work continues on the \$740 million of drainage improvements already 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.



A partnership between the City-Parish, LSU, and state and local partners is working to create a more sustainable lake system through the University Lakes Project, by increasing lake depth and reshaping shorelines. Phase I will focus on City Park, Erie, Campus, and College Lakes. In August 2022, a dredging test was completed in a portion of the University Lakes in preparation of Phase I of the project. On June 14, 2023, the Metropolitan Council approved a cooperative endeavor agreement with the Louisiana Department of Transportation and Development (LADOTD), to coordinate the dredging of the City Park Lakes system with the I-10 Widening Project. The agreement provides for the payment of \$5 million to the City-Parish to be used towards the project. In exchange, LADOTD, will be granted the necessary construction servitudes and right-of-way access over the City Park Lakes to complete the I-10 Widening Project. The anticipated completion date for Phase I is December 2023.

The East Baton Rouge Parish Library system has several ongoing projects. The South Baton Rouge Branch Library project is underway. Architectural design and engineering work is near completion and construction should begin in the second half of 2023. Funding in the amount of \$5.2 million was appropriated in the 2023 Budget for the renovation of the Central Branch Library, which opened in 2002. Preliminary community discussions are being held regarding plans for a major phased renovation of the existing Delmont Gardens Library, or the possibility of building a new facility on a different site.

## **Long-Term Financial Planning**

### ***River Center Improvement Program***



Prior to COVID-19, the Mayor-President's Advisory Committee for the River Center determined the need for a feasibility and planning study to develop a capital improvement master plan for the River Center complex. The study would be funded by Visit Baton Rouge and managed by ASM Global in collaboration with the Mayor-President's Advisory Committee. Resuming after the delay from the COVID-19 pandemic, the Request for Proposal process began in the Spring of 2022. By late summer, CSL Consulting was selected and, in the fall, they began the process with site visits and taking the steps necessary to learn about the facility and its market. The results of the study will be released in the early Summer of 2023. The next phase will

begin shortly after to determine the cost and potential funding mechanisms for the improvements. This phase will be funded by the City-Parish.

### ***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 the issuance of MOVEBR Sales Tax Revenue Bonds and appropriated the debt proceeds and bond premium of \$151 for the first phase of the MOVEBR Infrastructure Enhancement and Traffic Mitigation Plan.

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, 2022, MOVEBR had 93 projects in process. Of the 93, two are in the right-of-way/utility relocation phase, two are under construction, two are in the closeout phase, 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, 2021. 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 annual comprehensive 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 34-year period ending December 31, 2021. 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, 2021

*Christopher P. Morill*

Executive Director/CEO

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
PRINCIPAL OFFICIALS  
DECEMBER 31, 2022**



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, 2022**



Mayor Pro-Tempore  
District 7  
LaMont Cole



District 8  
Denise Amoroso



District 10  
Carolyn Coleman



District 9  
Dwight Hudson

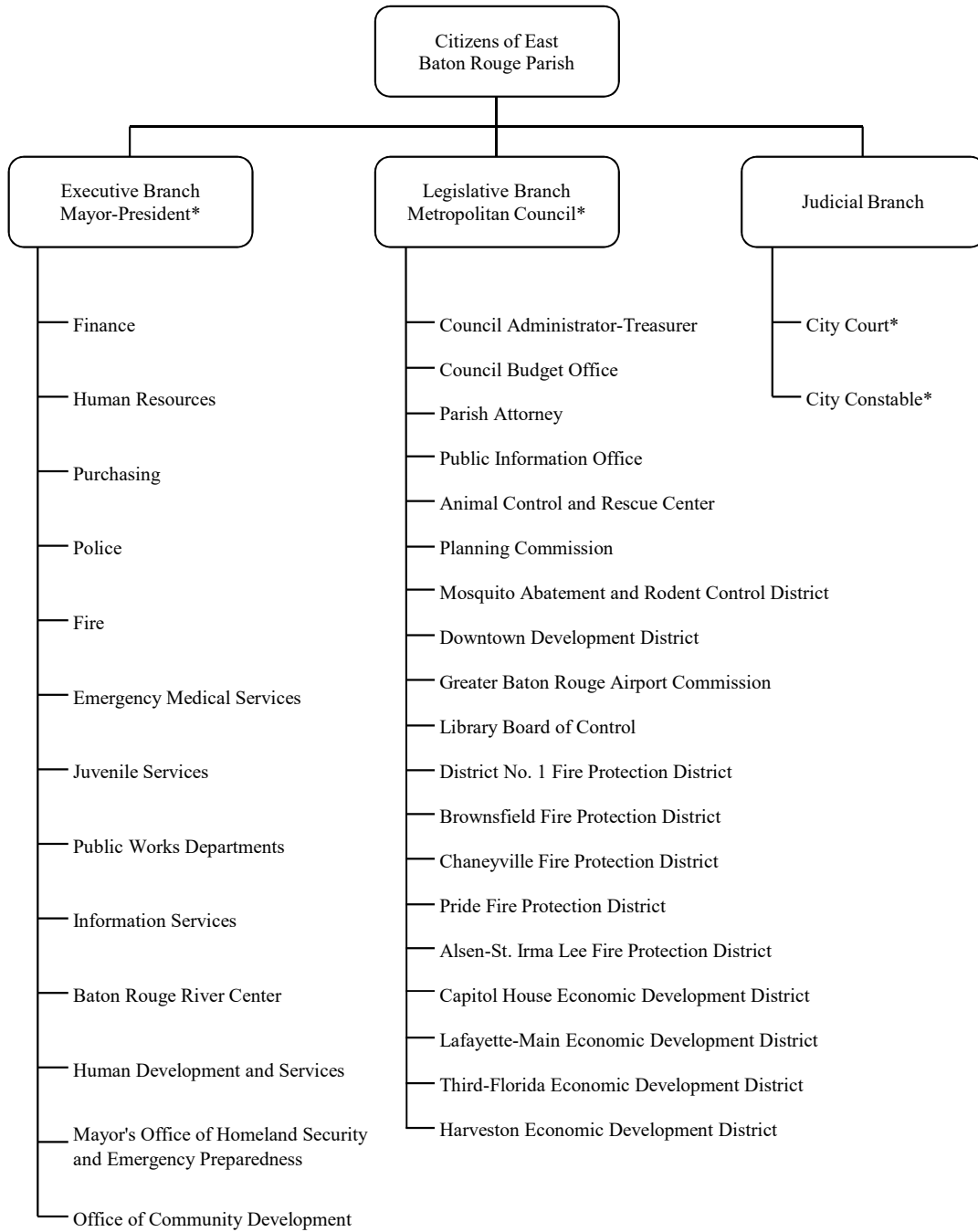


District 11  
Laurie Adams



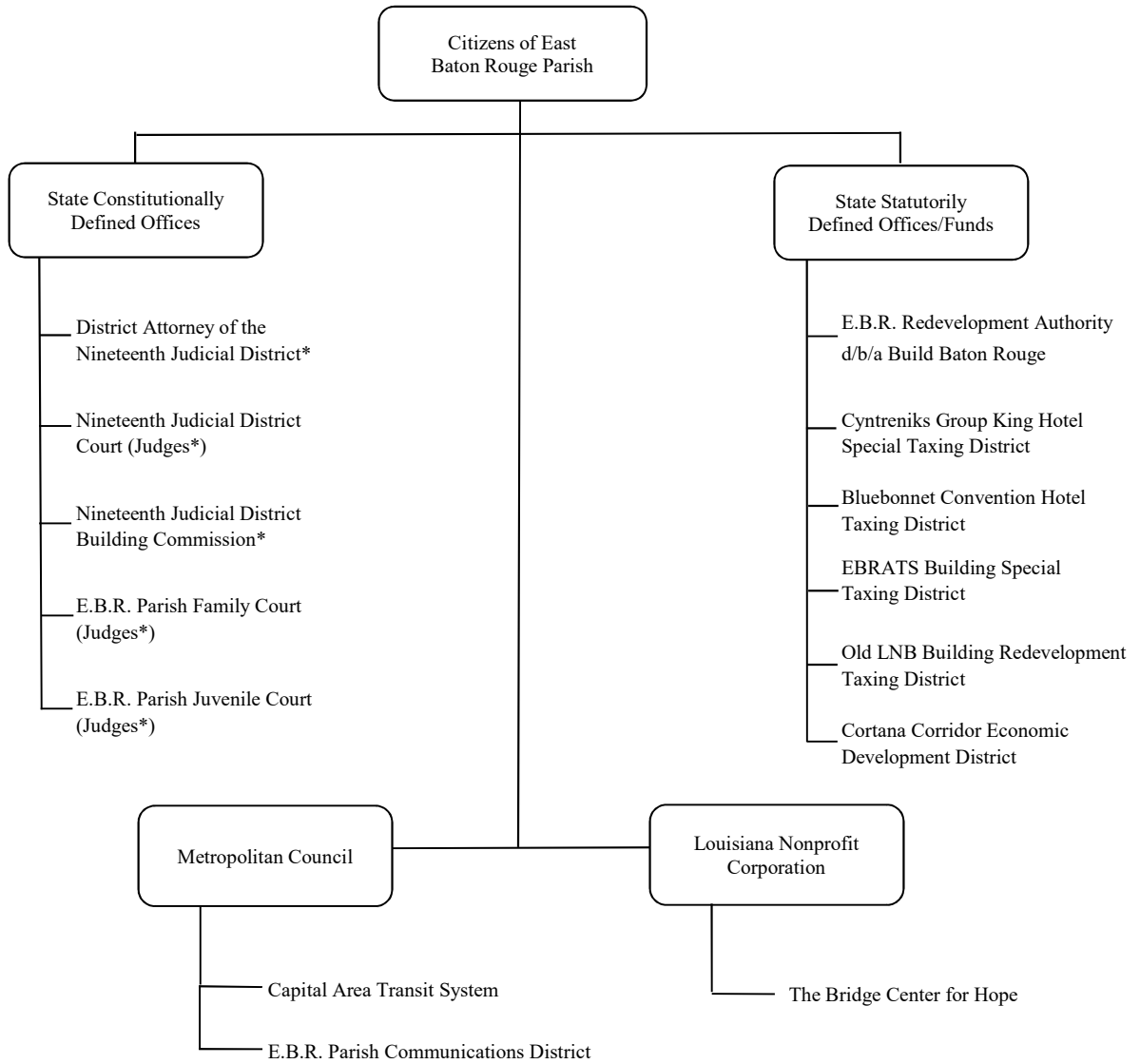
District 12  
Jennifer Racca

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



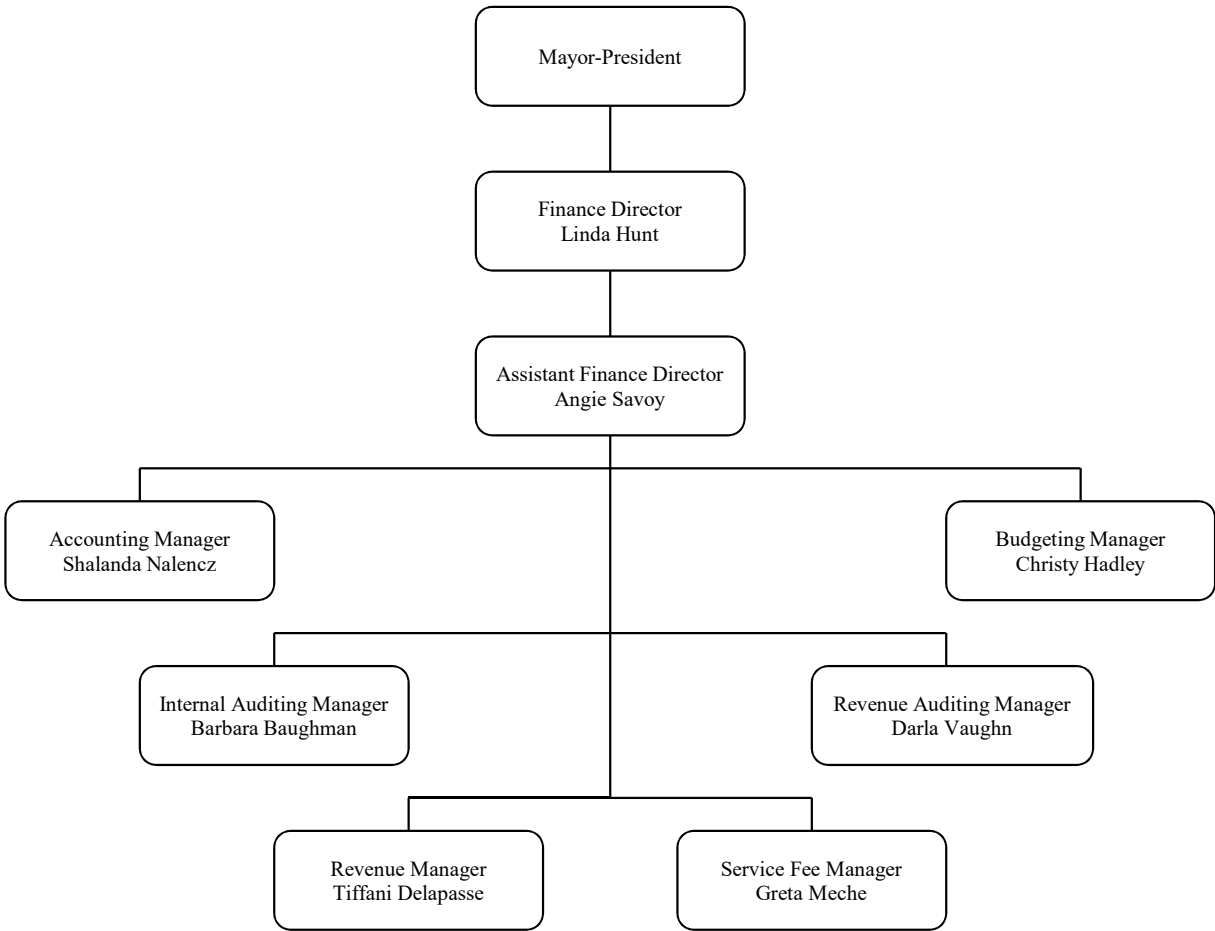
\* Designates Elected Officials

**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**

#### ***Opinions***

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, 2022, 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, 2022, 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 78%, 49% and 36%, respectively, of the assets, net position and revenues of the aggregate discretely presented component units as of December 31, 2022. 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 Auditors' 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 Certain Matters***

As described in Note 2 to the financial statements, the City-Parish previously classified the East Baton Rouge Parish Communications District as a blended component unit reported as a special revenue fund. In 2022, the Communications District separated its operations from the City-Parish, which resulted in a change in reporting entity. Based on the new operating arrangement between the City-Parish and the Communications District, the Communications District is now reported as a discretely presented component unit. The effects of this change in reporting entity are disclosed in Note 2. Our opinion is not modified with respect to this matter.

As described in Note 11 to the financial statements, the City-Parish implemented Governmental Accounting Standards Board Statement No. 87 *Leases*, as of January 1, 2022, which required, among other things, that lease receivables and related deferred inflows of resources be recorded for certain lease contracts in which governments serve as a lessor. Our opinion is not modified with respect to this matter.

As described in Note 22 to the financial statements, a significant matter exists regarding the formation of the City of St. George, a previously unincorporated area of the Parish. If the formation were to ultimately occur, revenue of that area will then accrue to the newly formed city and therefore, significant changes to operations and budgets of the City-Parish 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, and for 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 and Government 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 and Government 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 280-286, 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 and was derived from and relates 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.

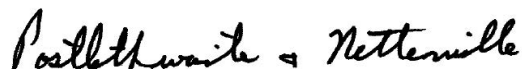
### ***Other Information***

Management is responsible for the other information included in the annual report. The other information comprises the introductory section on pages v – xii, the additional bonding capacity schedules presented as exhibit F-6, and the statistical section presented as exhibits G-1 through G-22 but does not include the basic financial statements and our auditors’ 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, 2023 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, 2023

## 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 \$255.8 million (*net position*); negative \$290.5 million for governmental activities and \$546.3 million for business-type activities. Unrestricted net position for governmental activities is a deficit of \$1,475.1 million, while unrestricted net position for business-type activities is \$51.3 million. The deficit for the primary government unrestricted net position is primarily the result of the recognition of \$1,341.2 million in other post-employment benefit liabilities and \$587.6 million in net pension liability.
- The primary government’s total net position increased by \$177.8 million during 2022 to \$255.8 million.
- Governmental activities’ net position increased \$172.2 million during 2022 primarily as a result of increases in sales and use tax, investment earnings and operating and capital grants revenues, offset by an increase in public safety expense.
- Net position of business-type activities increased \$5.6 million during 2022. The sewerage fund had increases in collections of user fees, sales and use tax, interest earnings, and capital contributions and decreases in expenses. The airport district operating revenues increased but were offset with increases in operating expenses and decreases in capital contributions. Solid Waste had a substantial decrease in the North Landfill closure and post-closure estimated costs and overall decreases in operating expenses.
- As of the close of the current fiscal year, the City-Parish’s governmental funds reported combined ending fund balances of \$845.7 million, an increase of \$80.3 million. Approximately 4.0% of the fund balances, \$33.6 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 balance 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), 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 and intergovernmental revenues. 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-18) 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 the different measurement focus which is reflected on the page following each statement (see Exhibits A-4 and A-6).

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

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 or 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 cots, 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-6 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 report, 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 2022, with comparative figures from 2021:

City of Baton Rouge, Parish of East Baton Rouge  
Condensed Statement of Net Position  
December 31, 2022 & 2021  
(in millions)

|                                  | Governmental<br>Activities |                   | Business-<br>Type<br>Activities |                 | Total            |                  |
|----------------------------------|----------------------------|-------------------|---------------------------------|-----------------|------------------|------------------|
|                                  | <u>2022</u>                | <u>2021*</u>      | <u>2022</u>                     | <u>2021</u>     | <u>2022</u>      | <u>2021*</u>     |
| <b>Assets:</b>                   |                            |                   |                                 |                 |                  |                  |
| Current and Other Assets         | \$ 1,097.5                 | \$ 937.2          | \$ 301.8                        | \$ 225.5        | \$ 1,399.3       | \$ 1,162.7       |
| Restricted Assets                | --                         | --                | 73.8                            | 69.2            | 73.8             | 69.2             |
| Capital Assets                   | <u>1,061.3</u>             | <u>1,008.2</u>    | <u>1,798.5</u>                  | <u>1,854.2</u>  | <u>2,859.8</u>   | <u>2,862.4</u>   |
| Total Assets                     | <u>2,158.8</u>             | <u>1,945.4</u>    | <u>2,174.1</u>                  | <u>2,148.9</u>  | <u>4,332.9</u>   | <u>4,094.3</u>   |
| Deferred Outflow of Resources    | <u>221.5</u>               | <u>255.1</u>      | <u>212.2</u>                    | <u>234.9</u>    | <u>433.7</u>     | <u>490.0</u>     |
| <b>Liabilities:</b>              |                            |                   |                                 |                 |                  |                  |
| Current Liabilities              | 230.7                      | 155.5             | 40.5                            | 34.5            | 271.2            | 190.0            |
| Non-current Liabilities          | <u>2,215.6</u>             | <u>2,189.2</u>    | <u>1,724.4</u>                  | <u>1,782.2</u>  | <u>3,940.0</u>   | <u>3,971.4</u>   |
| Total Liabilities                | <u>2,446.3</u>             | <u>2,344.7</u>    | <u>1,764.9</u>                  | <u>1,816.7</u>  | <u>4,211.2</u>   | <u>4,161.4</u>   |
| Deferred Inflow of Resources     | <u>224.5</u>               | <u>318.5</u>      | <u>75.1</u>                     | <u>26.4</u>     | <u>299.6</u>     | <u>344.9</u>     |
| <b>Net Position:</b>             |                            |                   |                                 |                 |                  |                  |
| Net Investment in Capital Assets | 807.7                      | 776.4             | 448.1                           | 481.9           | 1,255.8          | 1,258.3          |
| Restricted                       | 376.9                      | 311.5             | 46.9                            | 42.5            | 423.8            | 354.0            |
| Unrestricted                     | <u>(1,475.1)</u>           | <u>(1,550.6)</u>  | <u>51.3</u>                     | <u>16.3</u>     | <u>(1,423.8)</u> | <u>(1,534.3)</u> |
| Total Net Position               | <u>\$ (290.5)</u>          | <u>\$ (462.7)</u> | <u>\$ 546.3</u>                 | <u>\$ 540.7</u> | <u>\$ 255.8</u>  | <u>\$ 78.0</u>   |
| *Restated                        |                            |                   |                                 |                 |                  |                  |

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

As of December 31, 2022, \$1,255.8 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 \$65.4 million from the previous year for governmental activities, primarily due to dedicated sales tax for the MOVEBR transportation improvement program, the Library fund and local match requirements in the grants fund. Restricted net position increased by \$4.4 million for business-type activities, due to an increase in debt service sinking requirements in the sewer program and capital projects for the River Center. Unrestricted net position increased by \$75.5 million from the previous year for governmental activities. This increase was primarily due to revenues exceeding expenses and decreases in deferred inflows and outflows for other post-employment benefits and net pension. Unrestricted net position increased by \$35.0 million for business-type activities. This increase was primarily due to an increase in sewer user fees and sales and use taxes and a decrease in expenses in the sewer fund and the North Landfill had a decrease in the closure and post-closure liability due to change in the estimated cost.

**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, 2022, with comparative figures from 2021:

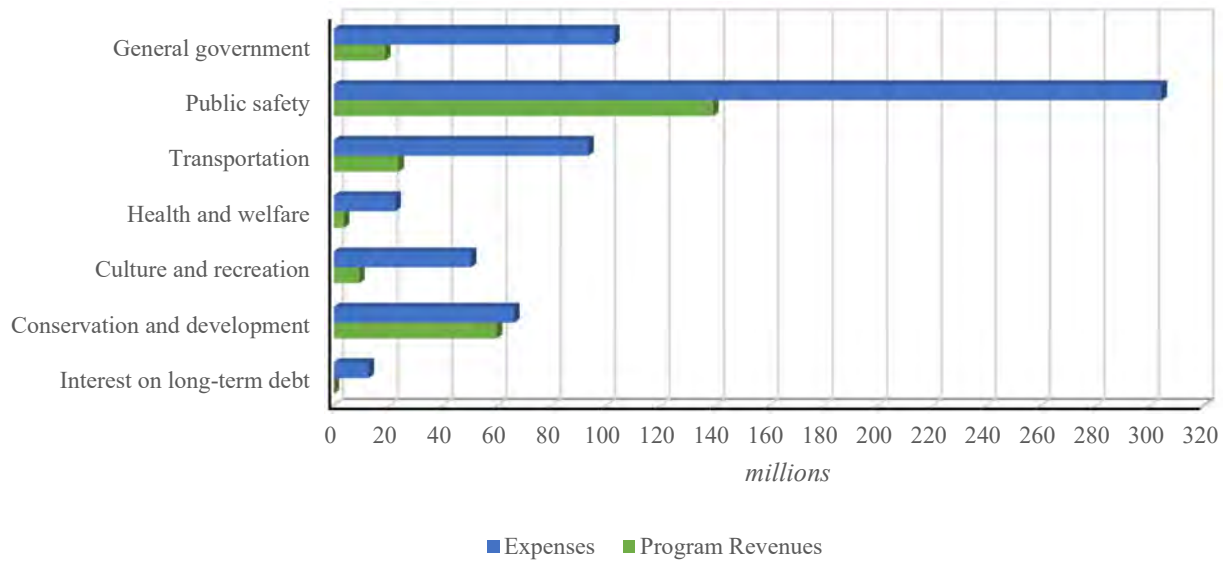
City of Baton Rouge, Parish of East Baton Rouge  
Condensed Statement of Changes in Net Position  
For the Years Ended December 31, 2022 & 2021  
(in millions)

|   | Governmental<br>Activities |                  | Business-<br>Type<br>Activities |                | Total           |                |
|---|----------------------------|------------------|---------------------------------|----------------|-----------------|----------------|
|   | <u>2022</u>                | <u>2021</u>      | <u>2022</u>                     | <u>2021</u>    | <u>2022</u>     | <u>2021</u>    |
| Revenues:   |                            |                  |                                 |                |                 |                |
| Program Revenues:   |                            |                  |                                 |                |                 |                |
| Charges for Services  | \$ 64.1                    | \$ 61.4          | \$183.4                         | \$169.7        | \$ 47.5         | \$231.1        |
| Operating Grants and Contributions                              | 147.0                      | 96.1             | 2.5                             | 3.1            | 149.5           | 99.2           |
| Capital Grants and Contributions                                | 44.4                       | 28.2             | 11.8                            | 12.1           | 56.2            | 40.3           |
| General Revenues:   |                            |                  |                                 |                |                 |                |
| Sales Taxes   | 365.0                      | 336.8            | 60.0                            | 54.5           | 425.0           | 391.3          |
| Other Taxes   | 190.3                      | 180.5            | 1.7                             | 1.5            | 192.0           | 182.0          |
| Grants and Contributions Not<br>Restricted to Specific Programs | 6.4                        | 5.0              | --                              | --             | 6.4             | 5.0            |
| Other   | <u>12.1</u>                | <u>1.9</u>       | <u>4.0</u>                      | <u>0.4</u>     | <u>16.1</u>     | <u>2.3</u>     |
| Total Revenues  | <u>829.3</u>               | <u>709.9</u>     | <u>263.4</u>                    | <u>241.3</u>   | <u>1,092.7</u>  | <u>951.2</u>   |
| Expenses:   |                            |                  |                                 |                |                 |                |
| General Government  | 103.1                      | 96.4             | (1.3)                           | 0.7            | 101.8           | 97.1           |
| Public Safety   | 304.5                      | 252.9            | --                              | --             | 304.5           | 252.9          |
| Transportation  | 93.7                       | 90.2             | 29.1                            | 27.4           | 122.8           | 117.6          |
| Sanitation  | --                         | --               | 217.7                           | 231.8          | 217.7           | 231.8          |
| Health and Welfare  | 22.7                       | 25.3             | --                              | --             | 22.7            | 25.3           |
| Culture and Recreation  | 50.5                       | 49.4             | 15.8                            | 10.3           | 66.3            | 59.7           |
| Conservation and Development                                    | 66.3                       | 75.3             | --                              | --             | 66.3            | 75.3           |
| Interest on Long-Term Debt                                      | <u>12.8</u>                | <u>13.8</u>      | <u>--*</u>                      | <u>--*</u>     | <u>12.8</u>     | <u>13.8</u>    |
| Total Expenses  | <u>653.6</u>               | <u>603.3</u>     | <u>261.3</u>                    | <u>270.2</u>   | <u>914.9</u>    | <u>873.5</u>   |
| Increase/(Decrease) in Net Position<br>Before Transfers         | 175.7                      | 106.6            | 2.1                             | (28.9)         | 177.8           | 77.7           |
| Transfers   | <u>(3.5)</u>               | <u>(8.9)</u>     | <u>3.5</u>                      | <u>8.9</u>     | <u>--</u>       | <u>--</u>      |
| Increase/(Decrease) in Net Position                             | 172.2                      | 97.7             | 5.6                             | (20.0)         | 177.8           | 77.7           |
| Net Position, January 1   | <u>(462.7)</u>             | <u>(551.4)</u>   | <u>540.7</u>                    | <u>560.7</u>   | <u>78.0</u>     | <u>9.3</u>     |
| Net Position, December 31                                       | <u>\$(290.5)</u>           | <u>\$453.7</u>   | <u>\$546.3</u>                  | <u>\$540.7</u> | <u>\$ 255.8</u> | <u>\$ 87.0</u> |
| Reclassify discretely presented<br>component unit               |                            | <u>(9.0)</u>     |                                 | <u>--</u>      |                 | <u>(9.0)</u>   |
| Net Position, December 31 restated                              |                            | <u>\$(462.7)</u> |                                 | <u>\$540.7</u> |                 | <u>\$ 78.0</u> |

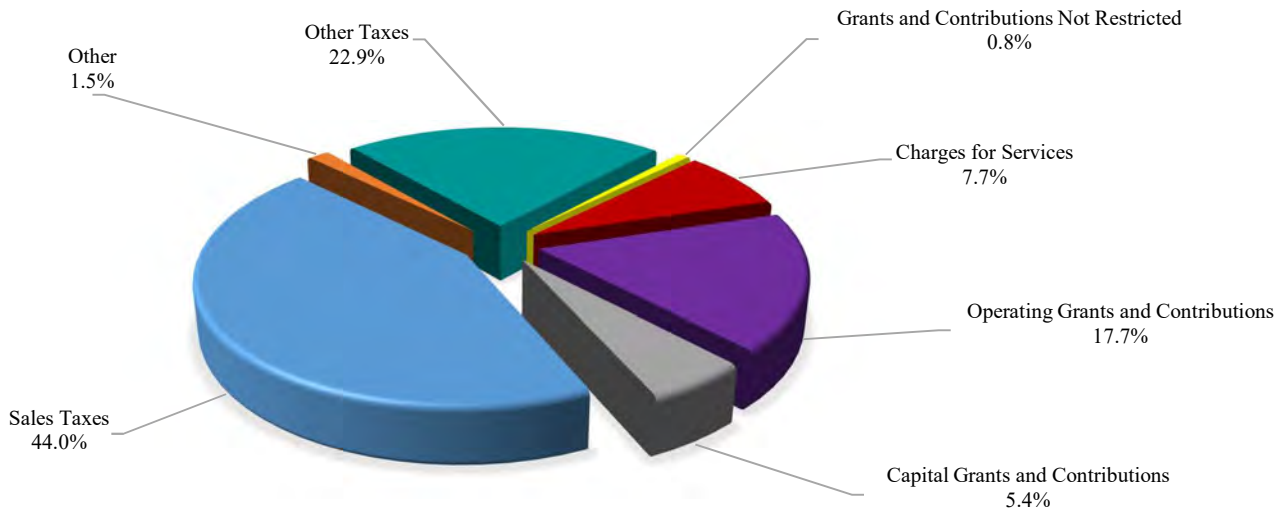
\*Interest expense for Business-Type Activities is reported within the functional categories.

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

**2022 Expenses and Program Revenues - Governmental Activities**



**2022 Revenues by Source - Governmental Activities  
\$829.3 million**



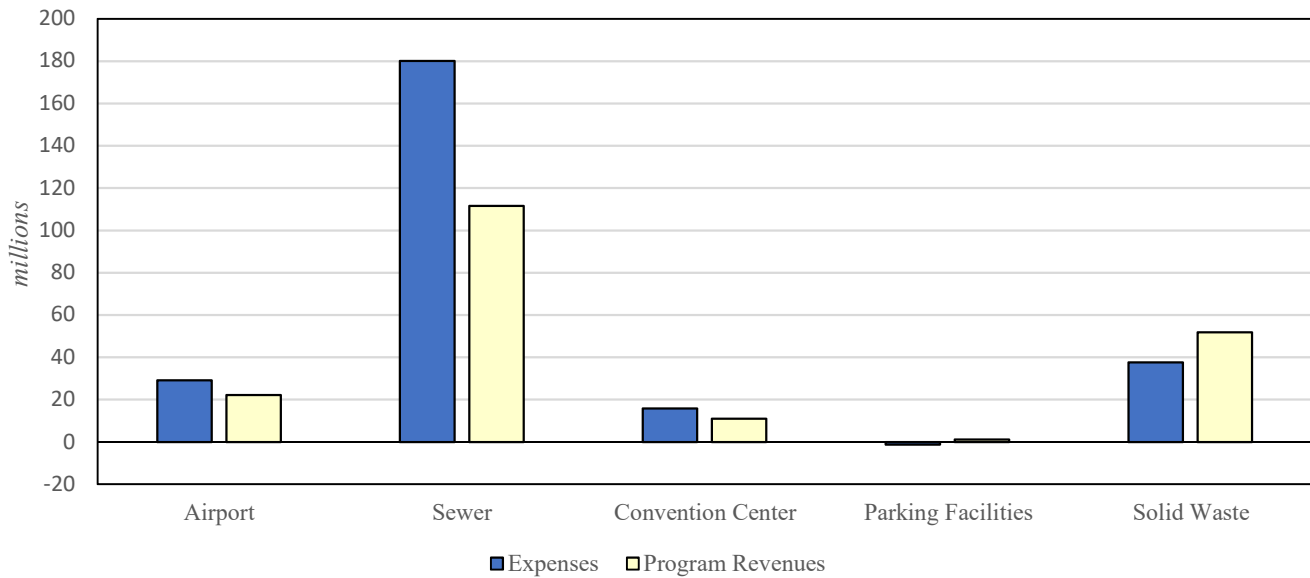
The government’s net position increased by \$177.8 million during the current fiscal year.

*Governmental Activities’* net position increased \$172.2 million in 2022. 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 sales and use taxes, investment earnings, operating and capital grants revenues offset an increase in public safety expenses.
- Increases in long-term liabilities for other post-employment benefits and net pension liability occurred, but the increase was not as significant as in previous years.

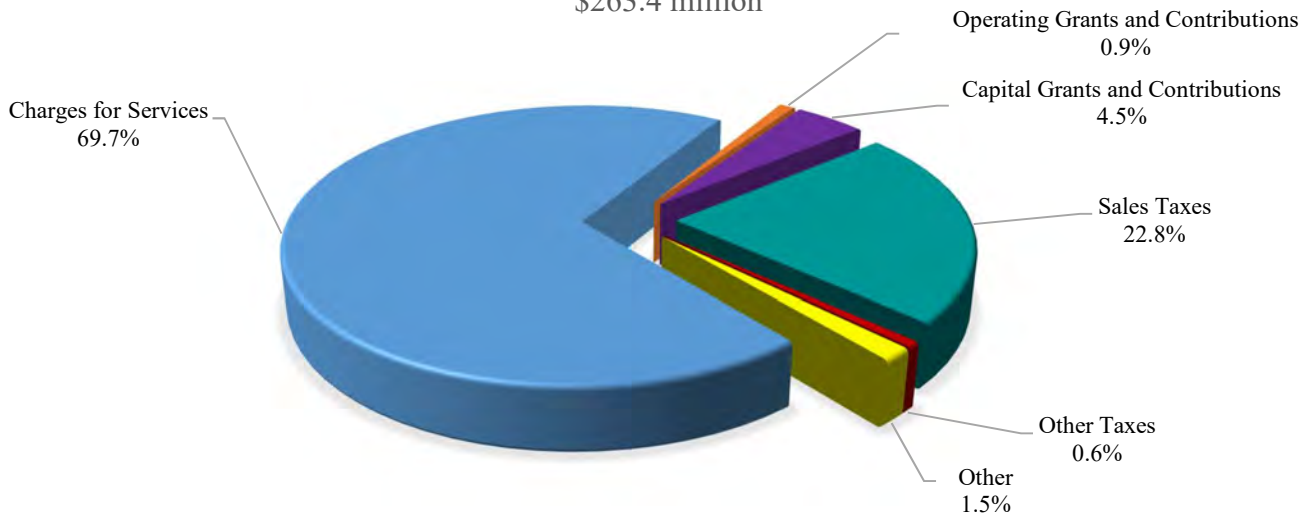
**CITY OF BATON ROUGE – PARISH OF EAST BATON ROUGE, LOUISIANA  
MANAGEMENT’S DISCUSSION AND ANALYSIS (CONTINUED)**

**2022 Expenses and Program Revenues - Business-Type Activities**



**2022 Revenues by Source - Business Type Activities**

\$263.4 million



*Business-Type Activities’* net position increased by \$5.6 million in 2022. The increase in net position is a result of revenues exceeding expenses for the year. An analysis of major revenues and expenses is as follows:

- The Greater Baton Rouge Airport District’s parking fees and rental revenues, the River Center and the Parking Authority’s operating revenues increased due to events and flights resuming after the pandemic.
- The Comprehensive Sewerage System Fund experienced an increase in collections of user fees, sales and use taxes and investment earnings and a decrease in depreciation expense.
- The Solid Waste Collection and Disposal Fund had a decrease in the North Landfill closure and post-closure costs due to a change in the estimated future costs and overall operating expenses.

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

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 \$845.7 million, an increase of \$80.3 million in comparison with the prior year. Approximately 4.0% of total governmental funds fund balance (\$33.6 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, \$622.6 million is *restricted* and has limitations imposed on its use by external parties or tax propositions, \$146.3 million is *committed* for specific purposes imposed by the Metropolitan Council, and \$42.4 million has been assigned for various purposes by the Finance Director. Additional information on governmental fund balance can be found in Note 15 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 \$33.6 million, while total fund balance was \$158.1 million. After transfers, primarily to capital projects, nonmajor enterprises, grants and debt service funds, the net change in fund balance for the General Fund was a surplus of \$12.9 million for the year. This increase was primarily due to inflation and manufacturing construction contributing to increased collections in sales and use taxes. Sales and use tax collections were \$240.2 million for 2022, an increase of \$17.4 million over 2021 revenues, a 7.8% increase.

The Library Board of Control Fund collected revenues that exceeded expenditures by approximately \$15.0 million in 2022. The primary source of revenue for this fund is an 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 2022, \$4.7 million was transferred to the capital project fund for library capital improvements.

Grants Fund revenues and other financing sources exceeded expenditures and other financing uses by approximately \$30.0 million during 2022. This was a result of the recognition of revenues related several disasters experienced in 2020 and 2021. The government recognized revenues in the Grants Fund in the amount of \$31.4 from the Governor’s Office of Homeland Security and Emergency Preparedness and LA Division of Administration Office of Community Development Disaster Recovery Unit related to prior year’s costs.

Fund balance in the Capital Projects Fund increased \$12.8 million in 2022. Major revenue and other financing sources in this fund during 2022, include \$6.0 million from the Louisiana Department of Transportation and Development, \$65.0 million from general sales and use taxes, and \$17.1 million transferred from the General Fund, Special Revenue Funds, and Proprietary Funds. Outlays during 2022, of approximately \$81.0 million, include almost \$68.7 million for street and intersection improvements, \$1.5 million for building construction and improvements, and \$10.8 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 \$17.8 million at December 31, 2022. Most of this major fund’s assets are capital assets with a net investment in capital assets of \$193.0 million. The fund reported a net loss of \$7.8 million before capital contributions and transfers for the year ended December 31, 2022.

Unrestricted net position of the Comprehensive Sewerage System Fund was \$51.3 million at December 31, 2022. 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 \$200.5 million, reflecting a heavy investment in capital assets, net of outstanding debt. The fund realized a net loss of approximately \$15.3 million before capital contributions and transfers for the year ended December 31, 2022.

Unrestricted net position of the Solid Waste Collection and Disposal Fund was \$14.1 million at December 31, 2022. Most of this major fund’s assets are capital assets with a net investment in capital assets of \$11.2 million. The fund realized a net gain before transfers of \$14.7 million for the year ended December 31, 2022.

**General Fund Budgetary Highlights**

The 2022 General Fund originally budgeted expenditures of \$354.8 million (inclusive of transfers out) were increased by \$40.4 million during 2022 to reflect a final amended budget of approximately \$395.2 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, including prison medical costs  | \$ 7.8               |
| Risk management from fund balance committed to |                      |
| Self-insurance purposes                        | 12.9                 |
| Public work improvements                       | 10.1                 |
| Electricity, gas, and waste disposal costs     | 3.2                  |
| Cost of living increase in September 2022      | 3.4                  |
| Other general fund operation costs             | 2.4                  |
| Constitutional offices operational costs       | 0.5                  |
| Community Center                               | <u>0.1</u>           |
| Total additional General Fund appropriations   | <u>\$40.4</u>        |

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

- Tax revenues were \$28.3 million more than budget, court related revenues were \$1.2 million less than budget, and licenses and permits were \$3.6 million more than budget for 2022.

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

- The risk management budget was underspent by approximately \$4.7 million as a result of the General Fund subsidizing current and future deficits of the employee health benefits since self-insured health care claims net of premiums received from other funds were higher than projected in the operating budget.
- Intergovernmental revenues of \$0.9 million for retiree drug subsidy was not included in the final budget.
- Approximately \$26.1 million of the appropriations for departmental budgets were not spent during 2022. 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 \$18.8 million, are included in assigned fund balance on the General Fund balance sheet. The majority of these funds are appropriated for needed public safety equipment, to upgrade computers, software systems, 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, 2022, amount to \$2,859.8 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 \$2.6 million, a 5.3 percent increase for governmental activities and a 3.0 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 (\$51.9 million).
- Capital improvements to the sewerage system, including upgrades to treatment plants and rehabilitation of major sewer lines (\$24.1 million).
- Renovations and improvements to Airport buildings, runways, and other Airport improvements (\$2.5 million).
- Depreciation expense of \$56.6 million for governmental activities and \$90.6 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, 2022 & 2021  
(in millions)

|   | Governmental     |                  | Business-        |                  | Total            |                  |
|---|------------------|------------------|------------------|------------------|------------------|------------------|
|   | Activities       |                  | Type             |                  |                  |                  |
|   | <u>2022</u>      | <u>2021</u>      | <u>2022</u>      | <u>2021</u>      | <u>2022</u>      | <u>2021</u>      |
| Land and right-of-way                                     | \$ 224.80        | \$ 211.3         | \$ 101.8         | \$ 99.9          | \$ 326.6         | \$ 311.2         |
| Buildings   | 140.2            | 143.8            | 83.4             | 91.3             | 223.6            | 235.1            |
| Noise Mitigation Costs                                    | --               | --               | 58.7             | 58.7             | 58.7             | 58.7             |
| Improvements (Other Than Buildings)<br>and Infrastructure | 467.0            | 486.6            | 1,526.1          | 1,585.4          | 1,993.1          | 2,072.0          |
| Machinery and Equipment                                   | 42.9             | 36.0             | 0.4              | 0.5              | 43.3             | 36.5             |
| Construction Work-In-Progress                             | <u>186.4</u>     | <u>130.5</u>     | <u>28.1</u>      | <u>18.4</u>      | <u>214.5</u>     | <u>148.9</u>     |
| Total   | <u>\$1,061.3</u> | <u>\$1,008.2</u> | <u>\$1,798.5</u> | <u>\$1,854.2</u> | <u>\$2,859.8</u> | <u>\$2,862.4</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 \$1,826.1 million. Of this amount, \$70.1 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, 2022 & 2021  
(in millions)

|   | Governmental<br>Activities |                | Business-<br>Type<br>Activities |                  | Total            |                  |
|---|----------------------------|----------------|---------------------------------|------------------|------------------|------------------|
|   | <u>2022</u>                | <u>2021</u>    | <u>2022</u>                     | <u>2021</u>      | <u>2022</u>      | <u>2021</u>      |
| Limited Tax Obligation Bonds                | \$ 0.6                     | \$ 0.3         | \$ --                           | \$ --            | \$ 0.6           | \$ 0.3           |
| Excess Revenue Contracts, Loans and Notes   | 70.1                       | 78.5           | 543.4                           | 543.4            | 613.5            | 621.9            |
| Revenue Bonds                               | <u>267.4</u>               | <u>286.6</u>   | <u>944.6</u>                    | <u>975.9</u>     | <u>1,212.0</u>   | <u>1,262.5</u>   |
| Total All Bonds, Contracts, Loans and Notes | <u>\$338.1</u>             | <u>\$365.4</u> | <u>\$1,488.0</u>                | <u>\$1,519.3</u> | <u>\$1,826.1</u> | <u>\$1,884.7</u> |

As of December 31, 2022, City-Parish bonds were rated by three major rating services as follows:

|   | Underlying Ratings                       |                                |                            |
|---|--|--------------------------------|----------------------------|
|   | <u>Moody’s<br/>Investors<br/>Service</u> | <u>Standard<br/>and Poor’s</u> | <u>Fitch<br/>Investors</u> |
| City of Baton Rouge (2%)<br>Sales Tax Revenue Bonds   | Aa2                                      | AA+                            | AA+                        |
| Parish of East Baton Rouge<br>Road and Street Improvements<br>(1/2%) Sales Tax Revenue Bonds        | A1                                       | A+                             | AA                         |
| East Baton Rouge Sewerage<br>Commission Revenue Bonds   | Aa3                                      | AA-                            | AA-                        |
| Parish of East Baton Rouge Capital<br>Improvement District MOVEBR<br>(1/2%) 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. In arriving at the sales tax forecast for the 2023 Annual Operating Budget, City-Parish financial officers looked back to 2021 actual collections, which had higher than normal collections due to stimulus funding, and applied a negative 2.5% forecast factor to mitigate the extraordinary growth resulting from stimulus funding dispensed during 2021. Based on this forecast, a 7.78% decrease is anticipated in collections for 2023 as compared to 2022 projected. In spite of the anticipated decreases, the 2023 proposed collections will be 9.25% or \$18.6 million higher than the 2022 original budget.

The proposed budget for the year 2023 for all funds, exclusive of operating transfers between funds, totals \$1,080.4 million. This is an increase of approximately \$49.6 million or 4.81 percent over the 2022 budget. The increases of \$24.9 in the General Fund includes funding for the employee pay raises granted in the fall of 2022, and to support the necessary increases in employee benefit programs. The inclusion of these increases has impacted all budgets that rely on personnel for service delivery.

American Rescue Plan Act (ARPA) funding was included in the 2022 General Fund and Special Revenue Fund budgets. This one-time funding source is not included in the 2023 budget. The decrease in the non-recurring ARPA funding in the Special Revenue Fund budgets is being offset by increases in capital, grant programs, and anticipated funding for an economic development district.

Debt Service and Capital Project budgets fluctuate from year to year. The majority of the increase in Enterprise Funds is attributed to inflationary items, and an increase in solid waste collection and disposal costs. The increase in Internal Service Funds can be attributed to the increase in fuel purchased by Central Garage for use by all City-Parish departments.

**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 of email address: [financeinternetaccount@brla.gov](mailto:financeinternetaccount@brla.gov)



**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**STATEMENT OF NET POSITION**  
**DECEMBER 31, 2022**

EXHIBIT A - 1

|  | <b>Primary Government</b>          |                                     |                       | <b>Component<br/>Units</b> |
|--|------------------------------------|-------------------------------------|-----------------------|----------------------------|
|  | <b>Governmental<br/>Activities</b> | <b>Business-Type<br/>Activities</b> | <b>Total</b>          |                            |
| <b>ASSETS</b>                                  |                                    |                                     |                       |                            |
| Cash and cash equivalents (Note 3)             | \$ 574,562,801                     | \$ 151,134,953                      | \$ 725,697,754        | \$ 27,494,972              |
| Investments (Note 3)                           | 286,842,520                        | 68,214,876                          | 355,057,396           | --                         |
| Receivables - net (Note 14)                    | 85,315,459                         | 27,496,568                          | 112,812,027           | 21,048,104                 |
| Due from other governments (Note 12)           | 142,982,507                        | 4,243,015                           | 147,225,522           | 4,582,280                  |
| Prepaid items                                  | 157,760                            | 165,822                             | 323,582               | 531,669                    |
| Loans receivable                               | 5,435,919                          | --                                  | 5,435,919             | 315,195                    |
| Inventory                                      | 1,189,994                          | 108,020                             | 1,298,014             | 7,586,538                  |
| Net pension asset                              | --                                 | --                                  | --                    | --                         |
| Other assets                                   | 1,000,000                          | --                                  | 1,000,000             | 101,274                    |
| Restricted assets:                             |                                    |                                     |                       |                            |
| Cash and cash equivalents (Note 3)             | --                                 | 53,575,414                          | 53,575,414            | 12,129,419                 |
| Investments (Note 3)                           | --                                 | 19,836,984                          | 19,836,984            | 68,196,372                 |
| Receivables - net (Note 14)                    | --                                 | 401,703                             | 401,703               | --                         |
| Leases Receivable (Note 11)                    | --                                 | 50,452,761                          | 50,452,761            |                            |
| Capital assets (Note 6):                       |                                    |                                     |                       |                            |
| Non-depreciable                                | 411,161,188                        | 188,639,503                         | 599,800,691           | 481,667                    |
| Depreciable, net                               | 650,091,057                        | 1,609,870,373                       | 2,259,961,430         | 93,006,533                 |
| Total assets                                   | <u>2,158,739,205</u>               | <u>2,174,139,992</u>                | <u>4,332,879,197</u>  | <u>235,474,023</u>         |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>          |                                    |                                     |                       |                            |
| Deferred amount on refunding                   | 13,254,304                         | 195,665,838                         | 208,920,142           | 4,846,316                  |
| Deferred outflow for OPEB                      | 98,014,878                         | 8,132,751                           | 106,147,629           | 5,090,669                  |
| Deferred outflow for pensions                  | 110,216,928                        | 8,397,022                           | 118,613,950           | 9,730,432                  |
| Total deferred outflows of resources           | <u>221,486,110</u>                 | <u>212,195,611</u>                  | <u>433,681,721</u>    | <u>19,667,417</u>          |
| <b>LIABILITIES</b>                             |                                    |                                     |                       |                            |
| Accounts payable and other current liabilities | 56,437,669                         | 20,824,016                          | 77,261,685            | 6,382,295                  |
| Due to other governments                       | 1,293,120                          | --                                  | 1,293,120             | 159,768                    |
| Accrued payables                               | 10,848,105                         | 17,281,598                          | 28,129,703            | 1,464,375                  |
| Unearned revenue                               | 146,241,026                        | 2,351,454                           | 148,592,480           | 1,329,350                  |
| Deposits and escrow accounts                   | 15,856,880                         | --                                  | 15,856,880            | --                         |
| Other liabilities                              | --                                 | --                                  | --                    | 92,525                     |
| Non-current liabilities (Note 10):             |                                    |                                     |                       |                            |
| Due within one year                            | 80,151,704                         | 38,277,562                          | 118,429,266           | 5,016,419                  |
| Due in more than one year                      | 2,135,455,233                      | 1,686,119,728                       | 3,821,574,961         | 241,863,841                |
| Total liabilities                              | <u>2,446,283,737</u>               | <u>1,764,854,358</u>                | <u>4,211,138,095</u>  | <u>256,308,573</u>         |
| <b>DEFERRED INFLOWS OF RESOURCES</b>           |                                    |                                     |                       |                            |
| Resources received before time requirements    | 432,383                            | --                                  | 432,383               | --                         |
| Deferred inflow for OPEB                       | 117,660,149                        | 9,645,494                           | 127,305,643           | 5,013,567                  |
| Deferred inflow for pensions                   | 106,400,681                        | 11,356,903                          | 117,757,584           | 10,812,716                 |
| Deferred inflow for leases                     | --                                 | 54,133,429                          | 54,133,429            | --                         |
| Total deferred inflows of resources            | <u>224,493,213</u>                 | <u>75,135,826</u>                   | <u>299,629,039</u>    | <u>15,826,283</u>          |
| <b>NET POSITION</b>                            |                                    |                                     |                       |                            |
| Net investment in capital assets               | 807,679,120                        | 448,164,602                         | 1,255,843,722         | (61,392,898)               |
| Restricted for (Note 15):                      |                                    |                                     |                       |                            |
| Capital projects                               | 282,721,589                        | 12,159,087                          | 294,880,676           | --                         |
| Debt service                                   | 9,404,168                          | 33,813,442                          | 43,217,610            | 80,871,417                 |
| Passenger facility charges                     | --                                 | 964,200                             | 964,200               | --                         |
| External legal constraints                     | 84,770,271                         | --                                  | 84,770,271            | 2,341,599                  |
| Unrestricted                                   | (1,475,126,783)                    | 51,244,088                          | (1,423,882,695)       | (38,813,534)               |
| Total net position                             | <u>\$ (290,551,635)</u>            | <u>\$ 546,345,419</u>               | <u>\$ 255,793,784</u> | <u>\$ (16,993,416)</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, 2022**

| <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> |
| <b>Primary government:</b>                    |                       |                             |   |   |
| Governmental activities:                      |                       |                             |   |   |
| General government                            | \$ 103,147,620        | \$ 18,655,474               | \$ 269,254                                | \$ --                                   |
| Public safety                                 | 304,505,614           | 37,723,643                  | 81,241,166                                | 20,593,491                              |
| Transportation                                | 93,612,874            | 35,807                      | 2,522,134                                 | 21,293,957                              |
| Health and welfare                            | 22,713,916            | 1,020,481                   | 2,723,850                                 | --                                      |
| Culture and recreation                        | 50,486,061            | 4,127,882                   | 4,107,494                                 | 1,148,074                               |
| Conservation and development                  | 66,323,102            | 2,494,899                   | 56,119,420                                | 1,327,679                               |
| Interest and fiscal charges on long-term debt | 12,843,658            | --                          | --  | --                                      |
| Total governmental activities                 | <u>653,632,845</u>    | <u>64,058,186</u>           | <u>146,983,318</u>                        | <u>44,363,201</u>                       |
| Business-type activities:                     |                       |                             |   |   |
| Airport                                       | 29,136,383            | 18,163,337                  | 2,145,799                                 | 1,935,911                               |
| Sewer   | 180,087,346           | 102,512,209                 | 25,400                                    | 9,007,136                               |
| Solid waste collection and disposal           | 37,593,465            | 51,772,416                  | --  | --                                      |
| Convention center                             | 15,766,912            | 9,745,126                   | 364,498                                   | 871,884                                 |
| Parking facilities                            | (1,311,954)           | 1,212,174                   | --  | --                                      |
| Total business-type activities                | <u>261,272,152</u>    | <u>183,405,262</u>          | <u>2,535,697</u>                          | <u>11,814,931</u>                       |
| Total primary government                      | <u>\$ 914,904,997</u> | <u>\$ 247,463,448</u>       | <u>\$ 149,519,015</u>                     | <u>\$ 56,178,132</u>                    |
| <b>Component units:</b>                       |                       |                             |   |   |
| Judicial court services                       | \$ 36,902,153         | \$ 10,874,805               | \$ 21,344,924                             | \$ --                                   |
| Health services                               | 6,159,864             | --                          | 6,699,854                                 | --                                      |
| Economic development districts                | 4,205,974             | 147,193                     | 1,536,540                                 | --                                      |
| Public Safety Services                        | 6,852,052             | 6,021,792                   | --  | --                                      |
| Mass transit                                  | 39,119,512            | 1,763,693                   | --  | 3,051,946                               |
| Total component units                         | <u>\$ 93,239,555</u>  | <u>\$ 18,807,483</u>        | <u>\$ 29,581,318</u>                      | <u>\$ 3,051,946</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 2)

Net position - end of year

The accompanying notes are an integral part of this statement.

| <b>Net (Expense) Revenue and<br/>Changes in Net Position</b> |                                     |                       |                            |
|--|-------------------------------------|-----------------------|----------------------------|
| <b>Primary Government</b>                                    |                                     |                       |                            |
| <b>Governmental<br/>Activities</b>                           | <b>Business-type<br/>Activities</b> | <b>Total</b>          | <b>Component<br/>Units</b> |
| \$ (84,222,892)  | \$ --                               | \$ (84,222,892)       | \$ --                      |
| (164,947,314)  | --                                  | (164,947,314)         | --                         |
| (69,760,976)   | --                                  | (69,760,976)          | --                         |
| (18,969,585)   | --                                  | (18,969,585)          | --                         |
| (41,102,611)   | --                                  | (41,102,611)          | --                         |
| (6,381,104)  | --                                  | (6,381,104)           | --                         |
| (12,843,658)   | --                                  | (12,843,658)          | --                         |
| <u>(398,228,140)</u>   | <u>--</u>                           | <u>(398,228,140)</u>  | <u>--</u>                  |
| --   | (6,891,336)                         | (6,891,336)           | --                         |
| --   | (68,542,601)                        | (68,542,601)          | --                         |
| --   | 14,178,951                          | 14,178,951            | --                         |
| --   | (4,785,404)                         | (4,785,404)           | --                         |
| --   | 2,524,128                           | 2,524,128             | --                         |
| <u>--</u>  | <u>(63,516,262)</u>                 | <u>(63,516,262)</u>   | <u>--</u>                  |
| <u>(398,228,140)</u>   | <u>(63,516,262)</u>                 | <u>(461,744,402)</u>  | <u>--</u>                  |
| --   | --                                  | --                    | (4,682,424)                |
| --   | --                                  | --                    | 539,990                    |
| --   | --                                  | --                    | (2,522,241)                |
| --   | --                                  | --                    | (830,260)                  |
| <u>--</u>  | <u>--</u>                           | <u>--</u>             | <u>(34,303,873)</u>        |
| <u>--</u>  | <u>--</u>                           | <u>--</u>             | <u>(41,798,808)</u>        |
| 134,211,535  | --                                  | 134,211,535           | 20,899,477                 |
| 25,500,650   | --                                  | 25,500,650            | --                         |
| 365,049,385  | 60,004,903                          | 425,054,288           | 2,427,960                  |
| 123,865  | --                                  | 123,865               | --                         |
| 2,777,468  | 1,669,424                           | 4,446,892             | 2,415,944                  |
| 11,751,740   | --                                  | 11,751,740            | --                         |
| 4,579,528  | --                                  | 4,579,528             | --                         |
| 9,852,268  | --                                  | 9,852,268             | --                         |
| 1,521,676  | --                                  | 1,521,676             | --                         |
| 14,400   | --                                  | 14,400                | 462,457                    |
| 6,377,023  | --                                  | 6,377,023             | 16,797,553                 |
| 11,680,645   | 3,968,597                           | 15,649,242            | (3,146,848)                |
| 448,131  | --                                  | 448,131               | (393,706)                  |
| <u>(3,493,663)</u>   | <u>3,493,663</u>                    | <u>--</u>             | <u>--</u>                  |
| <u>570,394,651</u>   | <u>69,136,587</u>                   | <u>639,531,238</u>    | <u>39,462,837</u>          |
| 172,166,511  | 5,620,325                           | 177,786,836           | (2,335,971)                |
| <u>(462,718,146)</u>   | <u>540,725,094</u>                  | <u>78,006,948</u>     | <u>(14,657,445)</u>        |
| <u>\$ (290,551,635)</u>                                      | <u>\$ 546,345,419</u>               | <u>\$ 255,793,784</u> | <u>\$ (16,993,416)</u>     |

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**DECEMBER 31, 2022**

|   | <u>General<br/>Fund</u>     | <u>Library<br/>Board of<br/>Control</u> | <u>Grants</u>               |
|---|-----------------------------|---|-----------------------------|
| <b>ASSETS</b>   |                             |   |                             |
| Cash and cash equivalents (Note 3)                                    | \$ 74,992,948               | \$ 62,932,565                           | \$ 107,093,411              |
| Investments (Note 3)  | 35,290,799                  | 29,615,324                              | 50,396,900                  |
| Property taxes receivable - net (Note 4)                              | 7,742,734                   | 12,868,743                              | --                          |
| Gross receipts business taxes receivable                              | 5,310,151                   | --                                      | --                          |
| Sales taxes receivable - net (Note 14)                                | 21,981,314                  | --                                      | --                          |
| Interest and penalties receivable on taxes                            | 75,597                      | --                                      | --                          |
| Accounts receivable - net (Note 14)                                   | 3,026,203                   | 17,000                                  | --                          |
| Accrued interest receivable   | 638,009                     | 350,514                                 | 595,500                     |
| Due from other funds (Note 12)  | 30,212,758                  | --                                      | --                          |
| Due from other governments (Note 12)                                  | 23,848,390                  | 38,692,960                              | 41,096,528                  |
| Other assets  | 1,000,000                   | --                                      | --                          |
| Inventory   | 877,850                     | --                                      | --                          |
|   | <u>                    </u> | <u>                    </u>             | <u>                    </u> |
| Total assets  | <u>\$ 204,996,753</u>       | <u>\$ 144,477,106</u>                   | <u>\$ 199,182,339</u>       |
| <b>LIABILITIES</b>  |                             |   |                             |
| Accounts and contracts payable  | \$ 23,829,371               | \$ 1,042,596                            | \$ 16,306,098               |
| Due to other funds (Note 12)  | --                          | 27,681,372                              | 21,625,919                  |
| Due to other governments  | 331,726                     | --                                      | --                          |
| Accrued payables  | 3,389,233                   | 495,991                                 | 303,219                     |
| Unearned revenue  | 1,000                       | --                                      | 146,034,353                 |
| Deposits and escrow accounts  | 15,786,321                  | --                                      | 70,559                      |
| Total liabilities   | <u>43,337,651</u>           | <u>29,219,959</u>                       | <u>184,340,148</u>          |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                                  |                             |   |                             |
| Unavailable revenue - property taxes                                  | 2,968,820                   | 1,317,448                               | --                          |
| Unavailable revenue - revenue sharing                                 | 625,094                     | --                                      | --                          |
| Resources received before time requirements                           | --                          | --                                      | 432,383                     |
| Total deferred inflows of resources                                   | <u>3,593,914</u>            | <u>1,317,448</u>                        | <u>432,383</u>              |
| <b>FUND BALANCES (Note 15):</b>                                       |                             |   |                             |
| Nonspendable  | 877,850                     | --                                      | --                          |
| Restricted  | 2,746,200                   | 113,939,699                             | 14,409,808                  |
| Committed   | 78,463,618                  | --                                      | --                          |
| Assigned  | 42,353,300                  | --                                      | --                          |
| Unassigned  | 33,624,220                  | --                                      | --                          |
| Total fund balances   | <u>158,065,188</u>          | <u>113,939,699</u>                      | <u>14,409,808</u>           |
| Total liabilities, deferred inflows of resources<br>and fund balances | <u>\$ 204,996,753</u>       | <u>\$ 144,477,106</u>                   | <u>\$ 199,182,339</u>       |

The accompanying notes are an integral part of this statement.

| <u>Capital<br/>Projects<br/>Fund</u> | <u>Other<br/>Governmental<br/>Funds</u> | <u>Total<br/>Governmental<br/>Funds</u> |
|--------------------------------------|---|---|
| \$ 230,981,601                       | \$ 91,713,817                           | \$ 567,714,342                          |
| 135,092,198                          | 33,484,283                              | 283,879,504                             |
| --                                   | 12,012,740                              | 32,624,217                              |
| --                                   | --                                      | 5,310,151                               |
| 8,471,545                            | 2,044,330                               | 32,497,189                              |
| --                                   | --                                      | 75,597                                  |
| 115,939                              | 4,111,776                               | 7,270,918                               |
| 1,239,380                            | 440,209                                 | 3,263,612                               |
| 30,861,285                           | --                                      | 61,074,043                              |
| 2,553,162                            | 35,924,581                              | 142,115,621                             |
| --                                   | --                                      | 1,000,000                               |
| --                                   | --                                      | 877,850                                 |
| <u>\$ 409,315,110</u>                | <u>\$ 179,731,736</u>                   | <u>\$ 1,137,703,044</u>                 |
| <br>                                 |   |   |
| \$ 11,035,304                        | \$ 3,549,392                            | \$ 55,762,761                           |
| --                                   | 11,766,752                              | 61,074,043                              |
| 470,441                              | 490,953                                 | 1,293,120                               |
| --                                   | 747,672                                 | 4,936,115                               |
| 205,673                              | --                                      | 146,241,026                             |
| --                                   | --                                      | 15,856,880                              |
| <u>11,711,418</u>                    | <u>16,554,769</u>                       | <u>285,163,945</u>                      |
| <br>                                 |   |   |
| --                                   | 1,386,718                               | 5,672,986                               |
| --                                   | 60,691                                  | 685,785                                 |
| --                                   | --                                      | 432,383                                 |
| <u>--</u>                            | <u>1,447,409</u>                        | <u>6,791,154</u>                        |
| <br>                                 |   |   |
| --                                   | --                                      | 877,850                                 |
| 360,898,306                          | 130,633,009                             | 622,627,022                             |
| 36,705,386                           | 31,096,549                              | 146,265,553                             |
| --                                   | --                                      | 42,353,300                              |
| --                                   | --                                      | 33,624,220                              |
| <u>397,603,692</u>                   | <u>161,729,558</u>                      | <u>845,747,945</u>                      |
| <br>                                 |   |   |
| <u>\$ 409,315,110</u>                | <u>\$ 179,731,736</u>                   | <u>\$ 1,137,703,044</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, 2022**

EXHIBIT A - 4

Fund balances - total governmental funds \$ 845,747,945

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   | 2,049,014,467        |               |
| Less accumulated depreciation | <u>(999,042,863)</u> | 1,049,971,604 |

Assets used in governmental activities that are not financial resources, and, therefore, are not reported in the governmental funds.

|                  |                  |           |
|------------------|------------------|-----------|
| Prepaid items    | 157,760          |           |
| Loans receivable | <u>5,435,919</u> | 5,593,679 |

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                         | 5,672,986      |            |
| Louisiana revenue sharing                    | 685,785        |            |
| Emergency Medical Services transport charges | 4,242,549      |            |
| U.S. Health and Human Services               | <u>866,886</u> | 11,468,206 |

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                      | (5,868,755)          |                 |
| Bonds payable                                 | (338,164,775)        |                 |
| Deferred premium                              | (34,422,302)         |                 |
| Deferred amount on refunding                  | 13,254,304           |                 |
| Compensated absences payable                  | (32,631,552)         |                 |
| Claims and judgments payable                  | (24,249,796)         |                 |
| Employee benefits payable                     | (5,502,763)          |                 |
| Total other post employment benefit liability | (1,238,593,931)      |                 |
| Net pension liability                         | <u>(541,782,898)</u> | (2,207,962,468) |

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.

(15,829,024)

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.

20,458,423

Net position of governmental activities \$ (290,551,635)

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, 2022**

|  | <b>General<br/>Fund</b> | <b>Library<br/>Board of<br/>Control</b> | <b>Grants</b> |
|--|-------------------------|---|---------------|
| <b>REVENUES</b>  |                         |   |               |
| Taxes:   |                         |   |               |
| Property   | \$ 29,129,565           | \$ 53,085,041                           | \$ --         |
| Gross receipts business taxes                                | 25,500,650              | --                                      | --            |
| Sales  | 240,164,753             | --                                      | --            |
| TIF district tax   | --                      | --                                      | --            |
| Occupancy  | 1,762,809               | --                                      | --            |
| Occupational   | 11,751,740              | --                                      | --            |
| Insurance premiums   | 4,579,528               | --                                      | --            |
| Gaming admissions  | 9,852,268               | --                                      | --            |
| Interest and penalties - delinquent                          | 1,521,676               | --                                      | --            |
| Licenses and permits   | 8,700,021               | --                                      | --            |
| Intergovernmental revenues                                   | 16,389,551              | --                                      | 146,136,783   |
| Charges for services   | 24,174,510              | 32,000                                  | --            |
| Fines and forfeits   | 736,580                 | 65,993                                  | --            |
| Investment earnings  | 2,120,718               | 1,333,034                               | 1,713,487     |
| Miscellaneous revenues                                       | 1,104,566               | 4,023,539                               | 2,390,333     |
| Total revenues   | 377,488,935             | 58,539,607                              | 150,240,603   |
| <b>EXPENDITURES</b>  |                         |   |               |
| Current:   |                         |   |               |
| General government   | 83,415,829              | --                                      | 3,011         |
| Public safety  | 193,534,989             | --                                      | 36,769,470    |
| Transportation   | 37,144,666              | --                                      | 25,000        |
| Health and welfare   | 4,079,254               | --                                      | 2,707,233     |
| Culture and recreation                                       | 1,471,922               | 43,366,585                              | 2,877,771     |
| Conservation and development                                 | 4,923,041               | --                                      | 58,493,144    |
| Debt service:  |                         |   |               |
| Principal retirement   | --                      | --                                      | --            |
| Interest and fiscal charges                                  | --                      | --                                      | --            |
| Capital outlay   | --                      | 214,835                                 | 22,565,984    |
| Intergovernmental  | 18,895,772              | --                                      | --            |
| Total expenditures   | 343,465,473             | 43,581,420                              | 123,441,613   |
| Excess (deficiency) of revenues<br>over (under) expenditures | 34,023,462              | 14,958,187                              | 26,798,990    |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                         |   |               |
| Transfers in (Note 13)                                       | 559,963                 | 61                                      | 3,597,646     |
| Transfers out (Note 13)                                      | (21,510,929)            | (4,682,050)                             | (382,331)     |
| Issuance of long-term debt                                   | --                      | --                                      | --            |
| Proceeds of capital asset disposition                        | (127,749)               | 5,733                                   | --            |
| Total other financing sources and uses                       | (21,078,715)            | (4,676,256)                             | 3,215,315     |
| Net change in fund balances                                  | 12,944,747              | 10,281,931                              | 30,014,305    |
| Fund balances, January 1, restated (Note 2)                  | 145,120,441             | 103,657,768                             | (15,604,497)  |
| Fund balances, December 31                                   | \$ 158,065,188          | \$ 113,939,699                          | \$ 14,409,808 |

The accompanying notes are an integral part of this statement.

| <u>Capital<br/>Projects<br/>Fund</u> | <u>Other<br/>Governmental<br/>Funds</u> | <u>Total<br/>Governmental<br/>Funds</u> |
|--------------------------------------|---|---|
| \$ --                                | \$ 49,097,077                           | \$ 131,311,683                          |
| --                                   | --                                      | 25,500,650                              |
| 65,017,720                           | 59,866,912                              | 365,049,385                             |
| --                                   | 123,865                                 | 123,865                                 |
| --                                   | 1,014,659                               | 2,777,468                               |
| --                                   | --                                      | 11,751,740                              |
| --                                   | --                                      | 4,579,528                               |
| --                                   | --                                      | 9,852,268                               |
| --                                   | --                                      | 1,521,676                               |
| --                                   | --                                      | 8,700,021                               |
| 6,505,327                            | 10,945,735                              | 179,977,396                             |
| --                                   | 21,675,466                              | 45,881,976                              |
| --                                   | 1,029,269                               | 1,831,842                               |
| 4,686,253                            | 1,716,196                               | 11,569,688                              |
| 1,241,801                            | 258,369                                 | 9,018,608                               |
| <u>77,451,101</u>                    | <u>145,727,548</u>                      | <u>809,447,794</u>                      |
| --                                   | 1,323,774                               | 84,742,614                              |
| --                                   | 55,086,597                              | 285,391,056                             |
| 5,304,670                            | 16,876,030                              | 59,350,366                              |
| --                                   | 5,638,699                               | 12,425,186                              |
| --                                   | --                                      | 47,716,278                              |
| --                                   | 1,996,707                               | 65,412,892                              |
| --                                   | 27,652,100                              | 27,652,100                              |
| --                                   | 15,180,102                              | 15,180,102                              |
| 72,664,746                           | 3,405,404                               | 98,850,969                              |
| 3,007,449                            | 7,434,334                               | 29,337,555                              |
| <u>80,976,865</u>                    | <u>134,593,747</u>                      | <u>726,059,118</u>                      |
| <u>(3,525,764)</u>                   | <u>11,133,801</u>                       | <u>83,388,676</u>                       |
| 17,106,926                           | 5,690,777                               | 26,955,373                              |
| (1,220,992)                          | (2,654,442)                             | (30,450,744)                            |
| 450,000                              | --                                      | 450,000                                 |
| --                                   | 72,941                                  | (49,075)                                |
| <u>16,335,934</u>                    | <u>3,109,276</u>                        | <u>(3,094,446)</u>                      |
| 12,810,170                           | 14,243,077                              | 80,294,230                              |
| <u>384,793,522</u>                   | <u>147,486,481</u>                      | <u>765,453,715</u>                      |
| <u>\$ 397,603,692</u>                | <u>\$ 161,729,558</u>                   | <u>\$ 845,747,945</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, 2022**

EXHIBIT A - 6

Net change in fund balances - total governmental funds \$ 80,294,230

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       | 98,850,969          |            |
| Depreciation expense | <u>(50,866,232)</u> | 47,984,737 |

The net effect of various miscellaneous transactions involving capital assets, such as sales, trade-ins, and donations, is to increase net position. 8,282,520

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                         | 2,899,852       |           |
| Louisiana revenue sharing                    | 5,854           |           |
| Emergency Medical Services transport charges | (70,239)        |           |
| U.S. Health and Human Services               | <u>(76,325)</u> | 2,759,142 |

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                | (450,000)         |            |
| Amortization of bond insurance costs | (39,237)          |            |
| Amortization of premium              | 5,256,935         |            |
| Amortization of amount on refunding  | (3,150,910)       |            |
| Principal payments                   | <u>27,652,100</u> | 29,268,888 |

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   | 269,656        |           |
| Compensated absences payable   | (3,494,303)    |           |
| Claims and judgments payable   | 618,642        |           |
| Employee benefits payable  | (37,203)       |           |
| Total OPEB liability and deferred inflows and outflows for OPEB      | (8,062,334)    |           |
| Net pension liability and deferred inflows and outflows for pensions | 15,570,451     |           |
| Loans receivable   | <u>261,213</u> | 5,126,122 |

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. (1,549,128)

Change in net position of governmental activities \$ 172,166,511

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, 2022**

|                                       | <b>Business-type Activities - Enterprise Funds</b>      |  |  |
|---------------------------------------|---|--|--|
|                                       | <b>Greater<br/>Baton Rouge<br/>Airport<br/>District</b> | <b>Comprehensive<br/>Sewerage<br/>System</b> | <b>Solid Waste<br/>Collection<br/>and Disposal</b> |
| <b>ASSETS</b>                         |   |  |  |
| Current assets:                       |   |  |  |
| Cash and cash equivalents             | \$ 11,518,131   | \$ 103,326,024                               | \$ 28,169,336                                      |
| Investments                           | 5,420,297   | 48,624,012                                   | 13,256,158   |
| Sales taxes receivable - net          | --  | 5,298,530                                    | --   |
| Accounts receivable - net             | 518,206   | 10,729,805                                   | 5,143,567  |
| Leases receivable (Note 11)           | 4,160,791   | --   | --   |
| Accrued interest receivable           | 150,941   | 523,260                                      | 144,468  |
| Due from other governments (Note 12)  | 3,250,043   | --   | 9  |
| Prepaid items                         | --  | --   | --   |
| Inventory                             | --  | --   | --   |
| Total current assets                  | <u>25,018,409</u>                                       | <u>168,501,631</u>                           | <u>46,713,538</u>                                  |
| Noncurrent assets:                    |   |  |  |
| Restricted assets:                    |   |  |  |
| Cash and cash equivalents             | 1,801,631   | 40,351,958                                   | --   |
| Investments                           | 847,827   | 18,989,157                                   | --   |
| Sales taxes receivable                | --  | --   | --   |
| Accounts receivable - net             | 217,266   | --   | --   |
| Accrued interest receivable           | 456   | 40,936                                       | --   |
| Total restricted assets               | <u>2,867,180</u>  | <u>59,382,051</u>                            | <u>--</u>  |
| Leases Receivable (Note 11)           | <u>50,452,761</u>                                       | <u>--</u>                                    | <u>--</u>  |
| Capital assets (Note 6):              |   |  |  |
| Land                                  | 35,607,249  | 54,536,512                                   | 9,022,982  |
| Buildings                             | 147,604,522   | 2,249,844                                    | 141,449  |
| Noise mitigation costs                | 58,676,432  | --   | --   |
| Improvements (other than buildings)   | 211,086,570   | 2,542,594,192                                | 29,756,688   |
| Equipment                             | 5,196,759   | 3,163,799                                    | 154,241  |
| Construction work in progress         | 11,727,264  | 14,729,679                                   | --   |
| Total capital assets                  | <u>469,898,796</u>                                      | <u>2,617,274,026</u>                         | <u>39,075,360</u>                                  |
| Accumulated depreciation              | <u>(228,238,369)</u>                                    | <u>(1,115,046,468)</u>                       | <u>(27,867,579)</u>                                |
| Net capital assets                    | <u>241,660,427</u>                                      | <u>1,502,227,558</u>                         | <u>11,207,781</u>                                  |
| Total noncurrent assets               | <u>294,980,368</u>                                      | <u>1,561,609,609</u>                         | <u>11,207,781</u>                                  |
| Total assets                          | <u>319,998,777</u>                                      | <u>1,730,111,240</u>                         | <u>57,921,319</u>                                  |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b> |   |  |  |
| Deferred amount on refunding          | 2,218,451   | 193,447,387                                  | --   |
| Deferred outflows for OPEB            | 1,879,445   | 5,574,398                                    | 678,908  |
| Deferred outflow for pensions         | 2,692,175   | 5,386,235                                    | 318,612  |
| Total deferred outflows of resources  | <u>6,790,071</u>  | <u>204,408,020</u>                           | <u>997,520</u>                                     |

The accompanying notes are an integral part of this statement.

| <b>Business-type Activities - Enterprise Funds</b> |                        | <b>Governmental<br/>Activities<br/>Internal<br/>Service<br/>Funds</b> |
|--|------------------------|---|
| <b>Other<br/>Enterprise<br/>Total</b>              | <b>Total</b>           |   |
| \$ 8,121,462                                       | \$ 151,134,953         | \$ 6,848,459  |
| 914,409  | 68,214,876             | 2,963,016   |
| --   | 5,298,530              | --  |
| 809,282  | 17,200,860             | --  |
| --   | 4,160,791              | --  |
| 17,718   | 836,387                | 31,226  |
| 992,963  | 4,243,015              | --  |
| 165,822  | 165,822                | --  |
| 108,020  | 108,020                | 312,144   |
| <u>11,129,676</u>                                  | <u>251,363,254</u>     | <u>10,154,845</u>   |
| 11,421,825   | 53,575,414             | --  |
| --   | 19,836,984             | --  |
| 99,514   | 99,514                 | --  |
| --   | 217,266                | --  |
| 43,531   | 84,923                 | --  |
| <u>11,564,870</u>                                  | <u>73,814,101</u>      | <u>--</u>   |
| --   | 50,452,761             | --  |
| 2,654,217  | 101,820,960            | 47,568  |
| 123,090,248  | 273,086,063            | 2,355,428   |
| --   | 58,676,432             | --  |
| 20,199,287   | 2,803,636,737          | 7,190   |
| 1,344,022  | 9,858,821              | 60,963,462  |
| 1,685,168  | 28,142,111             | --  |
| <u>148,972,942</u>                                 | <u>3,275,221,124</u>   | <u>63,373,648</u>   |
| <u>(105,558,832)</u>                               | <u>(1,476,711,248)</u> | <u>(52,093,007)</u>   |
| <u>43,414,110</u>                                  | <u>1,798,509,876</u>   | <u>11,280,641</u>   |
| <u>54,978,980</u>                                  | <u>1,922,776,738</u>   | <u>11,280,641</u>   |
| <u>66,108,656</u>                                  | <u>2,174,139,992</u>   | <u>21,435,486</u>   |
| --   | 195,665,838            | --  |
| --   | 8,132,751              | --  |
| --   | 8,397,022              | --  |
| <u>--</u>  | <u>212,195,611</u>     | <u>--</u>   |

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**STATEMENT OF NET POSITION**  
**PROPRIETARY FUNDS**  
**DECEMBER 31, 2022**

|  | <b>Business-type Activities - Enterprise Funds</b>      |  |  |
|--|---|--|--|
|  | <b>Greater<br/>Baton Rouge<br/>Airport<br/>District</b> | <b>Comprehensive<br/>Sewerage<br/>System</b> | <b>Solid Waste<br/>Collection<br/>and Disposal</b> |
| <b>LIABILITIES</b>   |   |  |  |
| Current liabilities:   |   |  |  |
| Accounts and contracts payable                               | \$ 1,442,451  | \$ 10,585,960                                | \$ 4,351,653                                       |
| Accrued salaries payable                                     | 109,363   | 264,905                                      | 47,000   |
| Accrued interest payable                                     | 806,274   | 15,961,076                                   | --   |
| Unearned revenue   | --  | --   | --   |
| Claims, judgments and contingent liabilities                 | --  | 155,349                                      | 146,504  |
| Bonds payable (Note 10)                                      | 2,225,000   | 32,047,000                                   | --   |
| Compensated absences payable                                 | 503,248   | 898,516                                      | 106,946  |
| Total other postemployment benefit liability                 | 569,681   | 1,430,015                                    | 195,303  |
| Total current liabilities                                    | <u>5,656,017</u>  | <u>61,342,821</u>                            | <u>4,847,406</u>                                   |
| Noncurrent liabilities:                                      |   |  |  |
| Bonds payable (net of premiums)<br>(Note 10)                 | 48,216,189  | 1,473,643,906                                | --   |
| Compensated absences payable                                 | 85,713  | 405,470                                      | 52,731   |
| Landfill closure and postclosure care liability<br>(Note 18) | --  | --   | 17,456,048   |
| Total other postemployment benefit liability                 | 24,708,200  | 68,183,192                                   | 7,537,939  |
| Net pension liability  | 12,058,357  | 31,708,162                                   | 2,063,821  |
| Total noncurrent liabilities                                 | <u>85,068,459</u>                                       | <u>1,573,940,730</u>                         | <u>27,110,539</u>                                  |
| Total liabilities  | <u>90,724,476</u>                                       | <u>1,635,283,551</u>                         | <u>31,957,945</u>                                  |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                         |   |  |  |
| Deferred inflow for OPEB                                     | 2,073,126   | 6,839,671                                    | 732,697  |
| Deferred inflow for pensions                                 | 2,011,424   | 8,473,135                                    | 872,344  |
| Deferred inflow for leases                                   | 54,133,429  | --   | --   |
| Total deferred inflows of resources                          | <u>58,217,979</u>                                       | <u>15,312,806</u>                            | <u>1,605,041</u>                                   |
| <b>NET POSITION</b>  |   |  |  |
| Net investment in capital assets                             | 192,994,248   | 200,548,463                                  | 11,207,781   |
| Restricted for capital projects                              | --  | --   | --   |
| Restricted for debt service                                  | 1,715,008   | 32,098,434                                   | --   |
| Restricted Passenger Facility Charges                        | 964,200   | --   | --   |
| Unrestricted   | (17,827,063)  | 51,276,006                                   | 14,148,072   |
| Total net position   | <u>\$ 177,846,393</u>                                   | <u>\$ 283,922,903</u>                        | <u>\$ 25,355,853</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>         |
| \$ 4,443,952                                       | \$ 20,824,016         | \$ 674,908           |
| 92,980   | 514,248               | 43,235               |
| --   | 16,767,350            | --                   |
| 2,351,454  | 2,351,454             | --                   |
| --   | 301,853               | --                   |
| --   | 34,272,000            | --                   |
| --   | 1,508,710             | 129,000              |
| --   | 2,194,999             | --                   |
| <u>6,888,386</u>                                   | <u>78,734,630</u>     | <u>847,143</u>       |
| --   | 1,521,860,095         | --                   |
| --   | 543,914               | 129,920              |
| --   | 17,456,048            | --                   |
| --   | 100,429,331           | --                   |
| --   | 45,830,340            | --                   |
| <u>--</u>  | <u>1,686,119,728</u>  | <u>129,920</u>       |
| <u>6,888,386</u>                                   | <u>1,764,854,358</u>  | <u>977,063</u>       |
| --   | 9,645,494             | --                   |
| --   | 11,356,903            | --                   |
| <u>--</u>  | <u>54,133,429</u>     | <u>--</u>            |
| <u>--</u>  | <u>75,135,826</u>     | <u>--</u>            |
| 43,414,110   | 448,164,602           | 11,280,641           |
| 12,159,087   | 12,159,087            | --                   |
| --   | 33,813,442            | --                   |
| --   | 964,200               | --                   |
| <u>3,647,073</u>                                   | <u>51,244,088</u>     | <u>9,177,782</u>     |
| <u>\$ 59,220,270</u>                               | <u>\$ 546,345,419</u> | <u>\$ 20,458,423</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, 2022**

|  | <b>Business-type Activities - Enterprise Funds</b>      |  |  |
|--|---|--|--|
|  | <b>Greater<br/>Baton Rouge<br/>Airport<br/>District</b> | <b>Comprehensive<br/>Sewerage<br/>System</b> | <b>Solid Waste<br/>Collection<br/>and Disposal</b> |
| <b>OPERATING REVENUES</b>                        |   |  |  |
| Charges for services                             | \$ 14,124,404   | \$ 102,398,816                               | \$ 51,631,049                                      |
| Miscellaneous revenues                           | 571,821   | 113,393                                      | 141,367  |
| Total operating revenues                         | <u>14,696,225</u>                                       | <u>102,512,209</u>                           | <u>51,772,416</u>                                  |
| <b>OPERATING EXPENSES</b>                        |   |  |  |
| Personal services                                | 4,020,853   | 9,461,067                                    | 1,192,573  |
| Employee benefits                                | 2,278,341   | 5,490,580                                    | 522,642  |
| Supplies   | 886,189   | 5,906,503                                    | 1,545,107  |
| Contractual services                             | 7,254,697   | 38,542,179                                   | 48,475,227   |
| Landfill closure and postclosure care expense    | --  | --   | (14,363,056)                                       |
| Cost of materials                                | --  | --   | --   |
| Depreciation                                     | 12,859,912  | 72,717,531                                   | 220,972  |
| Management fee                                   | --  | --   | --   |
| Total operating expenses                         | <u>27,299,992</u>                                       | <u>132,117,860</u>                           | <u>37,593,465</u>                                  |
| Operating income (loss)                          | <u>(12,603,767)</u>                                     | <u>(29,605,651)</u>                          | <u>14,178,951</u>                                  |
| <b>NONOPERATING REVENUES (EXPENSES)</b>          |   |  |  |
| Taxes pledged as securities for revenue bonds    | --  | 60,004,903                                   | --   |
| Occupancy taxes                                  | --  | --   | --   |
| Federal and State grants                         | 2,145,799   | 25,400                                       | --   |
| Passenger facility charges (Note 17)             | 1,404,230   | --   | --   |
| Customer facility charges                        | 2,062,882   | --   | --   |
| Investment earnings                              | 996,548   | 2,209,867                                    | 530,650  |
| Interest expense                                 | (1,999,857)   | (47,969,486)                                 | --   |
| Bond issuance costs                              | 163,466   | --   | --   |
| Gain (loss) on disposition of capital assets     | --  | --   | --   |
| Total nonoperating revenues (expenses)           | <u>4,773,068</u>  | <u>14,270,684</u>                            | <u>530,650</u>                                     |
| Income (loss) before contributions and transfers | (7,830,699)   | (15,334,967)                                 | 14,709,601   |
| Capital contributions                            | 1,935,911   | 9,007,136                                    | --   |
| Transfers in                                     | 13,580  | 17,206                                       | 211,125  |
| Transfers out                                    | --  | (19,900)                                     | (2,580)  |
| Change in net position                           | (5,881,208)   | (6,330,525)                                  | 14,918,146   |
| Total net position - January 1                   | <u>183,727,601</u>                                      | <u>290,253,428</u>                           | <u>10,437,707</u>                                  |
| Total net position - December 31                 | <u>\$ 177,846,393</u>                                   | <u>\$ 283,922,903</u>                        | <u>\$ 25,355,853</u>                               |

The accompanying notes are an integral part of this statement.

| <b>Business-type Activities - Enterprise Funds</b> |                       | <b>Governmental<br/>Activities<br/>Internal<br/>Service<br/>Funds</b> |
|--|-----------------------|---|
| <b>Other<br/>Enterprise<br/>Total</b>              | <b>Total</b>          |   |
| \$ 9,115,364                                       | \$ 177,269,633        | \$ 22,582,115   |
| 1,841,936  | 2,668,517             | --  |
| <u>10,957,300</u>                                  | <u>179,938,150</u>    | <u>22,582,115</u>   |
| 2,552,880  | 17,227,373            | 1,658,770   |
| (1,965,011)  | 6,326,552             | 1,132,201   |
| 1,858,174  | 10,195,973            | 108,160   |
| 6,647,070  | 100,919,173           | 5,340,304   |
| --   | (14,363,056)          | --  |
| --   | --                    | 10,773,819  |
| 4,820,513  | 90,618,928            | 5,731,640   |
| 541,332  | 541,332               | --  |
| <u>14,454,958</u>                                  | <u>211,466,275</u>    | <u>24,744,894</u>   |
| <u>(3,497,658)</u>                                 | <u>(31,528,125)</u>   | <u>(2,162,779)</u>  |
| --   | 60,004,903            | --  |
| 1,669,424  | 1,669,424             | --  |
| 364,498  | 2,535,697             | --  |
| --   | 1,404,230             | --  |
| --   | 2,062,882             | --  |
| 231,532  | 3,968,597             | 110,957   |
| --   | (49,969,343)          | --  |
| --   | 163,466               | --  |
| --   | --                    | 500,986   |
| <u>2,265,454</u>                                   | <u>21,839,856</u>     | <u>611,943</u>  |
| (1,232,204)  | (9,688,269)           | (1,550,836)   |
| 871,884  | 11,814,931            | --  |
| 3,274,232  | 3,516,143             | 201,708   |
| --   | (22,480)              | (200,000)   |
| <u>2,913,912</u>                                   | <u>5,620,325</u>      | <u>(1,549,128)</u>  |
| <u>56,306,358</u>                                  | <u>540,725,094</u>    | <u>22,007,551</u>   |
| <u>\$ 59,220,270</u>                               | <u>\$ 546,345,419</u> | <u>\$ 20,458,423</u>  |

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2022**

|   | <b>Business-type Activities - Enterprise Funds</b>      |  |  |
|---|---|--|--|
|   | <b>Greater<br/>Baton Rouge<br/>Airport<br/>District</b> | <b>Comprehensive<br/>Sewerage<br/>System</b> | <b>Solid Waste<br/>Collection<br/>and Disposal</b> |
| <b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>                                |   |  |  |
| Receipts from customers   | \$ 14,911,674   | \$ 101,020,739                               | \$ 51,179,815                                      |
| Payments to suppliers for goods and services                                | (7,834,978)   | (43,904,651)                                 | (49,519,982)                                       |
| Payments to employees for services and benefits                             | (6,305,891)   | (15,818,389)                                 | (1,870,323)  |
| Other operating receipts  | --  | 113,393                                      | --   |
| Net cash provided by (used for) operating activities                        | <u>770,805</u>  | <u>41,411,092</u>                            | <u>(210,490)</u>                                   |
| <b>CASH FLOWS FROM NONCAPITAL<br/>FINANCING ACTIVITIES:</b>                 |   |  |  |
| Receipts from general property taxes  | --  | 69   | --   |
| Receipts from general sales and use taxes                                   | --  | 59,742,028                                   | --   |
| Operating grants received   | 3,239,295   | 25,600                                       | --   |
| Transfers in from other funds   | 13,580  | 17,206                                       | 211,125  |
| Transfers out to other funds  | --  | (19,900)                                     | (2,580)  |
| Net cash provided by (used for)<br>noncapital financing activities          | <u>3,252,875</u>  | <u>59,765,003</u>                            | <u>208,545</u>                                     |
| <b>CASH FLOWS FROM CAPITAL AND RELATED<br/>FINANCING ACTIVITIES:</b>        |   |  |  |
| Receipts from occupancy taxes   | --  | --   | --   |
| Proceeds from sale of debt  | --  | 249,357                                      | --   |
| Proceeds from capital grants  | 2,216,281   | --   | --   |
| Proceeds from sale of capital assets  | --  | --   | --   |
| Passenger facility charges  | 1,377,020   | --   | --   |
| Customer facility charges   | 2,116,215   | --   | --   |
| Acquisition and construction of capital assets                              | (2,469,616)   | (21,789,447)                                 | (8,391)  |
| Principal paid on bonds, obligations and leases                             | (2,125,000)   | (29,463,000)                                 | --   |
| Interest paid on bonds, obligations and leases                              | (2,042,816)   | (39,124,921)                                 | --   |
| Capital contributed by other governments                                    | --  | --   | --   |
| Capital contributed from impact fees  | --  | 4,337,063                                    | --   |
| Net cash provided by (used for) capital<br>and related financing activities | <u>(927,916)</u>  | <u>(85,790,948)</u>                          | <u>(8,391)</u>                                     |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>                                |   |  |  |
| Purchase of investments   | (6,268,124)   | (67,613,169)                                 | (13,256,158)                                       |
| Proceeds from sales and maturities of investments                           | 2,502,701   | 52,910,680                                   | 6,567,670  |
| Interest received on investments  | 850,244   | 1,652,516                                    | 387,895  |
| Net cash provided by (used for) investing activities                        | <u>(2,915,179)</u>                                      | <u>(13,049,973)</u>                          | <u>(6,300,593)</u>                                 |
| Net increase (decrease) in cash and cash equivalents                        | 180,585   | 2,335,174                                    | (6,310,929)  |
| Cash and cash equivalents, January 1  | <u>13,139,177</u>                                       | <u>141,342,808</u>                           | <u>34,480,265</u>                                  |
| Cash and cash equivalents, December 31                                      | <u>\$ 13,319,762</u>                                    | <u>\$ 143,677,982</u>                        | <u>\$ 28,169,336</u>                               |

The accompanying notes are an integral part of this statement.

| <b>Business-type Activities - Enterprise Funds</b> |                       | <b>Governmental<br/>Activities<br/>Internal<br/>Service<br/>Funds</b> |
|--|-----------------------|---|
| <b>Other<br/>Enterprise<br/>Total</b>              | <b>Total</b>          |   |
| \$ 11,673,315                                      | \$ 178,785,543        | \$ 22,582,115   |
| (6,671,412)  | (107,931,023)         | (16,208,078)  |
| (2,928,953)  | (26,923,556)          | (2,780,208)   |
| --   | 113,393               | --  |
| <u>2,072,950</u>                                   | <u>44,044,357</u>     | <u>3,593,829</u>  |
| --   | 69                    | --  |
| --   | 59,742,028            | --  |
| 364,498  | 3,629,393             | --  |
| 2,053,240  | 2,295,151             | 201,708   |
| --   | (22,480)              | (200,000)   |
| <u>2,417,738</u>                                   | <u>65,644,161</u>     | <u>1,708</u>  |
| 1,688,635  | 1,688,635             | --  |
| --   | 249,357               | --  |
| --   | 2,216,281             | --  |
| --   | --                    | 500,986   |
| --   | 1,377,020             | --  |
| --   | 2,116,215             | --  |
| (2,417,564)  | (26,685,018)          | (2,839,040)   |
| --   | (31,588,000)          | --  |
| --   | (41,167,737)          | --  |
| 923,944  | 923,944               | --  |
| --   | 4,337,063             | --  |
| <u>195,015</u>                                     | <u>(86,532,240)</u>   | <u>(2,338,054)</u>  |
| (914,409)  | (88,051,860)          | (2,963,016)   |
| --   | 61,981,051            | --  |
| 170,828  | 3,061,483             | 80,055  |
| <u>(743,581)</u>                                   | <u>(23,009,326)</u>   | <u>(2,882,961)</u>  |
| 3,942,122  | 146,952               | (1,625,478)   |
| <u>15,601,165</u>                                  | <u>204,563,415</u>    | <u>8,473,937</u>  |
| <u>\$ 19,543,287</u>                               | <u>\$ 204,710,367</u> | <u>\$ 6,848,459</u>   |

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2022**

|  | <b>Business-type Activities - Enterprise Funds</b>      |  |  |
|--|---|--|--|
|  | <b>Greater<br/>Baton Rouge<br/>Airport<br/>District</b> | <b>Comprehensive<br/>Sewerage<br/>System</b> | <b>Solid Waste<br/>Collection<br/>and Disposal</b> |
| Classified as:   |   |  |  |
| Current assets   | \$ 11,518,131   | \$ 103,326,024                               | \$ 28,169,336                                      |
| Restricted assets  | 1,801,631   | 40,351,958                                   | --   |
| Totals   | <u>\$ 13,319,762</u>                                    | <u>\$ 143,677,982</u>                        | <u>\$ 28,169,336</u>                               |
| <br>   |   |  |  |
| <b>Reconciliation of operating income to net cash<br/>provided by (used for) operating activities:</b>       |   |  |  |
| Operating income (loss)  | <u>\$ (12,603,767)</u>                                  | <u>\$ (29,605,651)</u>                       | <u>\$ 14,178,951</u>                               |
| Adjustments to reconcile operating income (loss) to<br>net cash provided by (used for) operating activities: |   |  |  |
| Depreciation   | 12,859,912  | 72,717,531                                   | 220,972  |
| Landfill closure and postclosure care expense  | --  | --   | (14,363,056)                                       |
| Increase (decrease) in compensated<br>absences payable   | (18,669)  | 44,582                                       | 36,838   |
| Increase (decrease) in total other post<br>employment benefit liability                                      | 798,348   | 2,183,105                                    | 230,232  |
| Increase (decrease) in deferred inflows for OPEB   | (1,844,939)   | (5,042,833)                                  | (529,829)  |
| (Increase) decrease in deferred outflows for OPEB  | 1,197,811   | 3,400,175                                    | 311,322  |
| Increase (decrease) in net pension liability   | 1,391,081   | (4,425,191)                                  | (407,968)  |
| (Increase) decrease in deferred outflows for<br>pensions   | (828,958)   | 400,888                                      | (62,335)   |
| Increase (decrease) in deferred inflows for<br>pensions  | (815,040)   | 2,660,181                                    | 245,248  |
| Increase (decrease) in deferred inflows for leases   | (4,641,437)   | --   | --   |
| Change in assets and liabilities:  |   |  |  |
| Decrease (increase) in accounts receivable   | 819,672   | (650,035)                                    | (446,097)  |
| Decrease (increase) in leases receivable   | 4,161,314   | --   | --   |
| Decrease (increase) in prepaid items   | --  | --   | --   |
| Decrease (increase) in inventory   | --  | --   | --   |
| Increase (decrease) in accounts and<br>contracts payable   | 305,908   | (195,953)                                    | 353,848  |
| Increase (decrease) in accrued salaries payable  | (10,431)  | (75,707)                                     | 21,384   |
| Increase (decrease) in unearned revenue  | --  | --   | --   |
| Total adjustments  | <u>13,374,572</u>                                       | <u>71,016,743</u>                            | <u>(14,389,441)</u>                                |
| Net cash provided by (used for) operating activities   | <u>\$ 770,805</u>                                       | <u>\$ 41,411,092</u>                         | <u>\$ (210,490)</u>                                |
| <br>   |   |  |  |
| <b>Non cash investing, capital, and financing activities:</b>  |   |  |  |
| Gain in fair value of investments  | \$ 151,397  | \$ 564,196                                   | \$ 144,468   |
| Contributions/accruals of capital assets   | (280,370)   | 4,670,073                                    | --   |
| Amortization of Bond Premiums, Discounts and<br>Deferred Amounts on Refunding                                | --  | (9,111,103)                                  | --   |

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>          |
| \$ 8,121,462                                       | \$ 151,134,953         | \$ 6,848,459          |
| 11,421,825   | 53,575,414             | --                    |
| <u>\$ 19,543,287</u>                               | <u>\$ 204,710,367</u>  | <u>\$ 6,848,459</u>   |
| <br>   |                        |                       |
| <u>\$ (3,497,658)</u>                              | <u>\$ (31,528,125)</u> | <u>\$ (2,162,779)</u> |
| <br>   |                        |                       |
| 4,820,513  | 90,618,928             | 5,731,640             |
| --   | (14,363,056)           | --                    |
| (69,059)   | (6,308)                | 16,197                |
| (1,772,792)  | 1,438,893              | --                    |
| (66,966)   | (7,484,567)            | --                    |
| 117,800  | 5,027,108              | --                    |
| (569,908)  | (4,011,986)            | --                    |
| 49,366   | (441,039)              | --                    |
| (50,052)   | 2,040,337              | --                    |
| --   | (4,641,437)            | --                    |
| 1,778  | (274,682)              | --                    |
| --   | 4,161,314              | --                    |
| (96,892)   | (96,892)               | --                    |
| (16,551)   | (16,551)               | (37,379)              |
| 2,488,607  | 2,952,410              | 51,584                |
| 20,527   | (44,227)               | (5,434)               |
| 714,237  | 714,237                | --                    |
| <u>5,570,608</u>                                   | <u>75,572,482</u>      | <u>5,756,608</u>      |
| <br>   |                        |                       |
| <u>\$ 2,072,950</u>                                | <u>\$ 44,044,357</u>   | <u>\$ 3,593,829</u>   |
| <br>   |                        |                       |
| \$ 61,249  | \$ 921,310             | \$ 31,226             |
| (52,060)   | 4,337,643              | --                    |
| --   | (9,111,103)            | --                    |

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**STATEMENT OF FIDUCIARY NET POSITION**  
**FIDUCIARY FUNDS**  
**DECEMBER 31, 2022**

EXHIBIT A - 10

|  | <u>Pension<br/>Trust<br/>Funds</u> | <u>Custodial<br/>Funds</u> |
|--|------------------------------------|----------------------------|
| <b>ASSETS</b>                                    |                                    |                            |
| Cash and cash equivalents                        | \$ 15,944,072                      | \$ 16,522,905              |
| Receivables:                                     |                                    |                            |
| Employee contributions                           | 983,441                            | --                         |
| Employer contributions                           | 4,329,529                          | --                         |
| Non-employer contributions                       | 1,369,867                          | --                         |
| Interest and dividends                           | 119,314                            | --                         |
| Pending trades                                   | 2,297,012                          | --                         |
| Other contributions                              | 117,861                            | --                         |
| Taxes receivable for other governments           | --                                 | 33,094,342                 |
| Other receivables                                | --                                 | 54,654                     |
| Total receivables                                | <u>9,217,024</u>                   | <u>33,148,996</u>          |
| Investments, at fair value                       |                                    |                            |
| Fixed income - domestic                          | 322,792,766                        | --                         |
| Fixed income - international                     | 27,223,327                         | --                         |
| Equity securities - domestic                     | 286,975,468                        | --                         |
| Equity securities - international                | 188,825,108                        | --                         |
| Real estate investments                          | 165,140,260                        | --                         |
| Alternative investments                          | 224,767,297                        | --                         |
| Total investments                                | <u>1,215,724,226</u>               | <u>--</u>                  |
| Capital assets:                                  |                                    |                            |
| Land   | 550,628                            | --                         |
| Buildings  | 781,948                            | --                         |
| Equipment  | 58,522                             | --                         |
| Accumulated depreciation                         | (765,941)                          | --                         |
| Total capital assets                             | <u>625,157</u>                     | <u>--</u>                  |
| <br>Total assets                                 | <br><u>1,241,510,479</u>           | <br><u>49,671,901</u>      |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>            |                                    |                            |
| Deferred outflows for OPEB                       | <u>448,568</u>                     | <u>--</u>                  |
| <b>LIABILITIES</b>                               |                                    |                            |
| Accounts payable                                 | --                                 | 1,188,646                  |
| Accrued expenses and benefits payable            | 1,326,552                          | --                         |
| Pending trades payable                           | 221,037                            | --                         |
| Total other postemployment benefit liabilities   | 4,177,688                          | --                         |
| Due to other governments                         | --                                 | 46,003,096                 |
| <br>Total liabilities                            | <br><u>5,725,277</u>               | <br><u>47,191,742</u>      |
| <b>DEFERRED INFLOWS OF RESOURCES</b>             |                                    |                            |
| Deferred inflows for OPEB                        | <u>477,191</u>                     | <u>--</u>                  |
| <b>NET POSITION</b>                              |                                    |                            |
| Restricted for:                                  |                                    |                            |
| Pensions   | 1,235,756,579                      | --                         |
| Individuals, organizations and other governments | --                                 | 2,480,159                  |
| Total net position                               | <u>\$ 1,235,756,579</u>            | <u>\$ 2,480,159</u>        |

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, 2022**

EXHIBIT A - 11

|  | <b>Pension<br/>Trust<br/>Funds</b> | <b>Custodial<br/>Funds</b> |
|--|------------------------------------|----------------------------|
| <b>ADDITIONS</b>   |                                    |                            |
| Contributions:   |                                    |                            |
| Employee   | \$ 14,198,960                      | \$ --                      |
| Employer   | 60,452,249                         | --                         |
| Non-employer   | 1,365,673                          | --                         |
| Severance contributions from employee                        | 2,005,348                          | --                         |
| Total contributions  | 78,022,230                         | --                         |
| Investment income:   |                                    |                            |
| <i>From investment activities</i>                            |                                    |                            |
| Net appreciation (depreciation) in fair value of investments | (141,876,347)                      | --                         |
| Interest   | 1,431,396                          | 663                        |
| Total investment income                                      | (140,444,951)                      | 663                        |
| Less: investment expense                                     | 6,144,276                          | --                         |
| Net income (loss) from investing activities                  | (146,589,227)                      | 663                        |
| Sales tax collections for other governments                  | --                                 | 268,473,956                |
| Property tax collections for other governments               | --                                 | 10,776,027                 |
| Court collections for outside parties                        | --                                 | 7,610,995                  |
| Total additions (reductions)                                 | (68,566,997)                       | 286,861,641                |
| <b>DEDUCTIONS</b>  |                                    |                            |
| Benefit payments   | 121,584,529                        | --                         |
| Refunds and withdrawals                                      | 4,128,352                          | --                         |
| Administrative expenses                                      | 2,516,919                          | --                         |
| Payments of sales tax to other governments                   | --                                 | 267,228,576                |
| Payments of property tax to other governments                | --                                 | 10,776,027                 |
| Court fees   | --                                 | 7,611,658                  |
| Total deductions   | 128,229,800                        | 285,616,261                |
| Change in net position                                       | (196,796,797)                      | 1,245,380                  |
| Net position - beginning of year                             | 1,432,553,376                      | 1,234,779                  |
| Net position - end of year                                   | \$ 1,235,756,579                   | \$ 2,480,159               |

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, 2022**

|  | <b>District<br/>Attorney<br/>of the<br/>Nineteenth<br/>Judicial<br/>District</b> | <b>Nineteenth<br/>Judicial<br/>District<br/>Court (1)</b> | <b>Nineteenth<br/>Judicial<br/>District<br/>Court<br/>Building<br/>Commission (1)</b> | <b>E.B.R.<br/>Parish<br/>Family<br/>Court</b> | <b>E.B.R.<br/>Parish<br/>Juvenile<br/>Court</b> |
|--|--|---|---|---|---|
| <b>ASSETS</b>                                  |  |   |   |   |   |
| Cash and cash equivalents                      | \$ 1,895,339   | \$ 2,910,524  | \$ 641,002  | \$ 324,227                                    | \$ 373,680                                      |
| Property taxes receivable                      | --   | --  | --  | --  | --  |
| Sales taxes receivable                         | --   | --  | --  | --  | --  |
| Accounts receivable                            | 278,127  | 14,483  | --  | 15,284  | 2,719   |
| Accrued interest receivable                    | --   | --  | 7,503   | --  | --  |
| Loans receivable                               | --   | --  | --  | --  | --  |
| Due from other governments                     | --   | 44,080  | 391,144   | --  | 114,136   |
| Prepaid items                                  | --   | --  | --  | --  | 3,300   |
| Inventory                                      | --   | --  | --  | --  | --  |
| Other assets                                   | --   | --  | 97,454  | --  | --  |
| Restricted assets:                             |  |   |   |   |   |
| Cash and cash equivalents                      | --   | --  | 12,129,419  | --  | --  |
| Investments                                    | --   | --  | 68,196,372  | --  | --  |
| Capital assets: (Note 6)                       |  |   |   |   |   |
| Land   | --   | --  | --  | --  | --  |
| Buildings                                      | --   | --  | 107,742,871   | --  | --  |
| Equipment                                      | 2,638,903  | 345,213   | 5,549,686   | 366,648                                       | 490,085   |
| Construction work in progress                  | --   | --  | --  | --  | --  |
| Right-of-use asset-building                    | --   | --  | --  | --  | --  |
| Right-of-use asset-equipment                   | --   | --  | --  | 12,787  | --  |
| Accumulated depreciation/amortization          | (2,364,437)  | (316,570)   | (46,295,570)  | (338,553)                                     | (418,269)                                       |
| Total assets                                   | <u>2,447,932</u>   | <u>2,997,730</u>  | <u>148,459,881</u>  | <u>380,393</u>                                | <u>565,651</u>                                  |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>          |  |   |   |   |   |
| Deferred amount on refunding                   | --   | --  | 4,846,316   | --  | --  |
| Deferred outflow for OPEB                      | 3,047,286  | 828,990   | --  | 996,346                                       | 218,047   |
| Deferred outflow for pension                   | 5,636,063  | 752,846   | --  | 318,220                                       | 445,049   |
| Total deferred outflows of resources           | <u>8,683,349</u>   | <u>1,581,836</u>  | <u>4,846,316</u>  | <u>1,314,566</u>                              | <u>663,096</u>                                  |
| <b>LIABILITIES</b>                             |  |   |   |   |   |
| Accounts payable and other current liabilities | 126,841  | 860,146   | 214,848   | --  | 1,750   |
| Due to other governments                       | --   | --  | --  | --  | 391   |
| Accrued payables                               | 687,599  | --  | 552,778   | --  | 39,592  |
| Unearned revenue                               | --   | --  | --  | --  | --  |
| Other liabilities                              | 58,170   | --  | --  | 34,355  | --  |
| Non-current liabilities: (Note 10)             |  |   |   |   |   |
| Due within one year                            | 652,000  | 48,788  | 2,120,833   | 12,404  | --  |
| Due in more than one year                      | 47,563,450   | 25,891,553  | 151,894,459   | 5,924,752                                     | 6,155,824                                       |
| Total liabilities                              | <u>49,088,060</u>  | <u>26,800,487</u>   | <u>154,782,918</u>  | <u>5,971,511</u>                              | <u>6,197,557</u>                                |
| <b>DEFERRED INFLOWS OF RESOURCES</b>           |  |   |   |   |   |
| Deferred inflow for OPEB                       | 2,844,217  | 1,412,832   | --  | 384,905                                       | 371,613   |
| Deferred inflow for pension                    | 4,938,075  | 4,138,630   | --  | 713,498                                       | 1,022,513                                       |
| Total deferred inflows of resources            | <u>7,782,292</u>   | <u>5,551,462</u>  | <u>--</u>   | <u>1,098,403</u>                              | <u>1,394,126</u>                                |
| <b>NET POSITION</b>                            |  |   |   |   |   |
| Net investment in capital assets               | 274,466  | 28,643  | (87,018,305)  | 40,882  | 71,816  |
| Restricted for:                                |  |   |   |   |   |
| Debt service                                   | --   | --  | 80,871,417  | --  | --  |
| External legal constraints                     | 107,863  | 670,312   | --  | --  | 63,083  |
| Unrestricted                                   | (46,121,400)   | (28,471,338)  | 4,670,167   | (5,415,837)                                   | (6,497,835)                                     |
| Total net position                             | <u>\$ (45,739,071)</u>   | <u>\$ (27,772,383)</u>                                    | <u>\$ (1,476,721)</u>   | <u>\$ (5,374,955)</u>                         | <u>\$ (6,362,936)</u>                           |

(1) As of June 30, 2022

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 | Cortana Corridor Economic Development District | E.B.R. Parish Communications District |
|----------------------------|---------------------|---|---|---|--|--|---------------------------------------|
| \$ 2,031,583               | \$ 2,440,185        | \$ 11,430   | \$ 508,408                                  | \$ --                                   | \$ 240,663                                     | \$ 1,151,516                                   | \$ 11,351,764                         |
| --                         | --                  | --  | --  | --                                      | --   | --   | --                                    |
| --                         | --                  | 5,934   | 57,089                                      | --                                      | 32,509   | 112,223  | --                                    |
| --                         | --                  | --  | --  | --                                      | --   | 514  | 577,190                               |
| --                         | --                  | --  | --  | --                                      | --   | --   | --                                    |
| --                         | 315,195             | --  | --  | --                                      | --   | --   | --                                    |
| --                         | 24,141              | --  | 50,164                                      | --                                      | 30,066   | --   | 361,046                               |
| --                         | 23,768              | --  | --  | --                                      | --   | --   | 421,843                               |
| --                         | 6,652,838           | --  | --  | --                                      | --   | --   | --                                    |
| 3,820                      | --                  | --  | --  | --                                      | --   | --   | --                                    |
| --                         | --                  | --  | --  | --                                      | --   | --   | --                                    |
| --                         | --                  | --  | --  | --                                      | --   | --   | --                                    |
| --                         | --                  | --  | --  | --                                      | --   | --   | --                                    |
| --                         | 131,253             | --  | --  | --                                      | --   | --   | 6,285                                 |
| --                         | --                  | --  | --  | --                                      | --   | --   | 10,510,386                            |
| --                         | --                  | --  | --  | --                                      | --   | --   | 246,667                               |
| --                         | --                  | --  | --  | --                                      | --   | --   | --                                    |
| --                         | --                  | --  | --  | --                                      | --   | --   | --                                    |
| --                         | (114,921)           | --  | --  | --                                      | --   | --   | (4,719,295)                           |
| <u>2,035,403</u>           | <u>9,472,459</u>    | <u>17,364</u>                                       | <u>615,661</u>                              | <u>--</u>                               | <u>303,238</u>                                 | <u>1,264,253</u>                               | <u>18,755,886</u>                     |
| --                         | --                  | --  | --  | --                                      | --   | --   | --                                    |
| --                         | --                  | --  | --  | --                                      | --   | --   | --                                    |
| --                         | --                  | --  | --  | --                                      | --   | --   | --                                    |
| 810,655                    | 428,475             | 17,364  | --  | --                                      | --   | --   | 457,728                               |
| --                         | 159,377             | --  | --  | --                                      | --   | --   | --                                    |
| --                         | --                  | --  | --  | --                                      | --   | --   | 184,406                               |
| --                         | 1,329,350           | --  | --  | --                                      | --   | --   | --                                    |
| --                         | --                  | --  | --  | --                                      | --   | --   | --                                    |
| --                         | 18,985              | --  | --  | --                                      | --   | --   | --                                    |
| --                         | 1,296,895           | --  | --  | --                                      | --   | --   | --                                    |
| <u>810,655</u>             | <u>3,233,082</u>    | <u>17,364</u>                                       | <u>--</u>                                   | <u>--</u>                               | <u>--</u>                                      | <u>--</u>                                      | <u>642,134</u>                        |
| --                         | --                  | --  | --  | --                                      | --   | --   | --                                    |
| --                         | --                  | --  | --  | --                                      | --   | --   | --                                    |
| --                         | --                  | --  | --  | --                                      | --   | --   | --                                    |
| --                         | 16,332              | --  | --  | --                                      | --   | --   | 6,044,043                             |
| --                         | --                  | --  | --  | --                                      | --   | --   | --                                    |
| --                         | 1,500,341           | --  | --  | --                                      | --   | --   | --                                    |
| 1,224,748                  | 4,722,704           | --  | 615,661                                     | --                                      | 303,238  | 1,264,253                                      | 12,069,709                            |
| <u>\$ 1,224,748</u>        | <u>\$ 6,239,377</u> | <u>\$ --</u>  | <u>\$ 615,661</u>                           | <u>\$ --</u>                            | <u>\$ 303,238</u>                              | <u>\$ 1,264,253</u>                            | <u>\$ 18,113,752</u>                  |

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**COMBINING STATEMENT OF NET POSITION**  
**ALL DISCRETELY PRESENTED COMPONENT UNITS**  
**DECEMBER 31, 2022**

EXHIBIT A - 12  
(Continued)

|  | <b>Capital<br/>Area<br/>Transit<br/>System</b> | <b>Totals</b>   |
|--|--|-----------------|
| <b>ASSETS</b>                                  |  |                 |
| Cash and cash equivalents                      | \$ 3,614,651                                   | \$ 27,494,972   |
| Property taxes receivable                      | 19,750,895                                     | 19,750,895      |
| Sales taxes receivable                         | --   | 207,755         |
| Accounts receivable                            | 193,634  | 1,081,951       |
| Accrued interest receivable                    | --   | 7,503           |
| Loans receivable                               | --   | 315,195         |
| Due from other governments                     | 3,567,503                                      | 4,582,280       |
| Prepaid items                                  | 82,758   | 531,669         |
| Inventory                                      | 933,700  | 7,586,538       |
| Other assets                                   | --   | 101,274         |
| Restricted assets:                             |  |                 |
| Cash and cash equivalents                      | --   | 12,129,419      |
| Investments                                    | --   | 68,196,372      |
| Capital assets: (Note 6)                       |  |                 |
| Land   | 235,000  | 235,000         |
| Buildings                                      | --   | 107,749,156     |
| Equipment                                      | 45,709,458                                     | 65,741,632      |
| Construction work in progress                  | --   | 246,667         |
| Right-of-use asset-building                    | 337,388  | 337,388         |
| Right-of-use asset-equipment                   | --   | 12,787          |
| Accumulated depreciation/amortization          | (26,266,815)                                   | (80,834,430)    |
| Total assets                                   | 48,158,172                                     | 235,474,023     |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>          |  |                 |
| Deferred amount on refunding                   | --   | 4,846,316       |
| Deferred outflow for OPEB                      | --   | 5,090,669       |
| Deferred outflow for pension                   | 2,578,254                                      | 9,730,432       |
| Total deferred outflows of resources           | 2,578,254                                      | 19,667,417      |
| <b>LIABILITIES</b>                             |  |                 |
| Accounts payable and other current liabilities | 3,464,488                                      | 6,382,295       |
| Due to other governments                       | --   | 159,768         |
| Accrued payables                               | --   | 1,464,375       |
| Unearned revenue                               | --   | 1,329,350       |
| Other liabilities                              | --   | 92,525          |
| Non-current liabilities: (Note 10)             |  |                 |
| Due within one year                            | 2,163,409                                      | 5,016,419       |
| Due in more than one year                      | 3,136,908                                      | 241,863,841     |
| Total liabilities                              | 8,764,805                                      | 256,308,573     |
| <b>DEFERRED INFLOWS OF RESOURCES</b>           |  |                 |
| Deferred inflow for OPEB                       | --   | 5,013,567       |
| Deferred inflow for pension                    | --   | 10,812,716      |
| Total deferred inflows of resources            | --   | 15,826,283      |
| <b>NET POSITION</b>                            |  |                 |
| Net investment in capital assets               | 19,149,225                                     | (61,392,898)    |
| Restricted for:                                |  |                 |
| Debt service                                   | --   | 80,871,417      |
| External legal constraints                     | --   | 2,341,599       |
| Unrestricted                                   | 22,822,396                                     | (38,813,534)    |
| Total net position                             | \$ 41,971,621                                  | \$ (16,993,416) |

(1) As of June 30, 2022

The accompanying notes are an integral part of this statement.



**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
COMBINING STATEMENT OF ACTIVITIES  
ALL DISCRETELY PRESENTED COMPONENT UNITS  
FOR THE YEAR ENDED DECEMBER 31, 2022**

|   | <b>Judicial Court Services</b>   |   |   |   |   | <b>Total<br/>Judicial<br/>Court<br/>Services</b> |
|---|--|---|---|---|---|--|
|   | <b>District<br/>Attorney<br/>of the<br/>Nineteenth<br/>Judicial<br/>District</b> | <b>Nineteenth<br/>Judicial<br/>District<br/>Court (1)</b> | <b>Nineteenth<br/>Judicial<br/>District<br/>Court<br/>Building<br/>Commission (1)</b> | <b>E.B.R.<br/>Parish<br/>Family<br/>Court</b> | <b>E.B.R.<br/>Parish<br/>Juvenile<br/>Court</b> |  |
| <b>EXPENSES</b>   | \$ 16,056,891  | \$ 7,353,532  | \$ 10,156,548   | \$ 1,533,310                                  | \$ 1,801,872                                    | \$ 36,902,153                                    |
| <b>PROGRAM REVENUES:</b>  |  |   |   |   |   |  |
| Charges for services  | 1,622,590  | 1,688,966   | 7,308,839   | 210,048                                       | 44,362  | 10,874,805                                       |
| Operating grants and contributions                              | 14,491,383   | 5,339,655   | --  | 1,307,000                                     | 206,886   | 21,344,924                                       |
| Capital grants and contributions                                | --   | --  | --  | --  | --  | --   |
| Net program (expenses) revenue                                  | <u>57,082</u>  | <u>(324,911)</u>  | <u>(2,847,709)</u>  | <u>(16,262)</u>                               | <u>(1,550,624)</u>                              | <u>(4,682,424)</u>                               |
| <b>GENERAL REVENUES:</b>  |  |   |   |   |   |  |
| Taxes:  |  |   |   |   |   |  |
| Property  | --   | --  | --  | --  | --  | --   |
| Sales   | --   | --  | --  | --  | --  | --   |
| Occupancy   | --   | --  | --  | --  | --  | --   |
| Grants and contributions not<br>restricted to specific programs | --   | --  | --  | --  | 1,545,886                                       | 1,545,886  |
| Investment earnings   | 9,650  | 348   | (3,376,124)   | --  | 1,733   | (3,364,393)                                      |
| Miscellaneous   | 264,145  | 25,588  | 17,469  | --  | 3,240   | 310,442  |
| Gain (loss) on sale of capital assets                           | --   | --  | --  | --  | --  | --   |
| Total general revenues  | <u>273,795</u>   | <u>25,936</u>   | <u>(3,358,655)</u>  | <u>--</u>                                     | <u>1,550,859</u>                                | <u>(1,508,065)</u>                               |
| Change in net position  | 330,877  | (298,975)   | (6,206,364)   | (16,262)                                      | 235   | (6,190,489)                                      |
| Net position, beginning of year<br>restated (Note 2)            | <u>(46,069,948)</u>  | <u>(27,473,408)</u>                                       | <u>4,729,643</u>  | <u>(5,358,693)</u>                            | <u>(6,363,171)</u>                              | <u>(80,535,577)</u>                              |
| Net position, ending  | <u>\$ (45,739,071)</u>   | <u>\$ (27,772,383)</u>                                    | <u>\$ (1,476,721)</u>   | <u>\$ (5,374,955)</u>                         | <u>\$ (6,362,936)</u>                           | <u>\$ (86,726,066)</u>                           |

(1) As of June 30, 2022

The accompanying notes are an integral part of this statement.

| <b>Health Services</b>            | <b>Economic Development</b> |  |  |  |   |   |                                   |
|-----------------------------------|-----------------------------|--|--|--|---|---|-----------------------------------|
| <b>The Bridge Center for Hope</b> | <b>Build Baton Rouge</b>    | <b>Cyntreniks Group King Hotel Special Taxing District</b> | <b>Bluebonnet Convention Hotel Taxing District</b> | <b>EBRATS Building Special Taxing District</b> | <b>Old LNB Building Redevelopment Taxing District</b> | <b>Cortana Corridor Economic Development District</b> | <b>Total Economic Development</b> |
| \$ 6,159,864                      | \$ 1,791,779                | \$ 121,144   | \$ 1,426,022                                       | \$ 17,737                                      | \$ 826,020  | \$ 23,272   | \$ 4,205,974                      |
| --                                | 147,193                     | --   | --   | --   | --  | --  | 147,193                           |
| 6,699,854                         | 1,536,540                   | --   | --   | --   | --  | --  | 1,536,540                         |
| --                                | --                          | --   | --   | --   | --  | --  | --                                |
| <u>539,990</u>                    | <u>(108,046)</u>            | <u>(121,144)</u>   | <u>(1,426,022)</u>                                 | <u>(17,737)</u>                                | <u>(826,020)</u>                                      | <u>(23,272)</u>                                       | <u>(2,522,241)</u>                |
| --                                | --                          | --   | --   | --   | --  | --  | --                                |
| --                                | --                          | 51,568   | 885,397  | 9,010  | 560,530   | 921,455   | 2,427,960                         |
| --                                | --                          | 69,576   | 402,611  | 8,727  | 253,961   | --  | 734,875                           |
| --                                | --                          | --   | --   | --   | --  | --  | --                                |
| --                                | 131,382                     | --   | 830  | --   | 2,280   | --  | 134,492                           |
| 11,746                            | (2,082)                     | --   | --   | --   | --  | --  | (2,082)                           |
| --                                | --                          | --   | --   | --   | --  | --  | --                                |
| <u>11,746</u>                     | <u>129,300</u>              | <u>121,144</u>   | <u>1,288,838</u>                                   | <u>17,737</u>                                  | <u>816,771</u>  | <u>921,455</u>  | <u>3,295,245</u>                  |
| 551,736                           | 21,254                      | --   | (137,184)  | --   | (9,249)   | 898,183   | 773,004                           |
| <u>673,012</u>                    | <u>6,218,123</u>            | <u>--</u>  | <u>752,845</u>                                     | <u>--</u>                                      | <u>312,487</u>  | <u>366,070</u>  | <u>7,649,525</u>                  |
| <u>\$ 1,224,748</u>               | <u>\$ 6,239,377</u>         | <u>\$ --</u>   | <u>\$ 615,661</u>                                  | <u>\$ --</u>                                   | <u>\$ 303,238</u>                                     | <u>\$ 1,264,253</u>                                   | <u>\$ 8,422,529</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, 2022**

EXHIBIT A - 13  
(Continued)

|   | <b>Public Safety<br/>Services</b>                        | <b>Mass Transit</b>                            |  |
|---|--|--|--|
|   | <b>E.B.R.<br/>Parish<br/>Communications<br/>District</b> | <b>Capital<br/>Area<br/>Transit<br/>System</b> | <b>Total<br/>All<br/>Component<br/>Units</b> |
| <b>EXPENSES</b>   | \$ 6,852,052   | \$ 39,119,512                                  | \$ 93,239,555                                |
| <b>PROGRAM REVENUES:</b>  |  |  |  |
| Charges for services  | 6,021,792  | 1,763,693                                      | 18,807,483                                   |
| Operating grants and contributions                              | --   | --   | 29,581,318                                   |
| Capital grants and contributions                                | --   | 3,051,946                                      | 3,051,946                                    |
| Net program (expenses) revenue                                  | (830,260)  | (34,303,873)                                   | (41,798,808)                                 |
| <b>GENERAL REVENUES:</b>  |  |  |  |
| Taxes:  |  |  |  |
| Property  | --   | 20,899,477                                     | 20,899,477                                   |
| Sales   | --   | --   | 2,427,960                                    |
| Occupancy   | --   | 1,681,069                                      | 2,415,944                                    |
| Grants and contributions not<br>restricted to specific programs | 3,006,121  | 12,245,546                                     | 16,797,553                                   |
| Investment earnings   | 46,935   | 36,118   | (3,146,848)                                  |
| Miscellaneous   | --   | 142,351  | 462,457                                      |
| Gain (loss) on sale of capital assets                           | --   | (393,706)                                      | (393,706)                                    |
| Total general revenues  | 3,053,056  | 34,610,855                                     | 39,462,837                                   |
| Change in net position  | 2,222,796  | 306,982  | (2,335,971)                                  |
| Net position, beginning of year<br>restated (Note 2)            | 15,890,956   | 41,664,639                                     | (14,657,445)                                 |
| Net position, ending  | \$ 18,113,752  | \$ 41,971,621                                  | \$ (16,993,416)                              |

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, 2022**

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**CITY OF BATON ROUGE – PARISH OF EAST BATON ROUGE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022**

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, Third-Florida Economic Development District and Harveston 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

**CITY OF BATON ROUGE – PARISH OF EAST BATON ROUGE**  
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(Continued)

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

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

**Blended Component Units (Continued)**

renovation, restoration and 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. The Harveston 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 of a pedestrian-friendly, mixed-use development. 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, 2022)  
Nineteenth Judicial District Court (for the period ended June 30, 2022)  
Nineteenth Judicial District Court Building Commission (for the period ended June 30, 2022)  
E.B.R. Parish Family Court (for the period ended December 31, 2022)  
E.B.R. Parish Juvenile Court (for the period ended December 31, 2022)

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, 2022, 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, 2022, 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, 2022, are discretely presented in the basic financial statements.

The East Baton Rouge Parish Communications District is a political subdivision of the State of Louisiana. It was created in 1986 by the City-Parish Metropolitan Council by adopting Ordinance No. 8148 on May 14, 1986, pursuant to La. R.S. 33:9101 et seq. The District is governed by a seven member Board of Commissioners, and is funded by the 911 surcharges collected on land and wireless telephone services that originate within East Baton Rouge Parish. The District maintains

**CITY OF BATON ROUGE – PARISH OF EAST BATON ROUGE**  
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EXHIBIT A-14  
(Continued)

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

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

**Discrete Component Units (Continued)**

and operates the Parish 911 emergency telephone system, and serves as the Parish’s primary Public Safety Answering Point (PSAP). A level of control is maintained by the City-Parish through appointment of a majority of the District’s Board and through imposition of will by the Metropolitan Council. The financial statements of the District for December 31, 2022, are discretely presented in the basic financial statements.

The Cortana Corridor Economic Development District was created by the East Baton Rouge Redevelopment Authority (d/b/a Build Baton Rouge) in 2021. It is governed by a five member board. The District is authorized to use the proceeds of the two percent (municipal) general sales tax and a district tax to be determined to promote economic development within the district. A level of control is maintained by the City-Parish through appointment of a majority of the District’s Board. The District’s financial statements for the period ended December 31, 2022, 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 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.gov/Reports-data](http://www.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, Suite 3602  
Baton Rouge, LA 70801

Nineteenth Judicial District Court Building Commission  
Kevin D. Bolds, Judicial Administrator  
300 North Boulevard, Suite 3602  
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  
Gretchen Siemers, Vice President  
620 Florida Street, Suite 110  
Baton Rouge, LA 70811

Cortana Corridor Economic Development District  
Rodney Braxton, Board Chairman  
P.O. Box 148  
Baton Rouge, LA 70821

**CITY OF BATON ROUGE – PARISH OF EAST BATON ROUGE**  
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EXHIBIT A-14  
(Continued)

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

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

**Discrete Component Units (Continued)**

East Baton Rouge Parish Communications District  
Jim Verlander, Director  
14100 Airline Hwy.  
Baton Rouge, LA 70817

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

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  
Blaine Grimes, 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.

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

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

GOVERNMENT-WIDE FINANCIAL STATEMENTS (Continued):

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.

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.

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

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

FUND FINANCIAL STATEMENTS (Continued):

Governmental Activities Presented as Governmental Funds (Continued):

Special Revenue Funds (Continued):

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 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

**CITY OF BATON ROUGE – PARISH OF EAST BATON ROUGE**  
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EXHIBIT A-14  
(Continued)

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

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

FUND FINANCIAL STATEMENTS (Continued):

Fiduciary Funds (Continued):

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.

**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, arbitrage payable, total other post-employment benefit liability and compensated

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

**c. Basis of Accounting and Measurement Focus (Continued)**

FUND FINANCIAL STATEMENTS (Continued):

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 measurable, and expenses are recognized in the period incurred, if measurable. 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 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.

All recurring calendar-year grants are included in the annual budget process. Line-item budgets for grants that do not operate on a calendar-year basis are recorded upon receipt of the grant award for the total amount of the award. All grant budgets are submitted to the Council for adequate public hearing and adoption.

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 2021 to 2022 totaled \$22,258,099 for the general fund, and \$4,322,323 (shown as part of restricted fund balance) in the Grants Fund. These amounts are included in the original budget column for 2022. 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-

**CITY OF BATON ROUGE – PARISH OF EAST BATON ROUGE**  
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EXHIBIT A-14  
(Continued)

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

**d. Budgetary Data (Continued)**

BUDGET POLICIES AND BUDGETARY ACCOUNTING (Continued):

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.

**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

**CITY OF BATON ROUGE – PARISH OF EAST BATON ROUGE**  
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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)**

CASH, CASH EQUIVALENTS, AND INVESTMENTS (Continued):

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 stated at fair value and the value of the position in the external investment pool is the same as the net asset value of the pooled shares.

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.

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 (excluding rentals recorded as GASB 87 Leases receivable), 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, 2022, an uncollectible allowance has been recorded for the Greater Baton Rouge Airport District (10.1 percent), the Sewerage System (4.3 percent) and Solid Waste Collection and Disposal (4.1 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.

**CITY OF BATON ROUGE – PARISH OF EAST BATON ROUGE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022**

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):

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.

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.

LEASES:

The City-Parish enters into noncancellable lease agreements and records them in accordance with GASB Statement No. 87, *Leases*.

***Lessee Leases***

The City-Parish recognizes a lease liability and intangible right-to-use leased asset in the financial statements. Lease liabilities are recorded for lease contracts with lease periods greater than one year. At the commencement of a lease, the City-Parish initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life. Key estimates and judgments related to leases include (1) the discount rate used to determine the present value of the expected lease payments, (2) lease term, and (3) lease payments.

The City-Parish uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the City-Parish generally applies its estimated incremental borrowing rate as the discount rate for leases. The lease terms include the noncancellable period of the lease and optional renewal periods. Lease payments included in the measurement of the lease liability are composed of fixed payments through the noncancellable term of the lease and renewal periods that management considers reasonably certain to be exercised.

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

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

LEASES (Continued):

***Lessee Leases (Continued)***

The City-Parish monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

Lease assets are reported with capital assets and lease liabilities are reported with long-term debt on the statement of net position. As of December 31, 2022, the City-Parish has no lessee leases meeting the criteria for reporting under GASB 87.

***Lessor Leases***

The City-Parish recognizes a lease receivable and a deferred inflow of resources in the financial statements for those lease contracts whose terms call for a lease period greater than one year. The lease receivable is measured at the commencement of the lease at the present value of fixed payments expected to be received during the non-cancellable lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term. Key estimates and judgments include (1) the discount rate used to determine the present value of the expected lease receipts, (2) lease term, and (3) lease receipts.

The City-Parish applies its own estimated incremental borrowing rate as the discount rate for measurement of the lease receivables.

The lease term includes the noncancellable period of the lease plus any renewal periods that management has determined are reasonably certain of renewal. Management monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the receivable.

**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.

**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, 2022, the City-Parish retains approximately 23.7% of the total liability for accumulated sick and vacation leave per calculations performed by an 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, 2022.

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, 2022, 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, 2022, 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, 2022, 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 18.

FUND BALANCE POLICY FOR GOVERNMENTAL FUND TYPES:

The City-Parish reports governmental fund equity in accordance with Metropolitan Council 2022 Budget Ordinance 18372, adopted December 7, 2021 and 2023 Budget Ordinance 18716 adopted December 13, 2022, 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 2022 Annual Operating Budget adopted by Ordinance 18372 dated December 7, 2021. 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 18372 of December 7, 2021, 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 15(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 15(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 assets 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 assets 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 inflows and outflows of resources on the statement of net position are a result of deferrals concerning bonded debt, postemployment benefits, pensions and leases. 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.

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, 2022**

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.

Note 11 presents detailed information concerning the amounts related to leases, 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 City-Parish implemented Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*. GASB Statement No. 87 enhances the relevance and consistency of information of the government’s leasing activities. It establishes requirements for lease accounting based on the principle that leases are financings of the right to use an underlying asset. A lessee is required to recognize a lease liability and an intangible right to use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources.

**NOTE 2 – Fund Balance/Net Position Restatement**

**a. Restatement of Prior Year Net Position – Primary Government**

The East Baton Rouge Parish Communications District was previously classified as a special revenue fund in the City-Parish Annual Comprehensive Financial Report. In 2022, the District separated from the City-Parish. After applying criteria from GASB Statement No. 61, *The Reporting Entity*, to the new operating arrangement, the District is now reported as a discretely presented component unit.

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>  | <u>Governmental<br/>Activities</u> |
|--|------------------------------------|
| Total net position, December 31, 2021,<br>as previously reported | \$(453,721,066)                    |
| Reclassify Communications District as a discrete component unit  | <u>(8,997,080)</u>                 |
| Total net position, December 31, 2021, restated                  | <u>\$(462,718,146)</u>             |

**CITY OF BATON ROUGE – PARISH OF EAST BATON ROUGE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022**

EXHIBIT A-14  
(Continued)

**NOTE 2 – Fund Balance/Net Position Restatement (Continued)**

**a. Restatement of Prior Year Net Position – Primary Government (Continued)**

The net effect to governmental funds for the prior period for the restatement of non-major governmental funds is as follows:

| <u>Primary Government</u>                                       | <u>Total<br/>Governmental<br/>Funds</u> |
|---|---|
| Total fund balance, December 31, 2021, as previously reported   | \$774,450,795                           |
| Reclassify Communications District as a discrete component unit | <u>(8,997,080)</u>                      |
| Total fund balance, December 31, 2021, restated                 | <u>\$765,453,715</u>                    |

**b. Restatement of Prior Year Net Position - Component Units**

Build Baton Rouge statements have been restated to properly report accounts payable and unearned grant revenue. This resulted in a decrease in beginning net position of \$16,720.

The Bluebonnet Convention Hotel Taxing District, the Old LNB Building Redevelopment Taxing District and the Cortana Corridor Economic Development District statements have been restated to correct an error of omitting prior year revenues and expenditures. The combined effect of these restatements resulted in an increase of beginning net position for a total of \$1,431,402.

The East Baton Rouge Parish Communications District was previously classified as a special revenue fund in the City-Parish Annual Comprehensive Financial Report. In 2022, the District separated from the City-Parish. After applying criteria from GASB Statement No. 61, *The Reporting Entity*, to the new operating arrangement, the District is now reported as a discretely presented component unit. The District also recorded a prior period adjustment to recognize prepaid expenses as of December 31, 2021. The combined effect of these restatements resulted in an increase of beginning net position for a total of \$15,890,956.

Capital Area Transit System reissued the audit report for the year ending December 31, 2021, for an unrecorded tax liability from prior years.

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, 2021, as previously reported   | \$(31,433,292)        |
| Adjust prior year revenues and expenditures                     | 1,709,009             |
| Reclassify Communications District as a discrete component unit | 8,997,080             |
| Adjust capital assets   | 6,599,549             |
| Adjust prior year liabilities                                   | <u>(529,791)</u>      |
| Total net position, December 31, 2021, restated                 | <u>\$(14,657,445)</u> |

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

| <u>Component Units</u>   | <u>Build<br/>Baton<br/>Rouge</u> | <u>Bluebonnet<br/>Convention<br/>Hotel<br/>Taxing<br/>District</u> | <u>Old LNB<br/>Building<br/>Redevelopment<br/>Taxing<br/>District</u> | <u>Cortana<br/>Corridor<br/>Economic<br/>Development<br/>District</u> | <u>E.B.R.<br/>Parish<br/>Communications<br/>District</u> | <u>Capital<br/>Area<br/>Transit<br/>System</u> |
|--|----------------------------------|--|---|---|--|--|
| Total net position, December 31, 2021,<br>as previously reported | \$6,234,843                      | \$ --  | \$ --   | \$ --   | \$ --  | \$42,194,430                                   |
| Adjust revenues and expenditures                                 | (16,720)                         | 752,845  | 312,487   | 366,070   | 294,327  | --   |
| Reclassify as discrete component unit                            | --                               | --   | --  | --  | 8,997,080  | --   |
| Adjust capital assets  | --                               | --   | --  | --  | 6,599,549  | --   |
| Adjust prior year liabilities                                    | --                               | --   | --  | --  | --   | <u>(529,791)</u>                               |
| Total net position, December 31, 2021, restated                  | <u>\$6,218,123</u>               | <u>\$752,845</u>   | <u>\$312,487</u>  | <u>\$366,070</u>  | <u>\$15,890,956</u>                                      | <u>\$41,664,639</u>                            |

**CITY OF BATON ROUGE – PARISH OF EAST BATON ROUGE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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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, 2022, for the City-Parish primary government are summarized as follows:

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

| Carrying<br>Amount | Bank<br>Balance |
|--------------------|-----------------|
| \$230,472,764      | \$238,628,954   |

The carrying amount of \$230,472,764 is classified on the Statement of Net Position as “Cash and cash equivalents.”

The City-Parish’s bank balance of deposits at December 31, 2022, 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 \$3,872,345 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, 2022, the carrying amount of the Retirement System’s deposits was \$13,768,434 and the bank balance was \$14,521,214. The Retirement System’s deposits at December 31, 2022, 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, 2022**

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, 2022, 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                    | \$378,886,902        |
| <u>Investments Measured at Net Asset Value</u> |                      |
| Louisiana Asset Management Pool (LAMP)         | <u>561,450,964</u>   |
| Total  | <u>\$940,337,866</u> |

Investments with a maturity of less than 90 days (\$561,450,964) are classified on the Statement of Net Position as “Cash and cash equivalents,” \$374,894,380 is classified on the Statement of Net Position as “Investments.” The remaining amount of \$3,992,522 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. All U.S. Government and Agency Obligations held at December 31, 2022, 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 \$561,450,964 invested in LAMP is held by the Parish's Consolidated Cash pool (\$530,591,447) the East Baton Rouge Sewerage Commission (\$26,324,310) Road and Street Sales Tax Bonds Debt Service Fund (\$2,926,080) MOVEBR Sales Tax Bonds Debt Service Fund (\$1,609,127).

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, 2022, 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**  
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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 2022, 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, 2022:

|   | <u>December 31, 2022</u> | <u>Fair Value Measurements Using</u>                     |  |  |
|---|--------------------------|--|--|--|
|   |                          | <u>Quoted Prices in<br/>Active Markets<br/>(Level 1)</u> | <u>Significant Other<br/>Observable<br/>Inputs<br/>(Level 2)</u> | <u>Significant<br/>Unobservable<br/>Inputs<br/>(Level 3)</u> |
| <u>Investments by Fair Value Level:</u> |                          |  |  |  |
| Equity Securities:                      |                          |  |  |  |
| Domestic Small Cap Growth               | \$ 32,161,381            | \$32,161,381   | \$ --  | \$ --  |
| Other                                   | <u>4,103</u>             | <u>--</u>  | <u>3,348</u>   | <u>755</u>   |
| Total Investments at Fair Value Level   | <u>32,165,484</u>        | <u>\$32,161,381</u>                                      | <u>\$3,348</u>   | <u>\$755</u>   |
| Investments Measured at NAV:            |                          |  |  |  |
| Commingled Funds:                       |                          |  |  |  |
| Fixed Income – Domestic                 | 322,792,766              |  |  |  |
| Fixed Income – International            | 27,223,327               |  |  |  |
| Domestic Equity                         | 254,814,087              |  |  |  |
| International Equity                    | 188,825,108              |  |  |  |
| Real Estate                             | 165,140,260              |  |  |  |
| Alternative Investments                 | <u>224,763,194</u>       |  |  |  |
| Total Investments at NAV                | <u>1,183,558,742</u>     |  |  |  |
| Total Investments at Fair Value         | <u>1,215,724,226</u>     |  |  |  |
| Investments at Cost                     |                          |  |  |  |
| Cash Equivalents                        | <u>2,175,638</u>         |  |  |  |
| Total Investments                       | <u>\$1,217,899,864</u>   |  |  |  |

Investments of \$1,215,724,226 is classified on the Statement of Fiduciary Net Position as “Investments.” \$2,175,638 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**  
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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, 2022, are presented in the following table.

|                              | Fair Value<br>December 31, 2022 | Unfunded<br>Commitments | Redemption<br>Frequency | Redemption<br>Notice Period |
|------------------------------|---------------------------------|-------------------------|-------------------------|-----------------------------|
| Commingled Funds:            |                                 |                         |                         |                             |
| Fixed Income – Domestic      | \$ 322,792,766                  | \$ --                   | Daily                   | 2 – 15 Days                 |
| Fixed Income – International | 27,223,327                      | --                      | Daily                   | 2 – 15 Days                 |
| Domestic Equity              | 254,814,087                     | --                      | Daily                   | 2 – 5 Days                  |
| International Equity         | 188,825,108                     | --                      | Monthly                 | 2 – 30 Days                 |
| Real Estate                  | 165,140,260                     | --                      | Quarterly               | 90 Days                     |
| Alternative Investments      | <u>224,763,194</u>              | <u>123,575,412</u>      | Mthly, Qtrly            | 30 – 90 Days                |
| Total Investments at NAV     | <u>\$1,183,558,742</u>          | <u>\$123,575,412</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 2022 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, 2022, fair value of \$140,989,040 with an average duration of 5.80 years, while the Absolute Return fund had a fair value of \$69,459,824 with an average duration of 3.19 years and Core fund had a fair value of \$133,429,277 with an average duration of 6.13 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, 2022, the System’s fixed income securities were managed only in commingled or pooled accounts.

The System’s 2022 Core, Core-Plus and Absolute Return fixed-income strategies are managed in pooled accounts. Assets in the Core-Plus fund had a December 31, 2022, fair value of \$140,989,040 and carried a rating of A-, while the Absolute Return fund had a fair value of \$69,459,824 and carried a rating of A and the Core fund had a fair value of \$133,429,277 and carried a rating of Aa2.

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, 2022, 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, 2022, 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, 2022**

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 -10.43% and -13.66% respectively at December 31, 2022.

**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    | \$ 1,895,339        | \$ 2,116,531        |
| Nineteenth Judicial District Court                       | 2,910,524           | 2,948,849           |
| Nineteenth Judicial District Court Building Commission   | 12,770,421          | 12,770,421          |
| E.B.R. Parish Family Court                               | 324,227             | 324,337             |
| E.B.R. Parish Juvenile Court                             | 373,680             | 401,478             |
| The Bridge Center for Hope                               | 2,031,583           | 2,031,583           |
| E.B.R. Redevelopment Authority (d/b/a Build Baton Rouge) | 2,440,185           | 2,450,667           |
| Cyntreniks Group King Hotel Special Taxing District      | 11,430              | 11,430              |
| Bluebonnet Convention Hotel Taxing District              | 508,408             | 508,408             |
| EBRATS Building Special Taxing District                  | --                  | --                  |
| Old LNB Building Redevelopment Taxing District           | 240,663             | 240,663             |
| Cortana Corridor Economic Development District           | 1,151,516           | 1,151,516           |
| E.B.R. Parish Communications District                    | 11,351,764          | 11,351,764          |
| Capital Area Transit System                              | <u>3,614,651</u>    | <u>3,853,843</u>    |
| Total Component Units                                    | <u>\$39,624,391</u> | <u>\$40,161,490</u> |

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 | \$2,698,849        |
| E.B.R. Parish Juvenile Court       | <u>327,815</u>     |
| Total                              | <u>\$3,026,664</u> |

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, 2022, there were no certificates of deposit with a maturity of 90 days or more are classified on the Statement of Net Position as “Investments”. The carrying amount of \$39,624,391 is classified as “Cash and cash equivalents.”

**d. Investments – Discretely Presented Component Units**

Investments for component units include a fair value amount of \$68,196,372 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, 2022**

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  | \$ 230,472,764         |
| Cash on hand  | 3,872,345              |
| Louisiana Asset Management Pool                           | <u>561,450,964</u>     |
| Sub-total cash and cash equivalents                       | <u>795,796,073</u>     |
| Investments:  |                        |
| Investments   | <u>374,894,380</u>     |
| Cash, cash equivalents and investments, December 31, 2022 | <u>\$1,170,690,453</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                             | \$ 725,697,754         |
| Restricted Assets – Cash and cash equivalents         | 53,575,414             |
| Statement of Fiduciary Net Position – Custodial Funds |                        |
| Cash and cash equivalents                             | <u>16,522,905</u>      |
| Total cash and cash equivalents                       | <u>795,796,073</u>     |
| Statement of Net Position – Primary Government:       |                        |
| Investments   | 355,057,396            |
| Restricted Assets – Investments                       | <u>19,836,984</u>      |
| Total investments                                     | <u>374,894,380</u>     |
| Total cash and cash equivalents and investments       | <u>\$1,170,690,453</u> |

B. Component units:

|   |                      |
|---|----------------------|
| Cash and cash equivalents, December 31, 2022              |                      |
| Deposits  | \$ 39,624,391        |
| Investments:  |                      |
| Investments   | <u>68,196,372</u>    |
| Cash, cash equivalents and investments, December 31, 2022 | <u>\$107,820,763</u> |

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

|   |                      |
|---|----------------------|
| Cash and cash equivalents                       | \$ 27,494,972        |
| Restricted Assets – Cash and cash equivalents   | <u>12,129,419</u>    |
| Total cash and cash equivalents                 | <u>39,624,391</u>    |
| Restricted Assets – Investments                 | <u>68,196,372</u>    |
| Total cash and cash equivalents and investments | <u>\$107,820,763</u> |

**CITY OF BATON ROUGE – PARISH OF EAST BATON ROUGE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022**

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  | \$ 13,768,434          |
| Investments   | <u>2,175,638</u>       |
| Sub-total cash and cash equivalents                       | 15,944,072             |
| Investments   | <u>1,215,724,226</u>   |
| Cash, cash equivalents and investments, December 31, 2022 | <u>\$1,231,668,298</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 2022 property tax calendar is as follows:

|                       |                   |
|-----------------------|-------------------|
| Levy date             | November 4, 2021  |
| Millage rates adopted | November 4, 2021  |
| Tax bills mailed      | November 28, 2022 |
| Due date              | December 31, 2022 |
| Lien date             | January 1, 2023   |

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, 2022**

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<br>Taxes<br>Receivable | Estimated<br>Uncollectible<br>Property<br>Taxes | Net<br>Property<br>Taxes<br>Receivable |
|-------------------------------|---------------------------------|---|--|
| General Fund                  | \$ 8,134,135                    | \$ 391,401                                      | \$ 7,742,734                           |
| Library Board of Control Fund | 13,485,967                      | 617,224   | 12,868,743                             |
| Nonmajor Governmental Funds   | <u>12,662,011</u>               | <u>649,271</u>                                  | <u>12,012,740</u>                      |
| Total                         | <u>\$34,282,113</u>             | <u>\$1,657,896</u>                              | <u>\$32,624,217</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 2022, the following amounts under various grants and entitlements are recorded as revenues, subsidies, or contributions in the accompanying fund financial statements:

|                                      | Federal and State<br>Operating Grants<br>and Capital Contributions | Private<br>Capital<br>Contributions |
|--------------------------------------|--|-------------------------------------|
| <b>Primary Government:</b>           |  |                                     |
| Governmental Activities:             |  |                                     |
| General Fund                         | \$ 999,224   | \$ --                               |
| Grants Fund                          | 146,136,783  | --                                  |
| Capital Projects Fund                | 6,505,327  | 1,241,801                           |
| Nonmajor governmental funds          | 10,627,563   | --                                  |
| Business-type activities:            |  |                                     |
| Greater Baton Rouge Airport District | 4,081,710  | --                                  |
| Comprehensive Sewerage System Fund   | 25,400   | 9,007,136                           |
| Nonmajor business-type funds         | <u>1,236,382</u>   | <u>--</u>                           |
| Total primary government             | <u>\$169,612,389</u>   | <u>\$10,248,937</u>                 |

**CITY OF BATON ROUGE – PARISH OF EAST BATON ROUGE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022**

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 2022, 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 2022 financial statements are as follows:

|                          | State<br>Supplemental<br>Salaries | MERS<br>Contribution | Total 2022<br>On-Behalf<br>Payments |
|--------------------------|-----------------------------------|----------------------|-------------------------------------|
| Primary Government:      |                                   |                      |                                     |
| Governmental activities  | \$7,528,844                       | \$1,365,673          | \$8,894,517                         |
| Business type-activities | <u>153,151</u>                    | <u>--</u>            | <u>153,151</u>                      |
| Total on-behalf payments | <u>\$7,681,995</u>                | <u>\$1,365,673</u>   | <u>\$9,047,668</u>                  |

**NOTE 6 – Capital Assets**

**a. Primary government capital asset activity for the year ended December 31, 2022, was as follows:**

|  | Balance<br>1/1/2022    | Increases            | Decreases            | Adjustments         | Balance<br>12/31/2022  |
|--|------------------------|----------------------|----------------------|---------------------|------------------------|
| <b>Governmental Activities:</b>                        |                        |                      |                      |                     |                        |
| Capital assets not being depreciated:                  |                        |                      |                      |                     |                        |
| Land and right-of-way                                  | \$ 211,304,564         | \$ 11,127,632        | \$ --                | \$ 2,358,803        | \$ 224,790,999         |
| Construction work in progress                          | <u>130,513,595</u>     | <u>65,444,937</u>    | <u>(4,582,551)</u>   | <u>(5,005,792)</u>  | <u>186,370,189</u>     |
| Total capital assets not being depreciated             | <u>341,818,159</u>     | <u>76,572,569</u>    | <u>(4,582,551)</u>   | <u>(2,646,989)</u>  | <u>411,161,188</u>     |
| Capital assets being depreciated:                      |                        |                      |                      |                     |                        |
| Buildings  | 344,416,183            | 1,408,764            | --                   | 2,261,227           | 348,086,174            |
| Improvements (other than buildings) and infrastructure | 1,133,407,084          | 2,884,644            | --                   | 13,254,613          | 1,149,546,341          |
| Equipment and equipment under lease                    | <u>184,288,823</u>     | <u>20,464,325</u>    | <u>(1,158,736)</u>   | <u>--</u>           | <u>203,594,412</u>     |
| Total capital assets being depreciated                 | <u>1,662,112,090</u>   | <u>24,757,733</u>    | <u>(1,158,736)</u>   | <u>15,515,840</u>   | <u>1,701,226,927</u>   |
| Less accumulated depreciation for:                     |                        |                      |                      |                     |                        |
| Buildings  | (200,593,853)          | (7,305,801)          | --                   | --                  | (207,899,654)          |
| Improvements (other than buildings) and infrastructure | (646,768,238)          | (35,814,648)         | --                   | --                  | (682,582,886)          |
| Equipment and equipment under lease                    | <u>(148,330,863)</u>   | <u>(13,477,423)</u>  | <u>1,154,956</u>     | <u>--</u>           | <u>(160,653,330)</u>   |
| Total accumulated depreciation                         | <u>(995,692,954)</u>   | <u>(56,597,872)</u>  | <u>1,154,956</u>     | <u>--</u>           | <u>(1,051,135,870)</u> |
| Total capital assets being depreciated, net            | <u>666,419,136</u>     | <u>(31,840,139)</u>  | <u>(3,780)</u>       | <u>15,515,840</u>   | <u>650,091,057</u>     |
| Total governmental activities capital assets, net      | <u>\$1,008,237,295</u> | <u>\$ 44,732,430</u> | <u>\$(4,586,331)</u> | <u>\$12,868,851</u> | <u>\$1,061,252,245</u> |

**CITY OF BATON ROUGE – PARISH OF EAST BATON ROUGE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022**

EXHIBIT A-14  
(Continued)

**NOTE 6 – Capital Assets (Continued)**

**a. Primary government capital asset activity (Continued):**

|  | Balance<br>1/1/2022    | Increases             | Decreases        | Adjustments         | Balance<br>12/31/2022  |
|--|------------------------|-----------------------|------------------|---------------------|------------------------|
| <b>Business-Type Activities:</b>                       |                        |                       |                  |                     |                        |
| Capital assets not being depreciated:                  |                        |                       |                  |                     |                        |
| Land and right-of-way                                  | \$ 99,919,179          | \$ 1,757,009          | \$ --            | \$ 144,772          | \$ 101,820,960         |
| Noise mitigation                                       | 58,676,432             | --                    | --               | --                  | 58,676,432             |
| Construction work in progress                          | <u>18,375,488</u>      | <u>12,824,077</u>     | <u>--</u>        | <u>(3,057,454)</u>  | <u>28,142,111</u>      |
| Total capital assets not being depreciated             | <u>176,971,099</u>     | <u>14,581,086</u>     | <u>--</u>        | <u>(2,912,682)</u>  | <u>188,639,503</u>     |
| Capital assets being depreciated:                      |                        |                       |                  |                     |                        |
| Buildings  | 272,371,330            | 1,410,943             | (696,210)        | --                  | 273,086,063            |
| Improvements (other than buildings) and infrastructure | 2,781,884,621          | 14,169,361            | --               | 7,582,755           | 2,803,636,737          |
| Equipment  | <u>9,925,369</u>       | <u>116,590</u>        | <u>(183,138)</u> | <u>--</u>           | <u>9,858,821</u>       |
| Total capital assets being depreciated                 | <u>3,064,181,320</u>   | <u>15,696,894</u>     | <u>(879,348)</u> | <u>7,582,755</u>    | <u>3,086,581,621</u>   |
| Less accumulated depreciation for:                     |                        |                       |                  |                     |                        |
| Buildings  | (181,060,239)          | (9,305,906)           | 696,210          | --                  | (189,669,935)          |
| Improvements (other than buildings) and infrastructure | (1,196,444,812)        | (81,109,393)          | --               | --                  | (1,277,554,205)        |
| Equipment  | <u>(9,466,617)</u>     | <u>(203,629)</u>      | <u>183,138</u>   | <u>--</u>           | <u>(9,487,108)</u>     |
| Total accumulated depreciation                         | <u>(1,386,971,668)</u> | <u>(90,618,928)</u>   | <u>879,348</u>   | <u>--</u>           | <u>(1,476,711,248)</u> |
| Total capital assets being depreciated, net            | <u>1,677,209,652</u>   | <u>(74,922,034)</u>   | <u>--</u>        | <u>7,582,755</u>    | <u>1,609,870,373</u>   |
| Total business-type activities capital assets, net     | <u>\$1,854,180,751</u> | <u>\$(60,340,948)</u> | <u>\$ --</u>     | <u>\$ 4,670,073</u> | <u>\$1,798,509,876</u> |

The adjustments column includes the capitalization of \$12,762,721 in governmental activities and \$4,670,073 in business-type activities of donated assets from private sources. Adjustments of \$5,005,792 in governmental activities and \$3,057,454 in business-type activities were for prior year construction work in progress that was placed into service as assets during 2022.

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

**Governmental Activities:**

|  |                     |
|--|---------------------|
| Governmental fund-types:   |                     |
| General government   | \$ 748,298          |
| Public safety  | 6,863,392           |
| Transportation   | 33,545,191          |
| Health and welfare   | 3,893,754           |
| Culture and recreation   | 4,131,714           |
| Conservation and development   | 1,683,883           |
| Internal service fund capital assets are charged to the various functions based on their usage of the assets | <u>5,731,640</u>    |
| Total depreciation expense – governmental activities   | <u>\$56,597,872</u> |

**Business-Type Activities:**

|   |                     |
|---|---------------------|
| Airport   | \$12,859,912        |
| Sewer   | 72,717,531          |
| Solid Waste Collection and Disposal                   | 220,972             |
| Nonmajor business-type activities                     | <u>4,820,513</u>    |
| Total depreciation expense – business-type activities | <u>\$90,618,928</u> |

**CITY OF BATON ROUGE – PARISH OF EAST BATON ROUGE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022**

EXHIBIT A-14  
(Continued)

**NOTE 6 – Capital Assets (Continued)**

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

|   | Project<br>Authorization | Placed<br>in Service<br>to Date | Balance in<br>Construction<br>Work In<br>Progress<br>12/31/2022 | Encumbered<br>Capital<br>Projects | Estimated<br>Required<br>Future<br>Financing |
|---|--------------------------|---------------------------------|---|-----------------------------------|--|
| <b><u>Capital Projects Fund:</u></b>                |                          |                                 |   |                                   |  |
| Miscellaneous Capital Improvements                  | \$126,021,522            | \$ 83,887,773                   | \$ 5,514,746  | \$ 7,535,403                      | None   |
| Capital Improvement Roads, Streets, Drainage, Other | 29,930,336               | 5,674,559                       | 9,591,636   | 8,163,542                         | None   |
| State Capital Outlay                                |                          |                                 |   |                                   |  |
| Expand, Repair and Modify Drainage                  | 9,450,000                | 9,800                           | 174,247   | 320,616                           |  |
| Parish Transportation – Capital Projects            | 18,504,401               | 3,845,767                       | 2,907,205   | 1,146,564                         | None   |
| Road and Street Improvement                         |                          |                                 |   |                                   |  |
| Pay-As-You-Go Dedicated Tax                         | 168,977,997              | 3,289,204                       | 35,070,466  | 44,362,000                        | None   |
| Bonded Dedicated Sales Tax                          | 189,806,809              | 15,092,342                      | 84,378,453  | 33,235,889                        | None   |
| LA DOTD Grants Capital Projects                     | 91,189,464               | 47,906,850                      | 28,887,719  | 10,673,903                        | None   |
| Downtown Signage/Visitors Amenities/                |                          |                                 |   |                                   |  |
| Riverfront Improvement                              | 2,217,372                | 1,067,024                       | 76,613  | 120,142                           | None   |
| General Capital Expenditures                        | 4,712,874                | 3,334,625                       | 1,321,553   | 277,803                           | None   |
| <b><u>Other Governmental Funds:</u></b>             |                          |                                 |   |                                   |  |
| Parish Beautification                               | 6,968,787                | 2,153,122                       | 1,287,276   | 300,432                           | None   |
| Baton Rouge Junior High Waterproofing               | 103,325                  | --                              | 103,325   | --                                | None   |
| Water Management Plan                               | 15,770,803               | --                              | 15,488,200  | 282,603                           |  |
| Emergency Operations Center First                   |                          |                                 |   |                                   |  |
| Responder Safe Room                                 | 430,672                  | 333,341                         | 4,009   | 93,322                            | None   |
| HMGP-Dawson Creek @ Hundred Oaks                    | 1,130,000                | --                              | 103,963   | 1,026,037                         |  |
| HMGP-Ward Creek @ Seigen Lane                       | 257,000                  | --                              | 42,259  | 214,741                           |  |
| HMGP-Retro Fit                                      | 2,732,945                | --                              | 175,737   | 2,557,208                         |  |
| HMGP-Elevation, Acquisition & Demo                  | 2,837,309                | 2,320,545                       | 32,121  | 484,643                           |  |
| Generator Program                                   | 2,557,702                | 277,948                         | 139,147   | 2,140,607                         | None   |
| State of Louisiana Recovery Act                     | 2,640,560                | 1,010,334                       | 124,947   | --                                |  |
| American Rescue Plan                                | <u>13,712,018</u>        | <u>554,047</u>                  | <u>946,567</u>  | <u>2,821,330</u>                  | None   |
| Total   | <u>\$689,951,896</u>     | <u>\$170,757,281</u>            | <u>\$186,370,189</u>  | <u>\$115,756,785</u>              |  |

d. **Construction work in progress at December 31, 2022, for primary government enterprise funds is composed of the following:**

|   | Project<br>Authorization | Expended to<br>Date | Placed<br>in Service | Balance in<br>Construction<br>Work in<br>Progress<br>12/31/22 |
|---|--------------------------|---------------------|----------------------|---|
| <b><u>Greater Baton Rouge Airport District:</u></b> |                          |                     |                      |   |
| Runways and apron improvements                      | \$44,031,368             | \$14,170,611        | \$ 2,651,235         | \$11,519,376  |
| Miscellaneous project costs                         | <u>265,500</u>           | <u>207,888</u>      | <u>--</u>            | <u>207,888</u>  |
| Total   | <u>44,296,868</u>        | <u>14,378,499</u>   | <u>2,651,235</u>     | <u>11,727,264</u>   |

**CITY OF BATON ROUGE – PARISH OF EAST BATON ROUGE  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2022**

EXHIBIT A-14  
(Continued)

**NOTE 6 – Capital Assets (Continued)**

**d. Construction work in progress at December 31, 2022, for primary government enterprise funds (Continued):**

|  | Project<br>Authorization | Expended to<br>Date | Placed<br>in Service | Balance in<br>Construction<br>Work in<br>Progress<br>12/31/22 |
|--|--------------------------|---------------------|----------------------|---|
| <u>Comprehensive Sewerage System Fund:</u> |                          |                     |                      |   |
| South wastewater treatment plant           | \$ 4,899,387             | \$ 596,338          | \$ --                | \$ 596,338  |
| North wastewater treatment plant           | 3,068,131                | 2,741,131           | 2,038,631            | 702,500   |
| Rehabilitation construction                | 4,098,153                | 1,382,627           | 1,366,084            | 16,543  |
| Sewer line extensions                      | 4,329,604                | 4,182,828           | 3,554,905            | 627,923   |
| Rehabilitation of pump stations            | 19,732,953               | 16,838,175          | 12,815,227           | 4,022,948   |
| Building                                   | 11,232,134               | 8,763,427           | --                   | 8,763,427   |
| Total                                      | 47,360,362               | 34,504,526          | 19,774,847           | 14,729,679  |
| <u>Nonmajor business-type activities:</u>  |                          |                     |                      |   |
| <u>Baton Rouge River Center Fund:</u>      |                          |                     |                      |   |
| Arena/Ballroom Roof Replacement            | 2,169,007                | 1,685,168           | --                   | 1,685,168   |
| Total-all enterprise funds                 | \$93,826,237             | \$50,568,193        | \$22,426,082         | \$28,142,111  |

**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

**CITY OF BATON ROUGE – PARISH OF EAST BATON ROUGE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022**

EXHIBIT A-14  
(Continued)

**NOTE 7 – Employees’ Retirement Systems (Continued)**

**a. Primary Government (Continued)**

**1. Plan Description (Continued)**

CPERS and CPERS-PGT (Continued)

Council; 4) one is appointed by the Mayor-President. The two trustees appointed by the Metropolitan Council and the one appointed by the Mayor-President may or may not be members of the Retirement System. This is dependent on whether or not the appointees are City-Parish employees. All administrative expenses of the Retirement System are paid from funds of the system.

The Retirement System issues a publicly available financial report that includes financial statements and required supplementary information. 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](http://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, 2021, 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 | 252        |
| Inactive plan members entitled to but not yet receiving benefits  | 2          |
| Active plan members   | <u>47</u>  |
|   | <u>301</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.

**NOTE 7 – Employees’ Retirement Systems (Continued)**

**a. Primary Government (Continued)**

**1. Plan Description (Continued)**

MPERS (Continued)

MPERS benefits are established by state statutes and may be amended at the discretion of the State Legislature. MPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the Board of Trustees of the Municipal Police Employees’ Retirement System, 7722 Office Park Blvd., Suite 200, Baton Rouge, Louisiana 70809-7601 or downloading from [www.lampers.org](http://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](http://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

**CITY OF BATON ROUGE – PARISH OF EAST BATON ROUGE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022**

EXHIBIT A-14  
(Continued)

**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 2022, 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 36.5% of active payroll. The total employer contribution to CPERS from the City-Parish for the year ended December 31, 2022, was \$44,082,844 and was equal to the retirement board required contributions for the year. The City-Parish recognized \$1,051,666 in revenue from non-employer contributions in 2022.

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, 2022 was \$5,492,263.

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, 2022. For the same members, employer contributions were 29.75% from January through June, and 31.25% for July through December 2022. 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 29.75% from January through June and 31.25% for July through December 2022. 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, 2022, was \$13,235,980 and was equal to the statutorily required contribution for the year. The City-Parish recognized \$2,924,141 in revenue from non-employer contributions in 2022.

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 2022, Judges’ Plan members hired prior to January 1, 2011, contributed 11.50% of earned compensation while employers contributed 43.7% from January through June and 44.8% 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, 2022**

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 43.0% from January through June and 43.8% for July through December 2022. The City-Parish’s contribution to LASERS for the year ended December 31, 2022, was \$246,657 and was equal to the statutorily required contribution for the year.

**4. Net Pension Liability**

Net pension liability at December 31, 2022, (\$587,613,238) 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, 2021, rolled forward from the actuarial valuation date of January 1, 2021. MPERS and LASERS were measured as of June 30, 2022, 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 | \$422,207,062 | \$134,365,768 | \$2,183,097 |
| Proportion (%) of net pension liability      | 82.11%        | 13.15%        | 0.03%       |
| Increase/(Decrease) from prior measurement   | 0.13%         | 0.26%         | 0.01%       |

The following table presents the CPERS-PGT changes in net pension liability measured as of the year ended December 31, 2021:

|  | CPERS-PGT               |
|--|-------------------------|
| Total pension liability:                           |                         |
| Service cost                                       | \$ 251,074              |
| Interest   | 2,300,768               |
| Differences between expected and actual experience | 4,947,095               |
| Benefit payments                                   | <u>(2,823,307)</u>      |
| Net change in total pension liability              | 4,675,630               |
| Total pension liability – beginning                | <u>41,267,040</u>       |
| Total pension liability – ending                   | <u>\$45,942,670</u>     |
| Plan fiduciary net position:                       |                         |
| Contributions – employer                           | \$ 3,724,484            |
| Contributions – employee                           | 36,637                  |
| Net investment income                              | 1,358,449               |
| Benefit payments                                   | (2,823,307)             |
| Administrative expenses                            | <u>(287,421)</u>        |
| Net change in fiduciary net position               | 2,008,842               |
| Plan fiduciary net position – beginning            | <u>15,076,517</u>       |
| Plan fiduciary net position – ending               | <u>\$17,085,359</u>     |
| <br>Net pension liability                          | <br><u>\$28,857,311</u> |

Changes in market conditions affecting net investment income occurred between the measurement date of the net pension liability and December 31, 2022. This change will be recognized as an increase of approximately \$199,618,245 for CPERS and \$3,740,790 for CPERS-PGT in net pension liability during the year ending December 31, 2023.

**CITY OF BATON ROUGE – PARISH OF EAST BATON ROUGE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022**

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, 2022, the City-Parish recognized \$49,050,412 in pension expense related to the defined benefit plans in which it participates (CPERS \$22,370,995; CPERS-PGT (\$6,646,571); MPERS (\$19,524,105) and LASERS (\$508,741)). Revenue was recognized in the amount of \$3,975,807 in ad valorem taxes and insurance premium taxes collected from non-employer contributing entities. At December 31, 2022, 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  | \$ 28,331,453                         | \$ --              | \$ 662,690          | \$ 5,955         | \$ 29,000,098        |
| Changes in assumptions  | --                                    | --                 | 4,634,869           | 39,699           | 4,674,568            |
| Net difference between projected and actual earnings on pension plan investments                            | --                                    | --                 | 23,988,517          | 175,872          | 24,164,389           |
| Changes in proportion and differences between actual contributions and proportionate share of contributions | 978,304                               | --                 | 2,402,384           | 216,701          | 3,597,389            |
| Employer contributions to the pension plans subsequent to the measurement date of the net pension liability | <u>44,082,844</u>                     | <u>5,492,507</u>   | <u>7,477,613</u>    | <u>124,542</u>   | <u>57,177,506</u>    |
| Total   | <u>\$ 73,392,601</u>                  | <u>\$5,492,507</u> | <u>\$39,166,073</u> | <u>\$562,769</u> | <u>\$118,613,950</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  | \$ --                                | \$ --             | \$ 1,095,126        | \$ --            | \$ 1,095,126         |
| Changes in assumptions  | 9,873,313                            | --                | 999,406             | --               | 10,872,719           |
| Net difference between projected and actual earnings on pension plan investments                            | 96,949,709                           | 708,061           | --                  | --               | 97,657,770           |
| Changes in proportion and differences between actual contributions and proportionate share of contributions | <u>4,587,263</u>                     | <u>--</u>         | <u>3,529,828</u>    | <u>14,878</u>    | <u>8,131,969</u>     |
| Total   | <u>\$111,410,285</u>                 | <u>\$ 708,061</u> | <u>\$ 5,624,360</u> | <u>\$ 14,878</u> | <u>\$117,757,584</u> |

The \$57,177,506 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, 2023. 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>          |
|-------------|-----------------------|--------------------|---------------------|------------------|-----------------------|
| 2023        | \$(12,520,574)        | \$ (56,709)        | \$ 6,084,561        | \$310,914        | \$ (6,181,808)        |
| 2024        | (37,481,161)          | (391,704)          | 5,329,442           | 36,340           | (32,507,083)          |
| 2025        | (17,541,335)          | (165,078)          | 2,067,144           | (44,473)         | (15,683,742)          |
| 2026        | <u>(14,557,458)</u>   | <u>(94,570)</u>    | <u>12,582,953</u>   | <u>120,568</u>   | <u>(1,948,507)</u>    |
| Total       | <u>\$(82,100,528)</u> | <u>\$(708,061)</u> | <u>\$26,064,100</u> | <u>\$423,349</u> | <u>\$(56,321,140)</u> |

**CITY OF BATON ROUGE – PARISH OF EAST BATON ROUGE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022**

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%        | 7.25%         |
| Change in discount rate from prior measurement date | 0.00%        | 0.00%            | 0.00%        | (0.15%)       |
| Plan cash flow assumptions*                         | (1)          | (2)              | (3)          | (3)           |
| Rates incorporated in the discount                  |              |                  |              |               |
| Long-term rate of return                            | 7.00%        | 5.75%            | 8.06%        | 8.34%         |
| 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   | \$422,207,062 | \$28,857,311 | \$134,365,768 | \$2,183,097 |
| Net pension liability assuming a decrease of 1% in the discount rate  | \$565,245,346 | \$29,148,507 | \$188,086,343 | \$2,747,455 |
| Net pension liability assuming an increase of 1% in the discount rate | \$301,826,085 | \$28,588,189 | \$89,491,301  | \$1,669,217 |

\*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 rate and sponsor contributions for 2022 and future years will be \$3.8 million.
3. 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, 2022**

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          | --                       | --  | --                       | --  | 1.48%   |
| Domestic Equity                | 32.5%                    | 7.5%  | 29.5%                    | 7.5%  | 4.57%   |
| Domestic Bonds                 | 25.0%                    | 2.5%  | 31.0%                    | 2.5%  | --  |
| International Fixed Income     | --                       | --  | --                       | --  | 5.04%   |
| International Equity           | 17.5%                    | 8.5%  | 17.0%                    | 8.5%  | 5.76%   |
| International Bonds            | 5.0%                     | 3.5%  | 10.0%                    | 3.5%  | --  |
| Real Estate                    | 15.0%                    | 4.5%  | --                       | --  | --  |
| Alternative Investments/Assets | 5.0%                     | 5.7%  | 12.5%                    | 5.5%  | 8.30%   |
| Cash                           | --                       | --  | --                       | --  | 0.39%   |
| Total                          | <u>100.0%</u>            |   | <u>100.0%</u>            |   |   |

| <u>Asset Class</u>         | <u>MPERS*</u>            |   |
|----------------------------|--------------------------|---|
|                            | <u>Target Allocation</u> | <u>Long-term expected real rate of return</u> |
| Equity                     | 55.5%                    | 3.60%   |
| Fixed Income               | 30.5%                    | 0.85%   |
| Alternative Investments    | 14.0%                    | 0.95%   |
| Total                      | <u>100.0%</u>            | <u>5.40%</u>                                  |
| Inflation                  |                          | <u>2.66%</u>                                  |
| Expected Arithmetic Return |                          | <u>8.06%</u>                                  |

\*Arithmetic  
\*\*Geometric

**7. Actuarial Assumptions**

**CPERS and CPERS-PGT**

|  |  |
|--|--|
| Valuation Date                         | January 1, 2021  |
| 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<br>CPERS-PGT – January 21, 2020   |

**CITY OF BATON ROUGE – PARISH OF EAST BATON ROUGE  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2022**

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>Service &lt; 1 year</u> |                    | <u>Service + 1 year</u> |                    |
|------------|----------------------------|--------------------|-------------------------|--------------------|
|            | <u>Regular</u>             | <u>Fire/Police</u> | <u>Regular</u>          | <u>Fire/Police</u> |
| 22         | 7.6%                       | 15.5%              | 7.60%                   | 6.50%              |
| 27         | 4.9%                       | 15.5%              | 3.50%                   | 3.50%              |
| 32         | 4.9%                       | 15.5%              | 3.50%                   | 3.25%              |
| 37         | 3.4%                       | 15.5%              | 3.25%                   | 3.00%              |
| 42         | 3.4%                       | 15.5%              | 2.55%                   | 2.75%              |
| 47         | 3.4%                       | 15.5%              | 1.85%                   | 2.00%              |
| 52-62      | 3.4%                       | 15.5%              | 1.55%                   | 2.00%              |
| 67         | 1.5%                       | 15.5%              | 0.75%                   | 2.00%              |

Retirement rates

| <u>Before 25 Years of Creditable Service</u> |                |                    | <u>After 25 Years of Creditable Service</u> |            |                |                    |
|--|----------------|--------------------|---|------------|----------------|--------------------|
| <u>Age</u>                                   | <u>Regular</u> | <u>Fire/Police</u> | <u>Service</u>                              | <u>Age</u> | <u>Regular</u> | <u>Fire/Police</u> |
| < 55   | 5.0%           | 1.5%               | 25  | <55        | 50%            | 22%                |
| 55-60  | 15.0%          | 10.0%              | 25  | 55+        | 50%            | 45%                |
| 61-63  | 20.0%          | 15.0%              | 26  | <55        | 55%            | 22%                |
| 64   | 25.0%          | 20.0%              | 26  | 55+        | 55%            | 75%                |
| 65-69  | 25.0%          | 100.0%             | 27  | <55        | 90%            | 80%                |
| 70+  | 100.0%         | 100.0%             | 27  | 55+        | 90%            | 80%                |
|  |                |                    | 28+   | <65        | 20%            | 100%               |
|  |                |                    | 28+   | 65-69      | 25%            | 100%               |
|  |                |                    | 28+   | 70+        | 100%           | 100%               |

MPERS

Valuation Date

June 30, 2022

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.

Experience study

Last performed for the period  
July 1, 2014 to June 30, 2019

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, 2022**

EXHIBIT A-14  
(Continued)

**NOTE 7 – Employees’ Retirement Systems (Continued)**

**a. Primary Government (Continued)**

**7. Actuarial Assumptions (Continued)**

LASERS

|                       |  |
|-----------------------|--|
| Valuation Date        | June 30, 2022  |
| Actuarial cost method | Entry Age Normal   |
| Inflation             | 2.3%   |
| Mortality rates       | <b>Non-disabled members</b> – 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. |
|---------------------------------|--|

|                  |   |
|------------------|---|
| Experience study | Last performed for the period July 1, 2014 to June 30, 2018 |
|------------------|---|

Salary increase range

|                    |                    |
|--------------------|--------------------|
| <u>Lower Range</u> | <u>Upper Range</u> |
| 2.6%               | 5.1%               |

**8. Payables to the Pension Plan**

At December 31, 2022, the City-Parish recorded total payables of \$5,940,985 to the CPERS (\$4,345,051) and CPERS-PGT (\$1,595,934) 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, 2022, the following amounts are recorded related to pensions:

|                               |            |
|-------------------------------|------------|
| Net pension liability         | \$ 214,830 |
| Deferred outflow for pensions | 2,578,254  |
| Deferred inflow for pensions  | --         |
| Pension income                | 1,281,814  |

**CITY OF BATON ROUGE – PARISH OF EAST BATON ROUGE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022**

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, 2022, the following amounts are recorded related to pensions:

|                               | DARS        | CPERS        | Total        |
|-------------------------------|-------------|--------------|--------------|
| Net pension liability         | \$4,150,460 | \$13,662,819 | \$17,813,279 |
| Deferred outflow for pensions | 2,600,780   | 3,035,283    | 5,636,063    |
| Deferred inflow for pensions  | 211,564     | 4,726,511    | 4,938,075    |
| Pension expense               | 2,426,508   | 566,912      | 2,993,420    |

**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, 2022, the following amounts are recorded related to pensions:

|                               | COC         | LSERS     | LASERS      | Total        |
|-------------------------------|-------------|-----------|-------------|--------------|
| Net pension liability         | \$2,028,570 | \$ 66,497 | \$8,029,530 | \$10,124,597 |
| Deferred outflow for pensions | 494,491     | 53,749    | 204,606     | 752,846      |
| Deferred inflow for pensions  | 2,351,902   | (30,923)  | 1,817,651   | 4,138,630    |
| Pension expense               | 62,333      | 4,171     | 562,927     | 629,431      |

**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, 2022, the following amounts are recorded related to pensions:

|                               |             |
|-------------------------------|-------------|
| Net pension liability         | \$1,781,391 |
| Deferred outflow for pensions | 318,220     |
| Deferred inflow for pensions  | 713,498     |
| Pension benefit               | 166,474     |

**CITY OF BATON ROUGE – PARISH OF EAST BATON ROUGE  
 NOTES TO THE FINANCIAL STATEMENTS  
 DECEMBER 31, 2022**

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, 2022, the following amounts are recorded related to pensions:

|                               |             |
|-------------------------------|-------------|
| Net pension liability         | \$2,046,852 |
| Deferred outflow for pensions | 455,049     |
| Deferred inflow for pensions  | 1,022,513   |
| Pension expense               | 127,866     |

**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, 2021, the measurement date, 2,918 active employees and 3,293 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, 2022**

EXHIBIT A-14  
(Continued)

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

Total OPEB Liability:

The City-Parish’s proportional share (95.88%) of Total OPEB Liability (\$1,341,218,261) was measured as of December 31, 2021, rolled forward 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 (0.13%) to the City-Parish’s proportionate share since the prior measurement period. Total OPEB Liability for the Pension Trust Funds (blended component unit) was \$4,177,688 as of the measurement date.

Actuarial Assumptions:

|                         |       |  |
|-------------------------|-------|--|
| Inflation               |       | 2.50%  |
| Salary Increases        |       | 3.27%-18.39% (includes inflation)  |
| Discount rate           |       | 2.06% 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 Scales MP-2019 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:<br>Non-Fire – the earlier of 25.5 years of service or age 61 and 11 years of service<br>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<br>Government* | Component<br>Units  |
|--|------------------------|---------------------|
| Balance as of December 31, 2021                    | \$1,304,192,583        | \$50,063,671        |
| Changes for the year:                              |                        |                     |
| Service cost                                       | 35,285,636             | 1,401,479           |
| Interest   | 28,073,519             | 1,115,033           |
| Differences between expected and actual experience | (6,728,892)            | (269,720)           |
| Changes in assumptions                             | 13,488,854             | 535,752             |
| Changes in proportion                              | (1,693,657)            | 1,671,105           |
| Benefit payments                                   | (27,222,094)           | (992,270)           |
| Net change in total OPEB liability                 | <u>41,203,366</u>      | <u>3,461,379</u>    |
| Balance as of December 31, 2022                    | <u>\$1,345,395,949</u> | <u>\$53,525,050</u> |

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

Changes in assumptions reflect a decrease of 0.06 percent in the discount rate from 2.12 percent to 2.06 percent.

**CITY OF BATON ROUGE – PARISH OF EAST BATON ROUGE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022**

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 2.06%, 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 (1.06%) or 1 percentage point higher (3.06%) than the current rate.

|                     | 1% Decrease<br>1.06% | Discount Rate<br>2.06% | 1% Increase<br>3.06% |
|---------------------|----------------------|------------------------|----------------------|
| Primary Government* | \$1,604,199,219      | \$1,345,395,949        | \$1,144,994,766      |
| Component Units     | 63,714,296           | 53,525,050             | 45,475,982           |

\* 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* | \$1,208,145,200 | \$1,345,395,949    | \$1,524,062,712 |
| Component Units     | 47,984,141      | 53,525,050         | 60,531,498      |

\* 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, 2022, the City-Parish recognized \$36,969,272 in OPEB expense. At December 31, 2022, 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<br>Government*         | Component<br>Units | Primary<br>Government*        | Component<br>Units |
| <u>Deferred Outflows of Resources</u>  |                                |                    |                               |                    |
| Differences between expected and actual experience   | \$ 43,958,681                  | \$1,749,728        | \$ 4,960,434                  | \$ 197,445         |
| Changes in assumptions   | 29,865,764                     | 1,188,775          | 120,857,087                   | 4,810,588          |
| Changes in proportion and differences between actual contributions and proportionate share of contributions    | 2,674,604                      | 1,289,718          | 1,965,313                     | 5,534              |
| Employer payments for OPEB as benefits come due subsequent to the measurement date of the total OPEB liability | 30,097,148                     | 862,448            | --                            | --                 |
| <b>Total</b>   | <b>\$106,596,197</b>           | <b>\$5,090,669</b> | <b>\$127,782,834</b>          | <b>\$5,013,567</b> |

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

Benefit payments due within one year are \$27,730,505 for Governmental Activities and \$2,194,999 for Business-Type Activities and \$171,644 for Pension Trust Funds (Blended Component Unit) of the Primary Government. Deferred outflows of resources resulting from benefit payments subsequent to the measurement date of \$30,097,148 for the Primary Government and \$862,448 for Component Units will be recognized as a reduction of the Total OPEB liability during the year ending December 31, 2023. 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, 2022**

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<br>Government* | Component<br>Units |
|-------|------------------------|--------------------|
| 2023  | \$(29,246,548)         | \$(484,920)        |
| 2024  | (22,949,056)           | (469,956)          |
| 2025  | 911,819                | 169,530            |
| Total | <u>\$(51,283,785)</u>  | <u>\$(785,346)</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, 2022.

**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 \$24,249,796 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, 2022**

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 2022, 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, 2022 is \$5,502,763, 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, 2022.

**e. Changes in Liabilities for Claims**

The following is a reconciliation of changes in long-term claims payable for the years ended December 31, 2022, 2021, and 2020:

|   | 2022                 | 2021                 | 2020                 |
|---|----------------------|----------------------|----------------------|
| <u>Governmental Activities:</u>                 |                      |                      |                      |
| <u>Claims and judgments payable:</u>            |                      |                      |                      |
| Beginning balance                               | \$ 24,868,438        | \$ 28,102,918        | \$ 64,557,384        |
| Plus: Claims incurred and new estimates         | 6,011,255            | 3,601,895            | 7,296,545            |
| Less: Claims paid                               | (6,609,013)          | (6,309,806)          | (4,208,281)          |
| Less: Claims dismissed and changes in estimates | (20,884)             | (526,569)            | (39,542,730)         |
| Ending balance                                  | <u>\$ 24,249,796</u> | <u>\$ 24,868,438</u> | <u>\$ 28,102,918</u> |
| <u>Employee benefits payable:</u>               |                      |                      |                      |
| Beginning balance                               | \$ 5,465,560         | \$ 5,602,891         | \$ 5,173,158         |
| Plus: Claims incurred                           | 76,770,546           | 73,882,579           | 68,314,226           |
| Less: Claims paid                               | (76,733,343)         | (74,019,910)         | (67,884,493)         |
| Ending balance                                  | <u>\$ 5,502,763</u>  | <u>\$ 5,465,560</u>  | <u>\$ 5,602,891</u>  |
| <u>Business-Type Activities:</u>                |                      |                      |                      |
| Beginning balance                               | \$ 611,734           | \$ 491,744           | \$ --                |
| Plus: Claims incurred and new estimates         | --                   | 439,512              | 491,744              |
| Less: Claims paid                               | (309,881)            | (319,522)            | --                   |
| Ending balance                                  | <u>\$ 301,853</u>    | <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, 2022, was determined as follows:

|  |                     |
|--|---------------------|
| Fund balance committed to self-insurance, January 1, 2022                        | \$46,668,007        |
| Plus: Appropriations from self-insurance commitment for risk management purposes | 4,345,571           |
| Less: Self-insurance commitment decreased for risk management surplus            | (4,637,368)         |
| Plus: Federal government subsidies for employee/retiree insurance purposes       | 943,211             |
| Interest earned on designated funds during 2022                                  | 596,197             |
| Insurance Commitment, December 31, 2022  | <u>\$47,915,618</u> |

**CITY OF BATON ROUGE – PARISH OF EAST BATON ROUGE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022**

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 2022:

|  | Balance<br><u>1/1/22</u>      | <u>Additions</u>            | <u>Reductions</u>           | Balance<br><u>12/31/22</u>    | Due Within<br><u>One Year</u> |
|--|-------------------------------|-----------------------------|-----------------------------|-------------------------------|-------------------------------|
| <b><u>Governmental Activities:</u></b>                       |                               |                             |                             |                               |                               |
| Excess revenue contracts, loans and notes                    | \$ 78,502,713                 | \$ --                       | \$ 8,355,000                | \$ 70,147,713                 | \$ 8,503,700                  |
| Deferred premium on bonds                                    | 39,679,237                    | --                          | 5,256,935                   | 34,422,302                    | --                            |
| Revenue bonds payable, gross                                 | 254,570,000                   | --                          | 16,400,000                  | 238,170,000                   | 17,040,000                    |
| Direct borrowings and direct placements:                     |                               |                             |                             |                               |                               |
| Limited Tax General Obligation Bonds                         | 259,162                       | 450,000                     | 107,100                     | 602,062                       | 115,300                       |
| Revenue Bonds payable, gross                                 | 32,035,000                    | --                          | 2,790,000                   | 29,245,000                    | 2,880,000                     |
| Compensated absences payable                                 | 29,379,972                    | 9,033,226                   | 5,522,726                   | 32,890,472                    | 15,288,088                    |
| Claims and judgments payable (Note 9)                        | 24,868,438                    | 6,011,255                   | 6,629,897                   | 24,249,796                    | 3,091,348                     |
| Employee benefits payable (Note 9)                           | 5,465,560                     | 76,770,546                  | 76,733,343                  | 5,502,763                     | 5,502,763                     |
| Total other postemployment benefit liability                 | 1,199,090,977                 | 64,410,804                  | 24,907,850                  | 1,238,593,931                 | 27,730,505                    |
| Net pension liability  | <u>525,375,109</u>            | <u>71,388,110</u>           | <u>54,980,321</u>           | <u>541,782,898</u>            | <u>--</u>                     |
| <b>Total governmental activities, restated</b>               | <b><u>\$2,189,226,168</u></b> | <b><u>\$228,063,941</u></b> | <b><u>\$201,683,172</u></b> | <b><u>\$2,215,606,937</u></b> | <b><u>\$80,151,704</u></b>    |
| <b><u>Business-Type Activities:</u></b>                      |                               |                             |                             |                               |                               |
| Excess revenue contracts, loans and notes                    | \$ 543,405,000                | \$ --                       | \$ --                       | \$ 543,405,000                | \$ --                         |
| Revenue bonds payable  | 910,470,000                   | --                          | 27,090,000                  | 883,380,000                   | 29,715,000                    |
| Deferred premiums  | 77,380,341                    | --                          | 9,232,355                   | 68,147,986                    | --                            |
| Direct borrowings and direct placements:                     |                               |                             |                             |                               |                               |
| Revenue bonds payable  | 65,447,752                    | 249,357                     | 4,498,000                   | 61,199,109                    | 4,557,000                     |
| Contingent Liability   | 611,734                       | --                          | 309,881                     | 301,853                       | 301,853                       |
| Landfill closure and postclosure<br>care liability (Note 18) | 31,819,104                    | --                          | 14,363,056                  | 17,456,048                    | --                            |
| Compensated absences payable                                 | 2,058,932                     | 688,890                     | 695,198                     | 2,052,624                     | 1,508,710                     |
| Total other postemployment benefit liability                 | 101,185,437                   | 3,555,789                   | 2,116,896                   | 102,624,330                   | 2,194,999                     |
| Net pension liability  | <u>49,842,326</u>             | <u>866,064</u>              | <u>4,878,050</u>            | <u>45,830,340</u>             | <u>--</u>                     |
| <b>Total business-type activities, restated</b>              | <b><u>\$1,782,220,626</u></b> | <b><u>\$ 5,360,100</u></b>  | <b><u>\$ 63,183,436</u></b> | <b><u>\$1,724,397,290</u></b> | <b><u>\$38,277,562</u></b>    |

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, \$258,920 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, 2022**

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, 2022:

|   | <u>Interest<br/>Dates</u> | <u>Issue<br/>Date</u> | <u>Final<br/>Maturity<br/>Date</u> | <u>Original<br/>Authorized<br/>and Issued</u> | <u>Outstanding</u> |
|---|---------------------------|-----------------------|------------------------------------|---|--------------------|
| <b>Governmental Activities:</b>                             |                           |                       |                                    |   |                    |
| <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                         | \$ 500,000                                    | \$ 411,762         |
| Chaneyville Fire Protection District *                      | 02/01-08/01               | 08/21/2018            | 08/01/2027                         | 320,000                                       | 190,300            |
| Total limited tax obligation bonds                          |                           |                       |                                    | <u>820,000</u>                                | <u>602,062</u>     |
| <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                                    | --                 |
| 2021 Taxable Refunding *                                    | 01/15-07/15               | 06/17/2021            | 01/15/2029                         | 29,325,000                                    | 28,760,000         |
| LA Community Development 2000A Program<br>Visit Baton Rouge | Monthly                   | 09/01/2007            | 11/30/2029                         | 750,000                                       | 337,900            |
| Parish of East Baton Rouge:                                 |                           |                       |                                    |   |                    |
| LA Community Development 2000A Program                      | Monthly                   | 09/01/2007            | 11/30/2029                         | 264,713                                       | 134,813            |
| 2012 LCDA Road Improvements Project                         | 02/01-08/01               | 03/01/2012            | 08/01/2030                         | 33,585,000                                    | --                 |
| 2015 LCDA Road Improvements Project                         | 02/01-08/01               | 04/09/2015            | 08/01/2030                         | 34,415,000                                    | 22,400,000         |
| 2020 LCDA Refunding Road Improvements                       | 02/01-08/01               | 09/18/2020            | 08/01/2030                         | <u>19,335,000</u>                             | <u>18,515,000</u>  |
| Total excess revenue contracts, loans and notes             |                           |                       |                                    | <u>175,749,713</u>                            | <u>70,147,713</u>  |
| <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                                    | 5,105,000          |
| 2018 Public Improvement Sales Tax *                         | 02/01-08/01               | 05/23/2018            | 08/01/2033                         | 18,000,000                                    | 14,070,000         |
| 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                                    | 53,980,000         |
| 2020 Refunding Sales Tax Bonds                              | 02/01-08/01               | 09/18/2020            | 08/01/2030                         | 74,365,000                                    | 57,485,000         |
| MOVEBR:   |                           |                       |                                    |   |                    |
| 2019 Sales Tax Bonds  | 02/01-08/01               | 12/04/2019            | 08/01/2048                         | 129,950,000                                   | 121,600,000        |
| 2013A Public Improvement Sales Tax *                        | 02/01-08/01               | 06/13/2013            | 02/01/2028                         | 11,000,000                                    | 5,025,000          |
| 2014A Public Improvement Sales Tax *                        | 02/01-08/01               | 06/27/2014            | 02/01/2026                         | 4,600,000                                     | 1,840,000          |
| 2019 Public Improvement Sales Tax *                         | 02/01-08/01               | 11/22/2019            | 02/01/2034                         | <u>10,000,000</u>                             | <u>8,310,000</u>   |
| Total revenue bonds   |                           |                       |                                    | <u>326,390,000</u>                            | <u>267,415,000</u> |
| Total governmental activities                               |                           |                       |                                    | <u>502,959,713</u>                            | <u>338,164,775</u> |

**CITY OF BATON ROUGE – PARISH OF EAST BATON ROUGE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022**

EXHIBIT A-14  
(Continued)

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

**a. Primary Government (Continued)**

**2. Schedule of Bonds Payable (Continued)**

|  | Interest<br>Dates | Issue<br>Date | Final<br>Maturity<br>Date | Original<br>Authorized<br>and Issued | Outstanding            |
|--|-------------------|---------------|---------------------------|--------------------------------------|------------------------|
| <b>Business-Type Activities:</b>                   |                   |               |                           |                                      |                        |
| <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,<br>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<br>(Taxable)    | 02/01-08/01       | 01/24/2008    | 08/01/2022                | 9,505,000                            | --                     |
| 2010A Public Improvement Sales Tax<br>(GO Zone)    | 02/01-08/01       | 01/28/2010    | 08/01/2039                | 6,000,000                            | 4,365,000              |
| 2016A-1 Public Improvement Sales Tax               | 02/01-08/01       | 04/28/2016    | 08/01/2037                | 40,765,000                           | 37,540,000             |
| 2016A-2 Public Improvement Sales Tax<br>(Taxable)  | 02/01-08/01       | 04/28/2016    | 08/01/2029                | 1,315,000                            | 740,000                |
| 2016A-3 Public Improvement Sales Tax               | 02/01-08/01       | 04/28/2016    | 08/01/2041                | 4,915,000                            | 4,085,000              |
| Sewerage Commission:                               |                   |               |                           |                                      |                        |
| 2010 Revenue Bonds (DEQ) *                         | 02/01-08/01       | 04/29/2010    | 02/01/2031                | 8,300,000                            | 4,158,000              |
| 2013A Taxable Revenue Bonds (DEQ) *                | 02/01-08/01       | 03/06/2013    | 02/01/2034                | 44,890,109                           | 31,135,109             |
| 2013B Taxable Revenue Refunding Bonds              | 02/01-08/01       | 05/02/2013    | 02/01/2024                | 25,390,000                           | 7,570,000              |
| 2014A Taxable Revenue Refunding Bonds              | 02/01-08/01       | 12/17/2014    | 02/01/2031                | 127,455,000                          | 29,550,000             |
| 2014B Tax-Exempt Revenue<br>Refunding Bonds        | 02/01-08/01       | 12/17/2014    | 02/01/2039                | 205,435,000                          | 11,130,000             |
| 2015A Taxable Revenue Bonds (DEQ) *                | 02/01-08/01       | 10/08/2015    | 02/01/2036                | 20,000,000                           | 15,987,000             |
| 2016A Taxable Revenue Bonds (DEQ) *                | 02/01-08/01       | 05/17/2016    | 02/01/2038                | 12,000,000                           | 9,919,000              |
| 2019A Revenue Refunding Bonds                      | 02/01-08/01       | 10/29/2019    | 02/01/2045                | 305,340,000                          | 298,515,000            |
| 2019B Revenue Refunding Bonds                      | 02/01-08/01       | 10/29/2019    | 02/01/2032                | 79,410,000                           | 67,390,000             |
| 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>136,210,000</u>     |
| Total revenue bonds                                |                   |               |                           | <u>1,314,215,109</u>                 | <u>944,579,109</u>     |
| Total business-type activities                     |                   |               |                           | <u>1,857,620,109</u>                 | <u>1,487,984,109</u>   |
| Total all bonds, contracts, loans and notes        |                   |               |                           | <u>\$2,360,579,822</u>               | <u>\$1,826,148,884</u> |

\*Bonds from direct borrowings and direct placements

**CITY OF BATON ROUGE – PARISH OF EAST BATON ROUGE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022**

EXHIBIT A-14  
(Continued)

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

**a. Primary Government (Continued)**

**3. Changes in Bonds Payable**

|  | Outstanding<br>January 1,<br>2022 | Issued     | Retired    | Outstanding<br>December 31,<br>2022 |
|--|-----------------------------------|------------|------------|-------------------------------------|
| <b>Governmental Activities:</b>                    |                                   |            |            |                                     |
| <u>Limited tax obligation bonds</u>                |                                   |            |            |                                     |
| Parish of East Baton Rouge:                        |                                   |            |            |                                     |
| Pride Fire Protection District *                   | \$ 34,762                         | \$ 450,000 | \$ 73,000  | \$ 411,762                          |
| Chaneyville Fire Protection District *             | 224,400                           | --         | 34,100     | 190,300                             |
| Total limited tax obligation bonds                 | 259,162                           | 450,000    | 107,100    | 602,062                             |
| <u>Excess revenue contracts, loans and notes</u>   |                                   |            |            |                                     |
| City of Baton Rouge:                               |                                   |            |            |                                     |
| 2012 Taxable Refunding                             | 3,515,000                         | --         | 3,515,000  | --                                  |
| 2021 Taxable Refunding *                           | 29,325,000                        | --         | 565,000    | 28,760,000                          |
| LA Community Development 2000A Program             |                                   |            |            |                                     |
| Visit Baton Rouge                                  | 377,300                           | --         | 39,400     | 337,900                             |
| Parish of East Baton Rouge:                        |                                   |            |            |                                     |
| LA Community Development 2000A Program             | 150,413                           | --         | 15,600     | 134,813                             |
| 2012 LCDA Road Improvements Project                | 1,745,000                         | --         | 1,745,000  | --                                  |
| 2015 LCDA Road Improvements Project                | 24,490,000                        | --         | 2,090,000  | 22,400,000                          |
| 2020 LCDA Refunding Road Improvements              | 18,900,000                        | --         | 385,000    | 18,515,000                          |
| Total excess revenue contracts, loans and notes    | 78,502,713                        | --         | 8,355,000  | 70,147,713                          |
| <u>Revenue bonds</u>                               |                                   |            |            |                                     |
| City of Baton Rouge:                               |                                   |            |            |                                     |
| 2010B Public Improvement Sales Tax                 | 6,255,000                         | --         | 1,150,000  | 5,105,000                           |
| 2018 Public Improvement Sales Tax *                | 15,125,000                        | --         | 1,055,000  | 14,070,000                          |
| Parish of East Baton Rouge:                        |                                   |            |            |                                     |
| Road and Street Improvement:                       |                                   |            |            |                                     |
| 2015 Refunding Sales Tax Bonds                     | 59,430,000                        | --         | 5,450,000  | 53,980,000                          |
| 2020 Refunding Sales Tax Bonds                     | 63,470,000                        | --         | 5,985,000  | 57,485,000                          |
| MOVEBR:  |                                   |            |            |                                     |
| 2019 Sales Tax Bonds                               | 125,415,000                       | --         | 3,815,000  | 121,600,000                         |
| 2013A Public Improvement Sales Tax *               | 5,780,000                         | --         | 755,000    | 5,025,000                           |
| 2014A Public Improvement Sales Tax *               | 2,245,000                         | --         | 405,000    | 1,840,000                           |
| 2019 Public Improvement Sales Tax *                | 8,885,000                         | --         | 575,000    | 8,310,000                           |
| Total revenue bonds                                | 286,605,000                       | --         | 19,190,000 | 267,415,000                         |
| Total governmental activities                      | 365,366,875                       | 450,000    | 27,652,100 | 338,164,775                         |
| <b>Business-Type Activities:</b>                   |                                   |            |            |                                     |
| <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,<br>loans and notes | 543,405,000                       | --         | --         | 543,405,000                         |
| <u>Revenue bonds</u>                               |                                   |            |            |                                     |
| City of Baton Rouge:                               |                                   |            |            |                                     |
| 2008B Public Improvement Sales Tax (Taxable)       | 625,000                           | --         | 625,000    | --                                  |
| 2010A Public Improvement Sales Tax(GO Zone)        | 4,540,000                         | --         | 175,000    | 4,365,000                           |

**CITY OF BATON ROUGE – PARISH OF EAST BATON ROUGE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022**

EXHIBIT A-14  
(Continued)

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

**a. Primary Government (Continued)**

**3. Changes in Bonds Payable (Continued)**

|  | Outstanding<br>January 1,<br>2022 | Issued            | Retired              | Outstanding<br>December 31,<br>2022 |
|--|-----------------------------------|-------------------|----------------------|-------------------------------------|
| <b>Business-Type Activities (Continued):</b>   |                                   |                   |                      |                                     |
| <u>Revenue bonds (Continued)</u>               |                                   |                   |                      |                                     |
| City of Baton Rouge (Continued):               |                                   |                   |                      |                                     |
| 2016A-1 Public Improvement Sales Tax           | \$ 38,620,000                     | \$ --             | \$ 1,080,000         | \$ 37,540,000                       |
| 2016A-2 Public Improvement Sales Tax (Taxable) | 835,000                           | --                | 95,000               | 740,000                             |
| 2016A-3 Public Improvement Sales Tax           | 4,235,000                         | --                | 150,000              | 4,085,000                           |
| Sewerage Commission:                           |                                   |                   |                      |                                     |
| 2010 Revenue Bonds (DEQ) *                     | 4,599,000                         | --                | 441,000              | 4,158,000                           |
| 2013A Taxable Revenue Bonds (DEQ) *            | 33,574,109                        | --                | 2,439,000            | 31,135,109                          |
| 2013B Taxable Revenue Refunding Bonds          | 10,995,000                        | --                | 3,425,000            | 7,570,000                           |
| 2014A Taxable Revenue Refunding Bonds          | 38,810,000                        | --                | 9,260,000            | 29,550,000                          |
| 2014B Tax-Exempt Revenue Refunding Bonds       | 14,465,000                        | --                | 3,335,000            | 11,130,000                          |
| 2015A Taxable Revenue Bonds (DEQ) *            | 16,784,643                        | 249,357           | 1,047,000            | 15,987,000                          |
| 2016A Taxable Revenue Bonds (DEQ) *            | 10,490,000                        | --                | 571,000              | 9,919,000                           |
| 2019A Revenue Refunding Bonds                  | 301,065,000                       | --                | 2,550,000            | 298,515,000                         |
| 2019B Revenue Refunding Bonds                  | 72,785,000                        | --                | 5,395,000            | 67,390,000                          |
| 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                  | <u>137,210,000</u>                | <u>--</u>         | <u>1,000,000</u>     | <u>136,210,000</u>                  |
| Total revenue bonds                            | <u>975,917,752</u>                | <u>249,357</u>    | <u>31,588,000</u>    | <u>944,579,109</u>                  |
| Total business-type activities                 | <u>1,519,322,752</u>              | <u>249,357</u>    | <u>31,588,000</u>    | <u>1,487,984,109</u>                |
| Total all bonds, contracts, loans and notes    | <u>\$1,884,689,627</u>            | <u>\$ 699,357</u> | <u>\$ 59,240,100</u> | <u>\$1,826,148,884</u>              |

\*Bonds from direct borrowings and direct placements

**4. Interest Requirements to Maturity**

The following is a summary of bonded debt at December 31, 2022, and interest requirements to maturity:

|  | Debt Payable<br>12/31/2022 | Interest<br>Requirements<br>to Maturity | Total             |
|--|----------------------------|---|-------------------|
| <b>Governmental Activities:</b>                  |                            |   |                   |
| <u>Limited tax obligation bonds</u>              |                            |   |                   |
| Parish of East Baton Rouge:                      |                            |   |                   |
| Pride Fire Protection District **                | \$ 411,762                 | \$ 35,956                               | \$ 447,718        |
| Chaneyville Fire Protection District **          | <u>190,300</u>             | <u>21,848</u>                           | <u>212,148</u>    |
| Total limited tax obligation bonds               | <u>602,062</u>             | <u>57,804</u>                           | <u>659,866</u>    |
| <u>Excess revenue contracts, loans and notes</u> |                            |   |                   |
| City of Baton Rouge:                             |                            |   |                   |
| 2021 Taxable Refunding **                        | 28,760,000                 | 1,701,105                               | 30,461,105        |
| LA Community Development 2000A Program           |                            |   |                   |
| Visit Baton Rouge                                | 337,900                    | 68,736                                  | 406,636           |
| Parish of East Baton Rouge:                      |                            |   |                   |
| LA Community Development 2000A Program           | 134,813                    | 27,364                                  | 162,177           |
| 2015 LCDA Road Improvements Project              | 22,400,000                 | 5,413,250                               | 27,813,250        |
| 2020 LCDA Refunding Road Improvements Project    | <u>18,515,000</u>          | <u>1,419,348</u>                        | <u>19,934,348</u> |
| Total excess revenue contracts, loans and notes  | <u>70,147,713</u>          | <u>8,629,803</u>                        | <u>78,777,516</u> |

**CITY OF BATON ROUGE – PARISH OF EAST BATON ROUGE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022**

EXHIBIT A-14  
(Continued)

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

**a. Primary Government (Continued)**

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

|   | Debt Payable<br>12/31/2022 | Interest<br>Requirements<br>to Maturity | Total                  |
|---|----------------------------|---|------------------------|
| <b>Governmental Activities (Continued):</b>             |                            |   |                        |
| <u>Revenue bonds</u>                                    |                            |   |                        |
| City of Baton Rouge:                                    |                            |   |                        |
| 2010B Public Improvement Sales Tax (3.02%)*             | \$ 5,105,000               | \$ 441,575                              | \$ 5,546,575           |
| 2018 Public Improvement Sales Tax **                    | 14,070,000                 | 2,804,816                               | 16,874,816             |
| Parish of East Baton Rouge:                             |                            |   |                        |
| Road and Street Improvement:                            |                            |   |                        |
| 2015 Refunding Sales Tax Bonds (3.10%)*                 | 53,980,000                 | 12,936,750                              | 66,916,750             |
| 2020 Refunding Sales Tax Bonds (1.05%)*                 | 57,485,000                 | 13,412,250                              | 70,897,250             |
| MOVEBR:   |                            |   |                        |
| 2019 Sales Tax Bonds (3.18%)*                           | 121,600,000                | 79,508,450                              | 201,108,450            |
| 2013A Public Improvement Sales Tax **                   | 5,025,000                  | 324,210                                 | 5,349,210              |
| 2014A Public Improvement Sales Tax **                   | 1,840,000                  | 84,628                                  | 1,924,628              |
| 2019 Public Improvement Sales Tax **                    | <u>8,310,000</u>           | <u>1,463,113</u>                        | <u>9,773,113</u>       |
| Total revenue bonds                                     | <u>267,415,000</u>         | <u>110,975,792</u>                      | <u>378,390,792</u>     |
| Total governmental activities                           | <u>338,164,775</u>         | <u>119,663,399</u>                      | <u>457,828,174</u>     |
| <br><b>Business-Type Activities:</b>                    |                            |   |                        |
| <u>Excess revenue contracts, loans and notes</u>        |                            |   |                        |
| Sewerage Commission:                                    |                            |   |                        |
| 2020A LCDCA Refunding Sewerage Commission Projects      | 361,325,000                | 138,309,966                             | 499,634,966            |
| 2020B LCDCA Refunding Sewerage Commission Projects      | <u>182,080,000</u>         | <u>53,445,200</u>                       | <u>235,525,200</u>     |
| Total excess revenue contracts, loans and notes         | <u>543,405,000</u>         | <u>191,755,166</u>                      | <u>735,160,166</u>     |
| <br><u>Revenue bonds</u>                                |                            |   |                        |
| City of Baton Rouge:                                    |                            |   |                        |
| 2010A Public Improvement Sales Tax (GO Zone) (4.36%)*   | 4,365,000                  | 1,931,270                               | 6,296,270              |
| 2016A-1 Public Improvement Sales Tax (2.86%)*           | 37,540,000                 | 13,243,813                              | 50,783,813             |
| 2016A-2 Public Improvement Sales Tax (Taxable) (2.92%)* | 740,000                    | 98,067                                  | 838,067                |
| 2016A-3 Public Improvement Sales Tax (2.97%)*           | 4,085,000                  | 1,383,194                               | 5,468,194              |
| Sewerage Commission:                                    |                            |   |                        |
| 2010 Revenue Bonds (DEQ) **                             | 4,158,000                  | 85,383                                  | 4,243,383              |
| 2013A Taxable Revenue Bonds (DEQ) **                    | 31,135,109                 | 856,412                                 | 31,991,521             |
| 2013B Taxable Revenue Refunding Bonds (2.54%)*          | 7,570,000                  | 228,352                                 | 7,798,352              |
| 2014A Taxable Revenue Refunding Bonds (3.57%)*          | 29,550,000                 | 1,503,992                               | 31,053,992             |
| 2014B Tax-Exempt Revenue Refunding Bonds (3.76%)*       | 11,130,000                 | 854,500                                 | 11,984,500             |
| 2015A Taxable Revenue Bonds (DEQ) **                    | 15,987,000                 | 514,639                                 | 16,501,639             |
| 2016A Taxable Revenue Bonds (DEQ) **                    | 9,919,000                  | 366,069                                 | 10,285,069             |
| 2019A Revenue Refunding Bonds (3.14%)*                  | 298,515,000                | 208,112,475                             | 506,627,475            |
| 2019B Revenue Refunding Bonds (1.75%)*                  | 67,390,000                 | 17,931,500                              | 85,321,500             |
| 2020A Revenue Refunding Bonds (0.99%)*                  | 61,385,000                 | 18,856,875                              | 80,241,875             |
| 2020B Taxable Revenue Refunding Bonds (2.19%)*          | 224,900,000                | 55,560,869                              | 280,460,869            |
| 2021A Revenue Refunding Bonds (1.65%)*                  | <u>136,210,000</u>         | <u>30,965,765</u>                       | <u>167,175,765</u>     |
| Total revenue bonds                                     | <u>944,579,109</u>         | <u>352,493,175</u>                      | <u>1,297,072,284</u>   |
| Total business-type activities                          | <u>1,487,984,109</u>       | <u>544,248,341</u>                      | <u>2,032,232,450</u>   |
| Total all bonds, contracts, loans and notes             | <u>\$1,826,148,884</u>     | <u>\$663,911,740</u>                    | <u>\$2,490,060,624</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, 2022**

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:**

| <u>Year</u> | <u>Limited Tax Bonds</u> |                 | <u>Excess Revenue Contracts, Loans and Notes</u> |                    |                     |                    |
|-------------|--------------------------|-----------------|--|--------------------|---------------------|--------------------|
|             | <u>Direct Placements</u> |                 | <u>Direct Placements and Borrowings</u>          |                    |                     |                    |
|             | <u>Principal</u>         | <u>Interest</u> | <u>Principal</u>                                 | <u>Interest</u>    | <u>Principal</u>    | <u>Interest</u>    |
| 2023        | \$115,300                | \$18,928        | \$ 4,498,700                                     | \$1,418,697        | \$ 4,005,000        | \$ 454,878         |
| 2024        | 116,700                  | 15,312          | 4,661,100  | 1,285,537          | 4,080,000           | 386,155            |
| 2025        | 118,000                  | 11,645          | 4,845,400  | 1,140,563          | 4,165,000           | 316,072            |
| 2026        | 125,400                  | 7,930           | 5,023,600  | 984,871            | 4,240,000           | 244,630            |
| 2027        | 126,662                  | 3,989           | 5,250,300  | 814,431            | 4,330,000           | 171,785            |
| 2028-2032   | --                       | --              | 17,108,613                                       | 1,284,599          | 7,940,000           | 127,585            |
| 2033-2037   | --                       | --              | --   | --                 | --                  | --                 |
| 2038-2042   | --                       | --              | --   | --                 | --                  | --                 |
| 2043-2047   | --                       | --              | --   | --                 | --                  | --                 |
| 2048-2049   | --                       | --              | --   | --                 | --                  | --                 |
| Total       | <u>\$602,062</u>         | <u>\$57,804</u> | <u>\$41,387,713</u>                              | <u>\$6,928,698</u> | <u>\$28,760,000</u> | <u>\$1,701,105</u> |

| <u>Year</u> | <u>Revenue Bonds</u>                    |                      |                     |                    | <u>Total<br/>Governmental<br/>Activities</u> |
|-------------|---|----------------------|---------------------|--------------------|--|
|             | <u>Direct Placements and Borrowings</u> |                      |                     |                    |  |
|             | <u>Principal</u>                        | <u>Interest</u>      | <u>Principal</u>    | <u>Interest</u>    |  |
| 2023        | \$ 17,040,000                           | \$ 11,312,425        | \$ 2,880,000        | \$ 800,645         | \$ 42,544,573                                |
| 2024        | 17,930,000                              | 10,481,425           | 2,985,000           | 723,307            | 42,664,536                                   |
| 2025        | 18,735,000                              | 9,606,800            | 3,080,000           | 643,350            | 42,661,830                                   |
| 2026        | 19,595,000                              | 8,691,175            | 3,180,000           | 560,848            | 42,653,454                                   |
| 2027        | 19,055,000                              | 7,731,750            | 2,770,000           | 481,471            | 40,735,388                                   |
| 2028-2032   | 65,845,000                              | 24,829,750           | 11,280,000          | 1,375,810          | 129,791,357                                  |
| 2033-2037   | 19,725,000                              | 15,776,550           | 3,070,000           | 91,336             | 38,662,886                                   |
| 2038-2042   | 24,045,000                              | 11,460,250           | --                  | --                 | 35,505,250                                   |
| 2043-2047   | 29,435,000                              | 6,070,650            | --                  | --                 | 35,505,650                                   |
| 2048-2049   | <u>6,765,000</u>                        | <u>338,250</u>       | <u>--</u>           | <u>--</u>          | <u>7,103,250</u>                             |
| Total       | <u>\$238,170,000</u>                    | <u>\$106,299,025</u> | <u>\$29,245,000</u> | <u>\$4,676,767</u> | <u>\$457,828,174</u>                         |

**Business-Type Activities:**

| <u>Year</u> | <u>Excess Revenue Contracts,<br/>Loans and Notes</u> |                      | <u>Revenue Bonds</u> |                      |   |                    | <u>Total<br/>Business-Type<br/>Activities</u> |
|-------------|--|----------------------|----------------------|----------------------|---|--------------------|---|
|             |  |                      |                      |                      | <u>Direct Placements and Borrowings</u> |                    |   |
|             | <u>Principal</u>                                     | <u>Interest</u>      | <u>Principal</u>     | <u>Interest</u>      | <u>Principal</u>                        | <u>Interest</u>    |   |
| 2023        | \$ --  | \$ 10,367,472        | \$ 29,715,000        | \$ 29,037,245        | \$4,557,000                             | \$ 265,142         | \$ 73,941,859                                 |
| 2024        | --   | 10,367,472           | 32,455,000           | 27,740,693           | 4,599,000                               | 244,542            | 75,406,707                                    |
| 2025        | --   | 11,391,672           | 34,640,000           | 26,359,093           | 4,644,000                               | 223,745            | 77,258,510                                    |
| 2026        | 11,785,000   | 12,330,607           | 30,145,000           | 25,065,024           | 4,688,000                               | 202,749            | 84,216,380                                    |
| 2027        | 11,960,000   | 12,152,832           | 34,245,000           | 23,768,847           | 4,732,000                               | 181,553            | 87,040,232                                    |
| 2028-2032   | 99,705,000   | 55,616,550           | 189,405,000          | 101,752,735          | 23,859,000                              | 583,825            | 470,922,110                                   |
| 2033-2037   | 132,555,000  | 42,703,958           | 208,390,000          | 71,085,855           | 13,455,109                              | 119,451            | 468,309,373                                   |
| 2038-2042   | 143,505,000  | 26,211,048           | 216,650,000          | 39,285,280           | 665,000                                 | 1,496              | 426,317,824                                   |
| 2043-2047   | 126,565,000  | 10,385,059           | 107,735,000          | 6,575,900            | --                                      | --                 | 251,260,959                                   |
| 2048-2049   | <u>17,330,000</u>                                    | <u>228,496</u>       | <u>--</u>            | <u>--</u>            | <u>--</u>                               | <u>--</u>          | <u>17,558,496</u>                             |
| Total       | <u>\$543,405,000</u>                                 | <u>\$191,755,166</u> | <u>\$883,380,000</u> | <u>\$350,670,672</u> | <u>\$61,199,109</u>                     | <u>\$1,822,503</u> | <u>\$2,032,232,450</u>                        |

**CITY OF BATON ROUGE – PARISH OF EAST BATON ROUGE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022**

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 2023 are as follows:

|   | Principal  | Interest   | Total Requirements |
|---|------------|------------|--------------------|
| <b>Governmental Activities:</b>                   |            |            |                    |
| <u>Limited tax obligation bonds</u>               |            |            |                    |
| Parish of East Baton Rouge:                       |            |            |                    |
| Pride Fire Protection District *                  | \$ 80,000  | \$ 11,818  | \$ 91,818          |
| Chaneyville Fire Protection District *            | 35,300     | 7,110      | 42,410             |
| Total limited tax obligation bonds                | 115,300    | 18,928     | 134,228            |
| <u>Excess revenue contracts, loans and notes</u>  |            |            |                    |
| City of Baton Rouge:                              |            |            |                    |
| 2021 Taxable Refunding *                          | 4,005,000  | 454,878    | 4,459,878          |
| LA Community Development 2000A Program            |            |            |                    |
| Visit Baton Rouge                                 | 41,900     | 17,544     | 59,444             |
| Parish of East Baton Rouge:                       |            |            |                    |
| LA Community Development 2000A Program            | 16,800     | 6,991      | 23,791             |
| 2015 LCDA Road Improvements Project               | 2,220,000  | 1,120,000  | 3,340,000          |
| 2020 LCDA Refunding Road Improvements Project     | 2,220,000  | 274,162    | 2,494,162          |
| Total excess revenue contracts, loans and notes   | 8,503,700  | 1,873,575  | 10,377,275         |
| <u>Revenue bonds</u>                              |            |            |                    |
| City of Baton Rouge:                              |            |            |                    |
| 2010B Public Improvement Sales Tax                | 1,200,000  | 170,925    | 1,370,925          |
| 2018 Public Improvement Sales Tax *               | 1,090,000  | 444,612    | 1,534,612          |
| Parish of East Baton Rouge:                       |            |            |                    |
| Road and Street Improvement:                      |            |            |                    |
| 2015 Refunding Sales Tax Bonds                    | 5,155,000  | 2,699,000  | 7,854,000          |
| 2020 Refunding Sales Tax Bonds                    | 6,680,000  | 2,874,250  | 9,554,250          |
| MOVEBR:   |            |            |                    |
| 2019 Sales Tax Bonds                              | 4,005,000  | 5,568,250  | 9,573,250          |
| 2013A Public Improvement Sales Tax *              | 775,000    | 96,923     | 871,923            |
| 2014A Public Improvement Sales Tax *              | 425,000    | 36,293     | 461,293            |
| 2019 Public Improvement Sales Tax *               | 590,000    | 222,817    | 812,817            |
| Total revenue bonds                               | 19,920,000 | 12,113,070 | 32,033,070         |
| Total governmental activities                     | 28,539,000 | 14,005,573 | 42,544,573         |
| <b>Business-Type Activities:</b>                  |            |            |                    |
| <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:                              |            |            |                    |
| 2010A Public Improvement Sales Tax (GO Zone)      | 185,000    | 188,274    | 373,274            |
| 2016A-1 Public Improvement Sales Tax              | 1,790,000  | 1,593,238  | 3,383,238          |
| 2016A-2 Public Improvement Sales Tax (Taxable)    | 95,000     | 22,707     | 117,707            |
| 2016A-3 Public Improvement Sales Tax              | 155,000    | 130,838    | 285,838            |
| Sewerage Commission:                              |            |            |                    |
| 2010 Revenue Bonds (DEQ) *                        | 445,000    | 17,710     | 462,710            |
| 2013A Taxable Revenue Bonds (DEQ) *               | 2,462,000  | 134,568    | 2,596,568          |
| 2013B Taxable Revenue Refunding Bonds             | 3,630,000  | 169,193    | 3,799,193          |
| 2014A Taxable Revenue Refunding Bonds             | 9,540,000  | 823,135    | 10,363,135         |
| 2014B Tax-Exempt Revenue Refunding Bonds          | 3,515,000  | 468,625    | 3,983,625          |
| 2015A Taxable Revenue Bonds (DEQ) *               | 1,073,000  | 69,527     | 1,142,527          |
| 2016A Taxable Revenue Bonds (DEQ) *               | 577,000    | 43,337     | 620,337            |

**CITY OF BATON ROUGE – PARISH OF EAST BATON ROUGE  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2022**

EXHIBIT A-14  
(Continued)

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

**a. Primary Government (Continued)**

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

| <b>Business-Type Activities (Continued):</b> | Principal           | Interest            | Total<br>Requirements |
|--|---------------------|---------------------|-----------------------|
| <u>Revenue bonds (Continued)</u>             |                     |                     |                       |
| Sewerage Commission (Continued):             |                     |                     |                       |
| 2019A Revenue Refunding Bonds                | \$ 2,680,000        | \$12,367,050        | \$ 15,047,050         |
| 2019B Revenue Refunding Bonds                | 5,625,000           | 3,228,875           | 8,853,875             |
| 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>2,500,000</u>    | <u>2,355,730</u>    | <u>4,855,730</u>      |
| Total revenue bonds                          | <u>34,272,000</u>   | <u>29,302,387</u>   | <u>63,574,387</u>     |
| Total business-type activities               | <u>34,272,000</u>   | <u>39,669,859</u>   | <u>73,941,859</u>     |
| Total all bonds, contracts, loans and notes  | <u>\$62,811,000</u> | <u>\$53,675,432</u> | <u>\$116,486,432</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 \$27,730,505 and \$2,194,999 respectively.

**7. Default Consequences**

Events of default of the 2% Sales Tax Revenue Bonds, ½% Road and Street Sales Tax Revenue Bonds, ½% MOVEBR Sales Tax Revenue Bonds, and East Baton Rouge Sewerage Commission Bonds, which are outlined in the transcripts of the respective Bonds, include principal and interest delinquencies or failure to comply with the performance of any of the other 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 related resolution or in any provision of law.

**8. 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.

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, 2022. A total of \$412,100 has been repaid, leaving an outstanding debt balance of \$337,900. 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, 2022. A total of \$129,900 has been repaid, leaving an outstanding debt balance of \$134,813. 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.

**CITY OF BATON ROUGE – PARISH OF EAST BATON ROUGE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022**

EXHIBIT A-14  
(Continued)

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

**a. Primary Government (Continued)**

**8. Louisiana Community Development Authority Loans (LCDA) (Continued)**

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, 2022, these bonds were paid in full.
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, 2022, a total of \$12,015,000 has been repaid, leaving an outstanding debt balance of \$22,400,000.
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, 2022, the outstanding debt balance is \$361,325,000.
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, 2022, 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, 2022, a total of \$820,000 has been repaid, leaving an outstanding debt balance of \$18,515,000.

**CITY OF BATON ROUGE – PARISH OF EAST BATON ROUGE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022**

EXHIBIT A-14  
(Continued)

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

**a. Primary Government (Continued)**

**9. Governmental Activities 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.

As a result of the refunding, the City-Parish recognized a deferred loss on refunding of \$1,855,003 on the entity-wide financial statements. As of December 31, 2022, \$442,237 (\$322,630 in 2022 and \$119,607 in prior years) of the deferred amount on refunding was amortized, resulting in a deferred amount on refunding of \$1,412,766 on the entity-wide Statement of Net Position for governmental activities as of December 31, 2022.

**10. 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, 2022, \$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, 2022, \$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, 2022, \$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, 2022, \$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, 2022**

EXHIBIT A-14  
(Continued)

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

**a. Primary Government (Continued)**

**11. 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.

**12. 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, 2022.

**13. 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, 2022, there were five conduit bond obligations outstanding, with an aggregate principal amount payable of approximately \$600,000,000.

**b. Component Units Long-Term Debt**

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

|  | Balance<br>Beginning<br>of Year | Additions        | Reductions       | Balance<br>End of<br>Year | Due within<br>one year |
|--|---------------------------------|------------------|------------------|---------------------------|------------------------|
| <u>District Attorney of the Nineteenth Judicial District</u> |                                 |                  |                  |                           |                        |
| Total other postemployment benefit liability                 | \$ 28,754,772                   | \$ 2,538,929     | \$ 891,530       | \$ 30,402,171             | \$ 652,000             |
| Net pension liability  | <u>15,095,825</u>               | <u>4,074,715</u> | <u>1,357,261</u> | <u>17,813,279</u>         | <u>--</u>              |
| Total  | <u>43,850,597</u>               | <u>6,613,644</u> | <u>2,248,791</u> | <u>48,215,450</u>         | <u>652,000</u>         |

**CITY OF BATON ROUGE – PARISH OF EAST BATON ROUGE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022**

EXHIBIT A-14  
(Continued)

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

**b. Component Units Long-Term Debt (Continued)**

|   | Balance<br>Beginning<br>of Year | Additions           | Reductions          | Balance<br>End of<br>Year | Due within<br>one year |
|---|---------------------------------|---------------------|---------------------|---------------------------|------------------------|
| <u>Nineteenth Judicial District Court</u>                       |                                 |                     |                     |                           |                        |
| Compensated absences payable                                    | \$ 583,039                      | \$ 322,094          | \$ 224,683          | \$ 680,450                | \$ 48,788              |
| Total other postemployment benefit liability                    | 13,645,853                      | 2,902,273           | 1,412,832           | 15,135,294                | --                     |
| Net pension liability   | <u>14,721,486</u>               | <u>1,382,277</u>    | <u>5,979,166</u>    | <u>10,124,597</u>         | <u>--</u>              |
| Total   | <u>28,950,378</u>               | <u>4,606,644</u>    | <u>7,616,681</u>    | <u>25,940,341</u>         | <u>48,788</u>          |
| <u>Nineteenth Judicial District Court Building Commission</u>   |                                 |                     |                     |                           |                        |
| Bonds and notes payable   | 90,420,000                      | 65,000,000          | 2,885,000           | 152,535,000               | 2,070,000              |
| Deferred premium on bonds                                       | 1,958,319                       | --                  | 64,916              | 1,893,403                 | 64,916                 |
| Deferred discount on bonds                                      | <u>--</u>                       | <u>(422,500)</u>    | <u>(9,389)</u>      | <u>(413,111)</u>          | <u>(14,083)</u>        |
| Total   | <u>92,378,319</u>               | <u>64,577,500</u>   | <u>2,940,527</u>    | <u>154,015,292</u>        | <u>2,120,833</u>       |
| <u>E.B.R. Parish Family Court</u>                               |                                 |                     |                     |                           |                        |
| Compensated absences payable                                    | 136,332                         | --                  | 5,688               | 130,644                   | 10,000                 |
| Total other postemployment benefit liability                    | 3,892,803                       | 231,706             | 110,631             | 4,013,878                 | --                     |
| Lease liability   | --                              | 12,787              | 1,544               | 11,243                    | 2,404                  |
| Net pension liability   | <u>2,189,419</u>                | <u>--</u>           | <u>408,028</u>      | <u>1,781,391</u>          | <u>--</u>              |
| Total   | <u>6,218,554</u>                | <u>244,493</u>      | <u>525,891</u>      | <u>5,937,156</u>          | <u>12,404</u>          |
| <u>E.B.R. Parish Juvenile Court</u>                             |                                 |                     |                     |                           |                        |
| Compensated absences payable                                    | 124,310                         | 18,258              | 7,303               | 135,265                   | --                     |
| Total other postemployment benefit liability                    | 3,770,243                       | 303,924             | 100,460             | 3,973,707                 | --                     |
| Net pension liability   | <u>2,197,313</u>                | <u>--</u>           | <u>150,461</u>      | <u>2,046,852</u>          | <u>--</u>              |
| Total   | <u>6,091,866</u>                | <u>322,182</u>      | <u>258,224</u>      | <u>6,155,824</u>          | <u>--</u>              |
| <u>E.B.R. Redevelopment Authority (d/b/a Build Baton Rouge)</u> |                                 |                     |                     |                           |                        |
| Bonds and notes payable   | 469,865                         | --                  | 18,985              | 450,880                   | 18,985                 |
| Line of Credit  | <u>865,000</u>                  | <u>--</u>           | <u>--</u>           | <u>865,000</u>            | <u>--</u>              |
| Total   | <u>1,334,865</u>                | <u>--</u>           | <u>18,985</u>       | <u>1,315,880</u>          | <u>18,985</u>          |
| <u>Capital Area Transit System</u>                              |                                 |                     |                     |                           |                        |
| Compensated absences payable                                    | 757,283                         | --                  | 17,070              | 740,213                   | 740,213                |
| Obligation under finance purchase agreement                     | 1,585,098                       | --                  | 719,292             | 865,806                   | 573,869                |
| Claims and judgments payable                                    | 3,300,815                       | 1,650,735           | 1,723,388           | 3,228,162                 | 759,814                |
| Lease liability   | --                              | 251,306             | --                  | 251,306                   | 89,513                 |
| Net pension liability   | <u>--</u>                       | <u>978,523</u>      | <u>763,693</u>      | <u>214,830</u>            | <u>--</u>              |
| Total   | <u>5,643,196</u>                | <u>2,880,564</u>    | <u>3,223,443</u>    | <u>5,300,317</u>          | <u>2,163,409</u>       |
| Total component units long-term debt                            | <u>\$184,467,775</u>            | <u>\$79,245,027</u> | <u>\$16,832,542</u> | <u>\$246,880,260</u>      | <u>\$5,016,419</u>     |

**CITY OF BATON ROUGE – PARISH OF EAST BATON ROUGE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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EXHIBIT A-14  
(Continued)

**NOTE 11 – Leases**

The Greater Baton Rouge Airport District leases land, hangars, and other various airport property to outside parties. The terms and conditions of the leases do not contain any variable payments, residual value guarantees, or any other special provisions. The Airport recognized \$4,641,437 in lease revenue and \$754,667 in interest revenue during the current fiscal year. As of December 31, 2022, the lease receivable balance for lease payments is \$54,613,552. The Airport has a deferred inflow of resources associated with these leases that will be recognized as a revenue over the lease term. As of December 31, 2022, the balance of the deferred inflow of resources is \$54,133,429.

Principal and Interest Expected to Maturity  
Business-Type Activities

| <u>Fiscal Year</u> | <u>Principal Payments</u> | <u>Interest Payments</u> | <u>Total Payments</u> |
|--------------------|---------------------------|--------------------------|-----------------------|
| 2023               | \$ 4,160,791              | \$ 1,041,707             | \$ 5,202,498          |
| 2024               | 2,206,460                 | 1,020,024                | 3,226,484             |
| 2025               | 1,630,301                 | 1,004,379                | 2,634,680             |
| 2026               | 2,080,113                 | 976,084                  | 3,056,197             |
| 2027               | 2,065,863                 | 938,928                  | 3,004,791             |
| 2028 – 2032        | 9,976,657                 | 4,124,508                | 14,101,165            |
| 2033 – 2037        | 8,847,258                 | 3,220,695                | 12,067,953            |
| 2038 – 2042        | 7,601,202                 | 2,338,746                | 9,939,948             |
| 2043 – 2047        | 4,491,133                 | 1,633,760                | 6,124,893             |
| 2048 – 2052        | 4,877,680                 | 938,040                  | 5,815,720             |
| 2053 – 2057        | 2,685,648                 | 455,604                  | 3,141,252             |
| 2058 – 2062        | 2,782,057                 | 216,154                  | 2,998,211             |
| 2063 – 2066        | <u>1,208,389</u>          | <u>33,105</u>            | <u>1,241,494</u>      |
| Total              | <u>\$54,613,552</u>       | <u>\$17,941,734</u>      | <u>\$72,555,286</u>   |

**NOTE 12 – Interfund and Intergovernmental Receivables and Payables**

**a. Balances due to/from other funds at December 31, 2022:**

|                                     | <u>Due From<br/>Other Funds</u> | <u>Due To<br/>Other Funds</u> |
|-------------------------------------|---------------------------------|-------------------------------|
| General Fund                        | \$ 30,212,758                   | \$ --                         |
| Library board of control major fund | --                              | 27,681,372                    |
| Grants Fund                         | --                              | 21,625,919                    |
| Capital Projects Fund               | 30,861,285                      | --                            |
| Nonmajor governmental funds         | <u>--</u>                       | <u>11,766,752</u>             |
| Totals Balance Sheet                | <u>\$61,074,043</u>             | <u>\$61,074,043</u>           |

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

|                                    | <u>Due From<br/>Other Funds</u> | <u>Due To<br/>Other Funds</u> |
|------------------------------------|---------------------------------|-------------------------------|
| Governmental funds – Balance Sheet | <u>\$61,074,043</u>             | <u>\$61,074,043</u>           |

**CITY OF BATON ROUGE – PARISH OF EAST BATON ROUGE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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EXHIBIT A-14  
(Continued)

**NOTE 12 – Interfund and Intergovernmental Receivables and Payables (Continued)**

**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                |
|--|--------------------|---------------------|------------------|---------------------|-----------------|----------------------|
| <b><u>Governmental Activities:</u></b>         |                    |                     |                  |                     |                 |                      |
| General Fund                                   | \$ --              | \$ 623,659          | \$163,601        | \$23,022,041        | \$39,089        | \$ 23,848,390        |
| Library Board of Control                       | --                 | --                  | --               | 38,692,960          | --              | 38,692,960           |
| Grants Fund                                    | 3,361,009          | 37,620,724          | --               | 81,237              | 33,558          | 41,096,528           |
| Capital Projects Fund                          | --                 | 2,553,162           | --               | --                  | --              | 2,553,162            |
| Nonmajor governmental funds                    | --                 | 264,640             | --               | 35,659,941          | --              | 35,924,581           |
| Adjustment to full accrual basis of accounting | 866,886            | --                  | --               | --                  | --              | 866,886              |
| <b><u>Business-type Activities:</u></b>        |                    |                     |                  |                     |                 |                      |
| Greater Baton Rouge Airport District           | 3,093,922          | 156,121             | --               | --                  | --              | 3,250,043            |
| Solid Waste Collection and Disposal            | --                 | --                  | --               | 9                   | --              | 9                    |
| Nonmajor enterprise funds                      | --                 | 992,963             | --               | --                  | --              | 992,963              |
| Totals   | <u>\$7,321,817</u> | <u>\$42,211,269</u> | <u>\$163,601</u> | <u>\$97,456,188</u> | <u>\$72,647</u> | <u>\$147,225,522</u> |

**NOTE 13 – Interfund Transfers**

**a. Interfund transfers for the year ended December 31, 2022 were as follows:**

|   | Transfers Out       |                          |                  |                       |                             |                                    |                                     |                        | Total               |
|---|---------------------|--------------------------|------------------|-----------------------|-----------------------------|------------------------------------|-------------------------------------|------------------------|---------------------|
|   | General Fund        | Library Board of Control | Grants Fund      | Capital Projects Fund | Nonmajor Governmental Funds | Comprehensive Sewerage System Fund | Solid Waste Collection and Disposal | Internal Service Funds |                     |
| <b><u>Transfers In:</u></b>             |                     |                          |                  |                       |                             |                                    |                                     |                        |                     |
| <b><u>Governmental Activities:</u></b>  |                     |                          |                  |                       |                             |                                    |                                     |                        |                     |
| General Fund                            | \$ --               | \$ --                    | \$ 66,962        | \$ --                 | \$ 493,001                  | \$ --                              | \$ --                               | \$ --                  | \$ 559,963          |
| Library Board of Control                | --                  | --                       | 61               | --                    | --                          | --                                 | --                                  | --                     | 61                  |
| Grants Fund                             | 3,294,846           | --                       | --               | --                    | 302,800                     | --                                 | --                                  | --                     | 3,597,646           |
| Capital Projects Fund                   | 10,659,175          | 4,682,050                | --               | --                    | 1,743,221                   | 19,900                             | 2,580                               | --                     | 17,106,926          |
| Nonmajor governmental funds             | 5,450,384           | --                       | 124,973          | --                    | 115,420                     | --                                 | --                                  | --                     | 5,690,777           |
| Internal Service Funds                  | --                  | --                       | 1,708            | --                    | --                          | --                                 | --                                  | 200,000                | 201,708             |
| <b><u>Business-type Activities:</u></b> |                     |                          |                  |                       |                             |                                    |                                     |                        |                     |
| Greater Baton Rouge Airport District    | --                  | --                       | 13,580           | --                    | --                          | --                                 | --                                  | --                     | 13,580              |
| Comprehensive Sewerage System           | --                  | --                       | 17,206           | --                    | --                          | --                                 | --                                  | --                     | 17,206              |
| Solid Waste Collection and Disposal     | 53,284              | --                       | 157,841          | --                    | --                          | --                                 | --                                  | --                     | 211,125             |
| Nonmajor enterprise funds               | <u>2,053,240</u>    | <u>--</u>                | <u>--</u>        | <u>1,220,992</u>      | <u>--</u>                   | <u>--</u>                          | <u>--</u>                           | <u>--</u>              | <u>3,274,232</u>    |
| Totals                                  | <u>\$21,510,929</u> | <u>\$4,682,050</u>       | <u>\$382,331</u> | <u>\$1,220,992</u>    | <u>\$2,654,442</u>          | <u>\$19,900</u>                    | <u>\$2,580</u>                      | <u>\$200,000</u>       | <u>\$30,673,224</u> |

- The capital projects major fund was subsidized \$17,106,926 during 2022 toward non-recurring capital improvements from the General Fund, Library Board of Control, non-major governmental funds and Enterprise Funds.
- The General Fund subsidized the normal operations of non-major governmental funds in the amount of \$817,972 in 2022.
- The General Fund subsidized the Baton Rouge River Center (non-major enterprise convention center) \$2,053,240 in 2022.
- The General Fund also transferred \$4,632,412 to non-major governmental funds in 2022 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 \$200,000 in 2022.
- During 2022, \$3,597,646 was transferred to the Grants Fund, including \$3,169,130 for local match and operations for grant programs and \$428,516 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.

**CITY OF BATON ROUGE – PARISH OF EAST BATON ROUGE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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EXHIBIT A-14  
(Continued)

**NOTE 13 – Interfund Transfers (Continued)**

b. The following exchange of funds between the Primary Government and its discretely presented component units during 2022 are classified as external transactions on the Government-wide Statement of Activities:

|  | Operating<br>Exchanges<br>(To)/From<br>Primary<br>Government | Operating<br>Exchanges<br>(To)/From<br>Component<br>Units |
|--|--|---|
| <u>Primary Government:</u>   |  |   |
| General Fund (operating subsidies)   | \$ --  | \$(18,564,046)  |
| <u>Capital Projects Fund:</u>  |  |   |
| E.B.R Parish Communications District   | --   | (3,007,449)   |
| <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) | --   | (6,884,334)   |
| <u>Component Units:</u>  |  |   |
| District Attorney of the Nineteenth Judicial District  | 7,940,341  | --  |
| Nineteenth Judicial District Court   | 7,774,357  | --  |
| E.B.R. Parish Family Court   | 1,307,227  | --  |
| E.B.R. Parish Juvenile Court   | 1,542,121  | --  |
| The Bridge Center for Hope   | 6,884,334  | --  |
| E.B.R. Parish Communications District  | 3,007,449  | --  |
| Capital Area Transit System  | 550,000  | --  |
|  | <u>\$29,005,829</u>  | <u>\$(29,005,829)</u>                                     |

**NOTE 14 – 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<br>Fund     | Library<br>Board of<br>Control<br>Fund | Grants<br>Fund   | Capital<br>Projects<br>Fund | Nonmajor<br>Governmental<br>Funds | Internal<br>Service<br>Funds | Total                |
|------------------------------------|---------------------|--|------------------|-----------------------------|-----------------------------------|------------------------------|----------------------|
| <b>Governmental Activities:</b>    |                     |  |                  |                             |                                   |                              |                      |
| <u>Receivables:</u>                |                     |  |                  |                             |                                   |                              |                      |
| Property taxes                     | \$ 8,134,135        | \$13,485,967                           | \$ --            | \$ --                       | \$ 12,662,011                     | \$ --                        | \$ 34,282,113        |
| Gross receipt business taxes       | 5,310,151           | --                                     | --               | --                          | --                                | --                           | 5,310,151            |
| Sales taxes                        | 23,590,314          | --                                     | --               | 9,154,945                   | 2,044,330                         | --                           | 34,789,589           |
| Interest and penalties on taxes    | 75,597              | --                                     | --               | --                          | --                                | --                           | 75,597               |
| Accounts                           | 3,026,203           | 17,000                                 | --               | 115,939                     | 17,324,640                        | --                           | 20,483,782           |
| Accrued interest                   | <u>638,009</u>      | <u>350,514</u>                         | <u>595,500</u>   | <u>1,239,380</u>            | <u>440,209</u>                    | <u>31,226</u>                | <u>3,294,838</u>     |
| Gross receivables                  | 40,774,409          | 13,853,481                             | 595,500          | 10,510,264                  | 32,471,190                        | 31,226                       | 98,236,070           |
| Less: allowance for uncollectibles | <u>(2,000,401)</u>  | <u>(617,224)</u>                       | <u>--</u>        | <u>(683,400)</u>            | <u>(13,862,135)</u>               | <u>--</u>                    | <u>(17,163,160)</u>  |
| Net receivables-governmental funds | 38,774,008          | 13,236,257                             | 595,500          | 9,826,864                   | 18,609,055                        | 31,226                       | 81,072,910           |
| Adjustment to full accrual basis   | --                  | --                                     | --               | --                          | <u>4,242,549</u>                  | --                           | <u>4,242,549</u>     |
| Net receivables-governmental funds | <u>\$38,774,008</u> | <u>\$13,236,257</u>                    | <u>\$595,500</u> | <u>\$ 9,826,864</u>         | <u>\$ 22,851,6040</u>             | <u>\$31,226</u>              | <u>\$ 85,315,459</u> |

Governmental activities also includes a receivable for Housing and Urban Development (HUD) loans to program recipients in the amount of \$5,435,919 on the Statement of Net Position, net of an allowance for uncollectable of \$21,743,675.

**CITY OF BATON ROUGE – PARISH OF EAST BATON ROUGE**  
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EXHIBIT A-14  
(Continued)

**NOTE 14 – Other Receivables (Continued)**

|                                    | Greater<br>Baton Rouge<br>Airport District | Comprehensive<br>Sewerage<br>System | Solid Waste<br>Collection and<br>Disposal Fund | Nonmajor<br>Enterprise<br>Funds | Total               |
|------------------------------------|--|-------------------------------------|--|---------------------------------|---------------------|
| <b>Business-type Activities:</b>   |  |                                     |  |                                 |                     |
| <b>Receivables:</b>                |  |                                     |  |                                 |                     |
| Sales taxes                        | \$ --                                      | \$ 5,700,530                        | \$ --  | \$ 99,514                       | \$ 5,800,044        |
| Accounts                           | 818,377                                    | 11,215,333                          | 5,361,470                                      | 839,282                         | 18,234,462          |
| Leases                             | 4,160,791                                  | --                                  | --   | --                              | 4,160,791           |
| Accrued interest                   | <u>151,397</u>                             | <u>564,196</u>                      | <u>144,468</u>                                 | <u>61,249</u>                   | <u>921,310</u>      |
| Gross receivables                  | 5,130,565                                  | 17,480,059                          | 5,505,938                                      | 1,000,045                       | 29,116,607          |
| Less: allowance for uncollectibles | <u>(82,905)</u>                            | <u>(887,528)</u>                    | <u>(217,903)</u>                               | <u>(30,000)</u>                 | <u>(1,218,336)</u>  |
| Net total receivables              | <u>\$5,047,660</u>                         | <u>\$16,592,531</u>                 | <u>\$5,288,035</u>                             | <u>\$ 970,045</u>               | <u>\$27,898,271</u> |

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

|                                 |                         |
|---------------------------------|-------------------------|
| Current assets – receivables    | \$27,496,568            |
| Restricted assets – receivables | <u>401,703</u>          |
| <br>Totals                      | <br><u>\$27,898,271</u> |

**NOTE 15 – 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<br>Activities | Business<br>Type<br>Activities | Total              |
|---|----------------------------|--------------------------------|--------------------|
| <b>Net Position Restricted For:</b>   |                            |                                |                    |
| <b>Capital projects:</b>  |                            |                                |                    |
| Federal and state capital grant funds   | \$ 2,384,414               | \$ --                          | \$ 2,384,414       |
| Federal forfeited property  | 338,850                    | --                             | 338,850            |
| State road funds  | 12,366,418                 | --                             | 12,366,418         |
| Bond funds from dedicated road sales taxes  | 13,793,695                 | --                             | 13,793,695         |
| Dedicated sales tax for street construction   | 222,198,855                | --                             | 222,198,855        |
| Dedicated property taxes authorized by the electorate<br>for specific special revenue funds | 30,220,295                 | --                             | 30,220,295         |
| Dedicated hotel-motel taxes for Riverfront improvements                                     | 1,149,677                  | 12,159,087                     | 13,308,764         |
| Volunteer fire districts service charges authorized by the electorate                       | <u>269,385</u>             | <u>--</u>                      | <u>269,385</u>     |
| Total Net Position restricted for capital projects  | <u>282,721,589</u>         | <u>12,159,087</u>              | <u>294,880,676</u> |
| <b>Debt service:</b>  |                            |                                |                    |
| 2% City sales tax revenue bonds   | 954,167                    | --                             | 954,167            |
| ½% Road sales tax revenue bonds   | 4,931,251                  | --                             | 4,931,251          |
| LCDA road and street improvement projects   | 1,850,000                  | --                             | 1,850,000          |
| MOVEBR  | 1,668,750                  | --                             | 1,668,750          |
| Sewerage commission debt service  | --                         | 32,098,434                     | 32,098,434         |
| Greater Baton Rouge Airport District debt service   | <u>--</u>                  | <u>1,715,008</u>               | <u>1,715,008</u>   |
| Total Net Position restricted for debt service  | <u>9,404,168</u>           | <u>33,813,442</u>              | <u>43,217,610</u>  |
| <b>Passenger facility charge:</b>   |                            |                                |                    |
| Greater Baton Rouge Airport District (see note 17)  | <u>--</u>                  | <u>964,200</u>                 | <u>964,200</u>     |

**CITY OF BATON ROUGE – PARISH OF EAST BATON ROUGE**  
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EXHIBIT A-14  
(Continued)

**NOTE 15 – Detailed Restricted Net Position and Fund Balances (Continued)**

**a. Details of restricted Net Position as reported in the entity-wide Statement of Net Position (Continued):**

|   | Governmental<br>Activities | Business<br>Type<br>Activities | Total                |
|---|----------------------------|--------------------------------|----------------------|
| Net Position Restricted For (Continued):  |                            |                                |                      |
| External legal constraints:   |                            |                                |                      |
| Dedicated property taxes authorized by the electorate<br>to specific special revenue funds and purposes | \$ 20,358,187              | \$ --                          | \$ 20,358,187        |
| Dedicated sales tax for street maintenance and beautification   | 46,471,245                 | --                             | 46,471,245           |
| Court fees for juror compensation and judicial buildings  | 1,833,272                  | --                             | 1,833,272            |
| State road funds dedicated for transportation   | 5,479,816                  | --                             | 5,479,816            |
| Public, Educational and Governmental programming fees   | 2,752,200                  | --                             | 2,752,200            |
| Volunteer fire districts service charges authorized by the electorate                                   | 277,425                    | --                             | 277,425              |
| Grant funds restricted to specific programs   | 5,435,919                  | --                             | 5,435,919            |
| Federal forfeited property  | 2,162,207                  | --                             | 2,162,207            |
| Total Net Position restricted for external legal constraints  | 84,770,271                 | --                             | 84,770,271           |
| <b>Total Restricted Net Position</b>  | <b>\$376,896,028</b>       | <b>\$46,936,729</b>            | <b>\$423,832,757</b> |

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

|  | General<br>Fund  | Library<br>Board of<br>Control | Grants            | Capital<br>Projects<br>Fund | Other<br>Governmental<br>Funds | Total<br>Governmental<br>Funds |
|--|------------------|--------------------------------|-------------------|-----------------------------|--------------------------------|--------------------------------|
| Fund balances:                                   |                  |                                |                   |                             |                                |                                |
| Nonspendable:                                    |                  |                                |                   |                             |                                |                                |
| Inventory  | \$ 877,850       | \$ --                          | \$ --             | \$ --                       | \$ --                          | \$ 877,850                     |
| Restricted for:                                  |                  |                                |                   |                             |                                |                                |
| Dedicated property taxes:                        |                  |                                |                   |                             |                                |                                |
| Library services and construction                | --               | 113,939,699                    | --                | 27,681,372                  | --                             | 141,621,071                    |
| Mosquito abatement and rodent                    | --               | --                             | --                | 587,225                     | 23,910,752                     | 24,497,977                     |
| Downtown development                             | --               | --                             | --                | --                          | 1,011,676                      | 1,011,676                      |
| Mental Health                                    | --               | --                             | --                | --                          | 6,781,744                      | 6,781,744                      |
| Emergency medical services                       | --               | --                             | --                | 824,437                     | 17,109,832                     | 17,934,269                     |
| Fire department pay enhancement                  | --               | --                             | --                | --                          | 4,063,505                      | 4,063,505                      |
| Volunteer fire districts                         | --               | --                             | --                | 1,082,276                   | 2,067,087                      | 3,149,363                      |
| Road lighting                                    | --               | --                             | --                | --                          | 3,113,531                      | 3,113,531                      |
| Dedicated sales taxes:                           |                  |                                |                   |                             |                                |                                |
| Street improvement/beautification                | --               | --                             | --                | 219,883,276                 | 7,161,799                      | 227,045,075                    |
| Street maintenance                               | --               | --                             | --                | --                          | 40,493,800                     | 40,493,800                     |
| Dedicated hotel-motel taxes for                  |                  |                                |                   |                             |                                |                                |
| Riverfront                                       | --               | --                             | --                | 1,149,677                   | --                             | 1,149,677                      |
| Bond funds for capital improvements              | --               | --                             | --                | 95,399,439                  | --                             | 95,399,439                     |
| Debt Service                                     | --               | --                             | --                | --                          | 14,883,834                     | 14,883,834                     |
| Court fees for juror compensation                | --               | --                             | --                | --                          | 51,205                         | 51,205                         |
| Court fees for judicial buildings                | --               | --                             | --                | --                          | 689,857                        | 689,857                        |
| Court fees for sobriety court                    | --               | --                             | --                | --                          | 159,246                        | 159,246                        |
| Court fees for technology                        | --               | --                             | --                | --                          | 898,683                        | 898,683                        |
| Court fees for witness fees                      | --               | --                             | --                | --                          | 52,289                         | 52,289                         |
| State Road funds for transportation              | --               | --                             | --                | 12,366,418                  | 5,564,887                      | 17,931,305                     |
| Public, educational and governmental<br>programs | 2,746,200        | --                             | --                | 6,000                       | --                             | 2,752,200                      |
| Volunteer fire districts service charges         | --               | --                             | --                | 269,385                     | 401,617                        | 671,002                        |
| Federal and state grant programs                 | --               | --                             | 14,409,808        | 1,309,951                   | --                             | 15,719,759                     |
| Federal forfeited property                       | --               | --                             | --                | 338,850                     | 2,217,665                      | 2,556,515                      |
| <b>Total Restricted</b>                          | <b>2,746,200</b> | <b>113,939,699</b>             | <b>14,409,808</b> | <b>360,898,306</b>          | <b>130,633,009</b>             | <b>622,627,022</b>             |

**CITY OF BATON ROUGE – PARISH OF EAST BATON ROUGE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022**

EXHIBIT A-14  
(Continued)

**NOTE 15 – Detailed Restricted Net Position and Fund Balances (Continued)**

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

|                              | General<br>Fund      | Library<br>Board of<br>Control | Grants              | Capital<br>Projects<br>Fund | Other<br>Governmental<br>Funds | Total<br>Governmental<br>Funds |
|------------------------------|----------------------|--------------------------------|---------------------|-----------------------------|--------------------------------|--------------------------------|
| Fund balances (Continued):   |                      |                                |                     |                             |                                |                                |
| Committed to:                |                      |                                |                     |                             |                                |                                |
| Self-insurance purposes      | \$ 47,915,618        | \$ --                          | \$ --               | \$ --                       | \$ --                          | \$ 47,915,618                  |
| Budget stabilization         | 30,548,000           | --                             | --                  | --                          | --                             | 30,548,000                     |
| General capital improvements | --                   | --                             | --                  | 36,705,386                  | --                             | 36,705,386                     |
| City constable court costs   | --                   | --                             | --                  | --                          | 209,990                        | 209,990                        |
| Gaming enforcement           | --                   | --                             | --                  | --                          | 55,040                         | 55,040                         |
| Emergency medical services   | --                   | --                             | --                  | --                          | 30,831,519                     | 30,831,519                     |
| Total Committed              | <u>78,463,618</u>    | <u>--</u>                      | <u>--</u>           | <u>36,705,386</u>           | <u>31,096,549</u>              | <u>146,265,553</u>             |
| Assigned to:                 |                      |                                |                     |                             |                                |                                |
| Next year's adopted budget   | 14,582,810           | --                             | --                  | --                          | --                             | 14,582,810                     |
| Approved continuing projects | 18,784,412           | --                             | --                  | --                          | --                             | 18,784,412                     |
| Police equipment             | 1,409,572            | --                             | --                  | --                          | --                             | 1,409,572                      |
| Community centers            | 406,811              | --                             | --                  | --                          | --                             | 406,811                        |
| Sales tax refunds            | 2,554,912            | --                             | --                  | --                          | --                             | 2,554,912                      |
| Animal control               | 516,236              | --                             | --                  | --                          | --                             | 516,236                        |
| Other purposes               | 4,098,547            | --                             | --                  | --                          | --                             | 4,098,547                      |
| Total Assigned               | <u>42,353,300</u>    | <u>--</u>                      | <u>--</u>           | <u>--</u>                   | <u>--</u>                      | <u>42,353,300</u>              |
| Unassigned                   | 33,624,220           | --                             | --                  | --                          | --                             | 33,624,220                     |
| Total fund balances          | <u>\$158,065,188</u> | <u>\$113,939,699</u>           | <u>\$14,409,808</u> | <u>\$397,603,692</u>        | <u>\$161,729,558</u>           | <u>\$845,747,945</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, 2022:**

|                                      |                      |
|--------------------------------------|----------------------|
| General fund                         | \$ 4,098,547         |
| Library board of control             | 3,615,567            |
| Grants fund                          | 75,979,261           |
| Capital projects fund                | 107,353,358          |
| Nonmajor governmental funds          | <u>17,447,901</u>    |
| Total governmental fund encumbrances | <u>\$208,494,634</u> |

**NOTE 16 – Restricted Assets**

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

|   | Greater<br>Baton Rouge<br>Airport District | Comprehensive<br>Sewerage<br>System | Other<br>Enterprise<br>Total | Total               |
|---|--|-------------------------------------|------------------------------|---------------------|
| Revenue bonds construction accounts                   | \$ 127,668                                 | \$11,281,605                        | \$ --                        | \$11,409,273        |
| Hotel-motel tax construction accounts                 | --   | --                                  | 11,521,339                   | 11,521,339          |
| Passenger facility charges (PFC) account              | 410,557                                    | --                                  | --                           | 410,557             |
| Revenue bonds debt service accounts                   | 2,111,233                                  | 48,059,510                          | --                           | 50,170,743          |
| Accounts receivable – PFC                             | 217,266                                    | --                                  | --                           | 217,266             |
| Accrued interest receivable - sales tax revenue bonds | 456  | 40,936                              | --                           | 41,392              |
| Accrued interest receivable - hotel-motel tax         | --   | --                                  | 43,531                       | 43,531              |
| Total restricted assets                               | <u>\$2,867,180</u>                         | <u>\$59,382,051</u>                 | <u>\$11,564,870</u>          | <u>\$73,814,101</u> |

**CITY OF BATON ROUGE – PARISH OF EAST BATON ROUGE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022**

EXHIBIT A-14  
(Continued)

**NOTE 17 – 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, 2022, 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 12/31/2022</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                     | 23,625,621                                |        |
| 5 Airport access road                       | 4.50                      | 3,089,499                      | 1,848,036                                 |        |
| 5 Acquire A/C loading bridges               | 4.50                      | 2,324,075                      | 1,181,775                                 |        |
| 6 Runway 4L/22R extension project           | 4.50                      | 11,815,660                     | 5,311,953                                 |        |
| 6 Professional Fees-administration of PFC   | 4.50                      | 434,000                        | --  |        |
| 6 General Aviation Apron Facility Expansion | 4.50                      | 598,529                        | 340,044                                   |        |
| 7 Terminal Atrium Expansion                 | 4.50                      | 20,298,565                     | 6,420,765                                 |        |
| 7 Acquisition of Property for Development   | 4.50                      | 2,802,951                      | 911,336                                   |        |
| 7 Taxiway Fillet Construction               | 4.50                      | 1,429,025                      | 463,630                                   |        |
| 7 Ticket Lobby Expansion                    | 4.50                      | <u>1,097,133</u>               | <u>915,913</u>                            |        |
| Total Approved Applications                 |                           | <u>\$81,359,236</u>            | <u>\$43,625,096</u>                       |        |

Since the inception of the PFC, the Airport has recorded the following revenues and expenses through the 2022 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 - 2022), net of administrative fee | \$ 41,814,436        | \$ 41,597,170       |
| Interest earnings  | 1,463,675            | 1,463,675           |
| Claim settlement   | <u>1,371,035</u>     | <u>1,371,035</u>    |
| Total revenues   | <u>44,649,146</u>    | <u>44,431,880</u>   |
| Cumulative disbursements for PFC projects (1992 - 2022)          | (9,791,889)          | (9,732,386)         |
| Cumulative bond principal payments                               | (18,984,463)         | (18,984,463)        |
| Cumulative bond interest payments                                | <u>(14,908,594)</u>  | <u>(14,908,247)</u> |
| Total disbursements  | <u>(43,684,946)</u>  | <u>(43,625,096)</u> |
| Net PFC cash, December 31, 2022                                  |                      | <u>\$ 806,784</u>   |
| Net Position restricted for PFC, December 31, 2022               | <u>\$ 964,200</u>    |                     |

**CITY OF BATON ROUGE – PARISH OF EAST BATON ROUGE  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2022**

EXHIBIT A-14  
(Continued)

**NOTE 18 – 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 \$37,726,190, a change from prior year estimate of \$68,009,425. Total estimated capacity is 30,600,000 cubic yards and the projected life is 48 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, 2022, totals \$17,456,048, representing a net decrease of \$14,363,056, as a result of the change in total estimated closure and postclosure costs. The liability is based on the landfill capacity used to date of 14,158,733 cubic yards or 46.27% 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 \$20,270,142 will be recognized as the remaining estimated capacity is filled. The estimated remaining useful life of the landfill as of December 31, 2022, is 19 years.

**NOTE 19 – 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 2022:

|            |              |          |
|------------|--------------|----------|
| 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 | Darryl Hurst | 18,000   |
|            | Erika Green  | 1,800    |
| 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, 2022**

EXHIBIT A-14  
(Continued)

**NOTE 19 – 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. 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 2022.

|   | Total<br>Collections | Collection<br>Cost | Final<br>Distribution |
|---|----------------------|--------------------|-----------------------|
| City of Baker                                   | \$ 6,254,205         | \$ 48,706          | \$ 6,205,499          |
| Baker School                                    | 4,854,446            | 36,281             | 4,818,165             |
| Baker Hotel District                            | 35,722               | 319                | 35,403                |
| City of Zachary                                 | 10,144,637           | 73,186             | 10,071,451            |
| Zachary School District                         | 11,291,766           | 82,111             | 11,209,655            |
| Zachary Hotel                                   | 224,683              | 1,979              | 222,704               |
| City of Central                                 | 8,298,112            | 60,281             | 8,237,831             |
| Central School District                         | 10,799,030           | 81,466             | 10,717,564            |
| EBRP School District                            | 211,321,484          | 1,602,285          | 209,719,199           |
| Visit Baton Rouge                               | 6,989,432            | 6,000              | 6,983,432             |
| North Baton Rouge Economic Development District | <u>259,053</u>       | <u>6,000</u>       | <u>253,053</u>        |
|   | <u>\$270,472,570</u> | <u>\$1,998,614</u> | <u>\$268,473,956</u>  |

**NOTE 20 – 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.*

**NOTE 20 – Tax Abatement (Continued)**

**a. Restoration Tax Abatement Program (Continued):**

For the fiscal year ended December 31, 2022, ad valorem property taxes otherwise due to the City-Parish and its components totaling \$762,778 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, 2022, there were nine active TIF programs for a total of \$1,999,829.

**c. Enterprise Zones**

The City-Parish enters in to Enterprise Zone contracts as permitted by Louisiana Revised Statute 51:1787 and approved by the Louisiana Department of Economic Development Board of Commerce & Industry.

*The Enterprise Zone, or EZ program is a jobs incentive program that provides tax credits to a new or existing business located in Louisiana creating permanent net new full-time jobs, and hiring at least 20% of those net new jobs from one of four targeted groups. The benefit provides:*

- *Either a one-time \$3,500 or \$1,000 tax credit for each net new job created.*
- *A rebate of sales and use taxes paid on qualifying materials, machinery, furniture, and/or equipment purchased or a 1.5% refundable investment tax credit on the total capital investment, excluding tax exempted items. The rebate shall not exceed \$100,000 per net new job.*

The portion of rebates funded by the City-Parish is derived from 1.9% of the 2.0% City-Parish general sales tax. During the 2022 fiscal year no Sales Tax was abated as a result of this program.

**d. 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.

For the fiscal year ended December 31, 2022, approximately \$4,845,265 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>

**CITY OF BATON ROUGE – PARISH OF EAST BATON ROUGE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022**

EXHIBIT A-14  
(Continued)

**NOTE 21 – 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. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, establishes the definitions of PPPs and APAs and provides uniform guidance on accounting and financial reporting for transactions that meet those definitions. This statement is effective for fiscal years beginning after June 15, 2022.
2. GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, defines a SBITA; establishes that a SBITA results in a right-to-use subscription asset – an intangible asset – and a corresponding subscription liability; provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and requires note disclosures regarding a SBITA. This statement is effective for fiscal years beginning after June 15, 2022.
3. GASB Statement No. 99, *Omnibus 2022*, establishes or amends accounting and financial reporting requirements for specific issues related to financial guarantees, derivative instruments, leases, public-public and public-private partnerships (PPPs), subscription-based information technology arrangements (SBITAs), the transition from the London Interbank Offered Rate (LIBOR), the Supplemental Nutrition Assistance Program (SNAP) (formerly, food stamps), nonmonetary transactions, pledges of future revenues, the focus of government-wide financial statements, and terminology. Requirements related to leases, PPPs, and SBITAs are effective for fiscal years beginning after June 15, 2022. The requirements related to financial guarantees and the classification and reporting of derivative instruments within the scope of Statement 53 are effective for fiscal years beginning after June 15, 2023.
4. GASB Statement No. 100, *Accounting Changes for Error Corrections*, establishes accounting and financial reporting requirements for (a) accounting changes and (b) the correction of an error in previously issued financial statements (error correction). This statement is effective for accounting changes and error corrections made in fiscal years beginning after June 15, 2023.
5. GASB Statement No. 101, *Compensated Absences*, establishes standards of accounting and financial reporting for (a) compensated absences and (b) associated salary-related payments, including certain defined contribution pensions and defined contribution other postemployment benefits (OPEB). This Statement is effective for fiscal years beginning after December 5, 2023.

The City-Parish is currently evaluating potential changes to the financial statements as a result of the implementation of these statements.

**NOTE 22 – 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 LA. 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 reduction in expenses will also occur from not providing certain services to that area; however, the organizers of the proposed City of St. George have not put forth a plan for its operations should incorporation be approved, therefore the reduction in expenses cannot be estimated. In addition, the funding of other liabilities including legacy costs from retirement and other post-employment benefits must be considered. 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 in that area. A legal action challenging the incorporation was filed on November 4, 2019.

In May of 2022, following a trial on the merits, 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 LA. Revised Statute 33:4(E)(2)(a). The incorporation organizers filed an appeal in July of 2022, that was heard by the Louisiana Court of Appeal for the First Circuit in March of 2023. The matter remains under advisement. There was no impact to 2022 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, 2022**

EXHIBIT A - 15

|   | <u>Budgeted Amounts</u> |                    | <u>Actual</u><br><u>Amounts</u><br><u>(Budgetary</u><br><u>Basis)</u> | <u>Variance with</u><br><u>Final Budget -</u><br><u>Positive</u><br><u>(Negative)</u> |
|---|-------------------------|--------------------|---|---|
|   | <u>Original</u>         | <u>Final</u>       |   |   |
| <b>REVENUES</b>                           |                         |                    |   |   |
| Taxes:                                    |                         |                    |   |   |
| General property taxes                    | \$ 30,469,520           | \$ 30,469,520      | \$ 29,129,565   | \$ (1,339,955)  |
| Gross receipts business taxes             | 22,500,000              | 24,100,000         | 25,500,650  | 1,400,650   |
| General sales and use taxes               | 196,401,110             | 214,815,297        | 240,164,753   | 25,349,456  |
| Occupancy taxes                           | 1,384,800               | 1,384,800          | 1,762,809   | 378,009   |
| Occupational taxes                        | 10,800,000              | 10,800,000         | 11,751,740  | 951,740   |
| Insurance premiums taxes                  | 4,250,000               | 4,250,000          | 4,579,528   | 329,528   |
| Gaming admissions taxes                   | 8,927,760               | 8,927,760          | 9,852,268   | 924,508   |
| Interest and penalties - delinquent taxes | 1,207,000               | 1,207,000          | 1,521,676   | 314,676   |
| Total taxes                               | <u>275,940,190</u>      | <u>295,954,377</u> | <u>324,262,989</u>  | <u>28,308,612</u>   |
| Licenses and permits:                     |                         |                    |   |   |
| Use of streets:                           |                         |                    |   |   |
| Public conveyances                        | 50,000                  | 50,000             | 226,053   | 176,053   |
| Occupational and professional:            |                         |                    |   |   |
| Air conditioning and heating              | 38,000                  | 38,000             | 27,825  | (10,175)  |
| Electrical contractors                    | 50,000                  | 50,000             | 45,522  | (4,478)   |
| Plumbers                                  | 40,000                  | 40,000             | 31,375  | (8,625)   |
| House moving                              | 500                     | 500                | 75  | (425)   |
| Garbage collectors                        | 43,800                  | 43,800             | 59,400  | 15,600  |
| SW wireless facility license              | --                      | --                 | 2,000   | 2,000   |
| Classified employees                      | 150,000                 | 150,000            | 176,580   | 26,580  |
| Retail clerks                             | 100,500                 | 100,500            | 95,925  | (4,575)   |
| Entertainers                              | 4,000                   | 4,000              | 2,490   | (1,510)   |
| Liquor and beer                           | 575,500                 | 575,500            | 610,440   | 34,940  |
| Restaurant                                | 35,650                  | 35,650             | 34,973  | (677)   |
| Construction permits:                     |                         |                    |   |   |
| Air conditioning and heating              | 220,000                 | 220,000            | 288,636   | 68,636  |
| Electrical                                | 340,000                 | 340,000            | 588,456   | 248,456   |
| Building                                  | 1,790,000               | 2,165,000          | 5,150,027   | 2,985,027   |
| Plumbing and gas                          | 350,000                 | 350,000            | 501,053   | 151,053   |
| Fence                                     | 1,000                   | 1,000              | 930   | (70)  |
| SW wireless facility permits              | 35,000                  | 35,000             | 68,968  | 33,968  |
| Special events                            | 38,000                  | 38,000             | 22,440  | (15,560)  |
| Hotel/Motel permits                       | 75,000                  | 75,000             | 6,575   | (68,425)  |
| Alarm user                                | 35,000                  | 35,000             | 22,175  | (12,825)  |
| Animal control and rescue center licenses | 664,000                 | 664,000            | 682,336   | 18,336  |
| Other permits                             | 65,250                  | 65,250             | 55,767  | (9,483)   |
| Total licenses and permits                | <u>4,701,200</u>        | <u>5,076,200</u>   | <u>8,700,021</u>  | <u>3,623,821</u>  |
| Intergovernmental revenues:               |                         |                    |   |   |
| State grants:                             |                         |                    |   |   |
| Public safety:                            |                         |                    |   |   |
| Traffic signal maintenance                | 553,880                 | 553,880            | 518,500   | (35,380)  |
| Department of Military Affairs            | 60,000                  | 60,000             | (49,901)  | (109,901)   |

**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, 2022**

EXHIBIT A - 15  
(Continued)

|  | <u>Budgeted Amounts</u> |                   | <u>Actual</u><br><u>Amounts</u><br><u>(Budgetary</u><br><u>Basis)</u> | <u>Variance with</u><br><u>Final Budget -</u><br><u>Positive</u><br><u>(Negative)</u> |
|--|-------------------------|-------------------|---|---|
|  | <u>Original</u>         | <u>Final</u>      |   |   |
| <b>REVENUES (continued)</b>                      |                         |                   |   |   |
| Intergovernmental revenues (continued):          |                         |                   |   |   |
| State grants (continued):                        |                         |                   |   |   |
| Public safety (continued):                       |                         |                   |   |   |
| Juvenile meal reimbursement                      | \$ 55,000               | \$ 55,000         | \$ --   | \$ (55,000)   |
| Louisiana Department of Public Safety            | --                      | 545,973           | 618,907   | 72,934  |
| Transportation:                                  |                         |                   |   |   |
| Street maintenance                               | 537,030                 | 537,030           | 530,625   | (6,405)   |
| Culture and recreation:                          |                         |                   |   |   |
| Hotel/motel sales tax                            | 1,508,680               | 1,508,680         | 1,123,004   | (385,676)   |
| State shared revenues:                           |                         |                   |   |   |
| Beer taxes                                       | 350,000                 | 350,000           | 332,280   | (17,720)  |
| Insurance company taxes                          | 895,850                 | 1,747,018         | 1,753,554   | 6,536   |
| Louisiana revenue sharing                        | 1,210,360               | 1,210,360         | 1,047,406   | (162,954)   |
| Mineral royalties                                | 10,000                  | 10,000            | 6,320   | (3,680)   |
| Severance taxes                                  | 350,000                 | 350,000           | 518,585   | 168,585   |
| On-behalf payments for salaries and benefits     | 8,519,100               | 8,864,091         | 8,863,917   | (174)   |
| Retiree drug subsidy                             | --                      | --                | 943,211   | 943,211   |
| EBRP Communications District                     | --                      | 183,143           | 183,143   | --  |
| Total intergovernmental revenues                 | <u>14,049,900</u>       | <u>15,975,175</u> | <u>16,389,551</u>   | <u>414,376</u>  |
| Charges for services:                            |                         |                   |   |   |
| General government:                              |                         |                   |   |   |
| City court civil fees                            | 1,740,000               | 1,740,000         | 1,271,365   | (468,635)   |
| Judiciary court costs                            | 280,000                 | 280,000           | 264,961   | (15,039)  |
| City court school fees                           | 103,230                 | 103,230           | 59,096  | (44,134)  |
| City court bench warrant fees                    | 538,230                 | 538,230           | 348,012   | (190,218)   |
| City court miscellaneous fees                    | 161,730                 | 161,730           | 109,904   | (51,826)  |
| City court expungement                           | 17,000                  | 17,000            | 8,300   | (8,700)   |
| City court home incarceration monitoring         | 300                     | 300               | 100   | (200)   |
| City court mortgage recordation fees             | 5,000                   | 5,000             | 5,530   | 530   |
| City court pre-trial administrative fee          | 50,000                  | 50,000            | 37,883  | (12,117)  |
| City court electronic disposition extracting fee | 108,000                 | 108,000           | 113,000   | 5,000   |
| City court public tag agent service fee          | 20,000                  | 20,000            | 15,350  | (4,650)   |
| City constable civil fees                        | 900,000                 | 900,000           | 587,798   | (312,202)   |
| City prosecutor bond posting fee                 | 10,000                  | 10,000            | 7,959   | (2,041)   |
| Central services support                         | 8,941,250               | 8,941,250         | 9,432,588   | 491,338   |
| Central services support - inventory             | 35,000                  | 35,000            | 70,376  | 35,376  |
| Central services support - auction facility      | 40,000                  | 40,000            | 55,202  | 15,202  |
| Sales tax collection charges                     | 3,244,500               | 3,244,500         | 3,242,012   | (2,488)   |
| Occupancy tax collection charges                 | 60,000                  | 60,000            | 50,500  | (9,500)   |
| NSF check fees                                   | 500                     | 500               | 485   | (15)  |
| Online permitting technology fees                | 60,000                  | 60,000            | 165,371   | 105,371   |
| Bench advertising                                | 40,000                  | 40,000            | 40,991  | 991   |
| Board of adjustment fees                         | 5,000                   | 5,000             | 3,065   | (1,935)   |
| Sale of construction codes and plans             | 10,000                  | 10,000            | 290   | (9,710)   |
| Adult DWI pretrial fees                          | 55,000                  | 55,000            | 28,800  | (26,200)  |
| Pre-trial diversion fees                         | 320,000                 | 320,000           | 239,241   | (80,759)  |

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, 2022**

EXHIBIT A - 15  
(Continued)

|   | <u>Budgeted Amounts</u> |                   | <u>Actual<br/>Amounts<br/>(Budgetary<br/>Basis)</u> | <u>Variance with<br/>Final Budget -<br/>Positive<br/>(Negative)</u> |
|---|-------------------------|-------------------|---|---|
|   | <u>Original</u>         | <u>Final</u>      |   |   |
| <b>REVENUES (continued)</b>                     |                         |                   |   |   |
| Charges for services (continued):               |                         |                   |   |   |
| General government (continued):                 |                         |                   |   |   |
| Notice of intent                                | \$ 60,000               | \$ 60,000         | \$ 55,704   | \$ (4,296)  |
| Adjudicated property                            | 90,000                  | 90,000            | 98,985  | 8,985   |
| Zoning fees                                     | 200,000                 | 200,000           | 194,775   | (5,225)   |
| Planning assistance                             | 141,000                 | 141,000           | 144,795   | 3,795   |
| Planning advertising fees                       | 40,000                  | 40,000            | 42,400  | 2,400   |
| Miscellaneous                                   | 9,600                   | 13,560            | 29,812  | 16,252  |
| Public safety:                                  |                         |                   |   |   |
| Subdivision inspection, testing and plan review | 180,000                 | 180,000           | 192,700   | 12,700  |
| Flood determination fees                        | 25,000                  | 25,000            | 26,695  | 1,695   |
| Commercial and residential plan review          | 450,000                 | 450,000           | 629,360   | 179,360   |
| Sale of reports and photos                      | 275,000                 | 275,000           | 303,786   | 28,786  |
| Sobriety test                                   | 15,000                  | 15,000            | 13,321  | (1,679)   |
| False alarm fees                                | 180,000                 | 180,000           | 208,474   | 28,474  |
| Reimbursements for overtime                     | 400,000                 | 400,000           | 689,071   | 289,071   |
| Traffic safety fees                             | 3,500,000               | 3,500,000         | 4,385,824   | 885,824   |
| Code enforcement fees                           | 65,000                  | 65,000            | 136,085   | 71,085  |
| Weed cutting charges                            | 10,000                  | 10,000            | 35,085  | 25,085  |
| Prison medical charges                          | 32,000                  | 32,000            | 27,120  | (4,880)   |
| Coroners fees                                   | 658,000                 | 548,000           | 543,018   | (4,982)   |
| Miscellaneous                                   | 28,000                  | 28,000            | 29,951  | 1,951   |
| Transportation:                                 |                         |                   |   |   |
| Parking meters                                  | 250,000                 | 250,000           | 35,807  | (214,193)   |
| Health and welfare:                             |                         |                   |   |   |
| Animal control center enforcement income        | 40,000                  | 40,000            | 62,837  | 22,837  |
| Culture and recreation:                         |                         |                   |   |   |
| Riverfront docking fees                         | 25,000                  | 25,000            | 6,350   | (18,650)  |
| Conservation and development:                   |                         |                   |   |   |
| Rent/utilities/donations:                       |                         |                   |   |   |
| Leo S. Butler Community Center                  | 17,750                  | 17,750            | 39,311  | 21,561  |
| Jewel J. Newman Community Center                | 27,690                  | 27,690            | 29,982  | 2,292   |
| Dr. Martin Luther King, Jr. Community Center    | 21,600                  | 21,600            | 23,496  | 1,896   |
| Chaneyville Community Center                    | --                      | --                | 13,400  | 13,400  |
| Charles R. Kelly Community Center               | 8,040                   | 8,040             | 18,187  | 10,147  |
| Total charges for services                      | <u>23,493,420</u>       | <u>23,387,380</u> | <u>24,174,510</u>                                   | <u>787,130</u>  |
| Fines and forfeits:                             |                         |                   |   |   |
| City court criminal fines and forfeitures       | 65,000                  | 65,000            | 41,431  | (23,569)  |
| City court forfeitures                          | 50,000                  | 50,000            | 13,463  | (36,537)  |
| City court traffic fines                        | 600,000                 | 600,000           | 516,118   | (83,882)  |
| Alcoholic Beverage Control Board fines          | 58,000                  | 58,000            | 165,568   | 107,568   |
| Total fines and forfeits                        | <u>773,000</u>          | <u>773,000</u>    | <u>736,580</u>                                      | <u>(36,420)</u>   |
| Investment earnings                             | <u>250,500</u>          | <u>250,500</u>    | <u>2,120,718</u>                                    | <u>1,870,218</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, 2022**

EXHIBIT A - 15  
(Continued)

|  | <u>Budgeted Amounts</u> |                    | <u>Actual</u><br><u>Amounts</u><br><u>(Budgetary</u><br><u>Basis)</u> | <u>Variance with</u><br><u>Final Budget -</u><br><u>Positive</u><br><u>(Negative)</u> |
|--|-------------------------|--------------------|---|---|
|  | <u>Original</u>         | <u>Final</u>       |   |   |
| <b>REVENUES (continued)</b>                            |                         |                    |   |   |
| Miscellaneous revenues:                                |                         |                    |   |   |
| Rentals  | \$ 61,800               | \$ 61,800          | \$ 75,887   | \$ 14,087   |
| Oil, gas and mineral royalties                         | 20,000                  | 20,000             | 37,930  | 17,930  |
| Subrogation recovery and restitution                   | 3,000                   | 3,000              | 17,128  | 14,128  |
| Condemnations  | 200,000                 | 200,000            | 223,365   | 23,365  |
| Juvenile detention meals                               | 500                     | 500                | --  | (500)   |
| Confiscated funds - police                             | 120,000                 | 120,000            | 90,085  | (29,915)  |
| Police - miscellaneous revenues                        | 25,000                  | 25,000             | 25,906  | 906   |
| LCLE-CVR reimbursement                                 | 200,000                 | 200,000            | 201,250   | 1,250   |
| Juvenile detention reimbursement                       | 50,000                  | 50,000             | 87,747  | 37,747  |
| Donations and contributions                            | 10,000                  | 16,000             | 16,000  | --  |
| Animal control and rescue center contributions         | 259,650                 | 259,650            | 259,383   | (267)   |
| Other  | 11,200                  | 11,200             | 69,885  | 58,685  |
| Total miscellaneous revenues                           | <u>961,150</u>          | <u>967,150</u>     | <u>1,104,566</u>  | <u>137,416</u>  |
| Total revenues   | <u>320,169,360</u>      | <u>342,383,782</u> | <u>377,488,935</u>  | <u>35,105,153</u>   |
| <b>EXPENDITURES</b>                                    |                         |                    |   |   |
| Current:   |                         |                    |   |   |
| General government:                                    |                         |                    |   |   |
| Metropolitan council                                   | 1,522,570               | 1,630,760          | 1,360,222   | 270,538   |
| Council administrator                                  | 2,260,473               | 2,303,099          | 1,907,691   | 395,408   |
| Council budget office                                  | 227,230                 | 187,210            | 152,422   | 34,788  |
| Parish attorney  | 7,823,042               | 7,744,432          | 7,360,206   | 384,226   |
| Public information office                              | 583,267                 | 587,177            | 446,908   | 140,269   |
| Planning commission                                    | 1,653,885               | 1,659,065          | 1,622,823   | 36,242  |
| City court - administration                            | 12,095,396              | 11,507,928         | 8,483,071   | 3,024,857   |
| City constable   | 3,390,798               | 3,424,733          | 3,361,443   | 63,290  |
| Justice of peace and ward constables                   | 66,510                  | 71,121             | 63,298  | 7,823   |
| E.B.R. Parish Clerk of Court                           | 487,000                 | 692,000            | 695,206   | (3,206)   |
| Sheriff - costs of court                               | 143,000                 | 143,000            | 102,777   | 40,223  |
| Registrar of voters                                    | 676,546                 | 685,149            | 444,000   | 241,149   |
| Mayor - President                                      | 2,918,328               | 2,886,231          | 2,722,277   | 163,954   |
| Finance  | 11,398,943              | 10,961,027         | 9,819,890   | 1,141,137   |
| Collection of funds                                    | 3,899,140               | 3,967,118          | 3,759,282   | 207,836   |
| Information services                                   | 7,236,768               | 7,967,734          | 7,167,423   | 800,311   |
| Purchasing   | 1,867,540               | 1,775,660          | 1,325,600   | 450,060   |
| Human resources  | 3,439,859               | 3,381,529          | 3,126,094   | 255,435   |
| Risk management  | 5,615,822               | 18,755,251         | 14,064,343  | 4,690,908   |
| Municipal fire and police civil service board          | 90,918                  | 91,868             | 71,640  | 20,228  |
| Public works - business operations and capital program | 2,906,380               | 2,964,050          | 2,769,665   | 194,385   |
| Public works - department of buildings and grounds     | 13,831,782              | 15,524,530         | 13,283,754  | 2,240,776   |
| EBR parish office of public defender                   | 855,000                 | 855,000            | 855,000   | --  |
| Municipal associations                                 | 146,810                 | 152,910            | 147,095   | 5,815   |
| Total general government                               | <u>85,137,007</u>       | <u>99,918,582</u>  | <u>85,112,130</u>   | <u>14,806,452</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, 2022**

EXHIBIT A - 15  
(Continued)

|  | <u>Budgeted Amounts</u> |                    | <u>Actual</u><br><u>Amounts</u><br><u>(Budgetary</u><br><u>Basis)</u> | <u>Variance with</u><br><u>Final Budget -</u><br><u>Positive</u><br><u>(Negative)</u> |
|--|-------------------------|--------------------|---|---|
|  | <u>Original</u>         | <u>Final</u>       |   |   |
| <b>EXPENDITURES (continued)</b>                          |                         |                    |   |   |
| Current (continued):                                     |                         |                    |   |   |
| Public safety:   |                         |                    |   |   |
| Fire protection districts                                | \$ 143,100              | \$ 143,280         | \$ 143,277  | \$ 3  |
| Sheriff - correctional institution                       | 9,171,915               | 10,119,957         | 8,036,179   | 2,083,778   |
| E.B.R. Parish Coroner                                    | 3,283,868               | 3,470,984          | 3,455,609   | 15,375  |
| Police   | 100,873,045             | 103,713,972        | 101,869,235   | 1,844,737   |
| Fire   | 53,381,290              | 59,408,149         | 59,000,089  | 408,060   |
| Emergency medical services                               | 5,905,465               | 6,755,465          | 6,515,302   | 240,163   |
| Juvenile services  | 6,103,236               | 5,859,168          | 5,319,367   | 539,801   |
| Emergency preparedness                                   | 908,067                 | 942,957            | 889,604   | 53,353  |
| Public works - department of development                 | 9,798,629               | 10,203,241         | 9,159,611   | 1,043,630   |
| Capital Region Planning Commission                       | 78,090                  | 78,090             | 78,090  | --  |
| Crimestoppers  | 13,580                  | 13,580             | 13,580  | --  |
| Total public safety                                      | <u>189,660,285</u>      | <u>200,708,843</u> | <u>194,479,943</u>  | <u>6,228,900</u>  |
| Transportation:  |                         |                    |   |   |
| Public works - department of transportation and drainage | 16,643,876              | 17,945,706         | 16,093,979  | 1,851,727   |
| Public works - department of maintenance                 | 24,414,460              | 23,883,003         | 22,086,446  | 1,796,557   |
| Street maintenance                                       | 293,330                 | 293,330            | 293,330   | --  |
| Total transportation                                     | <u>41,351,666</u>       | <u>42,122,039</u>  | <u>38,473,755</u>   | <u>3,648,284</u>  |
| Health and welfare:                                      |                         |                    |   |   |
| Health unit  | 453,387                 | 453,387            | 436,260   | 17,127  |
| Crisis Care Center                                       | 245,840                 | 245,840            | 242,080   | 3,760   |
| Animal control and rescue center                         | 2,748,990               | 3,065,491          | 3,041,324   | 24,167  |
| O'Brien House  | 16,590                  | 16,590             | 16,590  | --  |
| CJCC-Pre-Trial Release                                   | 343,000                 | 343,000            | 343,000   | --  |
| Total health and welfare                                 | <u>3,807,807</u>        | <u>4,124,308</u>   | <u>4,079,254</u>  | <u>45,054</u>   |
| Culture and recreation:                                  |                         |                    |   |   |
| Louisiana Arts and Science Museum                        | 817,840                 | 817,965            | 817,965   | --  |
| Arts Council of Greater Baton Rouge                      | 453,520                 | 339,520            | 339,055   | 465   |
| Baton Rouge Symphony League                              | 92,150                  | 92,150             | 92,150  | --  |
| U.S.S. Kidd  | 222,690                 | 222,755            | 222,752   | 3   |
| Total culture and recreation                             | <u>1,586,200</u>        | <u>1,472,390</u>   | <u>1,471,922</u>  | <u>468</u>  |
| Conservation and development:                            |                         |                    |   |   |
| Economic development program                             | 1,428,884               | 1,408,884          | 519,430   | 889,454   |
| Baton Rouge Film Commission                              | 169,554                 | 169,554            | 165,613   | 3,941   |
| Office of Neighborhood Revitalization                    | 203,664                 | 208,893            | 204,050   | 4,843   |
| Community centers  | 1,706,738               | 1,776,638          | 1,538,409   | 238,229   |
| Human Development and Services                           | 782,645                 | 742,505            | 698,417   | 44,088  |
| 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                  | 1,018              | --  | 1,018   |
| East Baton Rouge Redevelopment Authority                 | 900,000                 | 900,000            | 900,000   | --  |

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, 2022**

EXHIBIT A - 15  
(Continued)

|  | <u>Budgeted Amounts</u> |                     | <u>Actual</u><br><u>Amounts</u><br><u>(Budgetary</u><br><u>Basis)</u> | <u>Variance with</u><br><u>Final Budget -</u><br><u>Positive</u><br><u>(Negative)</u> |
|--|-------------------------|---------------------|---|---|
|  | <u>Original</u>         | <u>Final</u>        |   |   |
| <b>EXPENDITURES (continued)</b>                              |                         |                     |   |   |
| Current (continued):   |                         |                     |   |   |
| Conservation and development (continued):                    |                         |                     |   |   |
| My Brother's Keeper  | \$ 14,557               | \$ 14,557           | \$ --   | \$ 14,557   |
| Cooperative Extension Service                                | 61,599                  | 61,599              | 55,851  | 5,748   |
| Veterans Service Office                                      | 53,800                  | 53,800              | 53,800  | --  |
| 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>6,157,081</u>        | <u>6,151,898</u>    | <u>4,950,020</u>  | <u>1,201,878</u>  |
| Intergovernmental expenditures:                              |                         |                     |   |   |
| Equivalent three mills on industrial area assessment         | 318,720                 | 331,726             | 331,726   | --  |
| District Attorney of the Nineteenth Judicial District        | 7,887,680               | 7,951,050           | 7,940,341   | 10,709  |
| Nineteenth Judicial District Court                           | 7,597,075               | 7,787,985           | 7,778,081   | 9,904   |
| E.B.R. Parish Family Court                                   | 1,209,173               | 1,308,064           | 1,307,227   | 837   |
| E.B.R. Parish Juvenile Court                                 | 1,755,142               | 1,775,142           | 1,639,621   | 135,521   |
| Total intergovernmental expenditures                         | <u>18,767,790</u>       | <u>19,153,967</u>   | <u>18,996,996</u>   | <u>156,971</u>  |
| Total expenditures   | <u>346,467,836</u>      | <u>373,652,027</u>  | <u>347,564,020</u>  | <u>26,088,007</u>   |
| Excess (deficiency) of revenues<br>over (under) expenditures | <u>(26,298,476)</u>     | <u>(31,268,245)</u> | <u>29,924,915</u>   | <u>61,193,160</u>   |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                         |                     |   |   |
| Transfers in:  |                         |                     |   |   |
| Emergency Medical Services Fund                              | 90,000                  | 493,001             | 493,001   | --  |
| Grants Fund  | 7,912,620               | 66,962              | 66,962  | --  |
| Total transfers in   | <u>8,002,620</u>        | <u>559,963</u>      | <u>559,963</u>  | <u>--</u>   |
| Transfers out:   |                         |                     |   |   |
| Grants Fund  | (422,000)               | (3,348,121)         | (3,294,846)   | 53,275  |
| Capital Projects Fund  | (910,150)               | (10,659,175)        | (10,659,175)  | --  |
| Downtown Development District                                | (138,230)               | (138,230)           | (138,230)   | --  |
| Emergency Medical Services Fund                              | (100,000)               | (100,000)           | (100,000)   | --  |
| Civil Juror Compensation Fund                                | --                      | (18,000)            | (15,712)  | 2,288   |
| City Constable Court Costs Fund                              | (197,390)               | (427,640)           | (427,640)   | --  |
| 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                                 | (4,632,420)             | (4,632,420)         | (4,632,412)   | 8   |
| Solid Waste Collection and Disposal Fund                     | (85,000)                | (85,000)            | (53,284)  | 31,716  |
| Baton Rouge River Center                                     | (1,738,240)             | (2,053,240)         | (2,053,240)   | --  |
| Total transfers out  | <u>(8,359,820)</u>      | <u>(21,598,216)</u> | <u>(21,510,929)</u>   | <u>87,287</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, 2022**

EXHIBIT A - 15  
(Continued)

|   | <u>Budgeted Amounts</u>      |                             | <u>Actual<br/>Amounts<br/>(Budgetary<br/>Basis)</u> | <u>Variance with<br/>Final Budget -<br/>Positive<br/>(Negative)</u> |
|---|------------------------------|-----------------------------|---|---|
|   | <u>Original</u>              | <u>Final</u>                |   |   |
| <b>OTHER FINANCING SOURCES (USES) (continued)</b> |                              |                             |   |   |
| Proceeds of capital asset disposition             | \$ 405,000                   | \$ 405,000                  | \$ (127,749)  | \$ (532,749)  |
| Total other financing sources and uses            | <u>47,800</u>                | <u>(20,633,253)</u>         | <u>(21,078,715)</u>                                 | <u>(445,462)</u>  |
| Net change in fund balances                       | (26,250,676)                 | (51,901,498)                | 8,846,200   | 60,747,698  |
| Fund balances, January 1                          | <u>145,120,441</u>           | <u>145,120,441</u>          | <u>145,120,441</u>                                  | <u>--</u>   |
| Fund balances, December 31                        | <u><u>\$ 118,869,765</u></u> | <u><u>\$ 93,218,943</u></u> | <u><u>\$ 153,966,641</u></u>                        | <u><u>\$ 60,747,698</u></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, 2022**

EXHIBIT A - 16

|  | <u>Budgeted Amounts</u> |                      | <u>Actual<br/>Amounts<br/>(Budgetary<br/>Basis)</u> | <u>Variance with<br/>Final Budget -<br/>Positive<br/>(Negative)</u> |
|--|-------------------------|----------------------|---|---|
|  | <u>Original</u>         | <u>Final</u>         |   |   |
| <b>REVENUES</b>  |                         |                      |   |   |
| Taxes:   |                         |                      |   |   |
| General property taxes                                       | \$ 51,696,650           | \$ 52,093,200        | \$ 53,085,041                                       | \$ 991,841  |
| Charges for services:  |                         |                      |   |   |
| Library - copy machine                                       | 25,000                  | 25,000               | 32,000  | 7,000   |
| Fines and forfeits:  |                         |                      |   |   |
| Fines  | 50,000                  | 50,000               | 65,993  | 15,993  |
| Investment earnings  | 150,000                 | 150,000              | 1,333,034   | 1,183,034   |
| Miscellaneous revenues:                                      |                         |                      |   |   |
| Donations  | 500                     | 500                  | --  | (500)   |
| Other income   | 25,000                  | 25,000               | 23,539  | (1,461)   |
| Subrogation recovery and restitution                         | --                      | --                   | 4,000,000   | 4,000,000   |
| Total miscellaneous revenues                                 | <u>25,500</u>           | <u>25,500</u>        | <u>4,023,539</u>                                    | <u>3,998,039</u>  |
| Total revenues   | <u>51,947,150</u>       | <u>52,343,700</u>    | <u>58,539,607</u>                                   | <u>6,195,907</u>  |
| <b>EXPENDITURES</b>  |                         |                      |   |   |
| Current:   |                         |                      |   |   |
| Culture and recreation:                                      |                         |                      |   |   |
| Operations   | 52,944,140              | 52,780,690           | 46,402,446  | 6,378,244   |
| Capital outlay   | 1,630,135               | 1,590,135            | 794,541   | 795,594   |
| Total expenditures   | <u>54,574,275</u>       | <u>54,370,825</u>    | <u>47,196,987</u>                                   | <u>7,173,838</u>  |
| Excess (deficiency) of revenues<br>over (under) expenditures | <u>(2,627,125)</u>      | <u>(2,027,125)</u>   | <u>11,342,620</u>                                   | <u>13,369,745</u>   |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                         |                      |   |   |
| Transfers in:  |                         |                      |   |   |
| Grants Fund  | --                      | 61                   | 61  | --  |
| Transfers out:   |                         |                      |   |   |
| Capital Projects Fund  | (4,082,050)             | (4,682,050)          | (4,682,050)   | --  |
| Proceeds of capital asset disposition                        | --                      | --                   | 5,733   | 5,733   |
| Total other financing sources and uses                       | <u>(4,082,050)</u>      | <u>(4,681,989)</u>   | <u>(4,676,256)</u>                                  | <u>5,733</u>  |
| Net change in fund balances                                  | (6,709,175)             | (6,709,114)          | 6,666,364   | 13,375,478  |
| Fund balances, January 1                                     | <u>103,657,768</u>      | <u>103,657,768</u>   | <u>103,657,768</u>                                  | <u>--</u>   |
| Fund balances, December 31                                   | <u>\$ 96,948,593</u>    | <u>\$ 96,948,654</u> | <u>\$ 110,324,132</u>                               | <u>\$ 13,375,478</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**  
**GRANTS SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED DECEMBER 31, 2022**

EXHIBIT A - 17

|  | <u>Budgeted Amounts</u> |                    | <u>Actual</u><br><u>Amounts</u><br><u>(Budgetary</u> | <u>Variance with</u><br><u>Final Budget -</u><br><u>Positive</u> |
|--|-------------------------|--------------------|--|--|
|  | <u>Original</u>         | <u>Final</u>       | <u>Basis)</u>  | <u>(Negative)</u>  |
| <b>REVENUES</b>  |                         |                    |  |  |
| Intergovernmental revenues:  |                         |                    |  |  |
| Federal grants:  |                         |                    |  |  |
| Federal Emergency Management Agency  | \$ 12                   | \$ 12              | \$ 12  | \$ --  |
| Department of Justice  | 4,036,207               | 4,020,570          | 350,320  | (3,670,250)  |
| Department of Health and Human Services  | 26,866,481              | 31,172,079         | 17,275,734   | (13,896,345)   |
| Department of Housing and Urban Development  | 45,269,107              | 45,262,455         | 8,653,934  | (36,608,521)   |
| Department of Treasury   | 93,482,345              | 220,056,564        | 74,736,924   | (145,319,640)  |
| Small Business Administration  | 3,522,585               | 3,522,585          | 3,522,585  | --   |
| State grants:  |                         |                    |  |  |
| Department of Health and Hospitals   | 66,733                  | 66,733             | 1,861  | (64,872)   |
| Highway Safety Commission  | 1,599,290               | 1,593,301          | 660,649  | (932,652)  |
| Commission on Law Enforcement  | 271,259                 | 268,384            | 90,973   | (177,411)  |
| Governor's Office of Homeland Security and<br>Emergency Preparedness                           | 97,976,142              | 80,338,119         | 27,107,919   | (53,230,200)   |
| Department of Public Safety and Corrections  | 108,769                 | 108,769            | 153,518  | 44,749   |
| Louisiana Department of Agriculture  | 4,565                   | 4,130              | 4,130  | --   |
| Louisiana State Supreme Court  | 259,003                 | 247,315            | 145,081  | (102,234)  |
| Louisiana Housing Corporation  | 1,545,322               | 1,385,657          | 932,729  | (452,928)  |
| Louisiana Recovery Authority   | 3,747,747               | 3,747,747          | 993,345  | (2,754,402)  |
| Department of Culture, Recreation and Tourism  | 13,550                  | 13,550             | --   | (13,550)   |
| Louisiana Department of Treasury   | 500,000                 | 500,000            | --   | (500,000)  |
| Louisiana Workforce Commission   | 14,442,378              | 13,252,163         | 6,617,586  | (6,634,577)  |
| Louisiana Department of Education  | 1,806,270               | 1,439,063          | 586,510  | (852,553)  |
| Louisiana Division of Administration Office of<br>Community Development Disaster Recovery Unit | 25,303,507              | 25,257,119         | 3,768,485  | (21,488,634)   |
| Department of Environmental Quality  | 20,000                  | 20,000             | 20,000   | --   |
| Other grants:  |                         |                    |  |  |
| Entergy  | 275,708                 | 275,708            | 45,266   | (230,442)  |
| East Baton Rouge Parish Sheriff  | 262,288                 | 260,420            | 79,299   | (181,121)  |
| Jefferson Parish Sheriff   | 135,831                 | 135,831            | 97,145   | (38,686)   |
| Pennington Foundation  | 171,816                 | 171,816            | 139,150  | (32,666)   |
| National League of Cities  | 5,000                   | 7,500              | 5,511  | (1,989)  |
| Internet Archives  | 2,277                   | 2,277              | --   | (2,277)  |
| Southeast La Area Health   | 101,508                 | 101,508            | 101,508  | --   |
| East Baton Rouge Criminal Justice Coordinating Council   | 10,000                  | 10,000             | 10,000   | --   |
| Baton Rouge Area Foundation  | --                      | --                 | (10,387)   | (10,387)   |
| American Association of Retired People   | 25,000                  | 25,000             | 25,000   | --   |
| Capital Area United Way  | 110,927                 | 97,172             | 21,996   | (75,176)   |
| Capital One  | 5,000                   | 5,000              | --   | (5,000)  |
| Total intergovernmental revenues   | <u>321,946,627</u>      | <u>433,368,547</u> | <u>146,136,783</u>                                   | <u>(287,231,764)</u>   |
| Investment earnings  | <u>(381,911)</u>        | <u>(564,821)</u>   | <u>1,713,487</u>                                     | <u>2,278,308</u>   |
| Miscellaneous revenues:  |                         |                    |  |  |
| Sobriety Court fees  | 23,080                  | 33,860             | 19,810   | (14,050)   |
| Program income (Housing and Urban Development)   | 1,628,471               | 1,534,204          | 1,222,519  | (311,685)  |
| Headstart - in kind contributions  | 5,641,963               | 3,820,941          | 956,600  | (2,864,341)  |
| Other  | 770,465                 | 770,465            | 191,404  | (579,061)  |
| Total miscellaneous revenues   | <u>8,063,979</u>        | <u>6,159,470</u>   | <u>2,390,333</u>                                     | <u>(3,769,137)</u>   |
| Total revenues   | <u>329,628,695</u>      | <u>438,963,196</u> | <u>150,240,603</u>                                   | <u>(288,722,593)</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, 2022**

EXHIBIT A - 17  
(Continued)

| <b>EXPENDITURES</b>                                  | <b>Budgeted Amounts</b> |              | <b>Actual</b>                            | <b>Variance with</b>                              |
|--|-------------------------|--------------|--|---|
|  | <b>Original</b>         | <b>Final</b> | <b>Amounts<br/>(Budgetary<br/>Basis)</b> | <b>Final Budget -<br/>Positive<br/>(Negative)</b> |
| <b>Current:</b>                                      |                         |              |  |   |
| General government:                                  |                         |              |  |   |
| Southern Cities Economic Inclusion Initiative        | \$ 5,000                | \$ 5,000     | \$ 3,011                                 | \$ 1,989  |
| Mayor's Healthy City Initiative                      | 500,000                 | 500,000      | --                                       | 500,000   |
| Total general government                             | 505,000                 | 505,000      | 3,011                                    | 501,989   |
| Public safety:                                       |                         |              |  |   |
| FEMA - Hurricane Gustav                              | 5,847,293               | 5,847,293    | --                                       | 5,847,293   |
| FEMA - Flood August 2016                             | 9,434,146               | 9,434,146    | --                                       | 9,434,146   |
| FEMA - Hurricane Barry                               | 499,117                 | 499,117      | --                                       | 499,117   |
| FEMA - Hurricane Laura                               | 82,058                  | 82,058       | 97                                       | 81,961  |
| FEMA - Hurricane Delta                               | 162,878                 | 132,578      | 146                                      | 132,432   |
| FEMA - Hurricane Ida                                 | 9,175,953               | 9,175,953    | 4,985,876                                | 4,190,077   |
| FEMA - Winter Storm                                  | 81,494                  | 81,494       | 4,303                                    | 77,191  |
| FEMA - Excessive Rain Event                          | (24,857)                | (24,857)     | (100,111)                                | 75,254  |
| FEMA - COVID-19                                      | 900,574                 | 900,574      | 242,941                                  | 657,633   |
| FEMA - COVID-19 Vaccination Site                     | 488,145                 | 488,145      | 703                                      | 487,442   |
| FEMA - COVID-19 PSA Campaign                         | 244,863                 | 244,863      | 137,659                                  | 107,204   |
| American Rescue Plan                                 | 86,425,334              | 125,953,389  | 53,294,061                               | 72,659,328  |
| Reduce Underage Drinking                             | 210,070                 | 202,338      | 98,188                                   | 104,150   |
| Local Government Assistance Program:                 |                         |              |  |   |
| Chaneyville Fire Protection District                 | 25,694                  | 20,000       | 15,583                                   | 4,417   |
| Pride Fire Protection District                       | 18,164                  | 18,164       | 16,020                                   | 2,144   |
| Alsen-St. Irma Lee Fire Protection District          | 24,694                  | 19,000       | --                                       | 19,000  |
| Community Water Enrichment Fund                      | 98,000                  | 63,000       | --                                       | 63,000  |
| Volunteer Fire Assistance                            | 9,130                   | 8,260        | 8,260                                    | --  |
| Baton Rouge City Court DWI Court                     | 218,083                 | 230,376      | 98,792                                   | 131,584   |
| Drug Abuse Resistance Education                      | 108,377                 | 106,713      | 69,973                                   | 36,740  |
| Pennington Foundation Coroner Grant                  | 171,816                 | 171,816      | 139,150                                  | 32,666  |
| Police Department Year-Round Overtime Grant:         |                         |              |  |   |
| Occupant Protection and Speeding                     | 839,383                 | 839,383      | 202,452                                  | 636,931   |
| DWI and Juvenile Underage Drinking Enforcement       | 427,377                 | 427,377      | 397,747                                  | 29,630  |
| Open Container                                       | 330                     | 330          | --                                       | 330   |
| Edward Byrne Memorial Justice Assistance Grant       | 1,641,591               | 1,653,277    | 411,855                                  | 1,241,422   |
| Project Safe Neighborhoods                           | 105,212                 | 101,574      | 10,854                                   | 90,720  |
| Stop School Violence Program                         | 160,751                 | 160,751      | --                                       | 160,751   |
| Coronavirus Emergency Supplemental Funding           | 78,600                  | 78,600       | 78,600                                   | --  |
| Capital Area Law Enforcement Technology Center       | 150,000                 | 150,000      | 30,000                                   | 120,000   |
| IBM Wildfire Consulting Services                     | --                      | --           | (10,387)                                 | 10,387  |
| High Intensity Drug Trafficking Areas Program        | 135,831                 | 135,831      | 97,145                                   | 38,686  |
| Louisiana Enforcement Mental Health and Wellness Act | 175,000                 | 175,000      | --                                       | 175,000   |
| Assistance to Firefighters                           | 13                      | 13           | 13                                       | --  |
| Provider Relief Fund                                 | 222,850                 | 109,833      | --                                       | 109,833   |
| Emergency Medical Services for Children              | 101,508                 | --           | --                                       | --  |
| Title IV-E Reimbursements                            | 137,775                 | 137,775      | 126,806                                  | 10,969  |
| Families in Need of Services                         | 225,750                 | 176,018      | 87,742                                   | 88,276  |
| Economic Development & Food                          | 250,000                 | 250,000      | 250,000                                  | --  |
| Community Based Violence Intervention and Prevention | 2,000,000               | 2,000,000    | --                                       | 2,000,000   |
| State Homeland Security Program                      | 335,095                 | 241,488      | 198,433                                  | 43,055  |
| Hazard Mitigation Planning Grants                    | 8,209,258               | 9,951,533    | 7,190,573                                | 2,760,960   |
| Flood Mitigation Assistance Grant                    | 12,753,016              | 5,753,768    | 1,042,317                                | 4,711,451   |

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, 2022**

EXHIBIT A - 17  
(Continued)

|   | <u>Budgeted Amounts</u> |                    | <u>Actual<br/>Amounts<br/>(Budgetary<br/>Basis)</u> | <u>Variance with<br/>Final Budget -<br/>Positive<br/>(Negative)</u> |
|---|-------------------------|--------------------|---|---|
|   | <u>Original</u>         | <u>Final</u>       |   |   |
| <b>EXPENDITURES (continued)</b>                     |                         |                    |   |   |
| Current (continued):                                |                         |                    |   |   |
| Public safety (continued):                          |                         |                    |   |   |
| Emergency Preparedness Entergy Grant                | \$ 275,708              | \$ 275,708         | \$ 45,266   | \$ 230,442  |
| Louisiana Watershed Initiative                      | 710,000                 | 340,000            | 340,000   | --  |
| Non-grant funds:                                    |                         |                    |   |   |
| Metropolitan Medical Response System                | 509                     | 1,468              | 933   | 535   |
| Total public safety                                 | <u>143,136,583</u>      | <u>176,614,147</u> | <u>69,511,990</u>                                   | <u>107,102,157</u>  |
| Transportation:                                     |                         |                    |   |   |
| AARP Florida Street Crosswalk                       | <u>25,000</u>           | <u>25,000</u>      | <u>25,000</u>                                       | <u>--</u>   |
| Health and welfare:                                 |                         |                    |   |   |
| Resiliency in Communities After Stress and          |                         |                    |   |   |
| Trauma Grant  | 946,745                 | 946,745            | 936,096   | 10,649  |
| Americorps Volunteers in Service to America Program | 9,061                   | 3,833              | 3,833   | --  |
| Baton Rouge Advancing Health Literacy               | 3,688,000               | 3,688,000          | 1,501,574   | 2,186,426   |
| Cities Readiness Initiative                         | 55,233                  | 55,233             | 1,861   | 53,372  |
| Low Income Housing Energy Assistance Program        | 1,266,166               | 1,106,501          | 856,281   | 250,220   |
| Low Income Housing Water Assistance Program         | 279,156                 | 279,156            | 81,572  | 197,584   |
| Federal Emergency Management Agency                 |                         |                    |   |   |
| Emergency Shelter                                   | 95,967                  | 82,212             | 14,640  | 67,572  |
| Non-grant funds:                                    |                         |                    |   |   |
| Temporary Assistance to Needy Families              | <u>61,315</u>           | <u>61,315</u>      | <u>--</u>   | <u>61,315</u>   |
| Total health and welfare                            | <u>6,401,643</u>        | <u>6,222,995</u>   | <u>3,395,857</u>                                    | <u>2,827,138</u>  |
| Culture and recreation:                             |                         |                    |   |   |
| Community Webs                                      | 2,278                   | 2,278              | --  | 2,278   |
| BR Spanish Town Historic District                   | 13,550                  | 13,550             | --  | 13,550  |
| Shuttered Venue Operators Grant                     | <u>3,522,585</u>        | <u>2,877,771</u>   | <u>2,877,771</u>                                    | <u>--</u>   |
| Total culture and recreation                        | <u>3,538,413</u>        | <u>2,893,599</u>   | <u>2,877,771</u>                                    | <u>15,828</u>   |
| Conservation and development:                       |                         |                    |   |   |
| TeenWorkPrepBR Grant                                | 4,460                   | 4,460              | --  | 4,460   |
| Brownsfield Technical Assistance                    | 20,000                  | 20,000             | 20,000  | --  |
| Louisiana Recovery Act                              | 1,249,123               | 1,249,123          | 138,306   | 1,110,817   |
| Headstart   | 17,197,575              | 14,989,473         | 10,231,523  | 4,757,950   |
| Ryan White HIV/AIDS Treatment Grant                 | 2,810,746               | 5,943,070          | 5,491,279   | 451,791   |
| Headstart Food Program                              | 1,806,270               | 1,439,063          | 586,510   | 852,553   |
| Community Services Block Grant                      | 3,658,833               | 3,496,197          | 2,544,483   | 951,714   |
| Capital Area United Way - VITA Grant                | 10,500                  | 10,500             | 7,356   | 3,144   |
| Ryan White Ending the Epidemic                      | 1,863,741               | 2,827,490          | 775,302   | 2,052,188   |
| Workforce Investment Act:                           |                         |                    |   |   |
| Adult Program                                       | 2,532,259               | 2,532,259          | 1,545,767   | 986,492   |
| Youth Program                                       | 3,523,566               | 3,523,566          | 1,196,212   | 2,327,354   |
| Dislocated Workers Program                          | 2,853,687               | 2,853,687          | 921,238   | 1,932,449   |
| National Emergency Grant                            | 1,874,033               | 763,955            | 492,424   | 271,531   |
| Capital One Impact Initiative                       | 5,000                   | 5,000              | --  | 5,000   |
| Emergency Solutions Grant                           | 2,239,579               | 2,188,962          | 955,012   | 1,233,950   |
| Community Development Block Grant                   | 14,300,805              | 14,458,183         | 6,646,897   | 7,811,286   |
| Community Development Block Grant                   |                         |                    |   |   |
| Disaster Recovery Funds                             | 5,934,773               | 5,934,773          | 5,814,668   | 120,105   |

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, 2022**

EXHIBIT A - 17  
(Continued)

|  | <u>Budgeted Amounts</u> |                     | <u>Actual<br/>Amounts<br/>(Budgetary<br/>Basis)</u> | <u>Variance with<br/>Final Budget -<br/>Positive<br/>(Negative)</u> |
|--|-------------------------|---------------------|---|---|
|  | <u>Original</u>         | <u>Final</u>        |   |   |
| <b>EXPENDITURES (continued)</b>                              |                         |                     |   |   |
| Current (continued):   |                         |                     |   |   |
| Conservation and development (continued):                    |                         |                     |   |   |
| HOME Investment Partnerships Program                         | \$ 15,532,705           | \$ 15,097,286       | \$ 4,497,168  | \$ 10,600,118   |
| Housing Opportunities for Persons with AIDS                  | 6,912,487               | 6,912,487           | 2,595,716   | 4,316,771   |
| HUD Lead   | 3,400,000               | 3,400,000           | 202,870   | 3,197,130   |
| Strong Southern Communities Initiative                       | --                      | 2,500               | 2,500   | --  |
| Emergency Rental Assistance Program                          | 7,464,258               | 46,234,854          | 38,611,942  | 7,622,912   |
| Non-grant funds:   |                         |                     |   |   |
| Headstart programs   | 5,649,962               | 3,828,940           | 956,600   | 2,872,340   |
| Rental rehabilitation local funds                            | 203,957                 | 283,572             | 50,959  | 232,613   |
| Office of Community Development local funds                  | 548,754                 | 868,630             | 681,347   | 187,283   |
| Total conservation and development                           | <u>101,597,073</u>      | <u>138,868,030</u>  | <u>84,966,079</u>                                   | <u>53,901,951</u>   |
| Capital outlay   | <u>72,916,647</u>       | <u>99,823,280</u>   | <u>38,641,166</u>                                   | <u>61,182,114</u>   |
| Total expenditures   | <u>328,120,359</u>      | <u>424,952,051</u>  | <u>199,420,874</u>                                  | <u>225,531,177</u>  |
| Excess (deficiency) of revenues<br>over (under) expenditures | <u>1,508,336</u>        | <u>14,011,145</u>   | <u>(49,180,271)</u>                                 | <u>(63,191,416)</u>   |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                         |                     |   |   |
| Transfers in:  |                         |                     |   |   |
| General Fund   | 502,857                 | 3,294,846           | 3,294,846   | --  |
| Emergency Medical Services Fund                              | --                      | 302,800             | 302,800   | --  |
| Total transfers in   | <u>502,857</u>          | <u>3,597,646</u>    | <u>3,597,646</u>                                    | <u>--</u>   |
| Transfers out:   |                         |                     |   |   |
| General Fund   | (7,912,620)             | (66,962)            | (66,962)  | --  |
| Library Board of Control Fund                                | --                      | (61)                | (61)  | --  |
| Emergency Medical Services Fund                              | --                      | (118,366)           | (118,366)   | --  |
| B.R. Fire Department Pay Enhancement Fund                    | --                      | (6,172)             | (6,172)   | --  |
| Pride Fire Protection District                               | --                      | (435)               | (435)   | --  |
| Comprehensive Sewerage System Fund                           | --                      | (17,206)            | (17,206)  | --  |
| Solid Waste Collection and Disposal Fund                     | --                      | (157,841)           | (157,841)   | --  |
| Greater Baton Rouge Airport District                         | --                      | (13,580)            | (13,580)  | --  |
| Central Garage   | --                      | (1,708)             | (1,708)   | --  |
| Total transfers out  | <u>(7,912,620)</u>      | <u>(382,331)</u>    | <u>(382,331)</u>                                    | <u>--</u>   |
| Total other financing sources and uses                       | <u>(7,409,763)</u>      | <u>3,215,315</u>    | <u>3,215,315</u>                                    | <u>--</u>   |
| Net change in fund balances                                  | <u>(5,901,427)</u>      | <u>17,226,460</u>   | <u>(45,964,956)</u>                                 | <u>(63,191,416)</u>   |
| Fund balances, January 1                                     | <u>(15,604,497)</u>     | <u>(15,604,497)</u> | <u>(15,604,497)</u>                                 | <u>--</u>   |
| Fund balances, December 31                                   | <u>\$ (21,505,924)</u>  | <u>\$ 1,621,963</u> | <u>\$ (61,569,453)</u>                              | <u>\$ (63,191,416)</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, 2022**

EXHIBIT A-18

- A.** Excess of expenditures and encumbrances over appropriations in individual major funds or departments within the funds occurred as follows:

|                              | Final<br>Budget | Actual Amounts<br>(Budgetary<br>Basis) | Variance With<br>Final Budget<br>Positive (Negative) |
|------------------------------|-----------------|--|--|
| General Fund:                |                 |  |  |
| General government           |                 |  |  |
| E.B.R. Parish Clerk of Court | \$ 692,000      | \$ 695,206                             | \$ (3,206)   |

Court costs for E.B.R. Clerk of Court paid during 2022, exceeded estimates by \$3,206.

- B.** Budgetary comparisons presented in this report are on the budgetary basis.

Actual budgetary basis Grants Fund revenues and expenditures were less than final budget amounts by \$288.7 million and \$225.5 million, respectively. The variance results from grants being recorded based on the amount of the total award. The budget column includes grant balances carried forward from prior years for multiyear grant programs. Since the entire grant budget is rarely spent in one year, budgeted amounts often exceed expenditures.

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<br>Fund     | Library<br>Board of<br>Control | Grants<br>Fund       |
|--|---------------------|--------------------------------|----------------------|
| Net change in fund balances (Budget Basis) | \$ 8,846,200        | \$ 6,666,364                   | \$(45,964,956)       |
| Adjustments:                               |                     |                                |                      |
| To adjust for encumbrances                 | <u>4,098,547</u>    | <u>3,615,567</u>               | <u>75,979,261</u>    |
| Net change in fund balances (GAAP Basis)   | <u>\$12,944,747</u> | <u>\$10,281,931</u>            | <u>\$ 30,014,305</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**

|   | 2022                    |                      | 2021**                  |                      |
|---|-------------------------|----------------------|-------------------------|----------------------|
|   | Primary<br>Government*  | Component<br>Units   | Primary<br>Government*  | Component<br>Units   |
| <b>Total OPEB liability:</b>  |                         |                      |                         |                      |
| Service cost  | \$ 35,285,636           | \$ 1,401,479         | \$ 40,761,956           | \$ 1,565,277         |
| Interest  | 28,073,519              | 1,115,033            | 39,934,339              | 1,533,729            |
| Plan Changes  | --                      | --                   | --                      | --                   |
| Differences between expected and<br>actual experience               | (6,728,892)             | (269,720)            | 104,128,685             | 3,961,835            |
| Changes in other assumptions  | 13,488,854              | 535,752              | (284,538,716)           | (10,921,389)         |
| Changes in proportion   | (1,693,657)             | 1,671,105            | 6,271,566               | (6,327,246)          |
| Benefit payments  | (27,222,094)            | (992,270)            | (25,552,588)            | (982,585)            |
| <b>Net change in total OPEB liability</b>                           | <u>41,203,366</u>       | <u>3,461,379</u>     | <u>(118,994,758)</u>    | <u>(11,170,379)</u>  |
| <b>Total OPEB liability - beginning</b>                             | <u>1,304,192,583</u>    | <u>50,063,671</u>    | <u>1,423,187,341</u>    | <u>61,234,050</u>    |
| <b>Total OPEB liability - ending</b>                                | <u>\$ 1,345,395,949</u> | <u>\$ 53,525,050</u> | <u>\$ 1,304,192,583</u> | <u>\$ 50,063,671</u> |
| <br>  |                         |                      |                         |                      |
| Covered-employee payroll  | \$ 158,224,226          | \$ 9,185,637         | \$ 161,365,976          | \$ 9,695,163         |
| <br>  |                         |                      |                         |                      |
| Total OPEB liability as a percentage<br>of covered-employee payroll | 850.31%                 | 582.70%              | 808.22%                 | 516.38%              |

\* 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    | 2.06% 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.<br>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:<br>Non-Fire - the earlier of 25.5 years of service or age 61 and 11 years of service<br>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.

| 2020                    |                      | 2019                  |                      | 2018                  |                      |
|-------------------------|----------------------|-----------------------|----------------------|-----------------------|----------------------|
| Primary Government*     | Component Units      | Primary Government*   | Component Units      | Primary Government*   | Component Units      |
| \$ 26,493,996           | \$ 1,170,065         | \$ 21,391,868         | \$ 931,547           | \$ 18,931,503         | \$ 1,048,975         |
| 40,701,399              | 1,797,518            | 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               |
| 116,590,622             | 5,149,037            | (112,452,548)         | (4,896,948)          | 3,746,638             | 207,597              |
| (578,627)               | 578,627              | 11,033,818            | (11,033,818)         | --                    | --                   |
| (27,178,963)            | (1,200,172)          | (24,787,978)          | (1,079,202)          | (21,847,948)          | (1,210,572)          |
| <u>156,028,427</u>      | <u>7,495,075</u>     | <u>9,579,490</u>      | <u>(11,096,908)</u>  | <u>30,199,773</u>     | <u>1,673,338</u>     |
| 980,252,974             | 42,687,111           | 970,673,484           | 53,784,019           | 940,473,711           | 52,110,681           |
| <u>\$ 1,136,281,401</u> | <u>\$ 50,182,186</u> | <u>\$ 980,252,974</u> | <u>\$ 42,687,111</u> | <u>\$ 970,673,484</u> | <u>\$ 53,784,019</u> |
| \$ 162,191,738          | \$ 9,711,293         | \$ 164,126,247        | \$ 8,914,061         | \$ 164,089,236        | \$ 9,088,821         |
| 700.58%                 | 516.74%              | 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<br/>net pension<br/>liability (asset)</u> | <u>Proportionate share<br/>of net pension<br/>liability (asset)</u> | <u>Covered<br/>payroll</u> | <u>Proportionate share<br/>of the net pension<br/>liability as a<br/>percentage of<br/>covered<br/>payroll</u> | <u>Plan fiduciary<br/>net position<br/>as a percentage<br/>of the total<br/>pension liability</u> |
|--------------------------|--|---|----------------------------|--|---|
| <b><u>CPERS (1)</u></b>  |  |   |                            |  |   |
| 2022                     | 82.11%   | \$ 422,207,062  | \$ 119,677,186             | 352.79%  | 68.78%  |
| 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%  |
| <br>                     |  |   |                            |  |   |
| <b><u>MPERS (2)</u></b>  |  |   |                            |  |   |
| 2022                     | 13.15%   | \$ 134,365,768  | \$ 40,231,628              | 333.98%  | 84.09%  |
| 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%  |
| <br>                     |  |   |                            |  |   |
| <b><u>LASERS (2)</u></b> |  |   |                            |  |   |
| 2022                     | 0.03%  | \$ 2,183,097  | \$ 500,124                 | 436.51%  | 72.78%  |
| 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<br/>determined<br/>contribution</u> | <u>Contributions<br/>in relation to the<br/>actuarially<br/>determined<br/>Contribution</u> | <u>Contribution<br/>deficiency/<br/>(excess)</u> | <u>Covered<br/>payroll</u> | <u>Contributions<br/>as a percentage<br/>of covered<br/>payroll</u> |
|----------------------|--|---|--|----------------------------|---|
| <b><u>CPERS</u></b>  |  |   |  |                            |   |
| 2022                 | \$ 44,082,844                                      | \$ 44,082,844   | \$ --  | \$ 120,007,735             | 36.73%  |
| 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%  |
| <b><u>MPERS</u></b>  |  |   |  |                            |   |
| 2022                 | \$ 13,235,980                                      | \$ 13,235,980   | \$ --  | \$ 42,973,683              | 30.80%  |
| 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%  |
| <b><u>LASERS</u></b> |  |   |  |                            |   |
| 2022                 | \$ 246,657   | \$ 246,657  | \$ --  | \$ 563,014                 | 43.81%  |
| 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>2022</u>          | <u>2021</u>          | <u>2020</u>          | <u>2019</u>          |
|--|----------------------|----------------------|----------------------|----------------------|
| <b>Total pension liability:</b>  |                      |                      |                      |                      |
| Service cost   | \$ 251,074           | \$ 317,445           | \$ 380,505           | \$ 459,750           |
| Interest   | 2,300,768            | 1,798,486            | 2,078,790            | 2,098,336            |
| Differences between expected and actual experience                         | 4,947,095            | (2,217,162)          | 177,405              | 2,147,899            |
| Changes in other assumptions   | --                   | (382,169)            | 27,828               | 151,797              |
| Benefit payments, including refunds of member contributions                | <u>(2,823,307)</u>   | <u>(2,957,973)</u>   | <u>(2,312,226)</u>   | <u>(2,371,530)</u>   |
| <b>Net change in total pension liability</b>                               | <u>4,675,630</u>     | <u>(3,441,373)</u>   | <u>352,302</u>       | <u>2,486,252</u>     |
| <b>Total pension liability - beginning</b>                                 | <u>41,267,040</u>    | <u>44,708,413</u>    | <u>44,356,111</u>    | <u>41,869,859</u>    |
| <b>Total pension liability - ending</b>                                    | <u>45,942,670</u>    | <u>41,267,040</u>    | <u>44,708,413</u>    | <u>44,356,111</u>    |
| <b>Plan fiduciary net position</b>   |                      |                      |                      |                      |
| Contributions - employer   | 3,724,484            | 3,205,654            | 1,167,213            | 778,113              |
| Contributions - member   | 36,637               | 33,241               | 52,178               | 54,100               |
| Net investment income  | 1,358,449            | 937,018              | 1,788,104            | (849,966)            |
| Benefit payments, including refunds of member contributions                | <u>(2,823,307)</u>   | <u>(2,957,973)</u>   | <u>(2,312,226)</u>   | <u>(2,371,530)</u>   |
| Administrative expenses  | <u>(287,421)</u>     | <u>(299,516)</u>     | <u>(276,209)</u>     | <u>(282,942)</u>     |
| <b>Net change in plan fiduciary net position</b>                           | <u>2,008,842</u>     | <u>918,424</u>       | <u>419,060</u>       | <u>(2,672,225)</u>   |
| Plan fiduciary net position - beginning                                    | 15,076,517           | 14,161,288           | 14,415,588           | 17,087,813           |
| Beginning of the Year Adjustment   | <u>--</u>            | <u>(3,195)</u>       | <u>(673,360)</u>     | <u>--</u>            |
| <b>Plan fiduciary net position - ending</b>                                | <u>17,085,359</u>    | <u>15,076,517</u>    | <u>14,161,288</u>    | <u>14,415,588</u>    |
| <b>Net pension liability - ending</b>                                      | <u>\$ 28,857,311</u> | <u>\$ 26,190,523</u> | <u>\$ 30,547,125</u> | <u>\$ 29,940,523</u> |
| <br>   |                      |                      |                      |                      |
| Plan fiduciary net position as a percentage of the total pension liability | 37.19%               | 36.53%               | 31.67%               | 32.50%               |
| <br>   |                      |                      |                      |                      |
| Covered payroll  | \$ 5,481,778         | \$ 7,584,899         | \$ 8,860,834         | \$ 10,581,519        |
| <br>   |                      |                      |                      |                      |
| Net pension liability as a percentage of covered payroll                   | 526.42%              | 345.30%              | 344.74%              | 282.95%              |

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>2018</u>          | <u>2017</u>          | <u>2016</u>          | <u>2015</u>          |
|----------------------|----------------------|----------------------|----------------------|
| \$ 467,379           | \$ 477,571           | \$ 454,961           | \$ 437,310           |
| 2,281,368            | 2,423,493            | 2,338,200            | 2,565,879            |
| 163,883              | 2,243,050            | 1,721,888            | --                   |
| 287,842              | 555,501              | (979,283)            | 340,742              |
| <u>(2,340,178)</u>   | <u>(2,651,397)</u>   | <u>(1,853,004)</u>   | <u>(1,679,506)</u>   |
| 860,294              | 3,048,218            | 1,682,762            | 1,664,425            |
| 41,009,565           | 37,961,347           | 36,278,585           | 34,614,160           |
| <u>41,869,859</u>    | <u>41,009,565</u>    | <u>37,961,347</u>    | <u>36,278,585</u>    |
| 641,699              | 581,007              | 951,261              | 763,873              |
| 70,460               | 63,856               | 99,365               | 90,774               |
| 1,727,482            | 974,589              | (403,640)            | 796,414              |
| <u>(2,340,178)</u>   | <u>(2,651,397)</u>   | <u>(1,853,004)</u>   | <u>(1,679,506)</u>   |
| <u>(275,799)</u>     | <u>(269,510)</u>     | <u>(313,560)</u>     | <u>(333,744)</u>     |
| (176,336)            | (1,301,455)          | (1,519,578)          | (362,189)            |
| 17,264,149           | 18,565,604           | 20,085,182           | 20,447,371           |
| --                   | --                   | --                   | --                   |
| <u>17,087,813</u>    | <u>17,264,149</u>    | <u>18,565,604</u>    | <u>20,085,182</u>    |
| <u>\$ 24,782,046</u> | <u>\$ 23,745,416</u> | <u>\$ 19,395,743</u> | <u>\$ 16,193,403</u> |
| 40.81%               | 42.10%               | 48.91%               | 55.36%               |
| \$ 12,773,613        | \$ 13,708,300        | \$ 14,928,102        | \$ 14,428,038        |
| 194.01%              | 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<br>determined<br>contribution | Contributions<br>in relation to the<br>actuarially<br>determined<br>Contribution | Contribution<br>deficiency/<br>(excess) | Covered<br>payroll | Contributions<br>as a percentage<br>of covered<br>payroll |
|------|---|--|---|--------------------|---|
| 2022 | \$ 8,873,645                              | \$ 5,492,263   | \$ 3,381,382                            | \$ 4,151,000       | 132.31%   |
| 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          | 0.75% - 15.5% based on members age and years of service  |
| 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)<br>RP-2006 Blue Collar Annuitant Projected back to 2001, Generational with MP-2018 (2016 base year)<br>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.

**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.

**Harveston Economic Development District** accounts for the sales tax increments from the Harveston Economic Development District dedicated by the City and a district tax for the construction of a pedestrian-friendly, mixed-use development.

**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.

**19<sup>th</sup> 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, 2022**

|   | <u>Special Revenue</u>                                   |  |  |   |
|---|--|--|--|---|
|   | <u>Mosquito<br/>Abatement<br/>and Rodent<br/>Control</u> | <u>Downtown<br/>Development<br/>District</u> | <u>Gaming<br/>Enforcement<br/>Division</u> | <u>Mental<br/>Health and<br/>Substance<br/>Abuse<br/>Services</u> |
| <b>ASSETS</b>   |  |  |  |   |
| Cash and cash equivalents   | \$ 11,160,038  | \$ 371,133                                   | \$ 56,555                                  | \$ --   |
| Investments   | 5,251,783  | --   | --   | --  |
| Property taxes receivable - net                                       | 2,091,783  | 186,909                                      | --   | 1,737,035   |
| Sales taxes receivable - net  | --   | --   | --   | --  |
| Accounts receivable   | --   | --   | --   | --  |
| Accrued interest receivable   | 60,414   | 1,560  | 159  | --  |
| Due from other governments  | 6,289,432  | 499,403                                      | --   | 5,222,539   |
| Total assets  | <u>\$ 24,853,450</u>                                     | <u>\$ 1,059,005</u>                          | <u>\$ 56,714</u>                           | <u>\$ 6,959,574</u>   |
| <b>LIABILITIES</b>  |  |  |  |   |
| Accounts and contracts payable  | \$ 86,107  | \$ 6,315                                     | \$ 404                                     | \$ --   |
| Due to other funds  | 587,225  | --   | --   | --  |
| Due to other governments  | --   | --   | --   | --  |
| Accrued salaries payable  | 55,218   | 7,785  | 1,270                                      | --  |
| Total liabilities   | <u>728,550</u>   | <u>14,100</u>                                | <u>1,674</u>                               | <u>--</u>   |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                                  |  |  |  |   |
| Unavailable revenue - property taxes                                  | 214,148  | 33,229                                       | --   | 177,830   |
| Unavailable revenue - revenue sharing                                 | --   | --   | --   | --  |
| Total deferred inflows of resources                                   | <u>214,148</u>   | <u>33,229</u>                                | <u>--</u>                                  | <u>177,830</u>  |
| <b>FUND BALANCES:</b>   |  |  |  |   |
| Restricted  | 23,910,752   | 1,011,676                                    | --   | 6,781,744   |
| Committed   | --   | --   | 55,040                                     | --  |
| Total fund balances   | <u>23,910,752</u>  | <u>1,011,676</u>                             | <u>55,040</u>                              | <u>6,781,744</u>  |
| Total liabilities, deferred inflows of resources<br>and fund balances | <u>\$ 24,853,450</u>                                     | <u>\$ 1,059,005</u>                          | <u>\$ 56,714</u>                           | <u>\$ 6,959,574</u>   |

Continued

| <b>Special Revenue</b>                    |   |  |  |   |
|---|---|--|--|---|
| <b>Federal<br/>Forfeited<br/>Property</b> | <b>Emergency<br/>Medical<br/>Services</b> | <b>Capitol<br/>House<br/>Economic<br/>Development<br/>District</b> | <b>Lafayette-<br/>Main<br/>Economic<br/>Development<br/>District</b> | <b>Third-<br/>Florida<br/>Economic<br/>Development<br/>District</b> |
| \$ 2,546,782                              | \$ 22,093,470                             | \$ 108,634   | \$ 9,288   | \$ 21,620   |
| --  | 10,396,927                                | --   | --   | --  |
| --  | 3,828,818                                 | --   | --   | --  |
| --  | --  | 82,752   | 5,231  | 14,723  |
| --  | 4,102,636                                 | --   | --   | --  |
| 9,733                                     | 124,198                                   | --   | --   | --  |
| --  | 11,512,250                                | --   | --   | --  |
| <u>\$ 2,556,515</u>                       | <u>\$ 52,058,299</u>                      | <u>\$ 191,386</u>  | <u>\$ 14,519</u>   | <u>\$ 36,343</u>  |
| \$ --                                     | \$ 1,030,595                              | \$ 191,386   | \$ 14,519  | \$ 36,343   |
| 338,850                                   | 2,253,838                                 | --   | --   | --  |
| --  | --  | --   | --   | --  |
| --  | 440,537                                   | --   | --   | --  |
| <u>338,850</u>                            | <u>3,724,970</u>                          | <u>191,386</u>   | <u>14,519</u>  | <u>36,343</u>   |
| --  | 391,978                                   | --   | --   | --  |
| --  | --  | --   | --   | --  |
| --  | <u>391,978</u>                            | --   | --   | --  |
| 2,217,665                                 | 17,109,832                                | --   | --   | --  |
| --  | 30,831,519                                | --   | --   | --  |
| <u>2,217,665</u>                          | <u>47,941,351</u>                         | --   | --   | --  |
| <u>\$ 2,556,515</u>                       | <u>\$ 52,058,299</u>                      | <u>\$ 191,386</u>  | <u>\$ 14,519</u>   | <u>\$ 36,343</u>  |

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**DECEMBER 31, 2022**

**Special Revenue**

|   | <b>Harveston<br/>Economic<br/>Development<br/>District</b> | <b>Civil<br/>Juror<br/>Compensation</b> | <b>Criminal<br/>Juror<br/>Compensation</b> | <b>City Court<br/>Judicial<br/>Building</b> |
|---|--|---|--|---|
| <b>ASSETS</b>   |  |   |  |   |
| Cash and cash equivalents   | \$ 3,408   | \$ --                                   | \$ 46,136                                  | \$ 694,209                                  |
| Investments   | --   | --                                      | --   | --  |
| Property taxes receivable - net   | --   | --                                      | --   | --  |
| Sales taxes receivable - net  | 292  | --                                      | --   | --  |
| Accounts receivable   | 194  | 2,257                                   | --   | --  |
| Accrued interest receivable   | --   | --                                      | 184  | 2,488                                       |
| Due from other governments  | --   | --                                      | 4,918                                      | --  |
| <b>Total assets</b>   | <b>\$ 3,894</b>  | <b>\$ 2,257</b>                         | <b>\$ 51,238</b>                           | <b>\$ 696,697</b>                           |
| <b>LIABILITIES</b>  |  |   |  |   |
| Accounts and contracts payable  | \$ 3,894   | \$ 170                                  | \$ 33                                      | \$ 6,840                                    |
| Due to other funds  | --   | 2,087                                   | --   | --  |
| Due to other governments  | --   | --                                      | --   | --  |
| Accrued salaries payable  | --   | --                                      | --   | --  |
| <b>Total liabilities</b>  | <b>3,894</b>   | <b>2,257</b>                            | <b>33</b>                                  | <b>6,840</b>                                |
| <b>DEFERRED INFLOWS OF RESOURCES</b>  |  |   |  |   |
| Unavailable revenue - property taxes  | --   | --                                      | --   | --  |
| Unavailable revenue - revenue sharing   | --   | --                                      | --   | --  |
| <b>Total deferred inflows of resources</b>                                    | <b>--</b>  | <b>--</b>                               | <b>--</b>                                  | <b>--</b>                                   |
| <b>FUND BALANCES:</b>   |  |   |  |   |
| Restricted  | --   | --                                      | 51,205                                     | 689,857                                     |
| Committed   | --   | --                                      | --   | --  |
| <b>Total fund balances</b>  | <b>--</b>  | <b>--</b>                               | <b>51,205</b>                              | <b>689,857</b>                              |
| <b>Total liabilities, deferred inflows of resources<br/>and fund balances</b> | <b>\$ 3,894</b>  | <b>\$ 2,257</b>                         | <b>\$ 51,238</b>                           | <b>\$ 696,697</b>                           |

Continued

| <b>Special Revenue</b>    |                                      |   |   |  |  |
|---------------------------|--------------------------------------|---|---|--|--|
| <b>Sobriety<br/>Court</b> | <b>City<br/>Court<br/>Technology</b> | <b>19th JDC-<br/>Off Duty<br/>Police<br/>Witness<br/>Fees</b> | <b>City<br/>Constable<br/>Court<br/>Costs</b> | <b>Consolidated<br/>Road<br/>Lighting<br/>District<br/>No. 1</b> | <b>Parish<br/>Transpor-<br/>tation</b> |
| \$ 165,649                | \$ 895,596                           | \$ 51,358   | \$ 232,591                                    | \$ 1,873,910   | \$ 3,577,957                           |
| --                        | --                                   | --  | --  | 881,840  | 1,683,745                              |
| --                        | --                                   | --  | --  | 122,278  | --                                     |
| --                        | --                                   | --  | --  | --   | --                                     |
| 597                       | 3,087                                | 178   | 221   | 10,117   | 63,452                                 |
| --                        | --                                   | 803   | --  | 249,114  | 264,640                                |
| <u>\$ 166,246</u>         | <u>\$ 898,683</u>                    | <u>\$ 52,339</u>  | <u>\$ 232,812</u>                             | <u>\$ 3,137,259</u>  | <u>\$ 5,589,794</u>                    |
| \$ 7,000                  | \$ --                                | \$ 50   | \$ 17,267                                     | \$ --  | \$ 24,907                              |
| --                        | --                                   | --  | --  | --   | --                                     |
| --                        | --                                   | --  | --  | --   | --                                     |
| --                        | --                                   | --  | 5,555   | --   | --                                     |
| <u>7,000</u>              | <u>--</u>                            | <u>50</u>   | <u>22,822</u>                                 | <u>--</u>  | <u>24,907</u>                          |
| --                        | --                                   | --  | --  | 9,483  | --                                     |
| --                        | --                                   | --  | --  | 14,245   | --                                     |
| --                        | --                                   | --  | --  | 23,728   | --                                     |
| 159,246                   | 898,683                              | 52,289  | --  | 3,113,531  | 5,564,887                              |
| --                        | --                                   | --  | 209,990                                       | --   | --                                     |
| <u>159,246</u>            | <u>898,683</u>                       | <u>52,289</u>   | <u>209,990</u>                                | <u>3,113,531</u>   | <u>5,564,887</u>                       |
| <u>\$ 166,246</u>         | <u>\$ 898,683</u>                    | <u>\$ 52,339</u>  | <u>\$ 232,812</u>                             | <u>\$ 3,137,259</u>  | <u>\$ 5,589,794</u>                    |

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**DECEMBER 31, 2022**

**Special Revenue**

|   | <u>Parish<br/>Beautification</u> | <u>Parish<br/>Street<br/>Maintenance</u> | <u>B. R. Fire<br/>Department<br/>Pay<br/>Enhancement</u> | <u>District No. 1<br/>Fire<br/>Protection<br/>District</u> |
|---|----------------------------------|--|--|--|
| <b>ASSETS</b>   |                                  |  |  |  |
| Cash and cash equivalents   | \$ 4,828,741                     | \$ 27,619,984                            | \$ --  | \$ 232,210   |
| Investments   | 2,272,349                        | 12,997,639                               | --   | --   |
| Property taxes receivable - net                                       | --                               | --                                       | 3,393,485  | 149,369  |
| Sales taxes receivable - net  | 144,696                          | 1,796,636                                | --   | --   |
| Accounts receivable   | --                               | --                                       | --   | --   |
| Accrued interest receivable   | 23,883                           | 137,712                                  | --   | 829  |
| Due from other governments  | --                               | --                                       | 9,551,026  | 398,783  |
| Total assets  | <u>\$ 7,269,669</u>              | <u>\$ 42,551,971</u>                     | <u>\$ 12,944,511</u>                                     | <u>\$ 781,191</u>  |
| <b>LIABILITIES</b>  |                                  |  |  |  |
| Accounts and contracts payable  | \$ 107,870                       | \$ 1,562,299                             | \$ 334,341   | \$ 44,035  |
| Due to other funds  | --                               | --                                       | 7,842,605  | --   |
| Due to other governments  | --                               | 490,953                                  | --   | --   |
| Accrued salaries payable  | --                               | 4,919                                    | 232,388  | --   |
| Total liabilities   | <u>107,870</u>                   | <u>2,058,171</u>                         | <u>8,409,334</u>   | <u>44,035</u>  |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                                  |                                  |  |  |  |
| Unavailable revenue - property taxes                                  | --                               | --                                       | 471,672  | 15,745   |
| Unavailable revenue - revenue sharing                                 | --                               | --                                       | --   | --   |
| Total deferred inflows of resources                                   | <u>--</u>                        | <u>--</u>                                | <u>471,672</u>   | <u>15,745</u>  |
| <b>FUND BALANCES:</b>   |                                  |  |  |  |
| Restricted  | 7,161,799                        | 40,493,800                               | 4,063,505  | 721,411  |
| Committed   | --                               | --                                       | --   | --   |
| Total fund balances   | <u>7,161,799</u>                 | <u>40,493,800</u>                        | <u>4,063,505</u>   | <u>721,411</u>   |
| Total liabilities, deferred inflows of resources<br>and fund balances | <u>\$ 7,269,669</u>              | <u>\$ 42,551,971</u>                     | <u>\$ 12,944,511</u>                                     | <u>\$ 781,191</u>  |

Continued

| <b>Special Revenue</b>                                  |   |   |   |                       |
|---|---|---|---|-----------------------|
| <b>Brownsfield<br/>Fire<br/>Protection<br/>District</b> | <b>Chaneyville<br/>Fire<br/>Protection<br/>District</b> | <b>Pride<br/>Fire<br/>Protection<br/>District</b> | <b>Alsen-<br/>St. Irma Lee<br/>Fire<br/>Protection<br/>District</b> | <b>Total</b>          |
| \$ --   | \$ --   | \$ 27,566   | \$ 210,504  | \$ 76,827,339         |
| --  | --  | --  | --  | 33,484,283            |
| 294,937   | 62,624  | 67,303  | 78,199  | 12,012,740            |
| --  | --  | --  | --  | 2,044,330             |
| --  | 4,377   | --  | 1,112   | 4,110,576             |
| --  | --  | 464   | 933   | 440,209               |
| 943,805   | 317,708   | 448,269   | 221,891   | 35,924,581            |
| <u>\$ 1,238,742</u>                                     | <u>\$ 384,709</u>                                       | <u>\$ 543,602</u>                                 | <u>\$ 512,639</u>   | <u>\$ 164,844,058</u> |
| \$ 34,314   | \$ 14,384   | \$ 16,341   | \$ 7,334  | \$ 3,546,748          |
| 485,362   | 255,585   | --  | --  | 11,765,552            |
| --  | --  | --  | --  | 490,953               |
| --  | --  | --  | --  | 747,672               |
| <u>519,676</u>  | <u>269,969</u>  | <u>16,341</u>                                     | <u>7,334</u>  | <u>16,550,925</u>     |
| 49,488  | 18,369  | --  | 4,776   | 1,386,718             |
| 46,446  | --  | --  | --  | 60,691                |
| <u>95,934</u>   | <u>18,369</u>   | <u>--</u>   | <u>4,776</u>  | <u>1,447,409</u>      |
| 623,132   | 96,371  | 527,261   | 500,529   | 115,749,175           |
| --  | --  | --  | --  | 31,096,549            |
| <u>623,132</u>  | <u>96,371</u>   | <u>527,261</u>                                    | <u>500,529</u>  | <u>146,845,724</u>    |
| <u>\$ 1,238,742</u>                                     | <u>\$ 384,709</u>                                       | <u>\$ 543,602</u>                                 | <u>\$ 512,639</u>   | <u>\$ 164,844,058</u> |

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
 COMBINING BALANCE SHEET  
 NONMAJOR GOVERNMENTAL FUNDS  
 DECEMBER 31, 2022**

**Debt Service**

|   | <u>City<br/>Sales Tax<br/>Bonds</u> | <u>Parish<br/>Sales Tax<br/>Bonds</u> | <u>Taxable<br/>Refunding<br/>Bonds</u> | <u>Road and<br/>Street<br/>Improvement</u> |
|---|-------------------------------------|---------------------------------------|--|--|
| <b>ASSETS</b>   |                                     |                                       |  |  |
| Cash and cash equivalents   | \$ 1,210,814                        | \$ --                                 | \$ --                                  | \$ 7,254,443                               |
| Investments   | --                                  | --                                    | --                                     | --   |
| Property taxes receivable - net                                       | --                                  | --                                    | --                                     | --   |
| Sales taxes receivable - net  | --                                  | --                                    | --                                     | --   |
| Accounts receivable   | --                                  | 1,200                                 | --                                     | --   |
| Accrued interest receivable   | --                                  | --                                    | --                                     | --   |
| Due from other governments  | --                                  | --                                    | --                                     | --   |
| Total assets  | <u>\$ 1,210,814</u>                 | <u>\$ 1,200</u>                       | <u>\$ --</u>                           | <u>\$ 7,254,443</u>                        |
| <b>LIABILITIES</b>  |                                     |                                       |  |  |
| Accounts and contracts payable  | \$ 173                              | \$ --                                 | \$ --                                  | \$ 1,005                                   |
| Due to other funds  | --                                  | 1,200                                 | --                                     | --   |
| Due to other governments  | --                                  | --                                    | --                                     | --   |
| Accrued salaries payable  | --                                  | --                                    | --                                     | --   |
| Total liabilities   | <u>173</u>                          | <u>1,200</u>                          | <u>--</u>                              | <u>1,005</u>                               |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                                  |                                     |                                       |  |  |
| Unavailable revenue - property taxes                                  | --                                  | --                                    | --                                     | --   |
| Unavailable revenue - revenue sharing                                 | --                                  | --                                    | --                                     | --   |
| Total deferred inflows of resources                                   | <u>--</u>                           | <u>--</u>                             | <u>--</u>                              | <u>--</u>                                  |
| <b>FUND BALANCES:</b>   |                                     |                                       |  |  |
| Restricted  | 1,210,641                           | --                                    | --                                     | 7,253,438                                  |
| Committed   | --                                  | --                                    | --                                     | --   |
| Total fund balances   | <u>1,210,641</u>                    | <u>--</u>                             | <u>--</u>                              | <u>7,253,438</u>                           |
| Total liabilities, deferred inflows of resources<br>and fund balances | <u>\$ 1,210,814</u>                 | <u>\$ 1,200</u>                       | <u>\$ --</u>                           | <u>\$ 7,254,443</u>                        |

Debt Service

| LCDA<br>Road and<br>Street<br>Improvement<br>Project | MOVEBR              | Excess<br>Revenue<br>and Limited<br>Tax | Total                | Total<br>Nonmajor<br>Governmental<br>Funds |
|--|---------------------|---|----------------------|--|
| \$ 2,431,270   | \$ 3,989,951        | \$ --                                   | \$ 14,886,478        | \$ 91,713,817                              |
| --   | --                  | --                                      | --                   | 33,484,283                                 |
| --   | --                  | --                                      | --                   | 12,012,740                                 |
| --   | --                  | --                                      | --                   | 2,044,330                                  |
| --   | --                  | --                                      | 1,200                | 4,111,776                                  |
| --   | --                  | --                                      | --                   | 440,209                                    |
| --   | --                  | --                                      | --                   | 35,924,581                                 |
| <u>\$ 2,431,270</u>                                  | <u>\$ 3,989,951</u> | <u>\$ --</u>                            | <u>\$ 14,887,678</u> | <u>\$ 179,731,736</u>                      |
| <br>   |                     |   |                      |  |
| \$ 369   | \$ 1,097            | \$ --                                   | \$ 2,644             | \$ 3,549,392                               |
| --   | --                  | --                                      | 1,200                | 11,766,752                                 |
| --   | --                  | --                                      | --                   | 490,953                                    |
| --   | --                  | --                                      | --                   | 747,672                                    |
| <u>369</u>   | <u>1,097</u>        | <u>--</u>                               | <u>3,844</u>         | <u>16,554,769</u>                          |
| <br>   |                     |   |                      |  |
| --   | --                  | --                                      | --                   | 1,386,718                                  |
| --   | --                  | --                                      | --                   | 60,691                                     |
| --   | --                  | --                                      | --                   | <u>1,447,409</u>                           |
| <br>   |                     |   |                      |  |
| 2,430,901  | 3,988,854           | --                                      | 14,883,834           | 130,633,009                                |
| --   | --                  | --                                      | --                   | 31,096,549                                 |
| <u>2,430,901</u>                                     | <u>3,988,854</u>    | <u>--</u>                               | <u>14,883,834</u>    | <u>161,729,558</u>                         |
| <br>   |                     |   |                      |  |
| <u>\$ 2,431,270</u>                                  | <u>\$ 3,989,951</u> | <u>\$ --</u>                            | <u>\$ 14,887,678</u> | <u>\$ 179,731,736</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, 2022**

|  | <u>Special Revenue</u>                                   |  |  |   |
|--|--|--|--|---|
|  | <u>Mosquito<br/>Abatement<br/>and Rodent<br/>Control</u> | <u>Downtown<br/>Development<br/>District</u> | <u>Gaming<br/>Enforcement<br/>Division</u> | <u>Mental<br/>Health and<br/>Substance<br/>Abuse<br/>Services</u> |
| <b>REVENUES</b>  |  |  |  |   |
| Taxes:   |  |  |  |   |
| Property   | \$ 8,628,956   | \$ 713,781                                   | \$ --                                      | \$ 7,159,936  |
| Sales  | --   | --   | --   | --  |
| TIF district tax   | --   | --   | --   | --  |
| Occupancy  | --   | --   | --   | --  |
| Intergovernmental revenues                                   | --   | --   | 6,600                                      | --  |
| Charges for services   | --   | --   | 102,582                                    | --  |
| Fines and forfeits   | --   | --   | --   | --  |
| Investment earnings  | 228,790  | 6,062  | 600  | 53  |
| Miscellaneous revenues                                       | 15,925   | --   | --   | --  |
| Total revenues   | <u>8,873,671</u>   | <u>719,843</u>                               | <u>109,782</u>                             | <u>7,159,989</u>  |
| <b>EXPENDITURES</b>  |  |  |  |   |
| Current:   |  |  |  |   |
| General government   | --   | --   | 109,930                                    | --  |
| Public safety  | --   | --   | --   | --  |
| Transportation   | --   | --   | --   | --  |
| Health and welfare   | 5,638,699  | --   | --   | --  |
| Conservation and development                                 | --   | 524,443                                      | --   | --  |
| Debt service:  |  |  |  |   |
| Principal retirement   | --   | --   | --   | --  |
| Interest and fiscal charges                                  | --   | --   | --   | --  |
| Capital outlay   | --   | --   | --   | --  |
| Intergovernmental  | --   | --   | --   | 6,884,334   |
| Total expenditures   | <u>5,638,699</u>   | <u>524,443</u>                               | <u>109,930</u>                             | <u>6,884,334</u>  |
| Excess (deficiency) of revenues<br>over (under) expenditures | <u>3,234,972</u>   | <u>195,400</u>                               | <u>(148)</u>                               | <u>275,655</u>  |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |  |  |  |   |
| Transfers in   | --   | 138,230                                      | --   | --  |
| Transfers out  | --   | (3,980)                                      | --   | --  |
| Proceeds of capital asset disposition                        | 39,490   | --   | --   | --  |
| Total other financing sources and uses                       | <u>39,490</u>  | <u>134,250</u>                               | <u>--</u>                                  | <u>--</u>   |
| Net change in fund balances                                  | 3,274,462  | 329,650                                      | (148)                                      | 275,655   |
| Fund balances, January 1, restated (Note 2)                  | <u>20,636,290</u>  | <u>682,026</u>                               | <u>55,188</u>                              | <u>6,506,089</u>  |
| Fund balances, December 31                                   | <u>\$ 23,910,752</u>                                     | <u>\$ 1,011,676</u>                          | <u>\$ 55,040</u>                           | <u>\$ 6,781,744</u>   |

Continued

| <b>Special Revenue</b>                    |   |  |  |   |
|---|---|--|--|---|
| <b>Federal<br/>Forfeited<br/>Property</b> | <b>Emergency<br/>Medical<br/>Services</b> | <b>Capitol<br/>House<br/>Economic<br/>Development<br/>District</b> | <b>Lafayette-<br/>Main<br/>Economic<br/>Development<br/>District</b> | <b>Third-<br/>Florida<br/>Economic<br/>Development<br/>District</b> |
| \$ --                                     | \$ 15,793,621                             | \$ --  | \$ --  | \$ --   |
| --  | --  | 116,431  | 103,082  | 114,227   |
| --  | --  | --   | --   | 115,571   |
| --  | --  | 1,014,659  | --   | --  |
| --  | 7,431,841                                 | --   | --   | --  |
| --  | 20,424,046                                | --   | --   | --  |
| 1,022,537                                 | --  | --   | --   | --  |
| 34,530                                    | 466,404                                   | --   | --   | --  |
| --  | 137,447                                   | --   | --   | --  |
| <u>1,057,067</u>                          | <u>44,253,359</u>                         | <u>1,131,090</u>   | <u>103,082</u>   | <u>229,798</u>  |
| --  | --  | --   | --   | --  |
| 117,125                                   | 37,465,308                                | --   | --   | --  |
| --  | --  | --   | --   | --  |
| --  | --  | --   | --   | --  |
| --  | --  | 1,131,090  | 103,082  | 229,798   |
| --  | --  | --   | --   | --  |
| --  | --  | --   | --   | --  |
| 350,721                                   | 2,612,945                                 | --   | --   | --  |
| --  | --  | --   | --   | --  |
| <u>467,846</u>                            | <u>40,078,253</u>                         | <u>1,131,090</u>   | <u>103,082</u>   | <u>229,798</u>  |
| <u>589,221</u>                            | <u>4,175,106</u>                          | <u>--</u>  | <u>--</u>  | <u>--</u>   |
| --  | 218,366                                   | --   | --   | --  |
| --  | (943,796)                                 | --   | --   | --  |
| --  | 25,351                                    | --   | --   | --  |
| <u>--</u>                                 | <u>(700,079)</u>                          | <u>--</u>  | <u>--</u>  | <u>--</u>   |
| 589,221                                   | 3,475,027                                 | --   | --   | --  |
| <u>1,628,444</u>                          | <u>44,466,324</u>                         | <u>--</u>  | <u>--</u>  | <u>--</u>   |
| <u>\$ 2,217,665</u>                       | <u>\$ 47,941,351</u>                      | <u>\$ --</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, 2022**

Special Revenue

|  | <u>Harveston<br/>Economic<br/>Development<br/>District</u> | <u>Civil<br/>Juror<br/>Compensation</u> | <u>Criminal<br/>Juror<br/>Compensation</u> | <u>City Court<br/>Judicial<br/>Building</u> |
|--|--|---|--|---|
| <b>REVENUES</b>  |  |   |  |   |
| Taxes:   |  |   |  |   |
| Property   | \$ --  | \$ --                                   | \$ --                                      | \$ --                                       |
| Sales  | --   | --                                      | --   | --  |
| TIF district tax   | 8,294  | --                                      | --   | --  |
| Occupancy  | --   | --                                      | --   | --  |
| Intergovernmental revenues                                   | --   | --                                      | --   | --  |
| Charges for services   | --   | 73,623                                  | 84,772                                     | 162,596                                     |
| Fines and forfeits   | --   | --                                      | --   | --  |
| Investment earnings  | --   | (545)                                   | 777  | 9,084                                       |
| Miscellaneous revenues                                       | --   | --                                      | --   | --  |
| Total revenues   | <u>8,294</u>   | <u>73,078</u>                           | <u>85,549</u>                              | <u>171,680</u>                              |
| <b>EXPENDITURES</b>  |  |   |  |   |
| Current:   |  |   |  |   |
| General government   | --   | 83,638                                  | 151,523                                    | 146,463                                     |
| Public safety  | --   | --                                      | --   | --  |
| Transportation   | --   | --                                      | --   | --  |
| Health and welfare   | --   | --                                      | --   | --  |
| Conservation and development                                 | 8,294  | --                                      | --   | --  |
| Debt service:  |  |   |  |   |
| Principal retirement   | --   | --                                      | --   | --  |
| Interest and fiscal charges                                  | --   | --                                      | --   | --  |
| Capital outlay   | --   | --                                      | --   | --  |
| Intergovernmental  | --   | --                                      | --   | --  |
| Total expenditures   | <u>8,294</u>   | <u>83,638</u>                           | <u>151,523</u>                             | <u>146,463</u>                              |
| Excess (deficiency) of revenues<br>over (under) expenditures | <u>--</u>  | <u>(10,560)</u>                         | <u>(65,974)</u>                            | <u>25,217</u>                               |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |  |   |  |   |
| Transfers in   | --   | 15,712                                  | --   | --  |
| Transfers out  | --   | --                                      | --   | --  |
| Proceeds of capital asset disposition                        | --   | --                                      | --   | --  |
| Total other financing sources and uses                       | <u>--</u>  | <u>15,712</u>                           | <u>--</u>                                  | <u>--</u>                                   |
| Net change in fund balances                                  | --   | 5,152                                   | (65,974)                                   | 25,217                                      |
| Fund balances, January 1, restated (Note 2)                  | <u>--</u>  | <u>(5,152)</u>                          | <u>117,179</u>                             | <u>664,640</u>                              |
| Fund balances, December 31                                   | <u>\$ --</u>   | <u>\$ --</u>                            | <u>\$ 51,205</u>                           | <u>\$ 689,857</u>                           |

Continued

| <b>Special Revenue</b>    |                                      |   |   |  |                                  |
|---------------------------|--------------------------------------|---|---|--|----------------------------------|
| <u>Sobriety<br/>Court</u> | <u>City<br/>Court<br/>Technology</u> | <u>19th JDC-<br/>Off Duty<br/>Police<br/>Witness<br/>Fees</u> | <u>City<br/>Constable<br/>Court<br/>Costs</u> | <u>Consolidated<br/>Road<br/>Lighting<br/>District<br/>No. 1</u> | <u>Parish<br/>Transportation</u> |
| \$ --                     | \$ --                                | \$ --   | \$ --   | \$ 370,922   | \$ --                            |
| --                        | --                                   | --  | --  | --   | --                               |
| --                        | --                                   | --  | --  | --   | --                               |
| --                        | --                                   | --  | --  | 23,869   | 3,195,722                        |
| 16,625                    | 160,528                              | 13,964  | 355,992                                       | --   | --                               |
| --                        | --                                   | --  | 6,732   | --   | --                               |
| 2,200                     | 11,179                               | 642   | 104   | 38,045   | 232,761                          |
| --                        | --                                   | --  | --  | --   | --                               |
| <u>18,825</u>             | <u>171,707</u>                       | <u>14,606</u>   | <u>362,828</u>                                | <u>432,836</u>   | <u>3,428,483</u>                 |
| 19,400                    | --                                   | 2,300   | 810,520                                       | --   | --                               |
| --                        | --                                   | --  | --  | --   | --                               |
| --                        | --                                   | --  | --  | 713,465  | 405,205                          |
| --                        | --                                   | --  | --  | --   | --                               |
| --                        | --                                   | --  | --  | --   | --                               |
| --                        | --                                   | --  | --  | --   | --                               |
| --                        | --                                   | --  | --  | --   | --                               |
| <u>19,400</u>             | <u>--</u>                            | <u>2,300</u>  | <u>810,520</u>                                | <u>713,465</u>   | <u>550,000</u>                   |
| <u>(575)</u>              | <u>171,707</u>                       | <u>12,306</u>   | <u>(447,692)</u>                              | <u>(280,629)</u>   | <u>2,473,278</u>                 |
| --                        | --                                   | --  | 427,640                                       | --   | --                               |
| --                        | --                                   | --  | --  | --   | (1,400,000)                      |
| --                        | --                                   | --  | --  | --   | --                               |
| <u>--</u>                 | <u>--</u>                            | <u>--</u>   | <u>427,640</u>                                | <u>--</u>  | <u>(1,400,000)</u>               |
| (575)                     | 171,707                              | 12,306  | (20,052)                                      | (280,629)  | 1,073,278                        |
| <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>\$ 159,246</u>         | <u>\$ 898,683</u>                    | <u>\$ 52,289</u>  | <u>\$ 209,990</u>                             | <u>\$ 3,113,531</u>  | <u>\$ 5,564,887</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, 2022**

|  | <u>Special Revenue</u>           |  |  |  |
|--|----------------------------------|--|--|--|
|  | <u>Parish<br/>Beautification</u> | <u>Parish<br/>Street<br/>Maintenance</u> | <u>B. R. Fire<br/>Department<br/>Pay<br/>Enhancement</u> | <u>District No. 1<br/>Fire<br/>Protection<br/>District</u> |
| <b>REVENUES</b>  |                                  |  |  |  |
| Taxes:   |                                  |  |  |  |
| Property   | \$ --                            | \$ --                                    | \$ 13,577,402  | \$ 519,152   |
| Sales  | 1,634,095                        | 20,083,186                               | --   | --   |
| TIF district tax   | --                               | --                                       | --   | --   |
| Occupancy  | --                               | --                                       | --   | --   |
| Intergovernmental revenues                                   | --                               | --                                       | --   | 52,293   |
| Charges for services   | --                               | --                                       | --   | 68,381   |
| Fines and forfeits   | --                               | --                                       | --   | --   |
| Investment earnings  | 86,537                           | 535,050                                  | (68,448)   | 3,350  |
| Miscellaneous revenues                                       | --                               | --                                       | --   | --   |
| Total revenues   | <u>1,720,632</u>                 | <u>20,618,236</u>                        | <u>13,508,954</u>  | <u>643,176</u>   |
| <b>EXPENDITURES</b>  |                                  |  |  |  |
| Current:   |                                  |  |  |  |
| General government   | --                               | --                                       | --   | --   |
| Public safety  | --                               | --                                       | 14,635,675   | 570,053  |
| Transportation   | 133,395                          | 15,623,965                               | --   | --   |
| Health and welfare   | --                               | --                                       | --   | --   |
| Conservation and development                                 | --                               | --                                       | --   | --   |
| Debt service:  |                                  |  |  |  |
| Principal retirement   | --                               | --                                       | --   | --   |
| Interest and fiscal charges                                  | --                               | --                                       | --   | --   |
| Capital outlay   | 398,130                          | --                                       | --   | 43,608   |
| Intergovernmental  | --                               | --                                       | --   | --   |
| Total expenditures   | <u>531,525</u>                   | <u>15,623,965</u>                        | <u>14,635,675</u>  | <u>613,661</u>   |
| Excess (deficiency) of revenues<br>over (under) expenditures | <u>1,189,107</u>                 | <u>4,994,271</u>                         | <u>(1,126,721)</u>                                       | <u>29,515</u>  |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                                  |  |  |  |
| Transfers in   | --                               | --                                       | 121,592  | --   |
| Transfers out  | --                               | --                                       | --   | --   |
| Proceeds of capital asset disposition                        | --                               | --                                       | --   | --   |
| Total other financing sources and uses                       | <u>--</u>                        | <u>--</u>                                | <u>121,592</u>   | <u>--</u>  |
| Net change in fund balances                                  | 1,189,107                        | 4,994,271                                | (1,005,129)  | 29,515   |
| Fund balances, January 1, restated (Note 2)                  | <u>5,972,692</u>                 | <u>35,499,529</u>                        | <u>5,068,634</u>   | <u>691,896</u>   |
| Fund balances, December 31                                   | <u>\$ 7,161,799</u>              | <u>\$ 40,493,800</u>                     | <u>\$ 4,063,505</u>                                      | <u>\$ 721,411</u>  |

Continued

Special Revenue

| <u>Brownsfield<br/>Fire<br/>Protection<br/>District</u> | <u>Chaneyville<br/>Fire<br/>Protection<br/>District</u> | <u>Pride<br/>Fire<br/>Protection<br/>District</u> | <u>Alsen-<br/>St. Irma Lee<br/>Fire<br/>Protection<br/>District</u> | <u>Total</u>          |
|---|---|---|---|-----------------------|
| \$ 1,161,999  | \$ 351,294  | \$ 506,758  | \$ 313,256  | \$ 49,097,077         |
| --  | --  | --  | --  | 22,051,021            |
| --  | --  | --  | --  | 123,865               |
| --  | --  | --  | --  | 1,014,659             |
| 166,039   | 29,836  | 30,890  | 8,645   | 10,945,735            |
| 100,689   | 46,457  | 52,047  | 13,164  | 21,675,466            |
| --  | --  | --  | --  | 1,029,269             |
| (4,215)   | (2,161)   | 3,027   | 3,794   | 1,587,620             |
| 26,723  | 8,495   | 7,558   | --  | 196,148               |
| <u>1,451,235</u>  | <u>433,921</u>  | <u>600,280</u>                                    | <u>338,859</u>  | <u>107,720,860</u>    |
| --  | --  | --  | --  | 1,323,774             |
| 1,084,597   | 405,333   | 407,204   | 401,302   | 55,086,597            |
| --  | --  | --  | --  | 16,876,030            |
| --  | --  | --  | --  | 5,638,699             |
| --  | --  | --  | --  | 1,996,707             |
| --  | 34,100  | 88,600  | --  | 122,700               |
| --  | 8,384   | 7,231   | --  | 15,615                |
| --  | --  | --  | --  | 3,405,404             |
| --  | --  | --  | --  | 7,434,334             |
| <u>1,084,597</u>  | <u>447,817</u>  | <u>503,035</u>                                    | <u>401,302</u>  | <u>91,899,860</u>     |
| <u>366,638</u>  | <u>(13,896)</u>   | <u>97,245</u>                                     | <u>(62,443)</u>   | <u>15,821,000</u>     |
| 15,760  | 34,780  | 62,515  | 23,770  | 1,058,365             |
| --  | (33,333)  | (273,333)   | --  | (2,654,442)           |
| 8,100   | --  | --  | --  | 72,941                |
| <u>23,860</u>   | <u>1,447</u>  | <u>(210,818)</u>                                  | <u>23,770</u>   | <u>(1,523,136)</u>    |
| 390,498   | (12,449)  | (113,573)   | (38,673)  | 14,297,864            |
| <u>232,634</u>  | <u>108,820</u>  | <u>640,834</u>                                    | <u>539,202</u>  | <u>132,547,860</u>    |
| <u>\$ 623,132</u>                                       | <u>\$ 96,371</u>  | <u>\$ 527,261</u>                                 | <u>\$ 500,529</u>   | <u>\$ 146,845,724</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, 2022**

**Debt Service**

|  | <u>City<br/>Sales Tax<br/>Bonds</u> | <u>Parish<br/>Sales Tax<br/>Bonds</u> | <u>Taxable<br/>Refunding<br/>Bonds</u> | <u>Road and<br/>Street<br/>Improvement</u> |
|--|-------------------------------------|---------------------------------------|--|--|
| <b>REVENUES</b>  |                                     |                                       |  |  |
| Taxes:   |                                     |                                       |  |  |
| Property   | \$ --                               | \$ --                                 | \$ --                                  | \$ --                                      |
| Sales  | 2,892,303                           | 2,124,371                             | --                                     | 17,446,670                                 |
| TIF district tax   | --                                  | --                                    | --                                     | --   |
| Occupancy  | --                                  | --                                    | --                                     | --   |
| Intergovernmental revenues                                   | --                                  | --                                    | --                                     | --   |
| Charges for services   | --                                  | --                                    | --                                     | --   |
| Fines and forfeits   | --                                  | --                                    | --                                     | --   |
| Investment earnings  | 8,335                               | --                                    | --                                     | 67,623                                     |
| Miscellaneous revenues                                       | --                                  | 14,400                                | --                                     | --   |
| Total revenues   | <u>2,900,638</u>                    | <u>2,138,771</u>                      | <u>--</u>                              | <u>17,514,293</u>                          |
| <b>EXPENDITURES</b>  |                                     |                                       |  |  |
| Current:   |                                     |                                       |  |  |
| General government   | --                                  | --                                    | --                                     | --   |
| Public safety  | --                                  | --                                    | --                                     | --   |
| Transportation   | --                                  | --                                    | --                                     | --   |
| Health and welfare   | --                                  | --                                    | --                                     | --   |
| Conservation and development                                 | --                                  | --                                    | --                                     | --   |
| Debt service:  |                                     |                                       |  |  |
| Principal retirement   | 2,205,000                           | 1,735,000                             | 4,080,000                              | 11,435,000                                 |
| Interest and fiscal charges                                  | 689,085                             | 403,771                               | 552,412                                | 6,150,855                                  |
| Capital outlay   | --                                  | --                                    | --                                     | --   |
| Intergovernmental  | --                                  | --                                    | --                                     | --   |
| Total expenditures   | <u>2,894,085</u>                    | <u>2,138,771</u>                      | <u>4,632,412</u>                       | <u>17,585,855</u>                          |
| Excess (deficiency) of revenues<br>over (under) expenditures | <u>6,553</u>                        | <u>--</u>                             | <u>(4,632,412)</u>                     | <u>(71,562)</u>                            |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                                     |                                       |  |  |
| Transfers in   | --                                  | --                                    | 4,632,412                              | --   |
| Transfers out  | --                                  | --                                    | --                                     | --   |
| Proceeds of capital asset disposition                        | --                                  | --                                    | --                                     | --   |
| Total other financing sources and uses                       | <u>--</u>                           | <u>--</u>                             | <u>4,632,412</u>                       | <u>--</u>                                  |
| Net change in fund balances                                  | 6,553                               | --                                    | --                                     | (71,562)                                   |
| Fund balances, January 1, restated (Note 2)                  | <u>1,204,088</u>                    | <u>--</u>                             | <u>--</u>                              | <u>7,325,000</u>                           |
| Fund balances, December 31                                   | <u>\$ 1,210,641</u>                 | <u>\$ --</u>                          | <u>\$ --</u>                           | <u>\$ 7,253,438</u>                        |

**Debt Service**

| <b>LCDA<br/>Road and<br/>Street<br/>Improvement<br/>Project</b> | <b>MOVEBR</b>       | <b>Excess<br/>Revenue<br/>and Limited<br/>Tax</b> | <b>Total</b>         | <b>Total<br/>Nonmajor<br/>Governmental<br/>Funds</b> |
|---|---------------------|---|----------------------|--|
| \$ --   | \$ --               | \$ --   | \$ --                | \$ 49,097,077  |
| 5,808,716   | 9,543,831           | --  | 37,815,891           | 59,866,912   |
| --  | --                  | --  | --                   | 123,865  |
| --  | --                  | --  | --                   | 1,014,659  |
| --  | --                  | --  | --                   | 10,945,735   |
| --  | --                  | --  | --                   | 21,675,466   |
| --  | --                  | --  | --                   | 1,029,269  |
| 19,565  | 33,053              | --  | 128,576              | 1,716,196  |
| --  | --                  | 47,821  | 62,221               | 258,369  |
| <u>5,828,281</u>  | <u>9,576,884</u>    | <u>47,821</u>                                     | <u>38,006,688</u>    | <u>145,727,548</u>                                   |
| --  | --                  | --  | --                   | 1,323,774  |
| --  | --                  | --  | --                   | 55,086,597   |
| --  | --                  | --  | --                   | 16,876,030   |
| --  | --                  | --  | --                   | 5,638,699  |
| --  | --                  | --  | --                   | 1,996,707  |
| 4,220,000   | 3,815,000           | 39,400  | 27,529,400           | 27,652,100   |
| 1,597,746   | 5,762,197           | 8,421   | 15,164,487           | 15,180,102   |
| --  | --                  | --  | --                   | 3,405,404  |
| --  | --                  | --  | --                   | 7,434,334  |
| <u>5,817,746</u>  | <u>9,577,197</u>    | <u>47,821</u>                                     | <u>42,693,887</u>    | <u>134,593,747</u>                                   |
| <u>10,535</u>   | <u>(313)</u>        | <u>--</u>   | <u>(4,687,199)</u>   | <u>11,133,801</u>                                    |
| --  | --                  | --  | 4,632,412            | 5,690,777  |
| --  | --                  | --  | --                   | (2,654,442)  |
| --  | --                  | --  | --                   | 72,941   |
| <u>--</u>   | <u>--</u>           | <u>--</u>   | <u>4,632,412</u>     | <u>3,109,276</u>                                     |
| 10,535  | (313)               | --  | (54,787)             | 14,243,077   |
| <u>2,420,366</u>  | <u>3,989,167</u>    | <u>--</u>   | <u>14,938,621</u>    | <u>147,486,481</u>                                   |
| <u>\$ 2,430,901</u>   | <u>\$ 3,988,854</u> | <u>\$ --</u>                                      | <u>\$ 14,883,834</u> | <u>\$ 161,729,558</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, 2022**

EXHIBIT B - 3

|  | <u>Budgeted Amounts</u> |                      | <u>Actual<br/>Amounts<br/>(Budgetary<br/>Basis)</u> | <u>Variance with<br/>Final Budget -<br/>Positive<br/>(Negative)</u> |
|--|-------------------------|----------------------|---|---|
|  | <u>Original</u>         | <u>Final</u>         |   |   |
| <b>REVENUES</b>  |                         |                      |   |   |
| Taxes:   |                         |                      |   |   |
| General property taxes                                       | \$ 8,403,180            | \$ 8,445,550         | \$ 8,628,956  | \$ 183,406  |
| Investment earnings  | 10,000                  | 10,000               | 228,790   | 218,790   |
| Miscellaneous revenues:                                      |                         |                      |   |   |
| Other income   | --                      | --                   | 15,925  | 15,925  |
| Total revenues   | <u>8,413,180</u>        | <u>8,455,550</u>     | <u>8,873,671</u>                                    | <u>418,121</u>  |
| <b>EXPENDITURES</b>  |                         |                      |   |   |
| Current:   |                         |                      |   |   |
| Health and welfare:  |                         |                      |   |   |
| Operations   | 7,831,172               | 7,576,229            | 5,638,699   | 1,937,530   |
| Capital outlay   | <u>285,540</u>          | <u>5,132,386</u>     | <u>560,130</u>                                      | <u>4,572,256</u>  |
| Total expenditures   | <u>8,116,712</u>        | <u>12,708,615</u>    | <u>6,198,829</u>                                    | <u>6,509,786</u>  |
| Excess (deficiency) of revenues<br>over (under) expenditures | 296,468                 | (4,253,065)          | 2,674,842   | 6,927,907   |
| <b>OTHER FINANCING SOURCES</b>                               |                         |                      |   |   |
| Proceeds of capital asset disposition                        | <u>4,000</u>            | <u>4,000</u>         | <u>39,490</u>                                       | <u>35,490</u>   |
| Net change in fund balances                                  | 300,468                 | (4,249,065)          | 2,714,332   | 6,963,397   |
| Fund balances, January 1                                     | <u>20,636,290</u>       | <u>20,636,290</u>    | <u>20,636,290</u>                                   | <u>--</u>   |
| Fund balances, December 31                                   | <u>\$ 20,936,758</u>    | <u>\$ 16,387,225</u> | <u>\$ 23,350,622</u>                                | <u>\$ 6,963,397</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, 2022**

EXHIBIT B - 4

|  | <u>Budgeted Amounts</u> |                   | <u>Actual<br/>Amounts<br/>(Budgetary<br/>Basis)</u> | <u>Variance with<br/>Final Budget -<br/>Positive<br/>(Negative)</u> |
|--|-------------------------|-------------------|---|---|
|  | <u>Original</u>         | <u>Final</u>      |   |   |
| <b>REVENUES</b>  |                         |                   |   |   |
| Taxes:   |                         |                   |   |   |
| General property taxes                                       | \$ 699,490              | \$ 708,830        | \$ 713,781  | \$ 4,951  |
| Investment earnings  | <u>1,500</u>            | <u>1,500</u>      | <u>6,062</u>  | <u>4,562</u>  |
| Total revenues   | 700,990                 | 710,330           | 719,843   | 9,513   |
| <b>EXPENDITURES</b>  |                         |                   |   |   |
| Current:   |                         |                   |   |   |
| Conservation and development<br>Operations                   | <u>1,111,687</u>        | <u>1,117,047</u>  | <u>525,103</u>                                      | <u>591,944</u>  |
| Excess (deficiency) of revenues<br>over (under) expenditures | <u>(410,697)</u>        | <u>(406,717)</u>  | <u>194,740</u>                                      | <u>601,457</u>  |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                         |                   |   |   |
| Transfers in:  |                         |                   |   |   |
| General Fund   | 138,230                 | 138,230           | 138,230   | --  |
| Transfers out:   |                         |                   |   |   |
| Capital Projects Fund  | <u>--</u>               | <u>(3,980)</u>    | <u>(3,980)</u>                                      | <u>--</u>   |
| Total other financing sources and uses                       | <u>138,230</u>          | <u>134,250</u>    | <u>134,250</u>                                      | <u>--</u>   |
| Net change in fund balances                                  | (272,467)               | (272,467)         | 328,990   | 601,457   |
| Fund balances, January 1                                     | <u>682,026</u>          | <u>682,026</u>    | <u>682,026</u>                                      | <u>--</u>   |
| Fund balances, December 31                                   | <u>\$ 409,559</u>       | <u>\$ 409,559</u> | <u>\$ 1,011,016</u>                                 | <u>\$ 601,457</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, 2022**

EXHIBIT B - 5

|  | <u>Budgeted Amounts</u> |                         | <u>Actual<br/>Amounts<br/>(Budgetary<br/>Basis)</u> | <u>Variance with<br/>Final Budget -<br/>Positive<br/>(Negative)</u> |
|--|-------------------------|-------------------------|---|---|
|  | <u>Original</u>         | <u>Final</u>            |   |   |
| <b>REVENUES</b>  |                         |                         |   |   |
| Intergovernmental revenues:                                  |                         |                         |   |   |
| State shared revenues:                                       |                         |                         |   |   |
| On-behalf payments   | \$ 6,000                | \$ 6,000                | \$ 6,600  | \$ 600  |
| Charges for services:  |                         |                         |   |   |
| Gaming fees  | 116,520                 | 101,460                 | 102,582   | 1,122   |
| Investment earnings  | <u>1,000</u>            | <u>1,000</u>            | <u>600</u>  | <u>(400)</u>  |
| Total revenues   | 123,520                 | 108,460                 | 109,782   | 1,322   |
| <b>EXPENDITURES</b>  |                         |                         |   |   |
| Current:   |                         |                         |   |   |
| General government:  |                         |                         |   |   |
| Operations   | <u>123,520</u>          | <u>124,460</u>          | <u>110,208</u>                                      | <u>14,252</u>   |
| Excess (deficiency) of revenues<br>over (under) expenditures | --                      | (16,000)                | (426)   | 15,574  |
| Fund balances, January 1                                     | <u>55,188</u>           | <u>55,188</u>           | <u>55,188</u>                                       | <u>--</u>   |
| Fund balances, December 31                                   | <u><u>\$ 55,188</u></u> | <u><u>\$ 39,188</u></u> | <u><u>\$ 54,762</u></u>                             | <u><u>\$ 15,574</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, 2022**

EXHIBIT B - 6

|  | <u>Budgeted Amounts</u> |                     | <u>Actual<br/>Amounts<br/>(Budgetary<br/>Basis)</u> | <u>Variance with<br/>Final Budget -<br/>Positive<br/>(Negative)</u> |
|--|-------------------------|---------------------|---|---|
|  | <u>Original</u>         | <u>Final</u>        |   |   |
| <b>REVENUES</b>  |                         |                     |   |   |
| Taxes:   |                         |                     |   |   |
| General property taxes                                       | \$ 7,013,480            | \$ 7,013,480        | \$ 7,159,936  | \$ 146,456  |
| Investment earnings  | --                      | --                  | 53  | 53  |
| Total revenues   | 7,013,480               | 7,013,480           | 7,159,989   | 146,509   |
| <b>EXPENDITURES</b>  |                         |                     |   |   |
| Current:   |                         |                     |   |   |
| Health and welfare:  |                         |                     |   |   |
| Intergovernmental  | 7,013,480               | 7,013,480           | 6,884,334   | 129,146   |
| Excess (deficiency) of revenues<br>over (under) expenditures | --                      | --                  | 275,655   | 275,655   |
| Fund balances, January 1                                     | 6,506,089               | 6,506,089           | 6,506,089   | --  |
| Fund balances, December 31                                   | <u>\$ 6,506,089</u>     | <u>\$ 6,506,089</u> | <u>\$ 6,781,744</u>                                 | <u>\$ 275,655</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)  
FEDERAL FORFEITED PROPERTY SPECIAL REVENUE FUND  
FOR THE YEAR ENDED DECEMBER 31, 2022**

EXHIBIT B - 7

|  | <u>Budgeted Amounts</u>  |                          | <u>Actual<br/>Amounts<br/>(Budgetary<br/>Basis)</u> | <u>Variance with<br/>Final Budget -<br/>Positive<br/>(Negative)</u> |
|--|--------------------------|--------------------------|---|---|
|  | <u>Original</u>          | <u>Final</u>             |   |   |
| <b>REVENUES</b>  |                          |                          |   |   |
| Fines and forfeits:  |                          |                          |   |   |
| Forfeited property   | \$ 350,000               | \$ 350,000               | \$ 1,022,537  | \$ 672,537  |
| Investment earnings  | --                       | --                       | 34,530  | 34,530  |
| Total revenues   | <u>350,000</u>           | <u>350,000</u>           | <u>1,057,067</u>                                    | <u>707,067</u>  |
| <b>EXPENDITURES</b>  |                          |                          |   |   |
| Current:   |                          |                          |   |   |
| Public safety:   |                          |                          |   |   |
| Dedicated funds  | 227,699                  | 227,699                  | 117,125   | 110,574   |
| Capital outlay   | <u>1,306,672</u>         | <u>1,306,672</u>         | <u>434,006</u>                                      | <u>872,666</u>  |
| Total expenditures   | <u>1,534,371</u>         | <u>1,534,371</u>         | <u>551,131</u>                                      | <u>983,240</u>  |
| Excess (deficiency) of revenues<br>over (under) expenditures | (1,184,371)              | (1,184,371)              | 505,936   | 1,690,307   |
| Fund balances, January 1                                     | <u>1,628,444</u>         | <u>1,628,444</u>         | <u>1,628,444</u>                                    | --  |
| Fund balances, December 31                                   | <u><u>\$ 444,073</u></u> | <u><u>\$ 444,073</u></u> | <u><u>\$ 2,134,380</u></u>                          | <u><u>\$ 1,690,307</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)  
EMERGENCY MEDICAL SERVICES SPECIAL REVENUE FUND  
FOR THE YEAR ENDED DECEMBER 31, 2022**

EXHIBIT B - 8

|  | <u>Budgeted Amounts</u> |                      | <u>Actual<br/>Amounts<br/>(Budgetary<br/>Basis)</u> | <u>Variance with<br/>Final Budget -<br/>Positive<br/>(Negative)</u> |
|--|-------------------------|----------------------|---|---|
|  | <u>Original</u>         | <u>Final</u>         |   |   |
| <b>REVENUES</b>  |                         |                      |   |   |
| Taxes:   |                         |                      |   |   |
| General property taxes                                       | \$ 15,375,990           | \$ 15,665,040        | \$ 15,793,621                                       | \$ 128,581  |
| Intergovernmental revenues:                                  |                         |                      |   |   |
| East Baton Rouge Parish Communications District              | 3,287,500               | 3,287,500            | 3,287,500   | --  |
| Medicaid supplemental payment program                        | --                      | --                   | 4,144,341   | 4,144,341   |
| Total intergovernmental revenues                             | <u>3,287,500</u>        | <u>3,287,500</u>     | <u>7,431,841</u>                                    | <u>4,144,341</u>  |
| Charges for services:  |                         |                      |   |   |
| Emergency transport charges                                  | 13,000,000              | 13,000,000           | 15,029,442  | 2,029,442   |
| Medicaid supplemental payments for ambulances                | 1,000,000               | 1,000,000            | 5,333,017   | 4,333,017   |
| EMS training fees  | 40,000                  | 40,000               | --  | (40,000)  |
| CPR card and medical record fees                             | 50,000                  | 50,000               | 61,587  | 11,587  |
| Total charges for services                                   | <u>14,090,000</u>       | <u>14,090,000</u>    | <u>20,424,046</u>                                   | <u>6,334,046</u>  |
| Investment earnings  | <u>500,000</u>          | <u>500,000</u>       | <u>466,404</u>                                      | <u>(33,596)</u>   |
| Miscellaneous revenues:                                      |                         |                      |   |   |
| Other income   | <u>50,000</u>           | <u>50,000</u>        | <u>137,447</u>                                      | <u>87,447</u>   |
| Total revenues   | <u>33,303,490</u>       | <u>33,592,540</u>    | <u>44,253,359</u>                                   | <u>10,660,819</u>   |
| <b>EXPENDITURES</b>  |                         |                      |   |   |
| Current:   |                         |                      |   |   |
| Public safety:   |                         |                      |   |   |
| Operations   | 35,316,913              | 40,406,389           | 38,638,616  | 1,767,773   |
| Capital outlay   | <u>5,185,789</u>        | <u>5,352,789</u>     | <u>5,189,929</u>                                    | <u>162,860</u>  |
| Total expenditures   | <u>40,502,702</u>       | <u>45,759,178</u>    | <u>43,828,545</u>                                   | <u>1,930,633</u>  |
| Excess (deficiency) of revenues<br>over (under) expenditures | <u>(7,199,212)</u>      | <u>(12,166,638)</u>  | <u>424,814</u>                                      | <u>12,591,452</u>   |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                         |                      |   |   |
| Transfers in:  |                         |                      |   |   |
| General Fund   | 100,000                 | 100,000              | 100,000   | --  |
| Grants Fund  | --                      | 5,349                | 118,366   | 113,017   |
| Total transfers in   | <u>100,000</u>          | <u>105,349</u>       | <u>218,366</u>                                      | <u>113,017</u>  |
| Transfers out:   |                         |                      |   |   |
| General Fund   | (90,000)                | (493,001)            | (493,001)   | --  |
| Grants Fund  | --                      | (302,800)            | (302,800)   | --  |
| Capital Projects Fund  | --                      | (32,575)             | (32,575)  | --  |
| Baton Rouge Fire Department Pay<br>Enhancement Fund          | <u>--</u>               | <u>(115,420)</u>     | <u>(115,420)</u>                                    | <u>--</u>   |
| Total transfers out  | <u>(90,000)</u>         | <u>(943,796)</u>     | <u>(943,796)</u>                                    | <u>--</u>   |
| Proceeds of capital asset disposition                        | <u>--</u>               | <u>--</u>            | <u>25,351</u>                                       | <u>25,351</u>   |
| Total other financing sources and uses                       | <u>10,000</u>           | <u>(838,447)</u>     | <u>(700,079)</u>                                    | <u>138,368</u>  |
| Net change in fund balances                                  | (7,189,212)             | (13,005,085)         | (275,265)   | 12,729,820  |
| Fund balances, January 1                                     | <u>44,466,324</u>       | <u>44,466,324</u>    | <u>44,466,324</u>                                   | <u>--</u>   |
| Fund balances, December 31                                   | <u>\$ 37,277,112</u>    | <u>\$ 31,461,239</u> | <u>\$ 44,191,059</u>                                | <u>\$ 12,729,820</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, 2022**

EXHIBIT B - 9

|  | <u>Budgeted Amounts</u> |                     | <u>Actual<br/>Amounts<br/>(Budgetary<br/>Basis)</u> | <u>Variance with<br/>Final Budget -<br/>Positive<br/>(Negative)</u> |
|--|-------------------------|---------------------|---|---|
|  | <u>Original</u>         | <u>Final</u>        |   |   |
| <b>REVENUES</b>  |                         |                     |   |   |
| Taxes:   |                         |                     |   |   |
| General sales and use taxes                                  | \$ 52,100               | \$ 106,930          | \$ 116,431  | \$ 9,501  |
| Occupancy taxes  | <u>754,870</u>          | <u>1,024,160</u>    | <u>1,014,659</u>                                    | <u>(9,501)</u>  |
| Total taxes  | 806,970                 | 1,131,090           | 1,131,090   | --  |
| <b>EXPENDITURES</b>  |                         |                     |   |   |
| Current:   |                         |                     |   |   |
| Conservation and development:                                |                         |                     |   |   |
| Operations   | <u>806,970</u>          | <u>1,131,090</u>    | <u>1,131,090</u>                                    | <u>--</u>   |
| Excess (deficiency) of revenues<br>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)  
LAFAYETTE-MAIN ECONOMIC DEVELOPMENT DISTRICT SPECIAL REVENUE FUND  
FOR THE YEAR ENDED DECEMBER 31, 2022**

EXHIBIT B - 10

|  | <u>Budgeted Amounts</u> |                            | <u>Actual<br/>Amounts<br/>(Budgetary<br/>Basis)</u> | <u>Variance with<br/>Final Budget -<br/>Positive<br/>(Negative)</u> |
|--|-------------------------|----------------------------|---|---|
|  | <u>Original</u>         | <u>Final</u>               |   |   |
| <b>REVENUES</b>  |                         |                            |   |   |
| Taxes:   |                         |                            |   |   |
| General sales and use taxes                                  | \$ 90,640               | \$ 3,090                   | \$ 103,082  | \$ 99,992   |
| <b>EXPENDITURES</b>  |                         |                            |   |   |
| Current:   |                         |                            |   |   |
| Conservation and development:                                |                         |                            |   |   |
| Operations   | <u>90,640</u>           | <u>103,090</u>             | <u>103,082</u>                                      | <u>8</u>  |
| Excess (deficiency) of revenues<br>over (under) expenditures | --                      | (100,000)                  | --  | 100,000   |
| Fund balances, January 1                                     | <u>--</u>               | <u>--</u>                  | <u>--</u>   | <u>--</u>   |
| Fund balances, December 31                                   | <u><u>\$ --</u></u>     | <u><u>\$ (100,000)</u></u> | <u><u>\$ --</u></u>                                 | <u><u>\$ 100,000</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, 2022**

EXHIBIT B - 11

|  | <u>Budgeted Amounts</u> |              | <u>Actual<br/>Amounts<br/>(Budgetary<br/>Basis)</u> | <u>Variance with<br/>Final Budget -<br/>Positive<br/>(Negative)</u> |
|--|-------------------------|--------------|---|---|
|  | <u>Original</u>         | <u>Final</u> |   |   |
| <b>REVENUES</b>  |                         |              |   |   |
| Taxes:   |                         |              |   |   |
| General sales and use taxes                                  | \$ 89,520               | \$ 114,180   | \$ 114,227  | \$ 47   |
| TIF district tax   | 88,170                  | 115,620      | 115,571   | (49)  |
| Total taxes  | 177,690                 | 229,800      | 229,798   | (2)   |
| <b>EXPENDITURES</b>  |                         |              |   |   |
| Current:   |                         |              |   |   |
| Conservation and development:                                |                         |              |   |   |
| Operations   | 177,690                 | 229,800      | 229,798   | 2   |
| Excess (deficiency) of revenues<br>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)  
HARVESTON ECONOMIC DEVELOPMENT DISTRICT SPECIAL REVENUE FUND  
FOR THE YEAR ENDED DECEMBER 31, 2022**

EXHIBIT B - 12

|  | <u>Budgeted Amounts</u> |                     | <u>Actual<br/>Amounts<br/>(Budgetary<br/>Basis)</u> | <u>Variance with<br/>Final Budget -<br/>Positive<br/>(Negative)</u> |
|--|-------------------------|---------------------|---|---|
|  | <u>Original</u>         | <u>Final</u>        |   |   |
| <b>REVENUES</b>  |                         |                     |   |   |
| Taxes:   |                         |                     |   |   |
| TIF district tax   | \$ 124,120              | \$ 8,300            | \$ 8,294  | \$ (6)  |
| <b>EXPENDITURES</b>  |                         |                     |   |   |
| Current:   |                         |                     |   |   |
| Conservation and development:                                |                         |                     |   |   |
| Operations   | <u>124,120</u>          | <u>8,300</u>        | <u>8,294</u>  | <u>6</u>  |
| Excess (deficiency) of revenues<br>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)  
CIVIL JUROR COMPENSATION SPECIAL REVENUE FUND  
FOR THE YEAR ENDED DECEMBER 31, 2022**

EXHIBIT B - 13

|  | <u>Budgeted Amounts</u> |               | <u>Actual<br/>Amounts<br/>(Budgetary<br/>Basis)</u> | <u>Variance with<br/>Final Budget -<br/>Positive<br/>(Negative)</u> |
|--|-------------------------|---------------|---|---|
|  | <u>Original</u>         | <u>Final</u>  |   |   |
| <b>REVENUES</b>  |                         |               |   |   |
| Charges for services:  |                         |               |   |   |
| Civil juror fees   | \$ 85,000               | \$ 71,370     | \$ 73,623   | \$ 2,253  |
| Investment earnings  | --                      | --            | (545)   | (545)   |
| Total revenues   | 85,000                  | 71,370        | 73,078  | 1,708   |
| <b>EXPENDITURES</b>  |                         |               |   |   |
| Current:   |                         |               |   |   |
| General government:  |                         |               |   |   |
| Juror compensation   | 85,000                  | 83,640        | 83,638  | 2   |
| Excess (deficiency) of revenues<br>over (under) expenditures | --                      | (12,270)      | (10,560)  | 1,710   |
| <b>OTHER FINANCING SOURCES</b>                               |                         |               |   |   |
| Transfers in:  |                         |               |   |   |
| General Fund   | --                      | 18,000        | 15,712  | (2,288)   |
| Net change in fund balances                                  | --                      | 5,730         | 5,152   | (578)   |
| Fund balances, January 1                                     | (5,152)                 | (5,152)       | (5,152)   | --  |
| Fund balances, December 31                                   | <u>\$ (5,152)</u>       | <u>\$ 578</u> | <u>\$ --</u>  | <u>\$ (578)</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, 2022**

EXHIBIT B - 14

|  | <u>Budgeted Amounts</u> |                  | <u>Actual<br/>Amounts<br/>(Budgetary<br/>Basis)</u> | <u>Variance with<br/>Final Budget -<br/>Positive<br/>(Negative)</u> |
|--|-------------------------|------------------|---|---|
|  | <u>Original</u>         | <u>Final</u>     |   |   |
| <b>REVENUES</b>  |                         |                  |   |   |
| Charges for services:  |                         |                  |   |   |
| Criminal juror fees  | \$ 165,000              | \$ 85,550        | \$ 84,772   | \$ (778)  |
| Investment earnings  | --                      | --               | 777   | 777   |
| Total revenues   | 165,000                 | 85,550           | 85,549  | (1)   |
| <b>EXPENDITURES</b>  |                         |                  |   |   |
| Current:   |                         |                  |   |   |
| General government:  |                         |                  |   |   |
| Juror compensation   | 165,000                 | 185,550          | 151,523   | 34,027  |
| Excess (deficiency) of revenues<br>over (under) expenditures | --                      | (100,000)        | (65,974)  | 34,026  |
| Fund balances, January 1                                     | 117,179                 | 117,179          | 117,179   | --  |
| Fund balances, December 31                                   | <u>\$ 117,179</u>       | <u>\$ 17,179</u> | <u>\$ 51,205</u>                                    | <u>\$ 34,026</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, 2022**

EXHIBIT B - 15

|  | <u>Budgeted Amounts</u> |                   | <u>Actual<br/>Amounts<br/>(Budgetary<br/>Basis)</u> | <u>Variance with<br/>Final Budget -<br/>Positive<br/>(Negative)</u> |
|--|-------------------------|-------------------|---|---|
|  | <u>Original</u>         | <u>Final</u>      |   |   |
| <b>REVENUES</b>  |                         |                   |   |   |
| Charges for services:  |                         |                   |   |   |
| Civil and traffic fees                                       | \$ 230,000              | \$ 155,000        | \$ 162,596  | \$ 7,596  |
| Investment earnings  | --                      | --                | 9,084   | 9,084   |
| Total revenues   | 230,000                 | 155,000           | 171,680   | 16,680  |
| <b>EXPENDITURES</b>  |                         |                   |   |   |
| Current:   |                         |                   |   |   |
| General government:  |                         |                   |   |   |
| Judicial   | 346,142                 | 346,142           | 148,263   | 197,879   |
| Excess (deficiency) of revenues<br>over (under) expenditures | (116,142)               | (191,142)         | 23,417  | 214,559   |
| Fund balances, January 1                                     | 664,640                 | 664,640           | 664,640   | --  |
| Fund balances, December 31                                   | <u>\$ 548,498</u>       | <u>\$ 473,498</u> | <u>\$ 688,057</u>                                   | <u>\$ 214,559</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, 2022**

EXHIBIT B - 16

|  | <u>Budgeted Amounts</u>  |                          | <u>Actual<br/>Amounts<br/>(Budgetary<br/>Basis)</u> | <u>Variance with<br/>Final Budget -<br/>Positive<br/>(Negative)</u> |
|--|--------------------------|--------------------------|---|---|
|  | <u>Original</u>          | <u>Final</u>             |   |   |
| <b>REVENUES</b>  |                          |                          |   |   |
| Charges for services:  |                          |                          |   |   |
| Sobriety court costs   | \$ 26,000                | \$ 16,200                | \$ 16,625   | \$ 425  |
| Investment earnings  | <u>2,500</u>             | <u>2,500</u>             | <u>2,200</u>  | <u>(300)</u>  |
| Total revenues   | 28,500                   | 18,700                   | 18,825  | 125   |
| <b>EXPENDITURES</b>  |                          |                          |   |   |
| Current:   |                          |                          |   |   |
| General government:  |                          |                          |   |   |
| Sobriety court   | <u>75,000</u>            | <u>73,500</u>            | <u>19,400</u>                                       | <u>54,100</u>   |
| Excess (deficiency) of revenues<br>over (under) expenditures | (46,500)                 | (54,800)                 | (575)   | 54,225  |
| Fund balances, January 1                                     | <u>159,821</u>           | <u>159,821</u>           | <u>159,821</u>                                      | <u>--</u>   |
| Fund balances, December 31                                   | <u><u>\$ 113,321</u></u> | <u><u>\$ 105,021</u></u> | <u><u>\$ 159,246</u></u>                            | <u><u>\$ 54,225</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, 2022**

EXHIBIT B - 17

|  | <b>Budgeted Amounts</b>  |                          | <b>Actual<br/>Amounts<br/>(Budgetary<br/>Basis)</b> | <b>Variance with<br/>Final Budget -<br/>Positive<br/>(Negative)</b> |
|--|--------------------------|--------------------------|---|---|
|  | <b>Original</b>          | <b>Final</b>             |   |   |
| <b>REVENUES</b>  |                          |                          |   |   |
| Charges for services:  |                          |                          |   |   |
| Civil technology fee   | \$ 75,000                | \$ 75,000                | \$ 80,180   | \$ 5,180  |
| Traffic technology fee                                       | 95,000                   | 74,000                   | 77,093  | 3,093   |
| Criminal technology fee                                      | 3,600                    | 3,600                    | 3,255   | (345)   |
| Total charges for services                                   | <u>173,600</u>           | <u>152,600</u>           | <u>160,528</u>                                      | <u>7,928</u>  |
| Investment earnings  | --                       | --                       | 11,179  | 11,179  |
| Total revenues   | <u>173,600</u>           | <u>152,600</u>           | <u>171,707</u>                                      | <u>19,107</u>   |
| <b>EXPENDITURES</b>  |                          |                          |   |   |
| Current:   |                          |                          |   |   |
| General government:  |                          |                          |   |   |
| City court case fees   | 160,000                  | 160,000                  | --  | 160,000   |
| Capital outlay   | <u>9,000</u>             | <u>9,000</u>             | <u>--</u>   | <u>9,000</u>  |
| Total expenditures   | <u>169,000</u>           | <u>169,000</u>           | <u>--</u>   | <u>169,000</u>  |
| Excess (deficiency) of revenues<br>over (under) expenditures | 4,600                    | (16,400)                 | 171,707   | 188,107   |
| Fund balances, January 1                                     | <u>726,976</u>           | <u>726,976</u>           | <u>726,976</u>                                      | <u>--</u>   |
| Fund balances, December 31                                   | <u><u>\$ 731,576</u></u> | <u><u>\$ 710,576</u></u> | <u><u>\$ 898,683</u></u>                            | <u><u>\$ 188,107</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, 2022**

EXHIBIT B - 18

|  | <u>Budgeted Amounts</u> |                  | <u>Actual<br/>Amounts<br/>(Budgetary<br/>Basis)</u> | <u>Variance with<br/>Final Budget -<br/>Positive<br/>(Negative)</u> |
|--|-------------------------|------------------|---|---|
|  | <u>Original</u>         | <u>Final</u>     |   |   |
| <b>REVENUES</b>  |                         |                  |   |   |
| Charges for services:  |                         |                  |   |   |
| Witness fees   | \$ 20,000               | \$ 14,000        | \$ 13,964   | \$ (36)   |
| Investment earnings  | --                      | --               | 642   | 642   |
| Total revenues   | 20,000                  | 14,000           | 14,606  | 606   |
| <b>EXPENDITURES</b>  |                         |                  |   |   |
| Current:   |                         |                  |   |   |
| General government:  |                         |                  |   |   |
| Court attendance fees  | 20,000                  | 14,000           | 2,300   | 11,700  |
| Excess (deficiency) of revenues<br>over (under) expenditures | --                      | --               | 12,306  | 12,306  |
| Fund balances, January 1                                     | 39,983                  | 39,983           | 39,983  | --  |
| Fund balances, December 31                                   | <u>\$ 39,983</u>        | <u>\$ 39,983</u> | <u>\$ 52,289</u>                                    | <u>\$ 12,306</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, 2022**

EXHIBIT B - 19

|  | <u>Budgeted Amounts</u> |                   | <u>Actual<br/>Amounts<br/>(Budgetary<br/>Basis)</u> | <u>Variance with<br/>Final Budget -<br/>Positive<br/>(Negative)</u> |
|--|-------------------------|-------------------|---|---|
|  | <u>Original</u>         | <u>Final</u>      |   |   |
| <b>REVENUES</b>  |                         |                   |   |   |
| Intergovernmental revenues:                                  |                         |                   |   |   |
| State shared revenues:                                       |                         |                   |   |   |
| On-behalf payments   | \$ 6,000                | \$ 6,000          | \$ --   | \$ (6,000)  |
| Charges for services:  |                         |                   |   |   |
| Judiciary court costs  | 289,380                 | 239,380           | 224,782   | (14,598)  |
| Criminal bond posting fees                                   | 56,880                  | 16,880            | 18,935  | 2,055   |
| Constable civil fees   | 110,000                 | 105,400           | 99,871  | (5,529)   |
| School security fees   | 6,950                   | 3,950             | 4,020   | 70  |
| Constable bench warrant fees                                 | 8,450                   | 8,450             | 4,749   | (3,701)   |
| Evidence testing   | 10,100                  | 10,100            | 3,635   | (6,465)   |
| Reimbursements for overtime                                  | 7,850                   | --                | --  | --  |
| Total charges for services                                   | <u>489,610</u>          | <u>384,160</u>    | <u>355,992</u>                                      | <u>(28,168)</u>   |
| Fines and forfeits:  |                         |                   |   |   |
| City court forfeitures                                       | <u>17,730</u>           | <u>5,730</u>      | <u>6,732</u>  | <u>1,002</u>  |
| Investment earnings  | <u>--</u>               | <u>--</u>         | <u>104</u>  | <u>104</u>  |
| Total revenues   | 513,340                 | 395,890           | 362,828   | (33,062)  |
| <b>EXPENDITURES</b>  |                         |                   |   |   |
| Current:   |                         |                   |   |   |
| General government:  |                         |                   |   |   |
| Judicial   | <u>754,600</u>          | <u>931,330</u>    | <u>838,362</u>                                      | <u>92,968</u>   |
| Excess (deficiency) of revenues<br>over (under) expenditures | (241,260)               | (535,440)         | (475,534)   | 59,906  |
| <b>OTHER FINANCING SOURCES</b>                               |                         |                   |   |   |
| Transfers in:  |                         |                   |   |   |
| General Fund   | <u>197,390</u>          | <u>427,640</u>    | <u>427,640</u>                                      | <u>--</u>   |
| Net change in fund balances                                  | (43,870)                | (107,800)         | (47,894)  | 59,906  |
| Fund balances, January 1                                     | <u>230,042</u>          | <u>230,042</u>    | <u>230,042</u>                                      | <u>--</u>   |
| Fund balances, December 31                                   | <u>\$ 186,172</u>       | <u>\$ 122,242</u> | <u>\$ 182,148</u>                                   | <u>\$ 59,906</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, 2022**

EXHIBIT B - 20

|  | <u>Budgeted Amounts</u>    |                            | <u>Actual<br/>Amounts<br/>(Budgetary<br/>Basis)</u> | <u>Variance with<br/>Final Budget -<br/>Positive<br/>(Negative)</u> |
|--|----------------------------|----------------------------|---|---|
|  | <u>Original</u>            | <u>Final</u>               |   |   |
| <b>REVENUES</b>  |                            |                            |   |   |
| Taxes:   |                            |                            |   |   |
| General property taxes                                       | \$ 361,360                 | \$ 361,360                 | \$ 370,922  | \$ 9,562  |
| Intergovernmental revenues:                                  |                            |                            |   |   |
| State shared revenues  |                            |                            |   |   |
| Louisiana revenue sharing                                    | 28,070                     | 28,070                     | 23,869  | (4,201)   |
| Investment earnings  | <u>50,000</u>              | <u>50,000</u>              | <u>38,045</u>                                       | <u>(11,955)</u>   |
| Total revenues   | 439,430                    | 439,430                    | 432,836   | (6,594)   |
| <b>EXPENDITURES</b>  |                            |                            |   |   |
| Current:   |                            |                            |   |   |
| Transportation:  |                            |                            |   |   |
| Operations   | <u>566,980</u>             | <u>716,980</u>             | <u>713,465</u>                                      | <u>3,515</u>  |
| Excess (deficiency) of revenues<br>over (under) expenditures | (127,550)                  | (277,550)                  | (280,629)   | (3,079)   |
| Fund balances, January 1                                     | <u>3,394,160</u>           | <u>3,394,160</u>           | <u>3,394,160</u>                                    | <u>--</u>   |
| Fund balances, December 31                                   | <u><u>\$ 3,266,610</u></u> | <u><u>\$ 3,116,610</u></u> | <u><u>\$ 3,113,531</u></u>                          | <u><u>\$ (3,079)</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, 2022**

EXHIBIT B - 21

|  | <u>Budgeted Amounts</u> |                     | <u>Actual<br/>Amounts<br/>(Budgetary<br/>Basis)</u> | <u>Variance with<br/>Final Budget -<br/>Positive<br/>(Negative)</u> |
|--|-------------------------|---------------------|---|---|
|  | <u>Original</u>         | <u>Final</u>        |   |   |
| <b>REVENUES</b>  |                         |                     |   |   |
| Intergovernmental revenues:                                  |                         |                     |   |   |
| State shared revenues  |                         |                     |   |   |
| State road fund  | \$ 2,650,000            | \$ 2,650,000        | \$ 3,195,722  | \$ 545,722  |
| Investment earnings  | <u>50,000</u>           | <u>50,000</u>       | <u>232,761</u>                                      | <u>182,761</u>  |
| Total revenues   | <u>2,700,000</u>        | <u>2,700,000</u>    | <u>3,428,483</u>                                    | <u>728,483</u>  |
| <b>EXPENDITURES</b>  |                         |                     |   |   |
| Current:   |                         |                     |   |   |
| Transportation:  |                         |                     |   |   |
| Operations   | 1,163,593               | 1,163,593           | 405,205   | 758,388   |
| Intergovernmental  | <u>550,000</u>          | <u>550,000</u>      | <u>550,000</u>                                      | <u>--</u>   |
| Total expenditures   | <u>1,713,593</u>        | <u>1,713,593</u>    | <u>955,205</u>                                      | <u>758,388</u>  |
| Excess (deficiency) of revenues<br>over (under) expenditures | 986,407                 | 986,407             | 2,473,278   | 1,486,871   |
| <b>OTHER FINANCING USES</b>                                  |                         |                     |   |   |
| 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                                  | (413,593)               | (413,593)           | 1,073,278   | 1,486,871   |
| Fund balances, January 1                                     | <u>4,491,609</u>        | <u>4,491,609</u>    | <u>4,491,609</u>                                    | <u>--</u>   |
| Fund balances, December 31                                   | <u>\$ 4,078,016</u>     | <u>\$ 4,078,016</u> | <u>\$ 5,564,887</u>                                 | <u>\$ 1,486,871</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, 2022**

EXHIBIT B - 22

|  | <u>Budgeted Amounts</u>    |                            | <u>Actual<br/>Amounts<br/>(Budgetary<br/>Basis)</u> | <u>Variance with<br/>Final Budget -<br/>Positive<br/>(Negative)</u> |
|--|----------------------------|----------------------------|---|---|
|  | <u>Original</u>            | <u>Final</u>               |   |   |
| <b>REVENUES</b>  |                            |                            |   |   |
| Taxes:   |                            |                            |   |   |
| General sales and use taxes                                  | \$ 1,325,690               | \$ 1,325,690               | \$ 1,634,095  | \$ 308,405  |
| Investment earnings  | <u>15,000</u>              | <u>15,000</u>              | <u>86,537</u>                                       | <u>71,537</u>   |
| Total revenues   | <u>1,340,690</u>           | <u>1,340,690</u>           | <u>1,720,632</u>                                    | <u>379,942</u>  |
| <b>EXPENDITURES</b>  |                            |                            |   |   |
| Current:   |                            |                            |   |   |
| Transportation:  |                            |                            |   |   |
| Operations   | 2,262,845                  | 2,253,793                  | 133,855   | 2,119,938   |
| Capital outlay   | <u>3,161,649</u>           | <u>3,170,701</u>           | <u>698,562</u>                                      | <u>2,472,139</u>  |
| Total expenditures   | <u>5,424,494</u>           | <u>5,424,494</u>           | <u>832,417</u>                                      | <u>4,592,077</u>  |
| Excess (deficiency) of revenues<br>over (under) expenditures | (4,083,804)                | (4,083,804)                | 888,215   | 4,972,019   |
| Fund balances, January 1                                     | <u>5,972,692</u>           | <u>5,972,692</u>           | <u>5,972,692</u>                                    | <u>--</u>   |
| Fund balances, December 31                                   | <u><u>\$ 1,888,888</u></u> | <u><u>\$ 1,888,888</u></u> | <u><u>\$ 6,860,907</u></u>                          | <u><u>\$ 4,972,019</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, 2022**

EXHIBIT B - 23

|  | <u>Budgeted Amounts</u>    |                            | <u>Actual<br/>Amounts<br/>(Budgetary<br/>Basis)</u> | <u>Variance with<br/>Final Budget -<br/>Positive<br/>(Negative)</u> |
|--|----------------------------|----------------------------|---|---|
|  | <u>Original</u>            | <u>Final</u>               |   |   |
| <b>REVENUES</b>  |                            |                            |   |   |
| Taxes:   |                            |                            |   |   |
| General sales and use taxes                                  | \$ 15,747,340              | \$ 16,457,250              | \$ 20,083,186                                       | \$ 3,625,936  |
| Investment earnings  | <u>200,000</u>             | <u>200,000</u>             | <u>535,050</u>                                      | <u>335,050</u>  |
| Total revenues   | 15,947,340                 | 16,657,250                 | 20,618,236  | 3,960,986   |
| <b>EXPENDITURES</b>  |                            |                            |   |   |
| Current:   |                            |                            |   |   |
| Transportation:  |                            |                            |   |   |
| Street maintenance   | <u>42,177,670</u>          | <u>42,887,580</u>          | <u>28,274,056</u>                                   | <u>14,613,524</u>   |
| Excess (deficiency) of revenues<br>over (under) expenditures | (26,230,330)               | (26,230,330)               | (7,655,820)   | 18,574,510  |
| Fund balances, January 1                                     | <u>35,499,529</u>          | <u>35,499,529</u>          | <u>35,499,529</u>                                   | <u>--</u>   |
| Fund balances, December 31                                   | <u><u>\$ 9,269,199</u></u> | <u><u>\$ 9,269,199</u></u> | <u><u>\$ 27,843,709</u></u>                         | <u><u>\$ 18,574,510</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, 2022**

EXHIBIT B - 24

|  | <u>Budgeted Amounts</u> |                     | <u>Actual<br/>Amounts<br/>(Budgetary<br/>Basis)</u> | <u>Variance with<br/>Final Budget -<br/>Positive<br/>(Negative)</u> |
|--|-------------------------|---------------------|---|---|
|  | <u>Original</u>         | <u>Final</u>        |   |   |
| <b>REVENUES</b>  |                         |                     |   |   |
| Taxes:   |                         |                     |   |   |
| General property taxes                                       | \$ 13,313,130           | \$ 13,482,980       | \$ 13,577,402                                       | \$ 94,422   |
| Investment earnings  | --                      | --                  | (68,448)  | (68,448)  |
| Total revenues   | 13,313,130              | 13,482,980          | 13,508,954  | 25,974  |
| <b>EXPENDITURES</b>  |                         |                     |   |   |
| Current:   |                         |                     |   |   |
| Public safety:   |                         |                     |   |   |
| Operations   | 13,462,650              | 14,657,920          | 14,635,675  | 22,245  |
| Excess (deficiency) of revenues<br>over (under) expenditures | (149,520)               | (1,174,940)         | (1,126,721)   | 48,219  |
| <b>OTHER FINANCING SOURCES</b>                               |                         |                     |   |   |
| Transfers in:  |                         |                     |   |   |
| Grants Fund  | --                      | 6,172               | 6,172   | --  |
| Emergency Medical Services Fund                              | --                      | 115,420             | 115,420   | --  |
| Total other financing sources                                | --                      | 121,592             | 121,592   | --  |
| Net change in fund balances                                  | (149,520)               | (1,053,348)         | (1,005,129)   | 48,219  |
| Fund balances, January 1                                     | 5,068,634               | 5,068,634           | 5,068,634   | --  |
| Fund balances, December 31                                   | <u>\$ 4,919,114</u>     | <u>\$ 4,015,286</u> | <u>\$ 4,063,505</u>                                 | <u>\$ 48,219</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, 2022**

EXHIBIT B - 25

|  | <u>Budgeted Amounts</u>  |                          | <u>Actual<br/>Amounts<br/>(Budgetary<br/>Basis)</u> | <u>Variance with<br/>Final Budget -<br/>Positive<br/>(Negative)</u> |
|--|--------------------------|--------------------------|---|---|
|  | <u>Original</u>          | <u>Final</u>             |   |   |
| <b>REVENUES</b>  |                          |                          |   |   |
| Taxes:   |                          |                          |   |   |
| General property taxes                                       | \$ 442,690               | \$ 442,690               | \$ 519,152  | \$ 76,462   |
| Intergovernmental revenues:                                  |                          |                          |   |   |
| Insurance company taxes                                      | 27,330                   | 27,330                   | 52,293  | 24,963  |
| Charges for services:  |                          |                          |   |   |
| Fire protection service charges                              | 68,100                   | 68,100                   | 68,381  | 281   |
| Investment earnings  | <u>1,000</u>             | <u>1,000</u>             | <u>3,350</u>  | <u>2,350</u>  |
| Total revenues   | 539,120                  | 539,120                  | 643,176   | 104,056   |
| <b>EXPENDITURES</b>  |                          |                          |   |   |
| Current:   |                          |                          |   |   |
| Public safety:   |                          |                          |   |   |
| Operations   | 500,690                  | 588,820                  | 570,053   | 18,767  |
| Capital outlay   | <u>61,542</u>            | <u>134,173</u>           | <u>116,239</u>                                      | <u>17,934</u>   |
| Total expenditures   | <u>562,232</u>           | <u>722,993</u>           | <u>686,292</u>                                      | <u>36,701</u>   |
| Excess (deficiency) of revenues<br>over (under) expenditures | (23,112)                 | (183,873)                | (43,116)  | 140,757   |
| Fund balances, January 1                                     | <u>691,896</u>           | <u>691,896</u>           | <u>691,896</u>                                      | <u>--</u>   |
| Fund balances, December 31                                   | <u><u>\$ 668,784</u></u> | <u><u>\$ 508,023</u></u> | <u><u>\$ 648,780</u></u>                            | <u><u>\$ 140,757</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)**  
**BROWNSFIELD FIRE PROTECTION DISTRICT SPECIAL REVENUE FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2022**

EXHIBIT B - 26

|  | <u>Budgeted Amounts</u> |                   | <u>Actual<br/>Amounts<br/>(Budgetary<br/>Basis)</u> | <u>Variance with<br/>Final Budget -<br/>Positive<br/>(Negative)</u> |
|--|-------------------------|-------------------|---|---|
|  | <u>Original</u>         | <u>Final</u>      |   |   |
| <b>REVENUES</b>  |                         |                   |   |   |
| Taxes:   |                         |                   |   |   |
| General property taxes                                       | \$ 1,127,750            | \$ 1,133,730      | \$ 1,161,999  | \$ 28,269   |
| Intergovernmental revenues:                                  |                         |                   |   |   |
| Insurance company taxes                                      | 33,310                  | 33,310            | 64,003  | 30,693  |
| Louisiana revenue sharing                                    | 90,920                  | 90,920            | 78,036  | (12,884)  |
| On-behalf payments for salaries and benefits                 | 18,000                  | 18,000            | 24,000  | 6,000   |
| Total intergovernmental revenues                             | <u>142,230</u>          | <u>142,230</u>    | <u>166,039</u>                                      | <u>23,809</u>   |
| Charges for services:  |                         |                   |   |   |
| Fire protection service charges                              | <u>103,320</u>          | <u>103,320</u>    | <u>100,689</u>                                      | <u>(2,631)</u>  |
| Investment earnings  | <u>1,500</u>            | <u>1,500</u>      | <u>(4,215)</u>                                      | <u>(5,715)</u>  |
| Miscellaneous revenues:                                      |                         |                   |   |   |
| Other income   | <u>24,450</u>           | <u>24,450</u>     | <u>26,723</u>                                       | <u>2,273</u>  |
| Total revenues   | 1,399,250               | 1,405,230         | 1,451,235   | 46,005  |
| <b>EXPENDITURES</b>  |                         |                   |   |   |
| Current:   |                         |                   |   |   |
| Public safety:   |                         |                   |   |   |
| Operations   | <u>1,113,368</u>        | <u>1,129,348</u>  | <u>1,084,597</u>                                    | <u>44,751</u>   |
| Excess (deficiency) of revenues<br>over (under) expenditures | <u>285,882</u>          | <u>275,882</u>    | <u>366,638</u>                                      | <u>90,756</u>   |
| <b>OTHER FINANCING SOURCES</b>                               |                         |                   |   |   |
| Transfers in:  |                         |                   |   |   |
| General Fund   | 15,760                  | 15,760            | 15,760  | --  |
| Proceeds of capital asset disposition                        | --                      | --                | 8,100   | 8,100   |
| Total other financing sources                                | <u>15,760</u>           | <u>15,760</u>     | <u>23,860</u>                                       | <u>8,100</u>  |
| Net change in fund balances                                  | 301,642                 | 291,642           | 390,498   | 98,856  |
| Fund balances, January 1                                     | <u>232,634</u>          | <u>232,634</u>    | <u>232,634</u>                                      | <u>--</u>   |
| Fund balances, December 31                                   | <u>\$ 534,276</u>       | <u>\$ 524,276</u> | <u>\$ 623,132</u>                                   | <u>\$ 98,856</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, 2022**

EXHIBIT B - 27

|  | <u>Budgeted Amounts</u> |                  | <u>Actual<br/>Amounts<br/>(Budgetary<br/>Basis)</u> | <u>Variance with<br/>Final Budget -<br/>Positive<br/>(Negative)</u> |
|--|-------------------------|------------------|---|---|
|  | <u>Original</u>         | <u>Final</u>     |   |   |
| <b>REVENUES</b>  |                         |                  |   |   |
| Taxes:   |                         |                  |   |   |
| General property taxes                                       | \$ 334,530              | \$ 338,030       | \$ 351,294  | \$ 13,264   |
| Intergovernmental revenues:                                  |                         |                  |   |   |
| Insurance company taxes                                      | 15,730                  | 15,730           | 29,836  | 14,106  |
| Charges for services:  |                         |                  |   |   |
| Fire protection service charges                              | 46,350                  | 46,350           | 46,457  | 107   |
| Investment earnings  | 380                     | 380              | (2,161)   | (2,541)   |
| Miscellaneous revenues:                                      |                         |                  |   |   |
| Other income   | 12,050                  | 12,050           | 8,495   | (3,555)   |
| Total revenues   | <u>409,040</u>          | <u>412,540</u>   | <u>433,921</u>                                      | <u>21,381</u>   |
| <b>EXPENDITURES</b>  |                         |                  |   |   |
| Current:   |                         |                  |   |   |
| Public safety:   |                         |                  |   |   |
| Operations   | 401,340                 | 414,840          | 405,333   | 9,507   |
| Debt service:  |                         |                  |   |   |
| Principal retirement   | 34,100                  | 34,100           | 34,100  | --  |
| Interest and fiscal charges                                  | 8,380                   | 8,380            | 8,384   | (4)   |
| Total debt service   | <u>42,480</u>           | <u>42,480</u>    | <u>42,484</u>                                       | <u>(4)</u>  |
| Total expenditures   | <u>443,820</u>          | <u>457,320</u>   | <u>447,817</u>                                      | <u>9,503</u>  |
| Excess (deficiency) of revenues<br>over (under) expenditures | (34,780)                | (44,780)         | (13,896)  | 30,884  |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                         |                  |   |   |
| Transfers in:  |                         |                  |   |   |
| General Fund   | 34,780                  | 34,780           | 34,780  | --  |
| Transfers out:   |                         |                  |   |   |
| Capital Projects Fund  | --                      | (33,333)         | (33,333)  | --  |
| Total other financing sources and uses                       | <u>34,780</u>           | <u>1,447</u>     | <u>1,447</u>  | <u>--</u>   |
| Net change in fund balances                                  | --                      | (43,333)         | (12,449)  | 30,884  |
| Fund balances, January 1                                     | <u>108,820</u>          | <u>108,820</u>   | <u>108,820</u>                                      | <u>--</u>   |
| Fund balances, December 31                                   | <u>\$ 108,820</u>       | <u>\$ 65,487</u> | <u>\$ 96,371</u>                                    | <u>\$ 30,884</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, 2022**

EXHIBIT B - 28

|  | <u>Budgeted Amounts</u> |                   | <u>Actual<br/>Amounts<br/>(Budgetary<br/>Basis)</u> | <u>Variance with<br/>Final Budget -<br/>Positive<br/>(Negative)</u> |
|--|-------------------------|-------------------|---|---|
|  | <u>Original</u>         | <u>Final</u>      |   |   |
| <b>REVENUES</b>  |                         |                   |   |   |
| Taxes:   |                         |                   |   |   |
| General property taxes                                       | \$ 473,260              | \$ 473,260        | \$ 506,758  | \$ 33,498   |
| Intergovernmental revenues:                                  |                         |                   |   |   |
| Insurance company taxes                                      | 16,270                  | 16,270            | 30,890  | 14,620  |
| Charges for services:  |                         |                   |   |   |
| Fire protection service charges                              | 53,530                  | 53,530            | 52,047  | (1,483)   |
| Investment earnings  | 6,260                   | 6,260             | 3,027   | (3,233)   |
| Miscellaneous revenues:                                      |                         |                   |   |   |
| Donations  | 250                     | 250               | 250   | --  |
| Other income   | 6,760                   | 6,760             | 7,308   | 548   |
| Total miscellaneous revenues                                 | <u>7,010</u>            | <u>7,010</u>      | <u>7,558</u>  | <u>548</u>  |
| Total revenues   | <u>556,330</u>          | <u>556,330</u>    | <u>600,280</u>                                      | <u>43,950</u>   |
| <b>EXPENDITURES</b>  |                         |                   |   |   |
| Current:   |                         |                   |   |   |
| Public safety:   |                         |                   |   |   |
| Operations   | 500,896                 | 490,351           | 407,204   | 83,147  |
| Debt service:  |                         |                   |   |   |
| Principal retirement   | 79,770                  | 79,770            | 88,600  | (8,830)   |
| Interest and fiscal charges                                  | 16,520                  | 16,520            | 7,231   | 9,289   |
| Total debt service   | <u>96,290</u>           | <u>96,290</u>     | <u>95,831</u>                                       | <u>459</u>  |
| Capital outlay   | 40,000                  | 50,544            | --  | 50,544  |
| Total expenditures   | <u>637,186</u>          | <u>637,185</u>    | <u>503,035</u>                                      | <u>134,150</u>  |
| Excess (deficiency) of revenues<br>over (under) expenditures | <u>(80,856)</u>         | <u>(80,855)</u>   | <u>97,245</u>                                       | <u>178,100</u>  |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                         |                   |   |   |
| Transfers in:  |                         |                   |   |   |
| General Fund   | 62,080                  | 62,080            | 62,080  | --  |
| Grants Fund  | --                      | --                | 435   | 435   |
| Total transfers in   | <u>62,080</u>           | <u>62,080</u>     | <u>62,515</u>                                       | <u>435</u>  |
| Transfers out:   |                         |                   |   |   |
| Capital Projects Fund  | --                      | (273,333)         | (273,333)   | --  |
| Total other financing sources and uses                       | <u>62,080</u>           | <u>(211,253)</u>  | <u>(210,818)</u>                                    | <u>435</u>  |
| Net change in fund balances                                  | (18,776)                | (292,108)         | (113,573)   | 178,535   |
| Fund balances, January 1                                     | 640,834                 | 640,834           | 640,834   | --  |
| Fund balances, December 31                                   | <u>\$ 622,058</u>       | <u>\$ 348,726</u> | <u>\$ 527,261</u>                                   | <u>\$ 178,535</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)  
ALSEN-ST. IRMA LEE FIRE PROTECTION DISTRICT SPECIAL REVENUE FUND  
FOR THE YEAR ENDED DECEMBER 31, 2022**

EXHIBIT B - 29

|  | <u>Budgeted Amounts</u>  |                          | <u>Actual<br/>Amounts<br/>(Budgetary<br/>Basis)</u> | <u>Variance with<br/>Final Budget -<br/>Positive<br/>(Negative)</u> |
|--|--------------------------|--------------------------|---|---|
|  | <u>Original</u>          | <u>Final</u>             |   |   |
| <b>REVENUES</b>  |                          |                          |   |   |
| Taxes:   |                          |                          |   |   |
| General property taxes                                       | \$ 285,280               | \$ 285,280               | \$ 313,256  | \$ 27,976   |
| Intergovernmental revenues:                                  |                          |                          |   |   |
| Insurance company taxes                                      | 4,800                    | 4,800                    | 8,645   | 3,845   |
| Charges for services:  |                          |                          |   |   |
| Fire protection service charges                              | 12,440                   | 12,440                   | 13,164  | 724   |
| Investment earnings  | 9,700                    | 9,700                    | 3,794   | (5,906)   |
| Miscellaneous revenues:                                      |                          |                          |   |   |
| Other income   | 9,110                    | 9,110                    | --  | (9,110)   |
| Total revenues   | <u>321,330</u>           | <u>321,330</u>           | <u>338,859</u>                                      | <u>17,529</u>   |
| <b>EXPENDITURES</b>  |                          |                          |   |   |
| Current:   |                          |                          |   |   |
| Public safety:   |                          |                          |   |   |
| Operations   | 345,100                  | 409,480                  | 401,302   | 8,178   |
| Capital outlay   | <u>15,000</u>            | <u>--</u>                | <u>--</u>   | <u>--</u>   |
| Total expenditures   | <u>360,100</u>           | <u>409,480</u>           | <u>401,302</u>                                      | <u>8,178</u>  |
| Excess (deficiency) of revenues<br>over (under) expenditures | (38,770)                 | (88,150)                 | (62,443)  | 25,707  |
| <b>OTHER FINANCING SOURCES</b>                               |                          |                          |   |   |
| Transfers in:  |                          |                          |   |   |
| General Fund   | <u>23,770</u>            | <u>23,770</u>            | <u>23,770</u>                                       | <u>--</u>   |
| Net change in fund balances                                  | (15,000)                 | (64,380)                 | (38,673)  | 25,707  |
| Fund balances, January 1                                     | <u>539,202</u>           | <u>539,202</u>           | <u>539,202</u>                                      | <u>--</u>   |
| Fund balances, December 31                                   | <u><u>\$ 524,202</u></u> | <u><u>\$ 474,822</u></u> | <u><u>\$ 500,529</u></u>                            | <u><u>\$ 25,707</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 SALES TAX BONDS DEBT SERVICE FUND  
FOR THE YEAR ENDED DECEMBER 31, 2022**

EXHIBIT B - 30

|  | <u>Budgeted Amounts</u>    |                            | <u>Actual<br/>Amounts<br/>(Budgetary<br/>Basis)</u> | <u>Variance with<br/>Final Budget -<br/>Positive<br/>(Negative)</u> |
|--|----------------------------|----------------------------|---|---|
|  | <u>Original</u>            | <u>Final</u>               |   |   |
| <b>REVENUES</b>  |                            |                            |   |   |
| Taxes:   |                            |                            |   |   |
| General sales and use taxes                                  | \$ 2,895,480               | \$ 2,893,810               | \$ 2,892,303  | \$ (1,507)  |
| Investment earnings  | <u>5,000</u>               | <u>6,850</u>               | <u>8,335</u>  | <u>1,485</u>  |
| Total revenues   | <u>2,900,480</u>           | <u>2,900,660</u>           | <u>2,900,638</u>                                    | <u>(22)</u>   |
| <b>EXPENDITURES</b>  |                            |                            |   |   |
| Debt service:  |                            |                            |   |   |
| Principal:   |                            |                            |   |   |
| Bond principal   | <u>2,205,000</u>           | <u>2,205,000</u>           | <u>2,205,000</u>                                    | <u>--</u>   |
| Interest and fiscal charges:                                 |                            |                            |   |   |
| Bond interest  | 684,820                    | 684,820                    | 684,812   | 8   |
| Paying agent fees  | <u>4,100</u>               | <u>4,280</u>               | <u>4,273</u>  | <u>7</u>  |
| Total interest and fiscal charges                            | <u>688,920</u>             | <u>689,100</u>             | <u>689,085</u>                                      | <u>15</u>   |
| Total expenditures   | <u>2,893,920</u>           | <u>2,894,100</u>           | <u>2,894,085</u>                                    | <u>15</u>   |
| Excess (deficiency) of revenues<br>over (under) expenditures | 6,560                      | 6,560                      | 6,553   | (7)   |
| Fund balances, January 1                                     | <u>1,204,088</u>           | <u>1,204,088</u>           | <u>1,204,088</u>                                    | <u>--</u>   |
| Fund balances, December 31                                   | <u><u>\$ 1,210,648</u></u> | <u><u>\$ 1,210,648</u></u> | <u><u>\$ 1,210,641</u></u>                          | <u><u>\$ (7)</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, 2022**

EXHIBIT B - 31

|  | <u>Budgeted Amounts</u> |                  | <u>Actual<br/>Amounts<br/>(Budgetary<br/>Basis)</u> | <u>Variance with<br/>Final Budget -<br/>Positive<br/>(Negative)</u> |
|--|-------------------------|------------------|---|---|
|  | <u>Original</u>         | <u>Final</u>     |   |   |
| <b>REVENUES</b>  |                         |                  |   |   |
| Taxes:   |                         |                  |   |   |
| General sales and use taxes                                  | \$ 2,124,380            | \$ 2,124,380     | \$ 2,124,371  | \$ (9)  |
| Miscellaneous revenues:                                      |                         |                  |   |   |
| Other income   | <u>14,400</u>           | <u>14,400</u>    | <u>14,400</u>                                       | <u>--</u>   |
| Total revenues   | <u>2,138,780</u>        | <u>2,138,780</u> | <u>2,138,771</u>                                    | <u>(9)</u>  |
| <b>EXPENDITURES</b>  |                         |                  |   |   |
| Debt service:  |                         |                  |   |   |
| Principal:   |                         |                  |   |   |
| Bond principal   | <u>1,735,000</u>        | <u>1,735,000</u> | <u>1,735,000</u>                                    | <u>--</u>   |
| Interest and fiscal charges:                                 |                         |                  |   |   |
| Bond interest  | 397,480                 | 397,480          | 397,471   | 9   |
| Paying agent fees  | <u>6,300</u>            | <u>6,300</u>     | <u>6,300</u>  | <u>--</u>   |
| Total interest and fiscal charges                            | <u>403,780</u>          | <u>403,780</u>   | <u>403,771</u>                                      | <u>9</u>  |
| Total expenditures   | <u>2,138,780</u>        | <u>2,138,780</u> | <u>2,138,771</u>                                    | <u>9</u>  |
| Excess (deficiency) of revenues<br>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, 2022**

EXHIBIT B - 32

|                                   | <u>Budgeted Amounts</u> |                  | <u>Actual<br/>Amounts<br/>(Budgetary<br/>Basis)</u> | <u>Variance with<br/>Final Budget -<br/>Positive<br/>(Negative)</u> |
|-----------------------------------|-------------------------|------------------|---|---|
|                                   | <u>Original</u>         | <u>Final</u>     |   |   |
| <b>EXPENDITURES</b>               |                         |                  |   |   |
| Debt service:                     |                         |                  |   |   |
| Principal:                        |                         |                  |   |   |
| Bond principal                    | \$ 4,080,000            | \$ 4,080,000     | \$ 4,080,000  | \$ --   |
| Interest and fiscal charges:      |                         |                  |   |   |
| Bond interest                     | 551,570                 | 551,570          | 551,562   | 8   |
| Paying agent fees                 | 850                     | 850              | 850   | --  |
| Total interest and fiscal charges | <u>552,420</u>          | <u>552,420</u>   | <u>552,412</u>                                      | <u>8</u>  |
| Total expenditures                | 4,632,420               | 4,632,420        | 4,632,412   | 8   |
| <b>OTHER FINANCING SOURCES</b>    |                         |                  |   |   |
| Transfers in:                     |                         |                  |   |   |
| General Fund                      | <u>4,632,420</u>        | <u>4,632,420</u> | <u>4,632,412</u>                                    | <u>(8)</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, 2022**

EXHIBIT B - 33

|  | <u>Budgeted Amounts</u> |                     | <u>Actual<br/>Amounts<br/>(Budgetary<br/>Basis)</u> | <u>Variance with<br/>Final Budget -<br/>Positive<br/>(Negative)</u> |
|--|-------------------------|---------------------|---|---|
|  | <u>Original</u>         | <u>Final</u>        |   |   |
| <b>REVENUES</b>  |                         |                     |   |   |
| Taxes:   |                         |                     |   |   |
| General sales and use taxes                                  | \$ 17,505,780           | \$ 17,462,550       | \$ 17,446,670                                       | \$ (15,880)   |
| Investment earnings  | <u>7,500</u>            | <u>51,740</u>       | <u>67,623</u>                                       | <u>15,883</u>   |
| Total revenues   | <u>17,513,280</u>       | <u>17,514,290</u>   | <u>17,514,293</u>                                   | <u>3</u>  |
| <b>EXPENDITURES</b>  |                         |                     |   |   |
| Debt service:  |                         |                     |   |   |
| Principal:   |                         |                     |   |   |
| Bond principal   | <u>11,435,000</u>       | <u>11,435,000</u>   | <u>11,435,000</u>                                   | <u>--</u>   |
| Interest and fiscal charges:                                 |                         |                     |   |   |
| Bond interest  | 6,145,000               | 6,145,000           | 6,145,000   | --  |
| Paying agent fees  | <u>4,850</u>            | <u>5,340</u>        | <u>5,855</u>  | <u>(515)</u>  |
| Total interest and fiscal charges                            | <u>6,149,850</u>        | <u>6,150,340</u>    | <u>6,150,855</u>                                    | <u>(515)</u>  |
| Bond issuance costs  | <u>--</u>               | <u>520</u>          | <u>--</u>   | <u>520</u>  |
| Total expenditures   | <u>17,584,850</u>       | <u>17,585,860</u>   | <u>17,585,855</u>                                   | <u>5</u>  |
| Excess (deficiency) of revenues<br>over (under) expenditures | (71,570)                | (71,570)            | (71,562)  | 8   |
| Fund balances, January 1                                     | <u>7,325,000</u>        | <u>7,325,000</u>    | <u>7,325,000</u>                                    | <u>--</u>   |
| Fund balances, December 31                                   | <u>\$ 7,253,430</u>     | <u>\$ 7,253,430</u> | <u>\$ 7,253,438</u>                                 | <u>\$ 8</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, 2022**

EXHIBIT B - 34

|  | <u>Budgeted Amounts</u> |                     | <u>Actual<br/>Amounts<br/>(Budgetary<br/>Basis)</u> | <u>Variance with<br/>Final Budget -<br/>Positive<br/>(Negative)</u> |
|--|-------------------------|---------------------|---|---|
|  | <u>Original</u>         | <u>Final</u>        |   |   |
| <b>REVENUES</b>  |                         |                     |   |   |
| Taxes:   |                         |                     |   |   |
| General sales and use taxes                                  | \$ 5,819,910            | \$ 5,811,810        | \$ 5,808,716  | \$ (3,094)  |
| Investment earnings  | <u>6,000</u>            | <u>16,480</u>       | <u>19,565</u>                                       | <u>3,085</u>  |
| Total revenues   | <u>5,825,910</u>        | <u>5,828,290</u>    | <u>5,828,281</u>                                    | <u>(9)</u>  |
| <b>EXPENDITURES</b>  |                         |                     |   |   |
| Debt service:  |                         |                     |   |   |
| Principal:   |                         |                     |   |   |
| Bond principal   | <u>4,220,000</u>        | <u>4,220,000</u>    | <u>4,220,000</u>                                    | <u>--</u>   |
| Interest and fiscal charges:                                 |                         |                     |   |   |
| Bond interest  | 1,588,880               | 1,588,880           | 1,588,877   | 3   |
| Paying agent fees  | <u>6,500</u>            | <u>8,710</u>        | <u>8,869</u>  | <u>(159)</u>  |
| Total interest and fiscal charges                            | <u>1,595,380</u>        | <u>1,597,590</u>    | <u>1,597,746</u>                                    | <u>(156)</u>  |
| Bond issuance costs  | <u>--</u>               | <u>170</u>          | <u>--</u>   | <u>170</u>  |
| Total expenditures   | <u>5,815,380</u>        | <u>5,817,760</u>    | <u>5,817,746</u>                                    | <u>14</u>   |
| Excess (deficiency) of revenues<br>over (under) expenditures | 10,530                  | 10,530              | 10,535  | 5   |
| Fund balances, January 1                                     | <u>2,420,366</u>        | <u>2,420,366</u>    | <u>2,420,366</u>                                    | <u>--</u>   |
| Fund balances, December 31                                   | <u>\$ 2,430,896</u>     | <u>\$ 2,430,896</u> | <u>\$ 2,430,901</u>                                 | <u>\$ 5</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, 2022**

EXHIBIT B - 35

|  | <u>Budgeted Amounts</u>    |                            | <u>Actual<br/>Amounts<br/>(Budgetary<br/>Basis)</u> | <u>Variance with<br/>Final Budget -<br/>Positive<br/>(Negative)</u> |
|--|----------------------------|----------------------------|---|---|
|  | <u>Original</u>            | <u>Final</u>               |   |   |
| <b>REVENUES</b>  |                            |                            |   |   |
| Taxes:   |                            |                            |   |   |
| General sales and use taxes                                  | \$ 9,569,790               | \$ 9,552,520               | \$ 9,543,831  | \$ (8,689)  |
| Investment earnings  | <u>6,000</u>               | <u>24,370</u>              | <u>33,053</u>                                       | <u>8,683</u>  |
| Total revenues   | <u>9,575,790</u>           | <u>9,576,890</u>           | <u>9,576,884</u>                                    | <u>(6)</u>  |
| <b>EXPENDITURES</b>  |                            |                            |   |   |
| Debt service:  |                            |                            |   |   |
| Principal:   |                            |                            |   |   |
| Bond principal   | <u>3,815,000</u>           | <u>3,815,000</u>           | <u>3,815,000</u>                                    | <u>--</u>   |
| Interest and fiscal charges:                                 |                            |                            |   |   |
| Bond interest  | 5,759,000                  | 5,759,000                  | 5,759,000   | --  |
| Paying agent fees  | 2,100                      | 3,200                      | 3,197   | 3   |
| Total interest and fiscal charges                            | <u>5,761,100</u>           | <u>5,762,200</u>           | <u>5,762,197</u>                                    | <u>3</u>  |
| Total expenditures   | <u>9,576,100</u>           | <u>9,577,200</u>           | <u>9,577,197</u>                                    | <u>3</u>  |
| Excess (deficiency) of revenues<br>over (under) expenditures | (310)                      | (310)                      | (313)   | (3)   |
| Fund balances, January 1                                     | <u>3,989,167</u>           | <u>3,989,167</u>           | <u>3,989,167</u>                                    | <u>--</u>   |
| Fund balances, December 31                                   | <u><u>\$ 3,988,857</u></u> | <u><u>\$ 3,988,857</u></u> | <u><u>\$ 3,988,854</u></u>                          | <u><u>\$ (3)</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, 2022**

EXHIBIT B - 36

|  | <u>Budgeted Amounts</u> |              | <u>Actual<br/>Amounts<br/>(Budgetary<br/>Basis)</u> | <u>Variance with<br/>Final Budget -<br/>Positive<br/>(Negative)</u> |
|--|-------------------------|--------------|---|---|
|  | <u>Original</u>         | <u>Final</u> |   |   |
| <b>REVENUES</b>  |                         |              |   |   |
| Miscellaneous revenues:                                      |                         |              |   |   |
| Contributions from government agencies                       | \$ 50,180               | \$ 47,680    | \$ 47,821   | \$ 141  |
| <b>EXPENDITURES</b>  |                         |              |   |   |
| Debt service:  |                         |              |   |   |
| Principal:   |                         |              |   |   |
| Bond principal   | 39,400                  | 39,400       | 39,400  | --  |
| Interest and fiscal charges:                                 |                         |              |   |   |
| Bond interest  | 10,780                  | 8,280        | 8,421   | (141)   |
| Total expenditures   | 50,180                  | 47,680       | 47,821  | (141)   |
| Excess (deficiency) of revenues<br>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, 2022**

EXHIBIT C - 1

|                                     | <b>Baton Rouge<br/>River<br/>Center</b> | <b>Greater<br/>Baton Rouge<br/>Parking<br/>Authority</b> | <b>Total<br/>Nonmajor<br/>Enterprise<br/>Funds</b> |
|-------------------------------------|---|--|--|
| <b>ASSETS</b>                       |   |  |  |
| Current assets:                     |   |  |  |
| Cash and cash equivalents           | \$ 6,178,344                            | \$ 1,943,118   | \$ 8,121,462                                       |
| Investments                         | --                                      | 914,409  | 914,409  |
| Accounts receivable - net           | 809,282                                 | --   | 809,282  |
| Accrued interest receivable         | 6,665                                   | 11,053   | 17,718   |
| Due from other governments          | 992,963                                 | --   | 992,963  |
| Prepaid items                       | 165,822                                 | --   | 165,822  |
| Inventory                           | 108,020                                 | --   | 108,020  |
| Total current assets                | 8,261,096                               | 2,868,580  | 11,129,676   |
| Noncurrent assets:                  |   |  |  |
| Restricted assets:                  |   |  |  |
| Cash and cash equivalents           | 11,421,825                              | --   | 11,421,825   |
| Sales taxes receivable              | 99,514                                  | --   | 99,514   |
| Accrued interest receivable         | 43,531                                  | --   | 43,531   |
| Total restricted assets             | 11,564,870                              | --   | 11,564,870   |
| Capital assets:                     |   |  |  |
| Land                                | 1,024,914                               | 1,629,303  | 2,654,217  |
| Buildings                           | 111,680,257                             | 11,409,991   | 123,090,248  |
| Improvements (other than buildings) | 19,520,012                              | 679,275  | 20,199,287   |
| Equipment                           | 1,332,326                               | 11,696   | 1,344,022  |
| Construction work in progress       | 1,685,168                               | --   | 1,685,168  |
| Total capital assets                | 135,242,677                             | 13,730,265   | 148,972,942  |
| Accumulated depreciation            | (95,088,491)                            | (10,470,341)   | (105,558,832)                                      |
| Net capital assets                  | 40,154,186                              | 3,259,924  | 43,414,110   |
| Total noncurrent assets             | 51,719,056                              | 3,259,924  | 54,978,980   |
| Total assets                        | 59,980,152                              | 6,128,504  | 66,108,656   |
| <b>LIABILITIES</b>                  |   |  |  |
| Current liabilities:                |   |  |  |
| Accounts and contracts payable      | \$ 4,342,640                            | \$ 101,312   | \$ 4,443,952                                       |
| Accrued salaries payable            | 92,980                                  | --   | 92,980   |
| Unearned revenue                    | 2,351,454                               | --   | 2,351,454  |
| Total current liabilities           | 6,787,074                               | 101,312  | 6,888,386  |
| <b>NET POSITION</b>                 |   |  |  |
| Net investment in capital assets    | 40,154,186                              | 3,259,924  | 43,414,110   |
| Restricted for capital projects     | 12,159,087                              | --   | 12,159,087   |
| Unrestricted                        | 879,805                                 | 2,767,268  | 3,647,073  |
| Total net position                  | \$ 53,193,078                           | \$ 6,027,192   | \$ 59,220,270                                      |

**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, 2022**

EXHIBIT C - 2

|   | <b>Baton Rouge<br/>River<br/>Center</b> | <b>Greater<br/>Baton Rouge<br/>Parking<br/>Authority</b> | <b>Total<br/>Nonmajor<br/>Enterprise<br/>Funds</b> |
|---|---|--|--|
| <b>OPERATING REVENUES</b>                           |   |  |  |
| Charges for services                                | \$ 7,904,386                            | \$ 1,210,978   | \$ 9,115,364                                       |
| Miscellaneous revenues                              | 1,840,740                               | 1,196  | 1,841,936  |
| Total operating revenues                            | 9,745,126                               | 1,212,174  | 10,957,300   |
| <b>OPERATING EXPENSES</b>                           |   |  |  |
| Personal services                                   | 2,552,880                               | --   | 2,552,880  |
| Employee benefits                                   | 327,541                                 | (2,292,552)  | (1,965,011)  |
| Supplies  | 1,844,152                               | 14,022   | 1,858,174  |
| Contractual services                                | 5,782,492                               | 864,578  | 6,647,070  |
| Depreciation  | 4,718,515                               | 101,998  | 4,820,513  |
| Management fee                                      | 541,332                                 | --   | 541,332  |
| Total operating expenses                            | 15,766,912                              | (1,311,954)  | 14,454,958   |
| Operating income (loss)                             | (6,021,786)                             | 2,524,128  | (3,497,658)  |
| <b>NONOPERATING REVENUES (EXPENSES)</b>             |   |  |  |
| Occupancy taxes                                     | 1,669,424                               | --   | 1,669,424  |
| Federal and State grants                            | 364,498                                 | --   | 364,498  |
| Investment earnings                                 | 189,953                                 | 41,579   | 231,532  |
| Total non-operating revenues (expenses)             | 2,223,875                               | 41,579   | 2,265,454  |
| Income (loss) before contributions<br>and transfers | (3,797,911)                             | 2,565,707  | (1,232,204)  |
| Capital contributions                               | 871,884                                 | --   | 871,884  |
| Transfers in  | 3,274,232                               | --   | 3,274,232  |
| Change in net position                              | 348,205                                 | 2,565,707  | 2,913,912  |
| Total net position - January 1                      | 52,844,873                              | 3,461,485  | 56,306,358   |
| Total net position - December 31                    | \$ 53,193,078                           | \$ 6,027,192   | \$ 59,220,270                                      |

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
COMBINING STATEMENT OF CASH FLOWS  
NONMAJOR ENTERPRISE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2022**

EXHIBIT C - 3

|   | <b>Baton Rouge<br/>River<br/>Center</b> | <b>Greater<br/>Baton Rouge<br/>Parking<br/>Authority</b> | <b>Total<br/>Nonmajor<br/>Enterprise<br/>Funds</b> |
|---|---|--|--|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>                                |   |  |  |
| Cash received from customers  | \$ 10,461,141                           | \$ 1,212,174   | \$ 11,673,315                                      |
| Cash payments to suppliers for goods and services                           | (5,795,680)                             | (875,732)  | (6,671,412)  |
| Cash payments to employees for services and benefits                        | (2,928,953)                             | --   | (2,928,953)  |
| Net cash provided by (used for) operating activities                        | 1,736,508                               | 336,442  | 2,072,950  |
| <b>CASH FLOWS FROM NONCAPITAL FINANCING<br/>ACTIVITIES:</b>                 |   |  |  |
| Operating grants received   | 364,498                                 | --   | 364,498  |
| Transfers in from other funds   | 2,053,240                               | --   | 2,053,240  |
| Net cash provided by (used for) noncapital financing activities             | 2,417,738                               | --   | 2,417,738  |
| <b>CASH FLOWS FROM CAPITAL AND RELATED<br/>FINANCING ACTIVITIES:</b>        |   |  |  |
| Receipts from occupancy taxes   | 1,688,635                               | --   | 1,688,635  |
| Acquisition and construction of capital assets                              | (1,760,974)                             | (656,590)  | (2,417,564)  |
| Capital contributed by other governments                                    | 923,944                                 | --   | 923,944  |
| Net cash provided by (used for) capital and related<br>financing activities | 851,605                                 | (656,590)  | 195,015  |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>                                |   |  |  |
| Purchase of investments   | --                                      | (914,409)  | (914,409)  |
| Interest received on investments  | 140,165                                 | 30,663   | 170,828  |
| Net cash provided by (used for) investing activities                        | 140,165                                 | (883,746)  | (743,581)  |
| Net increase (decrease) in cash and cash equivalents                        | 5,146,016                               | (1,203,894)  | 3,942,122  |
| Cash and cash equivalents, January 1  | 12,454,153                              | 3,147,012  | 15,601,165   |
| Cash and cash equivalents, December 31                                      | \$ 17,600,169                           | \$ 1,943,118   | \$ 19,543,287                                      |
| <b>Classified as:</b>   |   |  |  |
| Current assets  | \$ 6,178,344                            | \$ 1,943,118   | \$ 8,121,462                                       |
| Restricted assets   | 11,421,825                              | --   | 11,421,825   |
| Totals  | \$ 17,600,169                           | \$ 1,943,118   | \$ 19,543,287                                      |

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
COMBINING STATEMENT OF CASH FLOWS  
NONMAJOR ENTERPRISE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2022**

EXHIBIT C - 3  
(Continued)

|  | <u>Baton Rouge<br/>River<br/>Center</u> | <u>Greater<br/>Baton Rouge<br/>Parking<br/>Authority</u> | <u>Total<br/>Nonmajor<br/>Enterprise<br/>Funds</u> |
|--|---|--|--|
| <b>Reconciliation of operating income to net cash<br/>provided by (used for) operating activities:</b>       |   |  |  |
| Operating income (loss)  | \$ (6,021,786)                          | \$ 2,524,128   | \$ (3,497,658)                                     |
| Adjustments to reconcile operating income (loss) to net cash<br>provided by (used for) operating activities: |   |  |  |
| Depreciation   | 4,718,515                               | 101,998  | 4,820,513  |
| Increase (decrease) in compensated absences payable  | (69,059)                                | --   | (69,059)   |
| Increase (decrease) in total other post employment benefit<br>liability                                      | --                                      | (1,772,792)  | (1,772,792)  |
| Increase (decrease) in deferred inflows for OPEB   | --                                      | (66,966)   | (66,966)   |
| (Increase) decrease in deferred outflows for OPEB  | --                                      | 117,800  | 117,800  |
| Increase (decrease) in net pension liability   | --                                      | (569,908)  | (569,908)  |
| (Increase) decrease in deferred outflows for pensions  | --                                      | 49,366   | 49,366   |
| Increase (decrease) in deferred inflows for pensions   | --                                      | (50,052)   | (50,052)   |
| Change in assets and liabilities:  |   |  |  |
| Decrease (increase) in accounts receivable   | 1,778                                   | --   | 1,778  |
| Decrease (increase) in prepaid items   | (96,892)                                | --   | (96,892)   |
| Decrease (increase) in inventory   | (16,551)                                | --   | (16,551)   |
| Increase (decrease) in accounts and contracts payable  | 2,485,739                               | 2,868  | 2,488,607  |
| Increase (decrease) in accrued salaries payable  | 20,527                                  | --   | 20,527   |
| Increase (decrease) in unearned revenue  | 714,237                                 | --   | 714,237  |
| Total adjustments  | <u>7,758,294</u>                        | <u>(2,187,686)</u>                                       | <u>5,570,608</u>                                   |
| Net cash provided by (used for) operating activities   | <u>\$ 1,736,508</u>                     | <u>\$ 336,442</u>  | <u>\$ 2,072,950</u>                                |
| <b>Non cash investing, capital, and financing activities:</b>  |   |  |  |
| Gain in fair value of investments  | \$ 50,196                               | \$ 11,053  | \$ 61,249  |
| Contributions/accruals of capital assets   | (52,060)                                | --   | (52,060)   |



## 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, 2022**

EXHIBIT D - 1

|                                     | <u>Fleet Rental<br/>and Replace-<br/>ment Fund</u> | <u>Fleet<br/>Management</u> | <u>Total</u>         |
|-------------------------------------|--|-----------------------------|----------------------|
| <b>ASSETS</b>                       |  |                             |                      |
| Current assets:                     |  |                             |                      |
| Cash and cash equivalents           | \$ 6,296,408                                       | \$ 552,051                  | \$ 6,848,459         |
| Investments                         | 2,963,016  | --                          | 2,963,016            |
| Accrued interest receivable         | 31,226   | --                          | 31,226               |
| Inventory                           | --   | 312,144                     | 312,144              |
| Total current assets                | <u>9,290,650</u>                                   | <u>864,195</u>              | <u>10,154,845</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                           | 60,738,390   | 225,072                     | 60,963,462           |
| Total capital assets                | <u>60,738,390</u>                                  | <u>2,635,258</u>            | <u>63,373,648</u>    |
| Accumulated depreciation            | <u>(49,555,287)</u>                                | <u>(2,537,720)</u>          | <u>(52,093,007)</u>  |
| Net capital assets                  | <u>11,183,103</u>                                  | <u>97,538</u>               | <u>11,280,641</u>    |
| Total assets                        | <u>20,473,753</u>                                  | <u>961,733</u>              | <u>21,435,486</u>    |
| <b>LIABILITIES</b>                  |  |                             |                      |
| Current liabilities:                |  |                             |                      |
| Accounts and contracts payable      | 170,330  | 504,578                     | 674,908              |
| Accrued salaries payable            | --   | 43,235                      | 43,235               |
| Compensated absences payable        | --   | 129,000                     | 129,000              |
| Total liabilities                   | <u>170,330</u>                                     | <u>676,813</u>              | <u>847,143</u>       |
| Noncurrent liabilities:             |  |                             |                      |
| Compensated absences payable        | --   | 129,920                     | 129,920              |
| Total liabilities                   | <u>170,330</u>                                     | <u>806,733</u>              | <u>977,063</u>       |
| <b>NET POSITION</b>                 |  |                             |                      |
| Net investment in capital assets    | 11,183,103   | 97,538                      | 11,280,641           |
| Unrestricted                        | <u>9,120,320</u>                                   | <u>57,462</u>               | <u>9,177,782</u>     |
| Total net position                  | <u>\$ 20,303,423</u>                               | <u>\$ 155,000</u>           | <u>\$ 20,458,423</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, 2022**

EXHIBIT D - 2

|   | <u>Fleet Rental<br/>and Replace-<br/>ment Fund</u> | <u>Fleet<br/>Management</u> | <u>Total</u>         |
|---|--|-----------------------------|----------------------|
| <b>OPERATING REVENUES</b>                           |  |                             |                      |
| Charges for services:                               |  |                             |                      |
| Billings to departments                             | \$ 8,252,881                                       | \$ 14,329,234               | \$ 22,582,115        |
| <b>OPERATING EXPENSES</b>                           |  |                             |                      |
| Personal services                                   | --   | 1,658,770                   | 1,658,770            |
| Employee benefits                                   | --   | 1,132,201                   | 1,132,201            |
| Supplies  | 5,168  | 102,992                     | 108,160              |
| Contractual services                                | 4,309,723  | 1,030,581                   | 5,340,304            |
| Cost of materials                                   | --   | 10,773,819                  | 10,773,819           |
| Depreciation  | 5,711,566  | 20,074                      | 5,731,640            |
| Total operating expenses                            | <u>10,026,457</u>                                  | <u>14,718,437</u>           | <u>24,744,894</u>    |
| Operating income (loss)                             | <u>(1,773,576)</u>                                 | <u>(389,203)</u>            | <u>(2,162,779)</u>   |
| <b>NONOPERATING REVENUES (EXPENSES)</b>             |  |                             |                      |
| Investment earnings                                 | 113,521  | (2,564)                     | 110,957              |
| Gain (loss) on disposition of capital assets        | 493,368  | 7,618                       | 500,986              |
| Total non-operating revenues (expenses)             | <u>606,889</u>                                     | <u>5,054</u>                | <u>611,943</u>       |
| Income (loss) before contributions<br>and transfers | (1,166,687)  | (384,149)                   | (1,550,836)          |
| Transfers in  | --   | 201,708                     | 201,708              |
| Transfers out                                       | <u>(200,000)</u>                                   | <u>--</u>                   | <u>(200,000)</u>     |
| Change in net position                              | (1,366,687)  | (182,441)                   | (1,549,128)          |
| Total net position - January 1                      | <u>21,670,110</u>                                  | <u>337,441</u>              | <u>22,007,551</u>    |
| Total net position - December 31                    | <u>\$ 20,303,423</u>                               | <u>\$ 155,000</u>           | <u>\$ 20,458,423</u> |

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
COMBINING STATEMENT OF CASH FLOWS  
INTERNAL SERVICE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2022**

EXHIBIT D - 3

|  | <b>Fleet Rental<br/>and Replace-<br/>ment Fund</b> | <b>Fleet<br/>Management</b> | <b>Total</b>   |
|--|--|-----------------------------|----------------|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>   |  |                             |                |
| Cash received from customers   | \$ 8,252,881                                       | \$ 14,329,234               | \$ 22,582,115  |
| Cash payments to suppliers for goods and services  | (4,253,019)  | (11,955,059)                | (16,208,078)   |
| Cash payments to employees for services and benefits   | --   | (2,780,208)                 | (2,780,208)    |
| Net cash provided by (used for) operating activities   | 3,999,862  | (406,033)                   | 3,593,829      |
| <b>CASH FLOWS FROM NONCAPITAL FINANCING<br/>ACTIVITIES:</b>  |  |                             |                |
| Transfers in from other funds  | --   | 201,708                     | 201,708        |
| Transfers out to other funds   | (200,000)  | --                          | (200,000)      |
| Net cash provided by (used for) noncapital<br>financing activities   | (200,000)  | 201,708                     | 1,708          |
| <b>CASH FLOWS FROM CAPITAL AND RELATED<br/>FINANCING ACTIVITIES:</b>   |  |                             |                |
| Proceeds from sale of capital assets   | 493,368  | 7,618                       | 500,986        |
| Acquisition and construction of capital assets   | (2,839,040)  | --                          | (2,839,040)    |
| Net cash provided by (used for) capital and related<br>financing activities                                  | (2,345,672)  | 7,618                       | (2,338,054)    |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>   |  |                             |                |
| Purchase of investments  | (2,963,016)  | --                          | (2,963,016)    |
| Interest received on investments   | 82,619   | (2,564)                     | 80,055         |
| Net cash provided by (used for) investing activities   | (2,880,397)  | (2,564)                     | (2,882,961)    |
| Net increase (decrease) in cash and cash equivalents   | (1,426,207)  | (199,271)                   | (1,625,478)    |
| Cash and cash equivalents, January 1   | 7,722,615  | 751,322                     | 8,473,937      |
| Cash and cash equivalents, December 31   | \$ 6,296,408                                       | \$ 552,051                  | \$ 6,848,459   |
| <b>Reconciliation of operating income to net cash<br/>provided by (used for) operating activities:</b>       |  |                             |                |
| Operating income (loss)  | \$ (1,773,576)                                     | \$ (389,203)                | \$ (2,162,779) |
| Adjustments to reconcile operating income (loss) to net cash<br>provided by (used for) operating activities: |  |                             |                |
| Depreciation   | 5,711,566  | 20,074                      | 5,731,640      |
| Increase (decrease) in compensated absences payable  | --   | 16,197                      | 16,197         |
| Change in assets and liabilities:  |  |                             |                |
| Decrease (increase) in inventory   | --   | (37,379)                    | (37,379)       |
| Increase (decrease) in accounts and contracts payable  | 61,872   | (10,288)                    | 51,584         |
| Increase (decrease) in accrued salaries payable  | --   | (5,434)                     | (5,434)        |
| Total adjustments  | 5,773,438  | (16,830)                    | 5,756,608      |
| Net cash provided by (used for) operating activities   | \$ 3,999,862                                       | \$ (406,033)                | \$ 3,593,829   |
| <b>Non cash investing, capital, and financing activities:</b>  |  |                             |                |
| Gain in fair value of investments  | \$ 31,226  | \$ --                       | \$ 31,226      |

## 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, 2022**

EXHIBIT E - 1

|   | <u>CPERS<br/>Regular<br/>Retirement<br/>System</u> | <u>CPERS<br/>Police<br/>Guaranty<br/>System</u> | <u>Total<br/>Pension<br/>Trust<br/>Funds</u> |
|---|--|---|--|
| <b>ASSETS</b>                             |  |   |  |
| Cash and cash equivalents                 | \$ 15,459,050                                      | \$ 485,022                                      | \$ 15,944,072                                |
| Receivables:                              |  |   |  |
| Employee contributions                    | 982,424  | 1,017   | 983,441                                      |
| Employer contributions                    | 2,733,594  | 1,595,935                                       | 4,329,529                                    |
| Non-employer contributions                | 1,369,867  | --  | 1,369,867                                    |
| Interest and dividends                    | 119,071  | 243   | 119,314                                      |
| Pending trades                            | 2,297,012  | --  | 2,297,012                                    |
| Other contributions                       | 117,861  | --  | 117,861                                      |
| Total receivables                         | <u>7,619,829</u>                                   | <u>1,597,195</u>                                | <u>9,217,024</u>                             |
| Investments, at fair value                |  |   |  |
| Fixed income - domestic                   | 318,301,761  | 4,491,005                                       | 322,792,766                                  |
| Fixed income - international              | 25,576,380   | 1,646,947                                       | 27,223,327                                   |
| Equity securities - domestic              | 282,669,286  | 4,306,182                                       | 286,975,468                                  |
| Equity securities - international         | 186,047,923  | 2,777,185                                       | 188,825,108                                  |
| Real estate investments                   | 165,140,260  | --  | 165,140,260                                  |
| Alternative investments                   | 222,946,089  | 1,821,208                                       | 224,767,297                                  |
| Total investments                         | <u>1,200,681,699</u>                               | <u>15,042,527</u>                               | <u>1,215,724,226</u>                         |
| Capital assets:                           |  |   |  |
| Land                                      | 550,628  | --  | 550,628                                      |
| Buildings                                 | 781,948  | --  | 781,948                                      |
| Equipment                                 | 58,522   | --  | 58,522                                       |
| Accumulated depreciation                  | (765,941)  | --  | (765,941)                                    |
| Total capital assets                      | <u>625,157</u>                                     | <u>--</u>                                       | <u>625,157</u>                               |
| <br>Total assets                          | <br><u>1,224,385,735</u>                           | <br><u>17,124,744</u>                           | <br><u>1,241,510,479</u>                     |
| <br><b>DEFERRED OUTFLOWS OF RESOURCES</b> |  |   |  |
| Deferred outflows for OPEB                | <u>382,180</u>                                     | <u>66,388</u>                                   | <u>448,568</u>                               |
| <br><b>LIABILITIES</b>                    |  |   |  |
| Accrued expenses and benefits payable     | 1,156,539  | 170,013   | 1,326,552                                    |
| Pending trades payable                    | 221,037  | --  | 221,037                                      |
| Total other postemployment liabilities    | <u>3,476,005</u>                                   | <u>701,683</u>                                  | <u>4,177,688</u>                             |
| Total liabilities                         | <u>4,853,581</u>                                   | <u>871,696</u>                                  | <u>5,725,277</u>                             |
| <br><b>DEFERRED INFLOWS OF RESOURCES</b>  |  |   |  |
| Deferred inflows for OPEB                 | <u>406,567</u>                                     | <u>70,624</u>                                   | <u>477,191</u>                               |
| <br><b>NET POSITION</b>                   |  |   |  |
| Net position restricted for pensions      | <u>\$ 1,219,507,767</u>                            | <u>\$ 16,248,812</u>                            | <u>\$ 1,235,756,579</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, 2022**

EXHIBIT E - 2

|  | <u>CPERS<br/>Regular<br/>Retirement<br/>System</u> | <u>CPERS<br/>Police<br/>Guaranty<br/>System</u> | <u>Total<br/>Pension<br/>Trust<br/>Funds</u> |
|--|--|---|--|
| <b>ADDITIONS</b>   |  |   |  |
| Contributions:   |  |   |  |
| Employee   | \$ 14,170,245                                      | \$ 28,715                                       | \$ 14,198,960                                |
| Employer   | 54,959,598   | 5,492,651                                       | 60,452,249                                   |
| Non-employer   | 1,365,673  | --  | 1,365,673                                    |
| Severance contributions from employee                        | 2,005,348  | --  | 2,005,348                                    |
| Total contributions  | <u>72,500,864</u>                                  | <u>5,521,366</u>                                | <u>78,022,230</u>                            |
| Investment income  |  |   |  |
| <i>From investment activities:</i>                           |  |   |  |
| Net appreciation (depreciation) in fair value of investments | (139,062,752)                                      | (2,813,595)                                     | (141,876,347)                                |
| Interest   | 984,250  | 447,146   | 1,431,396                                    |
| Total investment income (loss)                               | <u>(138,078,502)</u>                               | <u>(2,366,449)</u>                              | <u>(140,444,951)</u>                         |
| Less: investment expense                                     | 6,102,531  | 41,745  | 6,144,276                                    |
| Net income from investing activities                         | <u>(144,181,033)</u>                               | <u>(2,408,194)</u>                              | <u>(146,589,227)</u>                         |
| Total additions (reductions)                                 | <u>(71,680,169)</u>                                | <u>3,113,172</u>                                | <u>(68,566,997)</u>                          |
| <b>DEDUCTIONS</b>  |  |   |  |
| Benefit payments   | 118,010,287  | 3,574,242                                       | 121,584,529                                  |
| Refunds and withdrawals                                      | 4,128,352  | --  | 4,128,352                                    |
| Administrative expenses                                      | 2,141,444  | 375,475   | 2,516,919                                    |
| Total deductions   | <u>124,280,083</u>                                 | <u>3,949,717</u>                                | <u>128,229,800</u>                           |
| Change in net position                                       | (195,960,252)                                      | (836,545)                                       | (196,796,797)                                |
| Net position - beginning of year                             | <u>1,415,468,019</u>                               | <u>17,085,357</u>                               | <u>1,432,553,376</u>                         |
| Net position - end of year                                   | <u>\$ 1,219,507,767</u>                            | <u>\$ 16,248,812</u>                            | <u>\$ 1,235,756,579</u>                      |

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
 COMBINING STATEMENT OF FIDUCIARY NET POSITION  
 CUSTODIAL FUNDS  
 DECEMBER 31, 2022**

EXHIBIT E - 3

|  | <u>Sales Tax<br/>Suspense</u> | <u>City Court<br/>Receipts<br/>Suspense</u> | <u>Council<br/>on Aging</u> | <u>Indigent<br/>Defender</u> | <u>Total<br/>Custodial<br/>Funds</u> |
|--|-------------------------------|---|-----------------------------|------------------------------|--------------------------------------|
| <b>ASSETS</b>                                    |                               |   |                             |                              |                                      |
| Cash and cash equivalents                        | \$ 16,047,881                 | \$ 443,533                                  | \$ --                       | \$ 31,491                    | \$ 16,522,905                        |
| Taxes receivable for other governments           | 25,260,276                    | --  | 7,834,066                   | --                           | 33,094,342                           |
| Other receivables                                | --                            | --  | --                          | 54,654                       | 54,654                               |
| Total assets                                     | <u>41,308,157</u>             | <u>443,533</u>                              | <u>7,834,066</u>            | <u>86,145</u>                | <u>49,671,901</u>                    |
| <b>LIABILITIES</b>                               |                               |   |                             |                              |                                      |
| Accounts payable                                 | --                            | 443,533                                     | 745,113                     | --                           | 1,188,646                            |
| Due to other governments                         | 38,827,998                    | --  | 7,088,953                   | 86,145                       | 46,003,096                           |
| Total liabilities                                | <u>38,827,998</u>             | <u>443,533</u>                              | <u>7,834,066</u>            | <u>86,145</u>                | <u>47,191,742</u>                    |
| <b>NET POSITION</b>                              |                               |   |                             |                              |                                      |
| Restricted for:                                  |                               |   |                             |                              |                                      |
| Individuals, organizations and other governments | <u>\$ 2,480,159</u>           | <u>\$ --</u>                                | <u>\$ --</u>                | <u>\$ --</u>                 | <u>\$ 2,480,159</u>                  |

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**CUSTODIAL FUNDS**  
**DECEMBER 31, 2022**

EXHIBIT E - 4

|  | <u>Sales Tax<br/>Suspense</u> | <u>City Court<br/>Receipts<br/>Suspense</u> | <u>Council<br/>on Aging</u> | <u>Indigent<br/>Defender</u> | <u>Total<br/>Custodial<br/>Funds</u> |
|--|-------------------------------|---|-----------------------------|------------------------------|--------------------------------------|
| <b>ADDITIONS</b>                                     |                               |   |                             |                              |                                      |
| Investment income                                    | \$ --                         | \$ --                                       | \$ --                       | \$ 663                       | \$ 663                               |
| Sales tax collections for other governments          | 268,473,956                   | --  | --                          | --                           | 268,473,956                          |
| Property tax collections for other governments       | --                            | --  | 10,776,027                  | --                           | 10,776,027                           |
| Court collections for outside parties                | --                            | 6,520,282                                   | --                          | 1,090,713                    | 7,610,995                            |
| Total additions                                      | <u>268,473,956</u>            | <u>6,520,282</u>                            | <u>10,776,027</u>           | <u>1,091,376</u>             | <u>286,861,641</u>                   |
| <b>DEDUCTIONS</b>                                    |                               |   |                             |                              |                                      |
| Payments of sales tax to other governments           | 267,228,576                   | --  | --                          | --                           | 267,228,576                          |
| Payments of property tax to other governments        | --                            | --  | 10,776,027                  | --                           | 10,776,027                           |
| Court fees   | --                            | 6,520,282                                   | --                          | 1,091,376                    | 7,611,658                            |
| Total deductions                                     | <u>267,228,576</u>            | <u>6,520,282</u>                            | <u>10,776,027</u>           | <u>1,091,376</u>             | <u>285,616,261</u>                   |
| Net increase/(decrease)<br>in fiduciary net position | 1,245,380                     | --  | --                          | --                           | 1,245,380                            |
| Net position - beginning of year                     | <u>1,234,779</u>              | <u>--</u>                                   | <u>--</u>                   | <u>--</u>                    | <u>1,234,779</u>                     |
| Net position - end of year                           | <u>\$ 2,480,159</u>           | <u>\$ --</u>                                | <u>\$ --</u>                | <u>\$ --</u>                 | <u>\$ 2,480,159</u>                  |



**SUPPLEMENTARY SCHEDULES**

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
 COMBINED SCHEDULE OF CASH, CASH EQUIVALENTS  
 AND INVESTMENTS  
 DECEMBER 31, 2022**

EXHIBIT F - 1

| <u>Description</u>  | <u>Interest<br/>Rate (%)</u> | <u>Carrying<br/>Amount</u> |
|---|------------------------------|----------------------------|
| <b><u>PRIMARY GOVERNMENT</u></b>  |                              |                            |
| <u>Consolidated Cash Account</u>  |                              |                            |
| Louisiana Asset Management Pool   | 0.04 - 4.34                  | \$ 530,591,447             |
| U.S. Government Obligations   | 0.73 - 4.61                  | 374,894,380                |
| Cash in Bank - Capital One  |                              | 191,633,835                |
| Total Cash and Investments - Consolidated Cash Account                        |                              | <u>1,097,119,662</u>       |
| <br><u>Other Cash Items</u>   |                              |                            |
| Petty Cash  |                              | 14,386                     |
| Cash on Hand  |                              | 3,857,959                  |
| Total Other Cash Items  |                              | <u>3,872,345</u>           |
| <br><u>Baton Rouge River Center</u>   |                              |                            |
| Cash in Bank - Investar Bank  |                              | <u>4,627,421</u>           |
| <br><u>East Baton Rouge Sewerage Commission</u>                               |                              |                            |
| Louisiana Asset Management Pool   | 0.04 - 4.34                  | 26,324,310                 |
| Capital One Bank:   |                              |                            |
| Cash in Bank  |                              | 21,735,200                 |
| Total East Baton Rouge Sewerage Commission                                    |                              | <u>48,059,510</u>          |
| <br><u>Harveston Economic Development District</u>                            |                              |                            |
| Cash in Bank - Hancock Whitney  |                              | <u>1,085</u>               |
| <br><u>2010A Public Improvement Sales Tax Revenue Bonds</u>                   |                              |                            |
| Capital One Bank:   |                              |                            |
| Cash in Bank  |                              | <u>530,928</u>             |
| <br><u>2010B Public Improvement Sales Tax Revenue Bonds</u>                   |                              |                            |
| Capital One Bank:   |                              |                            |
| Cash in Bank  |                              | <u>572,117</u>             |
| <br><u>2015 Road and Street Improvement Sales Tax Revenue Refunding Bonds</u> |                              |                            |
| Louisiana Asset Management Pool   | 0.04 - 4.34                  | 1,320,148                  |
| Capital One Bank:   |                              |                            |
| Cash in Bank  |                              | 1,955,124                  |
| Total 2015 Road and Street Improvement Sales Tax Revenue Refunding Bonds      |                              | <u>3,275,272</u>           |
| <br><u>2015 LCDA Road Improvements Project</u>                                |                              |                            |
| Capital One Bank:   |                              |                            |
| Cash in Bank  |                              | <u>1,393,854</u>           |

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
 COMBINED SCHEDULE OF CASH, CASH EQUIVALENTS  
 AND INVESTMENTS  
 DECEMBER 31, 2022**

EXHIBIT F - 1  
 (Continued)

| <u>Description</u>   | <u>Interest<br/>Rate (%)</u> | <u>Carrying<br/>Amount</u> |
|--|------------------------------|----------------------------|
| <b><u>PRIMARY GOVERNMENT (Continued)</u></b>   |                              |                            |
| <u>2016A-1 Public Improvement Sales Tax Revenue Refunding Bonds</u>  |                              |                            |
| Capital One Bank:  |                              |                            |
| Cash in Bank   |                              | \$ 1,411,895               |
| <u>2016A-2 (Taxable) Public Improvement Sales Tax Revenue Refunding Bonds</u>  |                              |                            |
| Capital One Bank:  |                              |                            |
| Cash in Bank   |                              | 49,123                     |
| <u>2016A-3 Public Improvement Sales Tax Revenue Bonds</u>  |                              |                            |
| Capital One Bank:  |                              |                            |
| Cash in Bank   |                              | 119,286                    |
| <u>2018 Public Improvement Sales Tax Revenue Bonds</u>   |                              |                            |
| Capital One Bank:  |                              |                            |
| Cash in Bank   |                              | 640,433                    |
| <u>2019 MOVEBR Public Improvement Sales Tax Revenue Bonds</u>  |                              |                            |
| Louisiana Asset Management Pool  | 0.04 - 4.34                  | 1,609,127                  |
| Capital One Bank:  |                              |                            |
| Cash in Bank   |                              | 2,383,212                  |
| Total 2019 MOVEBR Public Improvement Sales Tax Revenue Bonds   |                              | 3,992,339                  |
| <u>2020 Road and Street Improvement Sales Tax Revenue Refunding Bonds</u>  |                              |                            |
| Louisiana Asset Management Pool  | 0.04 - 4.34                  | 1,605,932                  |
| Capital One Bank:  |                              |                            |
| Cash in Bank   |                              | 2,378,380                  |
| Total 2020 Road and Street Improvement Sales Tax Revenue Refunding Bonds   |                              | 3,984,312                  |
| <u>2020 LCDA Road Improvements Project Refunding Bonds</u>   |                              |                            |
| Capital One Bank:  |                              |                            |
| Cash in Bank   |                              | 1,040,871                  |
| <br>   |                              |                            |
| Grand Total Cash, Cash Equivalents and Investments - Primary Government excluding<br>Employees' Retirement System Pension Trust Fund |                              | <u>\$ 1,170,690,453</u>    |

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
 COMBINED SCHEDULE OF CASH, CASH EQUIVALENTS  
 AND INVESTMENTS  
 DECEMBER 31, 2022**

EXHIBIT F - 1  
 (Continued)

| <u>Description</u>                                     | <u>Interest<br/>Rate (%)</u> | <u>Carrying<br/>Amount</u> |
|--|------------------------------|----------------------------|
| <u>Employees' Retirement System Pension Trust Fund</u> |                              |                            |
| Cash in Bank   |                              | \$ 13,768,434              |
| Other securities held in trust                         |                              | 4,103                      |
| International Equities and Fixed Income                |                              | 216,048,435                |
| Domestic Equities and Fixed Income                     |                              | 609,768,234                |
| Short-Term Investment Fund/Cash Equivalents            |                              | 2,175,638                  |
| Equity Real Estate Fund                                |                              | 165,140,260                |
| Alternative Investments                                |                              | 224,763,194                |
| Total Employees' Retirement System Pension Trust Fund  |                              | <u>\$ 1,231,668,298</u>    |

**COMPONENT UNITS**

|  |  |                       |
|--|--|-----------------------|
| District Attorney of the Nineteenth Judicial District                |  | \$ 1,895,339          |
| Nineteenth Judicial District Court                                   |  | 2,910,524             |
| Nineteenth Judicial District Court Building Commission               |  | 80,966,793            |
| E.B.R. Parish Family Court   |  | 324,227               |
| E.B.R. Parish Juvenile Court   |  | 373,680               |
| The Bridge Center for Hope   |  | 2,031,583             |
| E.B.R. Redevelopment Authority (d/b/a Build Baton Rouge)             |  | 2,440,185             |
| Cyntreniks Group King Hotel Special Taxing District                  |  | 11,430                |
| Bluebonnet Convention Hotel Taxing District                          |  | 508,408               |
| EBRATS Building Special Taxing District                              |  | --                    |
| Old LNB Building Redevelopment Taxing District                       |  | 240,663               |
| Cortana Corridor Economic Development District                       |  | 1,151,516             |
| E.B.R. Parish Communications District                                |  | 11,351,764            |
| Capital Area Transit System  |  | 3,614,651             |
| Grand Total Cash, Cash Equivalents and Investments - Component Units |  | <u>\$ 107,820,763</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, 2022**

EXHIBIT F - 2

| <u>Purpose</u>  | <u>Amount</u> |
|---|---------------|
| Salary  | \$ 175,000    |
| Benefits - Life Insurance   | 106           |
| Benefits - Employer Retirement Contributions                          | 59,815        |
| Benefits - Employer Medicare Contributions                            | 2,538         |
| Benefits - Employer OPEB Contributions                                | 29,925        |
| Travel (Conferences & Meetings)                                       | 23,509        |
| Registration fees   | 7,180         |
| Cell Phone  | 1,261         |
| Special meals   | 485           |
| Total Compensation, Benefits and Other<br>Payments to Mayor-President | \$ 299,819    |

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
BALANCE SHEET SCHEDULE  
LOUISIANA COMMUNITY DEVELOPMENT BLOCK GRANTS  
FOR THE YEAR ENDED DECEMBER 31, 2022**

EXHIBIT F - 3

|                                     | <u>Gustav/Ike<br/>Disaster<br/>Recovery<br/>Program</u> | <u>FEMA Public<br/>Assistance<br/>Nonfederal<br/>Share Match<br/>Program</u> |  | <u>Total<br/>LCDBG<br/>Programs</u> |
|-------------------------------------|---|--|--|-------------------------------------|
| <b>ASSETS</b>                       |   |  |  |                                     |
| Cash and cash equivalents           | \$ --   | \$ --  |  | \$ --                               |
| Due from other governments          | 168,543   | 869,619  |  | 1,038,162                           |
| Total assets                        | <u>\$ 168,543</u>                                       | <u>\$ 869,619</u>  |  | <u>\$ 1,038,162</u>                 |
| <b>LIABILITIES</b>                  |   |  |  |                                     |
| Accounts and contracts payable      | \$ 57,263   | \$ --  |  | \$ 57,263                           |
| Due to other governments            | 109,438   | 869,619  |  | 979,057                             |
| Total liabilities                   | <u>\$ 166,701</u>                                       | <u>\$ 869,619</u>  |  | <u>\$ 1,036,320</u>                 |
| <b>FUND BALANCES</b>                |   |  |  |                                     |
| Restricted                          | <u>1,842</u>  | <u>--</u>  |  | <u>1,842</u>                        |
| Total liabilities and fund balances | <u>\$ 168,543</u>                                       | <u>\$ 869,619</u>  |  | <u>\$ 1,038,162</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, 2022**

EXHIBIT F - 4

|  | <b>Gustav/Ike<br/>Disaster<br/>Recovery<br/>Program</b> | <b>FEMA Public<br/>Assistance<br/>Nonfederal<br/>Share Match<br/>Program</b> | <b>Total<br/>LCDBG<br/>Programs</b> |
|--|---|--|-------------------------------------|
| <b>REVENUES</b>  |   |  |                                     |
| Louisiana Division of Administration Office of<br>Community Development Disaster Recovery Unit | \$ 993,345  | \$ 3,752,465   | \$ 4,745,810                        |
| Investment earnings  | (3,250)   | --   | (3,250)                             |
| Total revenues   | 990,095   | 3,752,465  | 4,742,560                           |
| <b>EXPENDITURES</b>  |   |  |                                     |
| Current:   |   |  |                                     |
| Construction   | 993,345   | --   | 993,345                             |
| Clearance/Demolition   | --  | 3,719,682  | 3,719,682                           |
| Public Services  | --  | 32,783   | 32,783                              |
| Total expenditures   | 993,345   | 3,752,465  | 4,745,810                           |
| Excess (deficiency) of revenues<br>over (under) expenditures                                   | (3,250)   | --   | (3,250)                             |
| <b>OTHER FINANCING SOURCES (USES)</b>  |   |  |                                     |
| Transfers in   | 3,242   | --   | 3,242                               |
| Net change in fund balances  | (8)   | --   | (8)                                 |
| Fund balances, January 1   | 1,850   | --   | 1,850                               |
| Fund balances, December 31   | \$ 1,842  | \$ --  | \$ 1,842                            |

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, 2022**

EXHIBIT F - 5

|  | <b>Period<br/>Ending<br/>06/30/2022</b> | <b>Period<br/>Ending<br/>12/31/2022</b> |
|--|---|---|
| <b>Beginning Balance of Amounts Collected</b>                        | \$ 3,714,391                            | \$ 4,098,123                            |
| <b>Add: Collections</b>  |   |   |
| Civil Fees   | 4,150,620                               | 5,012,611                               |
| Bond Fees  | 29,341                                  | 16,120                                  |
| Pre-Trial Diversion Program Fees                                     | 158,999                                 | 141,725                                 |
| Criminal Court Costs/Fees  | 416,494                                 | 426,281                                 |
| Criminal Fines - Contempt  | 240,197                                 | 193,969                                 |
| Criminal Fines - Other   | 300,038                                 | 273,386                                 |
| Probation/Parole/Supervision Fees                                    | 15,915                                  | 11,006                                  |
| Service/Collection Fees  | 6,643                                   | 4,725                                   |
| Other  | 459,077                                 | 540,315                                 |
| <b>Subtotal Collections</b>  | <u>5,777,324</u>                        | <u>6,620,138</u>                        |
| <b>Less: Disbursements to Governments &amp; Nonprofits</b>           |   |   |
| Ascension Parish Sheriff's Office - Civil Fees                       | --                                      | 7,067                                   |
| Assumption Parish Sheriff's Office - Civil Fees                      | --                                      | 234                                     |
| Avoyelles Parish Sheriff's Department - Civil Fees                   | --                                      | 579                                     |
| Baton Rouge Bar Association - Civil Fees                             | 4,203                                   | 6,188                                   |
| Baton Rouge Crime Stoppers Inc. - Criminal Court Costs/Fees          | 7,767                                   | 6,566                                   |
| Bossier Parish Sheriff's Office - Civil Fees                         | --                                      | 152                                     |
| Calcasieu Parish Sheriff - Civil Fees                                | --                                      | 138                                     |
| Catahoula Parish Sheriff Department - Civil Fees                     | --                                      | 27                                      |
| Concordia Parish Sheriff's Department - Civil Fees                   | --                                      | 87                                      |
| Claiborne Parish - Civil Fees  | --                                      | 46                                      |
| Departement of Health & Hospitals - Criminal Court Costs/Fees        | 5,752                                   | 4,355                                   |
| Disability Affiars Trust Fund - Criminal Court Costs/Fees            | 3,950                                   | 2,485                                   |
| East Baton Rouge Parish Sheriff's Office - Civil Fees                | --                                      | 194                                     |
| East Baton Rouge Parish Sheriff's Office - Criminal Court Costs/Fees | 5,675                                   | 3,916                                   |
| East Baton Rouge Office of the Public Defender - Other               | 467,297                                 | 607,255                                 |
| East Feliciana Parish Sheriff's Office - Civil Fees                  | --                                      | 1,873                                   |
| Evangeline Parish Sheriff's Department - Civil Fees                  | --                                      | 213                                     |
| Franklin Parish Sheriff's Office - Civil Fees                        | --                                      | 44                                      |
| Honorable Doug Welborn - Civil Fees                                  | 16,740                                  | 38,340                                  |
| Iberia Parish Sheriff's Department - Civil Fees                      | --                                      | 50                                      |
| Iberville Parish Sheriff's Office - Civil Fees                       | --                                      | 2,197                                   |
| Lafayette Parish Sheriff's Department - Civil Fees                   | --                                      | 1,887                                   |
| Lafourche Parish Sheriff's Office - Civil Fees                       | --                                      | 151                                     |
| Lincoln Parish Sheriff's Department - Civil Fees                     | --                                      | 6                                       |
| Livingston Parish Sheriff's Office - Civil Fees                      | --                                      | 6,663                                   |
| Louis Martinet Legal Society - Civil Fees                            | 1,681                                   | 2,476                                   |
| Louisiana Commission on Law Enforcement - Criminal Court Costs/Fees  | 7,803                                   | 6,581                                   |
| Louisiana State Treasurer - Civil Fees                               | 43,248                                  | 67,760                                  |
| Louisiana State Treasurer - Criminal Court Costs/Fees                | 14,267                                  | 11,886                                  |
| Morehouse Parish Sheriff's Department - Civil Fees                   | --                                      | 30                                      |
| Madison Parish - Civil Fees  | --                                      | 30                                      |
| Ouachita Parish Sheriff's Department - Civil Fees                    | --                                      | 119                                     |
| Pointe Coupee Parish Sheriff's Office - Civil Fees                   | --                                      | 167                                     |
| Police Training Academy - Criminal Court Costs/Fees                  | 6,761                                   | 3,312                                   |

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
JUSTICE SYSTEM FUNDING SCHEDULE  
COLLECTIONS AND DISBURSEMENTS  
DECEMBER 31, 2022**

EXHIBIT F - 5  
(Continued)

|   | <b>Period<br/>Ending<br/>06/30/2022</b> | <b>Period<br/>Ending<br/>12/31/2022</b> |
|---|---|---|
| <b>Less: Disbursements to Governements &amp; Nonprofits (continued)</b>                 |   |   |
| Rapides Parish Sheriff's Office - Civil Fees  | --                                      | 317                                     |
| Southeast Louisiana Legal Services - Civil Fees   | 4,202                                   | 6,188                                   |
| St Bernard Parish Sheriff's Office - Civil Fees   | --                                      | 54                                      |
| St Charles Parish Sheriff's Office - Civil Fees   | --                                      | 764                                     |
| St Helena Parish Sheriff's Department - Civil Fees                                      | --                                      | 347                                     |
| St James Parish Sheriff's Office - Civil Fees   | --                                      | 471                                     |
| St John The Baptist Parish Sheriff's Office - Civil Fees                                | --                                      | 198                                     |
| St. Landry Parish Sheriff's Office - Civil Fees   | --                                      | 454                                     |
| St. Martin Parish Sheriff's Office - Civil Fees   | --                                      | 132                                     |
| St. Mary Parish Sheriff's Civil Office - Civil Fees                                     | --                                      | 115                                     |
| Tangipahoa Parish Sheriff's Office - Civil Fees   | --                                      | 32                                      |
| Terrebonne Parish Sheriff's Office - Civil Fees   | --                                      | 143                                     |
| Union Parish - Civil Fees   | --                                      | 36                                      |
| Vermilion Parish Sheriff's Dept - Civil Fees  | --                                      | 73                                      |
| Washington Parish Sheriff's Office - Civil Fees   | --                                      | 192                                     |
| West Baton Rouge Parish Sheriff's Office - Civil Fees                                   | --                                      | 82                                      |
| West Feliciana Parish Sheriff's Department - Civil Fees                                 | --                                      | 805                                     |
| Winn Parish Sheriff's Office - Civil Fees   | --                                      | 269                                     |
| <b>Less: Amounts Retained by Collecting Agency</b>                                      |   |   |
| Collection Fee for Collecting/Disbursing to Others<br>Based on Percentage of Collection | 149,448                                 | 248,672                                 |
| Amounts Self-Disbursed to Collecting Agency   |   |   |
| Civil Fees  | 592,429                                 | 1,114,414                               |
| Bond Fees   | 24,377                                  | 14,453                                  |
| Pre-Trial Diversion Program Fees  | 158,999                                 | 141,725                                 |
| Criminal Court Costs/Fees   | 334,619                                 | 331,839                                 |
| Criminal Fines - Contempt   | 240,197                                 | 193,969                                 |
| Criminal Fines - Other  | 300,038                                 | 273,386                                 |
| Probation/Parole/Supervision Fees   | 15,915                                  | 11,006                                  |
| Service/Collection Fees   | 6,643                                   | 4,725                                   |
| Other   | 115                                     | 30                                      |
| <b>Less: Disbursements to Individual/3rd Party Collection Agencies</b>                  |   |   |
| Civil Fee Refunds   | 2,981,466                               | 3,224,555                               |
| <b>Subtotal Disbursements/Retainage</b>   | <b>5,393,592</b>                        | <b>6,352,520</b>                        |
| <b>Total: Ending Balance of Amounts Collected<br/>but not Disbursed/Retained</b>        | <b>\$ 4,098,123</b>                     | <b>\$ 4,365,741</b>                     |

**CITY OF BATON ROUGE – PARISH OF EAST BATON ROUGE**  
**ADDITIONAL BONDING CAPACITY**  
**DECEMBER 31, 2022**  
**(UNAUDITED)**

EXHIBIT F-6

**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.

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, 2022, is as follows:

|  | <b>City</b>          | <b>Parish</b>        |
|--|----------------------|----------------------|
| Actual 2022 Revenues                                   | <u>\$136,618,446</u> | <u>\$108,562,982</u> |
| Debt Capacity Before Outstanding Bonds (40%)           | 54,647,378           | 43,425,193           |
| Less: Highest Annual Debt Service on Outstanding Bonds | <u>(7,098,315)</u>   | <u>(2,207,886)</u>   |
| Debt Capacity  | \$ 47,549,063        | \$ 41,217,307        |
| Interest factor for \$1 of debt, 5.0%, 25 years        | 0.070952457          | 0.070952457          |
| Additional Bond Capacity (25 Years at 5.0%)            | <u>\$670,153,861</u> | <u>\$580,914,442</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, 2022, the following issues are outstanding:

| <u>Bond Issue</u>                       | <u>Outstanding<br/>12/31/2022</u> | <u>Primary Purpose of Issue</u>   |
|---|-----------------------------------|---|
| <b>City of Baton Rouge:</b>             |                                   |   |
| <u>Governmental type activities:</u>    |                                   |   |
| \$19,045,000; Series 2010B              | \$ 5,105,000                      | Advance refunding parity bond issue                                       |
| \$18,000,000; Series 2018               | 14,070,000                        | Provide funds to renovate the Baton Rouge Theater for the Performing Arts |
| <u>Business type activities:</u>        |                                   |   |
| \$ 6,000,000; Series 2010A<br>(GO Zone) | 4,365,000                         | Provide capital improvement funds for airport projects                    |
| \$40,765,000; Series 2016A-1            | 37,540,000                        | Advance refunding parity bond issue                                       |
| \$ 1,315,000; Series 2016A-2            | 740,000                           | Current refunding parity bond issues                                      |
| \$ 4,915,000; Series 2016A-3            | <u>4,085,000</u>                  | Provide capital improvement funds for airport projects                    |
| Total                                   | <u>\$65,905,000</u>               |   |
| <b>Parish of East Baton Rouge:</b>      |                                   |   |
| <u>Governmental type activities:</u>    |                                   |   |
| \$11,000,000; Series 2013A              | \$ 5,025,000                      | Provide funds for a Public Safety Complex                                 |
| \$ 4,600,000; Series 2014A              | 1,840,000                         | Provide funds for a Public Safety Complex renovation                      |
| \$10,000,000; Series 2019               | <u>8,310,000</u>                  | Provide funds for drainage improvements within the Parish                 |
| Total                                   | <u>\$15,175,000</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.

Continued

**CITY OF BATON ROUGE – PARISH OF EAST BATON ROUGE**  
**ADDITIONAL BONDING CAPACITY**  
**DECEMBER 31, 2022**  
**(UNAUDITED)**

EXHIBIT F-6  
(Continued)

**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 2023 annual operating budget | \$ 33,709,330        |
| Debt Capacity Before Outstanding Bonds (75%)               | 25,281,998           |
| Less: Highest Annual Debt Service on Outstanding Bonds     | <u>(17,456,500)</u>  |
| Debt Capacity  | \$ 7,825,498         |
| Interest factor for \$1 of debt, 5.00%, 8 years            | 0.154721814          |
| Additional Bond Capacity (8 Years at 5.00%)                | <u>\$ 50,577,859</u> |
| Sales Tax Revenues (Remaining 25%)                         | \$ 8,427,332         |
| Less: 2023 Subordinate Lien Debt                           | <u>(5,834,163)</u>   |
| Balance Available for Capital Improvement Programs         | <u>\$ 2,593,170</u>  |

| <u>Bond Issue</u>                        | <u>Outstanding<br/>12/31/2022</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                | \$ 53,980,000                     | Advance refunding parity bond issue          |
| \$74,365,000; Series 2020                | <u>57,485,000</u>                 | Current refunding parity bond issue          |
| Total                                    | <u>\$111,465,000</u>              |  |
| <u>Subordinate Lien:</u>                 |                                   |  |
| \$34,415,000; Series 2015 LCDA           | \$ 22,400,000                     | Road and Street Capital Improvements Program |
| \$19,335,000; Series 2020 LCDA           | <u>18,515,000</u>                 | Advance refunding parity bond issue          |
| Total                                    | <u>\$ 40,915,000</u>              |  |

**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 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.

Continued

**CITY OF BATON ROUGE – PARISH OF EAST BATON ROUGE  
 ADDITIONAL BONDING CAPACITY  
 DECEMBER 31, 2022  
 (UNAUDITED)**

EXHIBIT F-6  
 (Continued)

**½% MOVEBR Sales Tax Revenue Bonds (Continued)**

|  |                      |
|--|----------------------|
| Anticipated revenues based on 2023 annual operating budget | \$ 47,513,320        |
| Debt Capacity Before Outstanding Bonds (75%)               | 35,634,990           |
| Less: Highest Annual Debt Service on Outstanding Bonds     | <u>(9,577,750)</u>   |
| Debt Capacity  | \$ 26,057,240        |
| Interest factor for \$1 of debt, 5.00%, 27 years           | 0.068291860          |
| Additional Bond Capacity (27 Years at 5.00%)               | <u>\$381,557,041</u> |

| <u>Bond Issue</u>               | <u>Outstanding<br/>12/31/2022</u> | <u>Primary Purpose of Issue</u>     |
|---------------------------------|-----------------------------------|-------------------------------------|
| Parish of East Baton Rouge:     |                                   |                                     |
| MOVEBR Sales Tax Revenue Bonds: |                                   |                                     |
| \$129,950,000; Series 2019      | \$121,600,000                     | MOVEBR Capital Improvements Program |

**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.

|   |                      |
|---|----------------------|
| Anticipated sales tax revenues based on 2023 annual operating budget              | \$ 59,642,200        |
| Debt Capacity Before Outstanding Senior Lien Bonds (75%)                          | 44,731,650           |
| Less: Sales Tax Collection Costs (based on 2023 budget)                           | <u>(520,000)</u>     |
| Sales Tax Revenue Pledged for E.B.R. Sewerage Commission Revenue Bonds            | \$ 44,211,650        |
| Budgeted 2023 Sewer User Fees and Other Revenues                                  | 104,738,000          |
| Two year adjustment for 4% annual rate increase which continues in perpetuity     | 5,248,365            |
| Less: Operating and Maintenance Expense   | <u>(68,074,650)</u>  |
| Debt Capacity Before Outstanding Bonds  | 86,123,365           |
| Highest Annual Debt Service on Outstanding Senior Lien Bonds                      | <u>(61,945,840)</u>  |
| Debt Capacity   | \$ 24,177,495        |
| Interest factor for \$1 of debt, 4.5%, 35 years                                   | 0.057270448          |
| Additional Senior Lien Bond Capacity (35 Years at 4.5%)                           | <u>\$422,163,539</u> |
| Additional Sales Tax Revenues available for Subordinate Lien Debt (Remaining 25%) | \$ 14,910,550        |
| Debt Capacity available after satisfying Senior Lien Bonds                        | 24,177,495           |
| 2023 Debt Service on Outstanding Subordinate Lien Debt                            | <u>(10,367,472)</u>  |
| Balance Available for Capital Improvement Programs                                | <u>\$ 28,720,573</u> |

Continued

**CITY OF BATON ROUGE – PARISH OF EAST BATON ROUGE**  
**ADDITIONAL BONDING CAPACITY**  
**DECEMBER 31, 2022**  
**(UNAUDITED)**

EXHIBIT F-6  
(Continued)

**East Baton Rouge Sewerage Commission Bonds (Continued)**

| <u>Bond Issue</u>                     | <u>Outstanding<br/>12/31/2022</u> | <u>Primary Purpose of Issue</u>       |
|---------------------------------------|-----------------------------------|---------------------------------------|
| East Baton Rouge Sewerage Commission: |                                   |                                       |
| <u>Senior Lien:</u>                   |                                   |                                       |
| \$ 8,300,000; Series 2010 DEQ         | \$ 4,158,000                      | Sewerage Capital Improvements Program |
| \$ 45,000,000; Series 2013A DEQ       | 31,135,109                        | Sewerage Capital Improvements Program |
| \$ 25,390,000; Series 2013B           | 7,570,000                         | Advance refunding parity bond issue   |
| \$127,455,000; Series 2014A           | 29,550,000                        | Advance refunding parity bond issue   |
| \$205,435,000; Series 2014B           | 11,130,000                        | Advance refunding parity bond issue   |
| \$ 20,000,000; Series 2015A DEQ       | 15,987,000                        | Sewerage Capital Improvements Program |
| \$ 12,000,000; Series 2016A DEQ       | 9,919,000                         | Sewerage Capital Improvements Program |
| \$305,340,000; Series 2019A           | 298,515,000                       | Advance refunding parity bond issue   |
| \$ 79,410,000; Series 2019B           | 67,390,000                        | 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>136,210,000</u>                | Current refunding parity bond issue   |
| Total                                 | <u>\$897,849,109</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>              |                                       |



**CITY OF BATON ROUGE – PARISH OF EAST BATON ROUGE  
 STATISTICAL SECTION  
 DECEMBER 31, 2022**

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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**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       |                  |                   |                   |
|---|-------------------|------------------|-------------------|-------------------|
|   | 2022              | 2021             | 2020              | 2019              |
| Governmental activities                     |                   |                  |                   |                   |
| Net investment in capital assets            | \$ 807,679        | \$ 776,378       | \$ 765,495        | \$ 760,977        |
| Restricted                                  | 376,896           | 311,481          | 255,540           | 214,421           |
| Unrestricted                                | (1,475,127)       | (1,541,580)      | (1,307,753)       | (1,309,265)       |
| Total governmental activities net position  | <u>(290,552)</u>  | <u>(453,721)</u> | <u>(286,718)</u>  | <u>(333,867)</u>  |
| Business-type activities                    |                   |                  |                   |                   |
| Net investment in capital assets            | 448,105           | 481,877          | 518,161           | 556,878           |
| Restricted                                  | 46,937            | 42,489           | 81,193            | 125,846           |
| Unrestricted                                | 51,304            | 16,359           | (16,432)          | (49,094)          |
| Total business-type activities net position | <u>546,346</u>    | <u>540,725</u>   | <u>582,922</u>    | <u>633,630</u>    |
| Primary government                          |                   |                  |                   |                   |
| Net investment in capital assets            | 1,255,784         | 1,258,255        | 1,283,656         | 1,317,855         |
| Restricted                                  | 423,833           | 353,970          | 336,733           | 340,267           |
| Unrestricted                                | (1,423,823)       | (1,525,221)      | (1,324,185)       | (1,358,359)       |
| Total primary government net position       | <u>\$ 255,794</u> | <u>\$ 87,004</u> | <u>\$ 296,204</u> | <u>\$ 299,763</u> |

Source: Audited Annual Comprehensive Financial Reports

| FISCAL YEAR        |                   |                   |                     |                     |                     |
|--------------------|-------------------|-------------------|---------------------|---------------------|---------------------|
| 2018               | 2017              | 2016              | 2015                | 2014                | 2013                |
| \$ 732,715         | \$ 719,354        | \$ 681,551        | \$ 665,195          | \$ 650,424          | \$ 626,659          |
| 179,353            | 168,597           | 163,768           | 166,069             | 195,913             | 198,502             |
| <u>(1,194,603)</u> | <u>(757,716)</u>  | <u>(706,958)</u>  | <u>(650,016)</u>    | <u>(238,705)</u>    | <u>(210,528)</u>    |
| <u>(282,535)</u>   | <u>130,235</u>    | <u>138,361</u>    | <u>181,248</u>      | <u>607,632</u>      | <u>614,633</u>      |
| 588,422            | 621,252           | 603,449           | 652,391             | 668,571             | 704,172             |
| 97,539             | 92,504            | 125,916           | 136,123             | 160,489             | 71,309              |
| <u>(4,623)</u>     | <u>37,002</u>     | <u>45,256</u>     | <u>35,333</u>       | <u>54,088</u>       | <u>150,046</u>      |
| <u>681,338</u>     | <u>750,758</u>    | <u>774,621</u>    | <u>823,847</u>      | <u>883,148</u>      | <u>925,527</u>      |
| 1,321,137          | 1,340,606         | 1,285,000         | 1,317,586           | 1,318,995           | 1,330,831           |
| 276,892            | 261,101           | 289,684           | 302,192             | 356,402             | 269,811             |
| <u>(1,199,226)</u> | <u>(720,714)</u>  | <u>(661,702)</u>  | <u>(614,683)</u>    | <u>(184,617)</u>    | <u>(60,482)</u>     |
| <u>\$ 398,803</u>  | <u>\$ 880,993</u> | <u>\$ 912,982</u> | <u>\$ 1,005,095</u> | <u>\$ 1,490,780</u> | <u>\$ 1,540,160</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    |                |                |                |
|---|----------------|----------------|----------------|----------------|
|   | 2022           | 2021           | 2020           | 2019           |
| <b>Expenses</b>                                 |                |                |                |                |
| Governmental activities:                        |                |                |                |                |
| General government                              | \$ 103,148     | \$ 96,392      | \$ 100,171     | \$ 115,599     |
| Public safety                                   | 304,505        | 252,932        | 260,294        | 334,062        |
| Transportation                                  | 93,613         | 90,225         | 102,316        | 94,043         |
| Sanitation                                      | --             | --             | --             | --             |
| Health and welfare                              | 22,714         | 25,239         | 20,821         | 24,550         |
| Culture and recreation                          | 50,486         | 49,398         | 52,496         | 52,697         |
| Conservation and development                    | 66,323         | 75,324         | 44,212         | 48,142         |
| Interest and fiscal charges on long-term debt   | 12,844         | 13,781         | 16,318         | 13,117         |
| Total governmental activities expenses          | <u>653,633</u> | <u>603,291</u> | <u>596,628</u> | <u>682,210</u> |
| Business-type activities:                       |                |                |                |                |
| Airport   | 29,136         | 27,428         | 28,455         | 31,273         |
| Sewer   | 180,087        | 179,188        | 192,040        | 202,922        |
| Solid waste collection and disposal             | 37,594         | 52,651         | 49,542         | 43,091         |
| Convention center                               | 15,767         | 10,263         | 9,137          | 13,311         |
| Parking facilities                              | (1,312)        | 739            | 786            | 1,028          |
| Total business-type activities                  | <u>261,272</u> | <u>270,269</u> | <u>279,960</u> | <u>291,625</u> |
| Total primary government expenses               | <u>914,905</u> | <u>873,560</u> | <u>876,588</u> | <u>973,835</u> |
| <b>Program Revenues</b>                         |                |                |                |                |
| Governmental activities                         |                |                |                |                |
| Charges for services:                           |                |                |                |                |
| General government                              | 18,655         | 19,237         | 17,620         | 20,041         |
| Public safety                                   | 37,724         | 39,087         | 34,333         | 36,959         |
| Transportation                                  | 36             | 53             | 32             | 88             |
| Sanitation                                      | --             | --             | --             | --             |
| Health and welfare                              | 1,021          | 1,042          | 958            | 956            |
| Culture and recreation                          | 4,128          | 135            | 95             | 233            |
| Conservation and development                    | 2,495          | 1,850          | 2,728          | 4,399          |
| Operating grants and contributions              | 146,983        | 96,073         | 94,946         | 53,814         |
| Capital grants and contributions                | 44,363         | 28,212         | 39,761         | 31,376         |
| Total governmental activities program revenues  | <u>255,405</u> | <u>185,689</u> | <u>190,473</u> | <u>147,866</u> |
| Business-type activities                        |                |                |                |                |
| Charges for Services:                           |                |                |                |                |
| Airport   | 18,163         | 15,711         | 14,889         | 19,012         |
| Sewer   | 102,512        | 98,214         | 93,809         | 90,302         |
| Solid waste collection and disposal             | 51,773         | 49,821         | 49,048         | 49,337         |
| Convention center                               | 9,745          | 5,239          | 2,991          | 6,699          |
| Parking facilities                              | 1,212          | 721            | 469            | 648            |
| Operating grants and contributions              | 2,536          | 3,103          | 4,805          | 6,299          |
| Capital grants and contributions                | 11,815         | 12,048         | 14,880         | 11,614         |
| Total business-type activities program revenues | <u>197,756</u> | <u>184,857</u> | <u>180,891</u> | <u>183,911</u> |
| Total primary government total revenues         | <u>453,161</u> | <u>370,546</u> | <u>371,364</u> | <u>331,777</u> |

| FISCAL YEAR    |                |                |                |                |                |
|----------------|----------------|----------------|----------------|----------------|----------------|
| 2018           | 2017           | 2016           | 2015           | 2014           | 2013           |
| \$ 96,788      | \$ 99,348      | \$ 108,208     | \$ 104,655     | \$ 99,148      | \$ 97,833      |
| 267,250        | 288,727        | 314,981        | 243,512        | 233,012        | 237,028        |
| 81,787         | 84,410         | 79,124         | 69,402         | 66,921         | 68,812         |
| --             | --             | --             | --             | 6              | 6              |
| 21,449         | 11,741         | 10,929         | 10,463         | 9,797          | 9,500          |
| 47,393         | 49,786         | 49,086         | 46,112         | 43,762         | 38,171         |
| 46,067         | 48,900         | 47,512         | 43,998         | 46,084         | 50,034         |
| 12,178         | 12,473         | 13,205         | 14,074         | 13,413         | 15,625         |
| <u>572,912</u> | <u>595,385</u> | <u>623,045</u> | <u>532,216</u> | <u>512,143</u> | <u>517,009</u> |
| 31,769         | 29,642         | 29,919         | 27,754         | 28,542         | 28,609         |
| 194,938        | 183,169        | 168,850        | 158,218        | 156,351        | 131,780        |
| 43,467         | 42,878         | 40,969         | 39,821         | 40,893         | 37,196         |
| 13,836         | 13,031         | 13,795         | 13,902         | 13,382         | 13,305         |
| 1,202          | 721            | 784            | 700            | 2,745          | 1,111          |
| <u>285,212</u> | <u>269,441</u> | <u>254,317</u> | <u>240,395</u> | <u>241,913</u> | <u>212,001</u> |
| <u>858,124</u> | <u>864,826</u> | <u>877,362</u> | <u>772,611</u> | <u>754,056</u> | <u>729,010</u> |
| 21,137         | 19,259         | 20,789         | 23,309         | 22,796         | 22,639         |
| 38,125         | 39,299         | 30,512         | 29,478         | 27,007         | 28,032         |
| 78             | 140            | 194            | 151            | 216            | 269            |
| --             | --             | --             | --             | 51             | 55             |
| 954            | 929            | 982            | 952            | 800            | 798            |
| 248            | 267            | 281            | 316            | 299            | 321            |
| 3,277          | 4,641          | 4,038          | 3,577          | 3,520          | 3,555          |
| 55,737         | 55,264         | 83,745         | 45,073         | 44,261         | 48,211         |
| 24,837         | 39,293         | 26,155         | 17,957         | 24,403         | 13,128         |
| <u>144,393</u> | <u>159,092</u> | <u>166,696</u> | <u>120,813</u> | <u>123,353</u> | <u>117,008</u> |
| 18,447         | 19,737         | 19,694         | 17,633         | 17,237         | 17,581         |
| 89,873         | 88,474         | 80,646         | 78,673         | 75,420         | 74,405         |
| 47,999         | 42,433         | 41,764         | 39,029         | 37,590         | 36,333         |
| 6,512          | 6,719          | 6,973          | 6,466          | 6,491          | 6,460          |
| 740            | 746            | 915            | 854            | 853            | 1,091          |
| 7,426          | 7,974          | 8,237          | 7,449          | 7,712          | 7,612          |
| 16,084         | 24,389         | 12,161         | 17,012         | 10,352         | 9,627          |
| <u>187,081</u> | <u>190,472</u> | <u>170,390</u> | <u>167,116</u> | <u>155,655</u> | <u>153,109</u> |
| <u>331,474</u> | <u>349,564</u> | <u>337,086</u> | <u>287,929</u> | <u>279,008</u> | <u>270,117</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       |                  |                  |                     |
|---|-------------------|------------------|------------------|---------------------|
|   | 2022              | 2021             | 2020             | 2019                |
| Net (expense)/revenue:                          |                   |                  |                  |                     |
| Governmental activities                         | \$ (398,228)      | \$ (417,602)     | \$ (406,155)     | \$ (534,344)        |
| Business-type activities                        | (63,516)          | (85,412)         | (99,069)         | (107,714)           |
| Total primary government net expense            | <u>(461,744)</u>  | <u>(503,014)</u> | <u>(505,224)</u> | <u>(642,058)</u>    |
| <b>General Revenues and Other Changes</b>       |                   |                  |                  |                     |
| <b>in Net Position</b>                          |                   |                  |                  |                     |
| Governmental activities                         |                   |                  |                  |                     |
| Taxes:  |                   |                  |                  |                     |
| Property  | 134,212           | 128,644          | 126,922          | 135,967             |
| Gross receipts business                         | 25,501            | 22,754           | 21,242           | 22,490              |
| Sales   | 365,049           | 336,839          | 287,150          | 278,544             |
| TIF district taxes                              | 124               | 97               | 49               | 86                  |
| Occupancy                                       | 2,777             | 2,446            | 1,424            | 2,299               |
| Occupational                                    | 11,752            | 10,529           | 10,905           | 10,964              |
| Insurance premium                               | 4,580             | 4,417            | 4,505            | 4,291               |
| Gaming admissions                               | 9,852             | 9,939            | 6,755            | 8,384               |
| Interest and penalties - delinquent taxes       | 1,522             | 1,675            | 1,474            | 1,459               |
| Miscellaneous                                   | 14                | 15               | 52               | 33                  |
| Unrestricted grants and contributions           | 6,377             | 4,966            | 5,002            | 5,077               |
| Investment earnings                             | 11,681            | 1,039            | 7,001            | 11,095              |
| Gain (loss) on sale of capital assets           | 448               | 892              | 601              | 870                 |
| Transfers                                       | (3,494)           | (8,953)          | (10,305)         | (2,527)             |
| Total governmental activities general revenues  | <u>570,395</u>    | <u>515,299</u>   | <u>462,777</u>   | <u>479,032</u>      |
| Business-type activities                        |                   |                  |                  |                     |
| Taxes:  |                   |                  |                  |                     |
| Sales   | 60,005            | 54,547           | 46,120           | 46,939              |
| Occupancy                                       | 1,669             | 1,539            | 894              | 1,367               |
| Miscellaneous                                   | --                | --               | --               | --                  |
| Investment earnings                             | 3,968             | 360              | 2,356            | 9,168               |
| Gain (loss) on sale of capital assets           | --                | 22               | --               | 5                   |
| Special item-closing of Central Treatment Plant | --                | --               | --               | --                  |
| Transfers                                       | 3,494             | 8,953            | 10,305           | 2,527               |
| Total business-type activities general revenues | <u>69,136</u>     | <u>65,421</u>    | <u>59,675</u>    | <u>60,006</u>       |
| Total primary government general revenues       | <u>639,531</u>    | <u>580,720</u>   | <u>522,452</u>   | <u>539,038</u>      |
| <b>Change in Net Position</b>                   |                   |                  |                  |                     |
| Governmental activities                         | 172,167           | 97,697           | 56,622           | (55,312)            |
| Business-type activities                        | 5,620             | (19,991)         | (39,394)         | (47,708)            |
| Total primary government change in net position | <u>\$ 177,787</u> | <u>\$ 77,706</u> | <u>\$ 17,228</u> | <u>\$ (103,020)</u> |

Source: Audited Annual Comprehensive Financial Reports

| FISCAL YEAR        |                    |                    |                    |                    |                    |
|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| 2018               | 2017               | 2016               | 2015               | 2014               | 2013               |
| \$ (428,519)       | \$ (436,293)       | \$ (456,349)       | \$ (411,403)       | \$ (388,790)       | \$ (400,001)       |
| <u>(98,131)</u>    | <u>(78,969)</u>    | <u>(83,927)</u>    | <u>(73,279)</u>    | <u>(86,258)</u>    | <u>(58,892)</u>    |
| <u>(526,650)</u>   | <u>(515,262)</u>   | <u>(540,276)</u>   | <u>(484,682)</u>   | <u>(475,048)</u>   | <u>(458,893)</u>   |
|                    |                    |                    |                    |                    |                    |
| 122,295            | 119,187            | 102,274            | 99,623             | 98,253             | 94,352             |
| 22,981             | 23,275             | 23,136             | 23,910             | 24,762             | 23,093             |
| 241,051            | 247,571            | 246,245            | 231,488            | 223,780            | 219,610            |
| 2                  | --                 | --                 | --                 | --                 | --                 |
| 2,311              | 2,218              | 2,436              | 2,410              | 2,211              | 2,201              |
| 11,128             | 11,173             | 10,978             | 10,656             | 10,664             | 10,383             |
| 4,318              | 4,156              | 3,992              | 3,917              | 3,734              | 3,774              |
| 8,952              | 10,366             | 9,979              | 9,850              | 9,219              | 9,438              |
| 1,474              | 1,680              | 1,339              | 1,468              | 1,483              | 2,525              |
| 18                 | 19                 | 16                 | 16                 | 18                 | 11                 |
| 5,342              | 5,894              | 6,294              | 6,112              | 5,552              | 7,675              |
| 7,889              | 3,572              | 1,825              | 754                | 413                | 659                |
| 143                | 668                | 2,190              | 339                | 814                | 596                |
| <u>(1,971)</u>     | <u>(1,612)</u>     | <u>2,758</u>       | <u>686</u>         | <u>886</u>         | <u>1,330</u>       |
| <u>425,933</u>     | <u>428,167</u>     | <u>413,462</u>     | <u>391,229</u>     | <u>381,789</u>     | <u>375,647</u>     |
|                    |                    |                    |                    |                    |                    |
| 46,655             | 47,924             | 47,563             | 44,792             | 43,583             | 42,997             |
| 960                | 282                | 358                | --                 | --                 | --                 |
| --                 | --                 | --                 | --                 | --                 | 75                 |
| 8,748              | 5,261              | 2,992              | 1,318              | 1,035              | 1,348              |
| 307                | 26                 | 14                 | 41                 | 147                | (911)              |
| --                 | --                 | (13,468)           | --                 | --                 | --                 |
| <u>1,971</u>       | <u>1,612</u>       | <u>(2,758)</u>     | <u>(686)</u>       | <u>(886)</u>       | <u>(1,330)</u>     |
| <u>58,641</u>      | <u>55,105</u>      | <u>34,701</u>      | <u>45,465</u>      | <u>43,879</u>      | <u>42,179</u>      |
|                    |                    |                    |                    |                    |                    |
| <u>484,574</u>     | <u>483,272</u>     | <u>448,163</u>     | <u>436,694</u>     | <u>425,668</u>     | <u>417,826</u>     |
|                    |                    |                    |                    |                    |                    |
| (2,586)            | (8,126)            | (42,887)           | (20,174)           | (7,001)            | (24,354)           |
| <u>(39,490)</u>    | <u>(23,864)</u>    | <u>(49,226)</u>    | <u>(27,814)</u>    | <u>(42,379)</u>    | <u>(16,713)</u>    |
| <u>\$ (42,076)</u> | <u>\$ (31,990)</u> | <u>\$ (92,113)</u> | <u>\$ (47,988)</u> | <u>\$ (49,380)</u> | <u>\$ (41,067)</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<br/>Property<br/>Taxes</u> | <u>Gross<br/>Receipts<br/>Business<br/>Taxes</u> | <u>General<br/>Sales<br/>and Use<br/>Taxes</u> | <u>TIF<br/>District<br/>Taxes</u> | <u>Occupancy<br/>Taxes</u> | <u>Occu-<br/>pational<br/>Taxes</u> |
|------|---------------------------------------|--|--|-----------------------------------|----------------------------|-------------------------------------|
| 2022 | \$ 134,212                            | \$ 25,501  | \$ 365,049                                     | \$ 124                            | \$ 2,777                   | \$ 11,752                           |
| 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                              |

Source: Audited Annual Comprehensive Financial Reports

| <u>Insurance<br/>Premiums<br/>Taxes</u> | <u>Gaming<br/>Admissions<br/>Taxes</u> | <u>Interest and<br/>Penalties-<br/>Delinquent<br/>Taxes</u> | <u>Total</u> |
|---|--|---|--------------|
| \$ 4,580                                | \$ 9,852                               | \$ 1,522  | \$ 555,369   |
| 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      |

**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       |                   |                   |                   |
|--|-------------------|-------------------|-------------------|-------------------|
|  | 2022              | 2021              | 2020              | 2019              |
| General Fund (per GASB 54)                 |                   |                   |                   |                   |
| Nonspendable                               | \$ 878            | \$ 876            | \$ 873            | \$ 759            |
| Restricted                                 | 2,746             | 2,488             | 2,067             | 1,637             |
| Committed                                  | 78,464            | 71,380            | 72,101            | 64,957            |
| Assigned                                   | 42,353            | 30,830            | 26,913            | 20,942            |
| Unassigned                                 | 33,624            | 39,547            | 20,486            | 8,164             |
| Total General Fund                         | <u>\$ 158,065</u> | <u>\$ 145,121</u> | <u>\$ 122,440</u> | <u>\$ 96,459</u>  |
| <br>                                       |                   |                   |                   |                   |
| All other governmental funds (per GASB 54) |                   |                   |                   |                   |
| Restricted                                 | \$ 619,881        | \$ 587,458        | \$ 574,102        | \$ 564,381        |
| Committed                                  | 67,802            | 57,482            | 57,342            | 50,610            |
| Unassigned                                 | --                | (15,610)          | --                | --                |
| Total all other governmental funds         | <u>\$ 687,683</u> | <u>\$ 629,330</u> | <u>\$ 631,444</u> | <u>\$ 614,991</u> |

Source: Audited Annual Comprehensive Financial Reports

| FISCAL YEAR       |                   |                   |                   |                   |                   |
|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 2018              | 2017              | 2016              | 2015              | 2014              | 2013              |
| \$ 806            | \$ 738            | \$ 726            | \$ 657            | \$ 557            | \$ 615            |
| 1,145             | 751               | 182               | 518               | 1,257             | 706               |
| 59,672            | 56,227            | 51,411            | 59,145            | 62,493            | 64,391            |
| 26,694            | 30,717            | 30,195            | 28,346            | 32,590            | 29,981            |
| 5,663             | 9,964             | 12,922            | 13,138            | 15,436            | 15,654            |
| <u>\$ 93,980</u>  | <u>\$ 98,397</u>  | <u>\$ 95,436</u>  | <u>\$ 101,804</u> | <u>\$ 112,333</u> | <u>\$ 111,347</u> |
| <br>              |                   |                   |                   |                   |                   |
| \$ 361,030        | \$ 319,677        | \$ 324,334        | \$ 321,516        | \$ 280,287        | \$ 282,470        |
| 44,437            | 45,423            | 36,361            | 32,914            | 30,123            | 28,671            |
| --                | --                | --                | --                | --                | --                |
| <u>\$ 405,467</u> | <u>\$ 365,100</u> | <u>\$ 360,695</u> | <u>\$ 354,430</u> | <u>\$ 310,410</u> | <u>\$ 311,141</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      |                  |                  |                   |
|--|------------------|------------------|------------------|-------------------|
|  | 2022             | 2021             | 2020             | 2019              |
| <b>REVENUES</b>  |                  |                  |                  |                   |
| Taxes  | \$ 552,468       | \$ 517,440       | \$ 460,609       | \$ 463,466        |
| Licenses and permits   | 8,700            | 5,433            | 4,228            | 4,942             |
| Intergovernmental  | 179,977          | 114,093          | 121,085          | 83,912            |
| Charges for services   | 45,882           | 48,530           | 46,821           | 49,450            |
| Fines and forfeits   | 1,832            | 833              | 857              | 1,209             |
| Investment earnings  | 11,570           | 1,031            | (7,842)          | 10,777            |
| Miscellaneous revenues                                       | 9,019            | 4,693            | 6,003            | 8,436             |
| Total revenues   | <u>809,448</u>   | <u>692,053</u>   | <u>631,761</u>   | <u>622,192</u>    |
| <b>EXPENDITURES</b>  |                  |                  |                  |                   |
| Current:   |                  |                  |                  |                   |
| General government   | 84,743           | 76,999           | 66,009           | 69,501            |
| Public safety  | 285,391          | 258,596          | 237,861          | 230,047           |
| Transportation   | 59,350           | 54,444           | 64,510           | 53,904            |
| Health and welfare   | 12,425           | 10,689           | 16,595           | 20,301            |
| Culture and recreation                                       | 47,716           | 44,375           | 41,323           | 39,706            |
| Conservation and development                                 | 65,413           | 72,994           | 37,991           | 40,694            |
| Debt service:  |                  |                  |                  |                   |
| Principal retirement   | 27,652           | 26,285           | 22,126           | 19,678            |
| Interest and fiscal charges                                  | 15,180           | 16,408           | 16,032           | 12,710            |
| Other charges  | --               | 247              | 929              | 1,478             |
| Capital outlay   | 98,851           | 76,475           | 64,223           | 62,435            |
| Intergovernmental  | 29,338           | 26,032           | 18,200           | 18,918            |
| Total expenditures   | <u>726,059</u>   | <u>663,544</u>   | <u>585,799</u>   | <u>569,372</u>    |
| Excess (deficiency) of revenues<br>over (under) expenditures | <u>83,389</u>    | <u>28,509</u>    | <u>45,962</u>    | <u>52,820</u>     |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                  |                  |                  |                   |
| Transfers in   | 26,955           | 23,183           | 20,331           | 19,159            |
| Transfers out  | (30,451)         | (32,131)         | (30,608)         | (21,686)          |
| Long-term debt proceeds                                      | 450              | --               | --               | 139,950           |
| Refunding bonds issued                                       | --               | 29,325           | 93,700           | --                |
| Premium on debt issuance                                     | --               | --               | 15,617           | 21,453            |
| Sale of capital assets                                       | (49)             | 260              | 140              | 307               |
| Payments to refunded bond<br>escrow agent                    | --               | (28,579)         | (93,235)         | --                |
| Total other financing<br>sources and uses                    | <u>(3,095)</u>   | <u>(7,942)</u>   | <u>5,945</u>     | <u>159,183</u>    |
| Net change in fund balances                                  | <u>\$ 80,294</u> | <u>\$ 20,567</u> | <u>\$ 51,907</u> | <u>\$ 212,003</u> |
| Debt service as a percentage<br>of noncapital expenditures   | 6.8%             | 7.3%             | 7.3%             | 6.4%              |

Source: Audited Annual Comprehensive Financial Reports

| FISCAL YEAR      |                  |                 |                  |                |                    |
|------------------|------------------|-----------------|------------------|----------------|--------------------|
| 2018             | 2017             | 2016            | 2015             | 2014           | 2013               |
| \$ 414,914       | \$ 421,288       | \$ 398,229      | \$ 383,835       | \$ 374,403     | \$ 365,556         |
| 5,054            | 4,921            | 5,034           | 4,907            | 4,681          | 4,346              |
| 72,413           | 92,426           | 110,410         | 60,647           | 63,357         | 66,321             |
| 49,095           | 50,615           | 43,382          | 44,208           | 41,503         | 45,339             |
| 1,818            | 1,945            | 2,331           | 2,121            | 2,573          | 2,598              |
| 7,592            | 3,422            | 1,755           | 725              | 396            | 638                |
| 8,642            | 8,388            | 8,166           | 8,548            | 7,844          | 7,170              |
| <u>559,528</u>   | <u>583,005</u>   | <u>569,307</u>  | <u>504,991</u>   | <u>494,757</u> | <u>491,968</u>     |
| 70,544           | 69,098           | 76,089          | 76,855           | 74,057         | 67,988             |
| 234,926          | 235,185          | 263,867         | 209,673          | 204,081        | 202,155            |
| 47,736           | 46,288           | 43,420          | 37,486           | 37,056         | 38,445             |
| 19,070           | 9,869            | 9,465           | 9,486            | 8,906          | 8,641              |
| 39,923           | 40,435           | 39,119          | 38,849           | 37,303         | 32,856             |
| 42,463           | 43,139           | 42,200          | 40,441           | 42,862         | 46,652             |
| 18,253           | 18,147           | 19,529          | 17,866           | 16,831         | 15,754             |
| 13,186           | 14,015           | 14,395          | 13,312           | 14,133         | 14,589             |
| 135              | --               | --              | 1,082            | 57             | 94                 |
| 36,408           | 76,172           | 48,552          | 51,623           | 48,985         | 72,146             |
| 17,961           | 17,811           | 17,565          | 16,723           | 16,063         | 15,658             |
| <u>540,605</u>   | <u>570,159</u>   | <u>574,201</u>  | <u>513,396</u>   | <u>500,334</u> | <u>514,978</u>     |
| 18,923           | 12,846           | (4,894)         | (8,405)          | (5,577)        | (23,010)           |
| 31,684           | 20,143           | 35,832          | 26,366           | 28,710         | 15,009             |
| (33,655)         | (21,755)         | (33,028)        | (25,680)         | (27,820)       | (13,679)           |
| 18,370           | --               | --              | 34,415           | 4,600          | 11,000             |
| --               | --               | --              | 59,430           | --             | --                 |
| --               | --               | --              | 17,241           | --             | --                 |
| 628              | 272              | 1,987           | 107              | 343            | 366                |
| --               | --               | --              | (69,984)         | --             | --                 |
| <u>17,027</u>    | <u>(1,340)</u>   | <u>4,791</u>    | <u>41,895</u>    | <u>5,833</u>   | <u>12,696</u>      |
| <u>\$ 35,950</u> | <u>\$ 11,506</u> | <u>\$ (103)</u> | <u>\$ 33,490</u> | <u>\$ 256</u>  | <u>\$ (10,314)</u> |
| 6.2%             | 6.5%             | 6.5%            | 6.8%             | 6.9%           | 6.9%               |

**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<br/>Property<br/>Taxes</u> | <u>Gross<br/>Receipts<br/>Business<br/>Taxes</u> | <u>General<br/>Sales<br/>and Use<br/>Taxes</u> | <u>TIF<br/>District<br/>Taxes</u> | <u>Occupancy<br/>Taxes</u> | <u>Occu-<br/>pational<br/>Taxes</u> |
|------|---------------------------------------|--|--|-----------------------------------|----------------------------|-------------------------------------|
| 2022 | \$ 131,312                            | \$ 25,501  | \$ 365,049                                     | \$ 124                            | \$ 2,777                   | \$ 11,752                           |
| 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                              |

Source: Audited Annual Comprehensive Financial Reports

| <u>Insurance<br/>Premiums<br/>Taxes</u> | <u>Gaming<br/>Admissions<br/>Taxes</u> | <u>Interest and<br/>Penalties-<br/>Delinquent<br/>Taxes</u> | <u>Total</u> |
|---|--|---|--------------|
| \$ 4,580                                | \$ 9,852                               | \$ 1,522  | \$ 552,469   |
| 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      |

**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> |                       |                                  |                                     |                              |                               |  |
| 2022                       | \$ 2,340,214          | \$ --                            | \$ 2,340,214                        | 6.62                         | \$ 21,274,673                 | 11.00 %  |
| 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  |

|                                   |              |            |              |      |               |         |
|-----------------------------------|--------------|------------|--------------|------|---------------|---------|
| <u>Parish of East Baton Rouge</u> |              |            |              |      |               |         |
| 2022                              | \$ 5,804,879 | \$ 876,956 | \$ 4,927,923 | 3.15 | \$ 52,771,627 | 11.00 % |
| 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   |

\*Actual Valuation (Market Value) as compared to Assessed Valuation

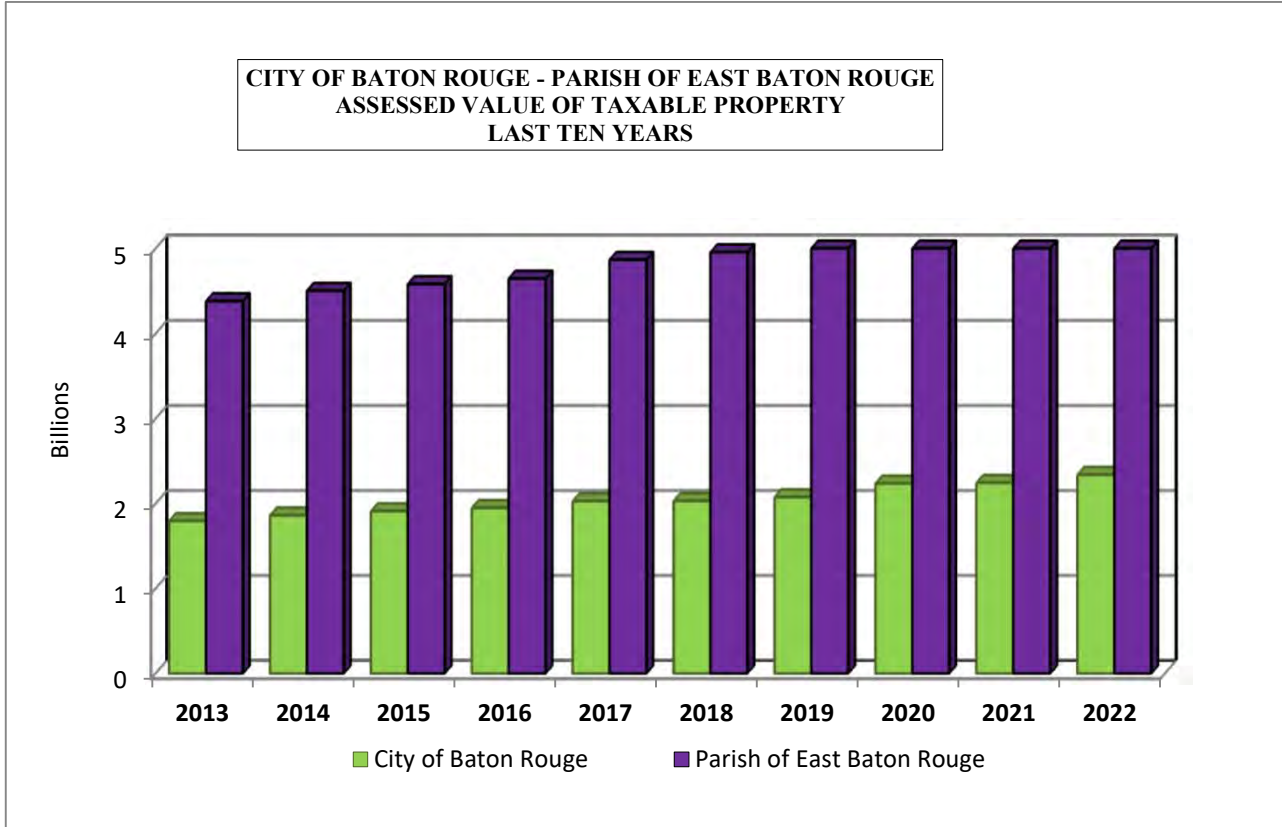
Residential Properties are assessed at 10% of fair market value. Other property and electric cooperative properties, excluding land, are to be assessed at 15%; and public service properties, excluding land, are to be assessed at 25% of fair market value. The overall assessed value is estimated to be 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      |   |           | Debt<br>Service (2) | Mosquito<br>and<br>Rodent<br>Tax | Parish                                     |   |  |
|-------------------------------------|-----------|---|-----------|---------------------|----------------------------------|--|---|--|
|                                     | Operating | Municipal<br>Fire Salaries<br>and<br>Benefits | Operating |                     |                                  | East Baton<br>Rouge<br>Council on<br>Aging | Mental Health<br>and Substance<br>Abuse<br>Services |  |
| <u>TAX RATES (mills per dollar)</u> |           |   |           |                     |                                  |  |   |  |
| 2022                                | 6.62      | 6.00  | 3.15      | --                  | 1.71                             | 2.13                                       | 1.42  |  |
| 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                             | --   | --  |  |

TAX LEVIES

|      |               |               |               |       |              |               |              |
|------|---------------|---------------|---------------|-------|--------------|---------------|--------------|
| 2022 | \$ 15,654,173 | \$ 13,846,716 | \$ 18,370,521 | \$ -- | \$ 9,972,569 | \$ 12,421,972 | \$ 8,281,314 |
| 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    | --            | --           |

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<br>Medical<br>Services    | Library<br>Board of<br>Control | School<br>District | Recreation<br>and<br>Park | Law<br>Enforcement<br>District | Assessor's<br>Salary and<br>Expense<br>Fund | Total  |
|-------------------------------------|--------------------------------|--------------------|---------------------------|--------------------------------|---|--------|
| <u>TAX RATES (mills per dollar)</u> |                                |                    |                           |                                |   |        |
| 3.13                                | 10.52                          | 43.45              | 14.46                     | 14.99                          | 1.22  | 108.80 |
| 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 |

| <u>TAX LEVIES</u> |               |                |               |               |              |                |
|-------------------|---------------|----------------|---------------|---------------|--------------|----------------|
| \$ 18,253,883     | \$ 61,351,709 | \$ 222,987,067 | \$ 84,346,936 | \$ 87,420,354 | \$ 7,114,932 | \$ 560,022,146 |
| 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    |

- (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>2022</u>                       |             |   | <u>2013</u>                       |             |   |
|-----------------------------|-----------------------------|-----------------------------------|-------------|---|-----------------------------------|-------------|---|
|                             |                             | <u>Assessed<br/>Valuation (1)</u> | <u>Rank</u> | <u>Percentage<br/>of Total<br/>Assessed<br/>Valuation</u> | <u>Assessed<br/>Valuation (1)</u> | <u>Rank</u> | <u>Percentage<br/>of Total<br/>Assessed<br/>Valuation</u> |
| ExxonMobil Corporation      | Petroleum Products          | \$395,591,960                     | 1           | 6.81 %  | \$332,208,580                     | 1           | 7.58 %  |
| Entergy, Inc.               | Electric and Gas Utility    | 134,429,600                       | 2           | 2.32  | 98,090,370                        | 2           | 2.24  |
| J P Morgan/Chase            | Bank                        | 58,051,300                        | 3           | 1.00  | 47,079,000                        | 4           | 1.07  |
| Georgia-Pacific Corporation | Pulp and Paper Products     | 47,565,580                        | 4           | 0.82  | 74,909,940                        | 3           | 1.71  |
| ExxonMobil Oil Corporation  | Petroleum Products          | 57,953,470                        | 5           | 1.00  | --                                |             | --  |
| Capital One/Hibernia        | Bank                        | 30,767,810                        | 6           | 0.53  | 21,207,450                        | 7           | 0.48  |
| Formosa Plastics            | Plastics Manufacturer       | 34,424,670                        | 7           | 0.59  | 20,078,500                        | 9           | 0.46  |
| State Farm Insurance        | Insurance                   | 25,689,670                        | 8           | 0.44  | 21,595,450                        | 6           | 0.50  |
| Honeywell International     | Software Industrial         | 26,686,150                        | 9           | 0.46  | --                                |             | --  |
| Hancock Whitney             | Bank                        | 19,999,290                        | 10          | 0.34  | --                                |             | --  |
| Bellsouth Communications    | Telephone Utility           |                                   |             | --  | 35,100,100                        | 5           | 0.80  |
| Wal-Mart                    | Retail Store                | --                                |             | --  | 20,869,800                        | 8           | 0.48  |
| Higman Barge Lines          | Public Utility (Watercraft) | --                                |             | --  | 17,982,050                        | 10          | 0.41  |
|                             |                             | <u>\$831,159,500</u>              |             | <u>14.31 %</u>  | <u>\$689,121,240</u>              |             | <u>15.73 %</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>        |                       |                    |                                  |                                   |                              |   |
| 2022 *                            | \$ 15,532,789         |                    |                                  |                                   |                              |   |
| 2021                              | 14,899,401            | \$ 14,716,698      | 98.77 %                          | \$ 30,308                         | \$ 14,747,006                | 98.98 %                                       |
| 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   |
| <u>Parish of East Baton Rouge</u> |                       |                    |                                  |                                   |                              |   |
| 2022 *                            | \$ 16,070,881         |                    |                                  |                                   |                              |   |
| 2021                              | 15,374,660            | \$ 15,210,929      | 98.94 %                          | \$ 18,391                         | \$ 15,229,320                | 99.05 %                                       |
| 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   |

"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.

\*Final collections for each tax year are not available until July of the following year.

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%<br>City-Parish<br>General | 2%<br>City-Parish<br>Dedicated to<br>Economic<br>Development | 2%<br>City-Parish<br>General | 1/2 %<br>Roads<br>Improvement<br>and<br>Maintenance | 1/2 %<br>Sewerage<br>Improvement<br>and<br>Maintenance | 1/2 %<br>MOVEBR<br>Improvement<br>and<br>Maintenance | Total |
|------|------------------------------|--|------------------------------|---|--|--|-------|
| 2022 | \$ 245,181                   | \$ 334   | \$ 59,846                    | \$ 60,005   | \$ 59,688  | \$ 425,054   |       |
| 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  |       |

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, 2022.

| Entity/Area      | Parish | School<br>Board<br>Operating | School<br>Board<br>Capital<br>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          |                      |                     |                     |
|--|----------------------|----------------------|---------------------|---------------------|
|  | 2022                 | 2021                 | 2020                | 2019                |
| Agriculture, Forestry, and Fishing     | \$ 2,443             | \$ 1,128             | \$ 974              | \$ 977              |
| Mining                                 | 18,322               | 57,508               | 974                 | 2,931               |
| Construction                           | 174,665              | 119,527              | 131,449             | 148,513             |
| Manufacturing                          | 1,063,870            | 852,477              | 877,299             | 939,932             |
| Transportation and Public Utilities    | 41,529               | 40,594               | 35,053              | 34,197              |
| Wholesale Trade                        | 658,353              | 557,042              | 505,348             | 514,911             |
| Other Retail Trade                     | 5,734,637            | 5,437,360            | 4,450,760           | 4,383,091           |
| Vehicle                                | 1,036,998            | 1,037,406            | 890,931             | 793,373             |
| Food Stores                            | 668,125              | 632,592              | 618,296             | 569,626             |
| Finance, Insurance, and Real Estate    | 316,352              | 264,990              | 263,871             | 280,416             |
| Services                               | <u>2,499,056</u>     | <u>2,275,527</u>     | <u>1,961,995</u>    | <u>2,102,633</u>    |
| Total                                  | <u>\$ 12,214,350</u> | <u>\$ 11,276,151</u> | <u>\$ 9,736,950</u> | <u>\$ 9,770,600</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         |                     |                     |                     |                     |                     |
|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| 2018                | 2017                | 2016                | 2015                | 2014                | 2013                |
| \$ 960              | \$ 1,949            | \$ 1,954            | \$ 1,850            | \$ 1,800            | \$ 1,750            |
| 2,881               | 974                 | 1,954               | 1,850               | --                  | 875                 |
| 197,815             | 155,892             | 155,379             | 140,606             | 148,517             | 156,627             |
| 894,007             | 855,457             | 843,345             | 843,637             | 830,797             | 866,260             |
| 40,331              | 52,614              | 46,907              | 49,027              | 36,004              | 38,500              |
| 482,053             | 435,523             | 420,207             | 405,168             | 416,749             | 389,379             |
| 4,439,304           | 4,555,944           | 4,483,508           | 4,237,608           | 4,105,379           | 4,003,171           |
| 729,801             | 826,228             | 1,008,496           | 796,459             | 760,589             | 725,383             |
| 575,199             | 562,186             | 563,859             | 555,024             | 542,763             | 500,506             |
| 270,795             | 278,657             | 281,441             | 299,713             | 298,835             | 252,003             |
| <u>1,969,504</u>    | <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>\$ 9,602,650</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> |

**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)**

| <u>Year</u> | <u>Governmental Activities</u>                  |   |                          | <u>Business - Type Activities</u>                               |                          |
|-------------|---|---|--------------------------|---|--------------------------|
|             | <u>Limited<br/>Tax<br/>Obligation<br/>Bonds</u> | <u>Excess<br/>Revenue<br/>Contracts<br/>Loans<br/>and Notes</u> | <u>Revenue<br/>Bonds</u> | <u>Excess<br/>Revenue<br/>Contracts<br/>Loans<br/>and Notes</u> | <u>Revenue<br/>Bonds</u> |
| 2022        | \$ 602  | \$ 70,148   | \$ 301,837               | \$ 543,405  | \$ 1,012,727             |
| 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                  |

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.

| <b>(1)</b><br><b>Total<br/>Primary<br/>Government</b> | <b>(2)</b><br><b>Percentage<br/>of Personal<br/>Income</b> | <b>(2)</b><br><b>(in dollars)</b><br><b>Debt<br/>Per<br/>Capita</b> |
|---|--|---|
| \$ 1,928,719  | 6.88%  | \$ 4,281  |
| 2,001,749   | 7.44%  | 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   |

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**RATIOS OF NET 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<br>Tax<br>Obligation<br>Bonds (4) | Excess<br>Revenue<br>Contracts<br>Loans and<br>Notes (1) | Revenue<br>Bonds (5) | Premiums | Less: Amount<br>Available for<br>repayment of<br>principal and<br>Intragovernmental<br>Payable (6) | Total     | Percentage of<br>Estimated<br>Actual<br>Value of<br>Property (2) | <i>(in dollars)</i><br>Debt<br>Per<br>Capita (3) |
|------|---|--|----------------------|----------|--|-----------|--|--|
| 2022 | \$602                                     | \$70,148   | \$ 267,415           | \$ 5,257 | \$ 9,404   | \$334,018 | 1.57%  | \$741  |
| 2021 | 259                                       | 78,503   | 286,605              | 5,776    | 9,031  | \$362,112 | 1.77%  | 799  |
| 2020 | 297                                       | 84,570   | 305,370              | 3,447    | 8,799  | \$384,885 | 1.89%  | 875  |
| 2019 | 334                                       | 89,385   | 320,590              | 2,000    | 7,092  | \$405,217 | 2.15%  | 921  |
| 2018 | 370                                       | 95,832   | 193,835              | 2,041    | 6,699  | \$285,379 | 1.54%  | 647  |
| 2017 | --  | 102,099  | 187,820              | 2,118    | 5,949  | \$286,088 | 1.55%  | 641  |
| 2016 | --  | 108,366  | 199,700              | 1,806    | 6,299  | \$303,573 | 1.71%  | 679  |
| 2015 | --  | 114,511  | 213,085              | 979      | 9,169  | \$319,406 | 1.84%  | 715  |
| 2014 | --  | 84,712   | 226,600              | 741      | 8,949  | \$303,104 | 1.79%  | 680  |
| 2013 | --  | 89,263   | 234,280              | 729      | 8,693  | \$315,579 | 1.93%  | 709  |

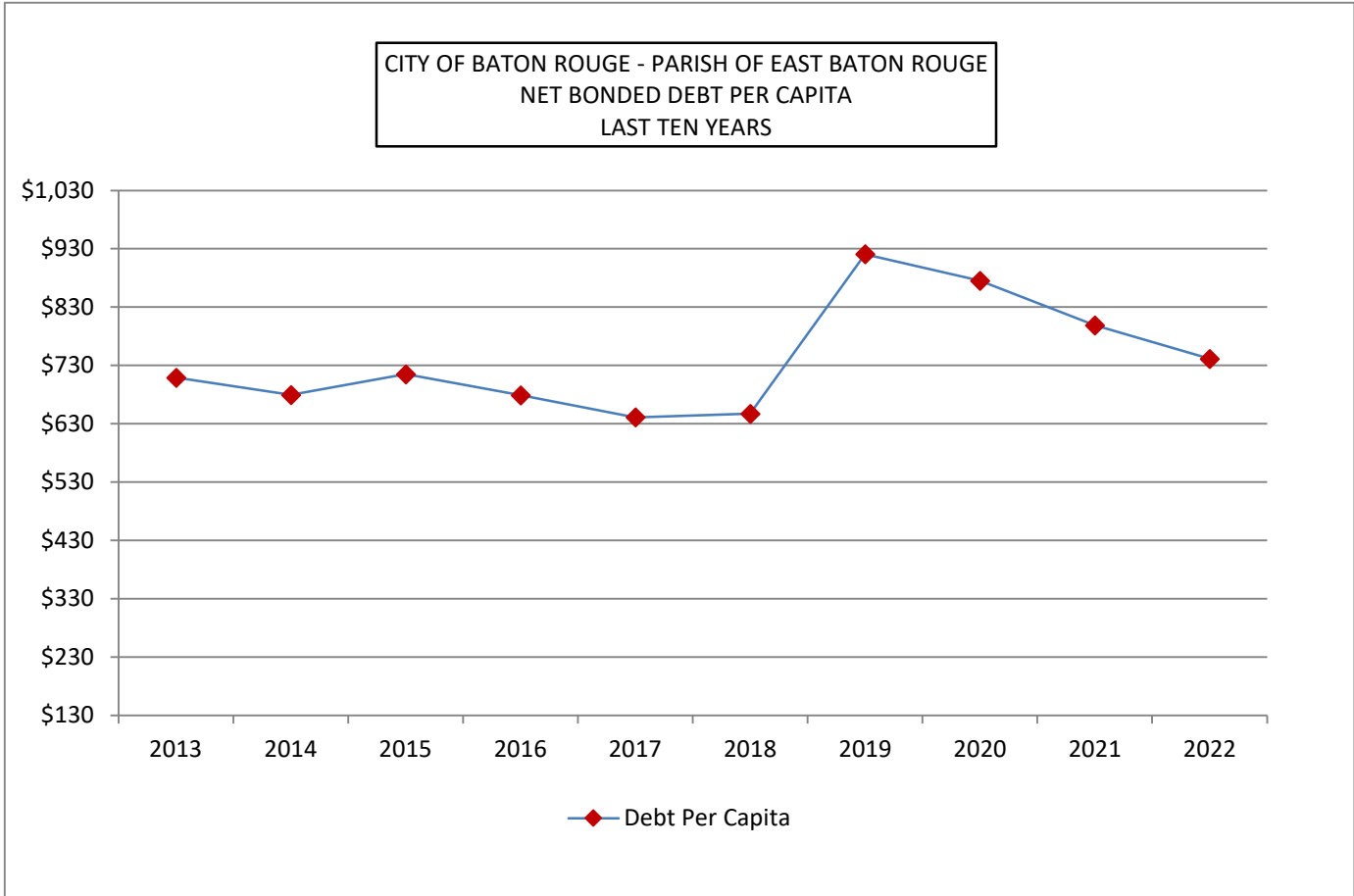
Note: Details regarding outstanding debt can be found in the notes to the financial statements (Note 10).

- (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.
- (6) Includes only the portion of net position restricted for the repayment of principal of general bonded debt

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, 2022  
(UNAUDITED)**

EXHIBIT G - 15

|  | Debt<br>Outstanding | Estimated<br>Percentage<br>Applicable (1) | Amount<br>Applicable to<br>Primary Government |
|--|---------------------|---|---|
| <u>Overlapping Debt:</u>                                 |                     |   |   |
| Baton Rouge Recreation and Park Commission               | \$ 12,950,000       | 100.00%                                   | \$ 12,950,000                                 |
| Central Community School System                          | 47,155,000          | 5.00%                                     | 2,357,750                                     |
| City of Zachary  | 19,977,192          | 3.00%                                     | 599,316                                       |
| East Baton Rouge Parish School System                    | 11,138,246          | 88.00%                                    | 9,801,656                                     |
| Hospital Service District No. 1 (Lane Memorial Hospital) | 12,835,000          | 100.00%                                   | 12,835,000                                    |
| Nineteenth Judicial District Court                       | 152,535,000         | 100.00%                                   | 152,535,000                                   |
| Zachary Community School Board                           | 47,710,917          | 6.00%                                     | 2,862,655                                     |
| Total overlapping debt                                   |                     |   | 193,941,377                                   |
| City of Baton Rouge/Parish of EBR direct debt            |                     |   | 372,587,077                                   |
| Total direct and overlapping debt                        |                     |   | \$ 566,528,454                                |

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

| <b>CITY OF BATON ROUGE</b>        |                                |                              |                                       |                             |                                  |
|-----------------------------------|--------------------------------|------------------------------|---------------------------------------|-----------------------------|----------------------------------|
| <b>Year</b>                       | <b>Any<br/>One<br/>Purpose</b> | <b>Sewerage<br/>Purposes</b> | <b>Aggregate<br/>All<br/>Purposes</b> | <b>Debt<br/>Outstanding</b> | <b>Legal<br/>Debt<br/>Margin</b> |
| 2022                              | \$234,021,408                  | \$351,032,112                | \$819,074,929                         | \$ --                       | \$819,074,929                    |
| 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                      |
| <b>PARISH OF EAST BATON ROUGE</b> |                                |                              |                                       |                             |                                  |
| <b>Year</b>                       | <b>Any<br/>One<br/>Purpose</b> | <b>Sewerage<br/>Purposes</b> | <b>Aggregate<br/>All<br/>Purposes</b> | <b>Debt<br/>Outstanding</b> | <b>Legal<br/>Debt<br/>Margin</b> |
| 2022                              | \$580,487,897                  | \$870,731,845                | no limit                              | \$ --                       | \$870,731,845                    |
| 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                      |

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 limit includes a 35% maximum 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 require 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.

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
LEGAL DEBT MARGIN CALCULATION  
GENERAL OBLIGATION DEBT  
LAST TEN YEARS  
(UNAUDITED)**

EXHIBIT G - 16  
(Continued)

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**PRIDE FIRE PROTECTION DISTRICT NO. 8 OF EAST BATON ROUGE**

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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>Year</u> | <u>Any<br/>One<br/>Purpose</u> | <u>Sewerage<br/>Purposes</u> | <u>Aggregate<br/>All<br/>Purposes</u> | <u>Debt<br/>Outstanding</u> | <u>Legal<br/>Debt<br/>Margin</u> |
|-------------|--------------------------------|------------------------------|---------------------------------------|-----------------------------|----------------------------------|
| 2022        | \$2,952,073                    | no limit                     | no limit                              | \$411,762                   | \$2,540,311                      |
| 2021        | 2,891,862                      | no limit                     | no limit                              | 34,672                      | 2,857,190                        |
| 2020        | 2,770,551                      | no limit                     | no limit                              | 40,000                      | 2,730,551                        |
| 2019        | 2,523,375                      | no limit                     | no limit                              | 45,238                      | 2,478,137                        |
| 2018        | 2,424,699                      | no limit                     | no limit                              | 50,000                      | 2,374,699                        |

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**CHANEYVILLE FIRE PROTECTION DISTRICT NO. 7 OF EAST BATON ROUGE**

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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>Year</u> | <u>Any<br/>One<br/>Purpose</u> | <u>Sewerage<br/>Purposes</u> | <u>Aggregate<br/>All<br/>Purposes</u> | <u>Debt<br/>Outstanding</u> | <u>Legal<br/>Debt<br/>Margin</u> |
|-------------|--------------------------------|------------------------------|---------------------------------------|-----------------------------|----------------------------------|
| 2022        | \$1,834,611                    | no limit                     | no limit                              | \$190,300                   | \$1,644,311                      |
| 2021        | 1,787,468                      | no limit                     | no limit                              | 224,400                     | 1,563,068                        |
| 2020        | 1,743,347                      | no limit                     | no limit                              | 257,200                     | 1,486,147                        |
| 2019        | 1,570,153                      | no limit                     | no limit                              | 288,800                     | 1,281,353                        |
| 2018        | 1,552,953                      | no limit                     | no limit                              | 320,000                     | 1,232,953                        |

**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        |          |
| 2022 | \$ 136,626,781    | \$ --        | \$ 136,626,781             | \$ 4,330,000              | \$ 2,729,327 | \$ 7,059,327 | 19.35    |
| 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    |

**SCHEDULE B - PARISH SALES TAX (2%)**

| Year | Gross Revenue (3) | Expenses (4) | Available for Debt Service | Debt Service Requirements |              |              | Coverage |
|------|-------------------|--------------|----------------------------|---------------------------|--------------|--------------|----------|
|      |                   |              |                            | Principal                 | Interest (1) | Total        |          |
| 2022 | \$ 108,577,382    | \$ --        | \$ 108,577,382             | \$ 1,735,000              | \$ 403,771   | \$ 2,138,771 | 50.77    |
| 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                 | --                        | --           | --           | --       |

**SCHEDULE C - MOVEBR SALES TAX (1/2%)**

| Year | Gross Revenue (11) | Expenses (2) | Available for Debt Service | Debt Service Requirements |              |              | Coverage |
|------|--------------------|--------------|----------------------------|---------------------------|--------------|--------------|----------|
|      |                    |              |                            | Principal                 | Interest (1) | Total        |          |
| 2022 | \$ 61,398,666      | \$ 381,184   | \$ 61,017,482              | \$ 3,815,000              | \$ 5,762,197 | \$ 9,577,197 | 6.37     |
| 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%)**

| <u>Year</u> | <u>Gross Revenue (5)</u> | <u>Expenses (2)</u> | <u>Available for Debt Service</u> | <u>Total Senior Lien Debt Service (6)</u> | <u>Senior Lien Coverage</u> | <u>Total Sub Lien Debt Service</u> | <u>Sub Lien Coverage (10)</u> |
|-------------|--------------------------|---------------------|-----------------------------------|---|-----------------------------|------------------------------------|-------------------------------|
| 2022        | \$ 39,295,423            | \$ 267,150          | \$ 39,028,273                     | \$ 17,585,855                             | 2.22                        | \$ 5,817,746                       | 1.67                          |
| 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                          |

**SCHEDULE E - EAST BATON ROUGE SEWERAGE COMMISSION**

| <u>Year</u> | <u>Gross Revenue (7)</u> | <u>Expenses (8)</u> | <u>Available for Debt Service</u> | <u>Total Senior Lien Debt Service (9)</u> | <u>Senior Lien Coverage</u> | <u>Total Sub Lien Debt Service</u> | <u>Sub Lien Coverage</u> |
|-------------|--------------------------|---------------------|-----------------------------------|---|-----------------------------|------------------------------------|--------------------------|
| 2022        | \$ 163,310,856           | \$ 59,679,668       | \$ 103,631,188                    | \$ 58,216,953                             | 1.78                        | \$ 10,370,972                      | 1.51                     |
| 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                     |

- (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) Debt service calculations are done on a cash basis rather than the accrual basis used in preparation of the financial statements.
- (10) 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.
- (11) 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, 2022.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
DEMOGRAPHIC AND ECONOMIC STATISTICS  
LAST TEN CALENDAR YEARS**

EXHIBIT G - 18

| Year | Popu-<br>lation (1) | Personal<br>Income (2) | Per<br>Capita<br>Personal<br>Income (2) | Median<br>Age (1) | Public<br>School<br>Enrollment (3) | EBR<br>Parish<br>Unemploy-<br>ment<br>Rate (4) | Labor<br>Market<br>Area<br>Unemploy-<br>ment<br>Rate (5) |
|------|---------------------|------------------------|---|-------------------|------------------------------------|--|--|
| 2022 | 450,544             | 28,032,847,680 (6)     | 62,220 (6)                              | 33.8 (6)          | 52,055                             | 3.5  | 3.3  |
| 2021 | 453,301             | 26,904,204,000         | 59,352                                  | 34.7              | 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  |

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 2022) 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 2022) 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

| 2022*  |                  |             |  | 2013   |                  |             |  |
|--|------------------|-------------|--|--|------------------|-------------|--|
| <u>Employer</u>                              | <u>Employees</u> | <u>Rank</u> | <u>Percentage<br/>of Total<br/>Parish<br/>Employment</u> | <u>Employer</u>                              | <u>Employees</u> | <u>Rank</u> | <u>Percentage<br/>of Total<br/>Parish<br/>Employment</u> |
| Louisiana State Government                   | 21,784           | 1           | 8.25 %   | Louisiana State Government                   | 22,120           | 1           | 9.00 %   |
| Turner Industries                            | 8,830            | 2           | 3.35   | Turner Industries                            | 9,671            | 2           | 3.94   |
| Our Lady of the Lake Regional Medical Center | 6,105            | 3           | 2.31   | East Baton Rouge Parish School System        | 6,250            | 3           | 2.54   |
| East Baton Rouge Parish School System        | 6,031            | 4           | 2.28   | Louisiana State University                   | 5,600            | 4           | 2.28   |
| Louisiana State University                   | 5,552            | 5           | 2.10   | City-Parish Government                       | 4,612            | 5           | 1.88   |
| City-Parish Government                       | 4,683            | 6           | 1.77   | ExxonMobil Corporation                       | 4,243            | 6           | 1.73   |
| Ochsner Medical Center                       | 2,681            | 7           | 1.02   | CB&I Inc                                     | 4,009            | 7           | 1.63   |
| Woman's Hospital                             | 2,286            | 8           | 0.87   | Our Lady of the Lake Regional Medical Center | 3,500            | 8           | 1.42   |
| Performance Contractors                      | 2,000            | 9           | 0.76   | Performance Contractors                      | 3,000            | 9           | 1.22   |
| Blue Cross and Blue Shield of Louisiana      | 1,951            | 10          | 0.74   | Baton Rouge General Medical Center           | 2,000            | 10          | 0.81   |
|  | <u>61,903</u>    |             | <u>23.45 %</u>   |  | <u>65,005</u>    |             | <u>26.45 %</u>   |

\* Source 2022: Business Report, July 2022  
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  
Estimates - U.S. Bureau of Labor Statistics (Annual average data)



**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**FULL-TIME EQUIVALENT CITY-PARISH EMPLOYEES**  
**BY FUND/DEPARTMENT**  
**LAST TEN FISCAL YEARS**  
**(UNAUDITED)**

|  | <b>Full-time Equivalent Employees Allotted in Annual Budget</b> |                 |                 |                 |
|--|---|-----------------|-----------------|-----------------|
|  | <b>2022</b>   | <b>2021</b>     | <b>2020</b>     | <b>2019</b>     |
| <b><u>GENERAL FUND:</u></b>                |   |                 |                 |                 |
| Building & Grounds (1)                     | 84.00   | 84.00           | 100.00          | 100.00          |
| Business Operations & Capital Programs (1) | 35.00   | 35.00           | 36.00           | 37.00           |
| City Constable                             | 43.00   | 43.00           | 43.00           | 43.00           |
| City Court and City Court Judicial         | 154.65  | 154.65          | 154.65          | 154.65          |
| Community Centers                          | 21.00   | 21.00           | 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)                            | 79.00   | 92.00           | 101.00          | 108.00          |
| EMS - Prison Medical Services              | --  | --              | --              | --              |
| Finance                                    | 113.00  | 111.00          | 120.00          | 120.00          |
| Fire - (City Fire Department Only)         | 610.00  | 610.00          | 610.00          | 610.00          |
| Human Development & Services               | 8.17  | 8.17            | 7.42            | 7.42            |
| Human Resources                            | 37.00   | 37.00           | 38.00           | 38.00           |
| Information Services                       | 55.00   | 55.00           | 55.00           | 55.00           |
| Juvenile Services                          | 84.00   | 84.00           | 84.00           | 84.00           |
| Maintenance (1)                            | 268.00  | 268.00          | 286.00          | 286.00          |
| Mayor-President                            | 17.00   | 16.00           | 15.00           | 15.00           |
| Municipal Fire & Police Civil Service      | 1.00  | 1.00            | 1.00            | 1.00            |
| Parish Attorney                            | 85.00   | 86.00           | 86.50           | 86.50           |
| Planning Commission                        | 22.00   | 24.00           | 24.00           | 24.00           |
| Police (City Police Only)                  | 888.00  | 887.00          | 887.00          | 882.00          |
| Public Information Office                  | 2.00  | 2.00            | 3.00            | 3.00            |
| Public Works (1)                           | --  | --              | --              | --              |
| Purchasing                                 | 18.00   | 18.00           | 15.00           | 15.00           |
| Transportation & Drainage (1)              | 109.00  | 109.00          | 107.00          | 107.00          |
| <b>TOTAL GENERAL FUND</b>                  | <b>2,781.82</b>   | <b>2,793.82</b> | <b>2,842.87</b> | <b>2,845.87</b> |
| <b><u>SPECIAL FUNDS:</u></b>               |   |                 |                 |                 |
| Major Funds:                               |   |                 |                 |                 |
| Library Board of Control Fund              | 413.50  | 412.50          | 413.50          | 414.50          |
| Grants Fund                                | 297.28  | 292.28          | 326.94          | 328.69          |
| Comprehensive Sewerage System Fund         | 245.20  | 272.40          | 279.60          | 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              | 23.60   | 20.60           | 20.40           | 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  | 247.00          | 215.00          | 215.00          |
| Employees' Retirement System               | 12.00   | 13.00           | 12.00           | 12.00           |
| E.B.R. Parish Communications District      | --  | --              | --              | --              |
| Gaming Enforcement Division                | 2.00  | 2.00            | 2.50            | 2.50            |
| G. B. R. Parking Authority                 | --  | --              | --              | 9.00            |
| Mosquito Abatement and Rodent Control      | 42.00   | 42.00           | 42.00           | 42.00           |
| Parish Street Maintenance                  | 3.00  | 3.00            | 3.00            | 3.00            |
| Stormwater                                 | 15.20   | --              | --              | --              |
| <b>TOTAL SPECIAL FUNDS</b>                 | <b>1,465.78</b>   | <b>1,469.78</b> | <b>1,479.94</b> | <b>1,494.69</b> |
| <b>TOTAL ALL FUNDS</b>                     | <b>4,247.60</b>   | <b>4,263.60</b> | <b>4,322.81</b> | <b>4,340.56</b> |

Source: City of Baton Rouge-Parish of East Baton Rouge Annual Operating Budget

## Full-time Equivalent Employees Allotted in Annual Budget

| 2018            | 2017            | 2016            | 2015            | 2014            | 2013            |
|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| 100.00          | 100.00          | 106.00          | 106.00          | --              | --              |
| 36.00           | 36.00           | 36.00           | 36.00           | --              | --              |
| 40.00           | 40.00           | 40.00           | 40.00           | 40.00           | 40.00           |
| 154.65          | 154.63          | 155.63          | 155.63          | 156.63          | 156.63          |
| 21.30           | 21.30           | 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            | 7.00            | 6.00            |
| 108.00          | 108.00          | 108.00          | 109.00          | --              | --              |
| --              | --              | 36.00           | 36.00           | 36.00           | 36.00           |
| 120.00          | 121.00          | 121.00          | 121.00          | 121.00          | 121.00          |
| 610.00          | 610.00          | 610.00          | 610.00          | 610.00          | 610.00          |
| 7.62            | 7.62            | 8.12            | 8.37            | 8.62            | 8.62            |
| 38.00           | 38.00           | 38.00           | 38.00           | 38.00           | 38.00           |
| 57.00           | 57.00           | 57.00           | 47.00           | 47.00           | 45.00           |
| 84.00           | 84.00           | 84.00           | 84.00           | 84.00           | 84.00           |
| 289.00          | 289.00          | 319.00          | 319.00          | --              | --              |
| 15.00           | 16.00           | 16.00           | 16.00           | 16.00           | 15.00           |
| 1.00            | 1.00            | 1.00            | 1.00            | 1.00            | 1.00            |
| 86.50           | 95.50           | 95.50           | 95.50           | 96.50           | 96.50           |
| 24.00           | 24.00           | 24.00           | 27.00           | 27.00           | 27.00           |
| 883.00          | 883.00          | 881.00          | 886.00          | 886.00          | 886.00          |
| 3.00            | 3.00            | 3.00            | 3.00            | 3.00            | 3.00            |
| --              | --              | --              | --              | 681.00          | 691.00          |
| 13.00           | 13.00           | 13.00           | 13.00           | 13.00           | 13.00           |
| 107.00          | 107.00          | 110.00          | 111.00          | --              | --              |
| <u>2,846.07</u> | <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> |
| 412.50          | 403.75          | 402.25          | 401.75          | 400.75          | 388.00          |
| 331.57          | 331.57          | 357.07          | 367.82          | 377.57          | 377.57          |
| 282.20          | 293.20          | 315.20          | 318.20          | 327.40          | 326.40          |
| 81.00           | 81.00           | 81.00           | 81.00           | 81.00           | 80.00           |
| 6.00            | 6.00            | 6.00            | 6.00            | 6.00            | 6.00            |
| 20.80           | 20.80           | 20.80           | 20.80           | 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            | 1.00            | --              | --              |
| 5.00            | 5.00            | 5.00            | 5.00            | 5.00            | 4.00            |
| 169.00          | 169.00          | 169.00          | 170.00          | 170.00          | 170.00          |
| 12.00           | 13.00           | 13.00           | 13.00           | 13.00           | 12.00           |
| 52.00           | 52.00           | 52.00           | 52.00           | 52.00           | 51.00           |
| 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           | 37.00           | 33.00           | 33.00           |
| 3.00            | 3.00            | 3.00            | 3.00            | 3.00            | 3.00            |
| --              | --              | --              | --              | --              | --              |
| <u>1,496.57</u> | <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>4,342.64</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> |

- (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)**

|  | FISCAL YEAR   |               |             |             |
|--|---------------|---------------|-------------|-------------|
|  | 2022          | 2021          | 2020        | 2019        |
| <b>Function:</b>                                       |               |               |             |             |
| <b>Public Safety:</b>                                  |               |               |             |             |
| Police   |               |               |             |             |
| Physical arrests                                       | 8,659         | 7,254         | 9,443       | 11,219      |
| Parking violations                                     | 15,737        | 8,661         | 2,492       | 8,291       |
| Traffic violations (1)                                 | 13,878        | 15,963        | 19,818      | 34,002      |
| Fire   |               |               |             |             |
| Number of responses                                    | 37,225        | 42,171        | 36,797      | 37,163      |
| Inspections  | 20,748        | 21,715        | 18,539      | 21,599      |
| Emergency Medical Services                             |               |               |             |             |
| Number of emergency responses                          | 69,489        | 67,040        | 60,664      | 63,517      |
| Number of patient transports                           | 38,663        | 35,260        | 32,490      | 36,525      |
| Communications district                                |               |               |             |             |
| Number of 911 calls (in thousands)                     | 315,811       | 350,242       | 320,026     | 330,693     |
| <b>Transportation:</b>                                 |               |               |             |             |
| Parish street maintenance program                      |               |               |             |             |
| Number of miles of new streets                         | 0             | 0             | 0           | 0           |
| Rehab streets and roads                                | 39            | 32            | 58          | 37          |
| Preservation treatment (miles) (6)                     | 62            | 64            | 0           | 7           |
| Number of potholes repaired                            | 2,555         | 2,597         | 2,071       | 2,158       |
| Airport  |               |               |             |             |
| Number of enplanements                                 | 355,983       | 281,719       | 181,795 (5) | 412,283     |
| <b>Sanitation:</b>                                     |               |               |             |             |
| Wastewater   |               |               |             |             |
| Average daily sewerage treatment (millions of gallons) | 22,971        | 27,145        | 27,213      | 23,777      |
| Solid Waste Disposal                                   |               |               |             |             |
| Average daily tonnage accepted at Landfill (2)         | 1,727         | 1,878         | 1,762       | 1,760       |
| <b>Administration Office and Boards</b>                |               |               |             |             |
| Construction Permits                                   |               |               |             |             |
| Total Number of Permits issued                         | 34,240        | 24,528        | 22,792      | 23,163      |
| Total Valuation  | 2,338,036,752 | 1,103,868,106 | 669,873,357 | 702,756,120 |
| <b>Culture-Recreation</b>                              |               |               |             |             |
| Libraries  |               |               |             |             |
| Total registered borrowers                             | 335,530       | 323,625       | 273,355     | 264,732     |
| Total items circulated                                 | 2,563,812     | 2,404,134     | 2,283,728   | 3,105,034   |
| Total reference questions answered                     | 864,169       | 881,721       | 788,952     | 970,069     |
| New branch libraries opened                            | 0             | 0             | 1           | 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 |             |             |             |             |             |
|-------------|-------------|-------------|-------------|-------------|-------------|
| 2018        | 2017        | 2016        | 2015        | 2014        | 2013        |
| 11,761      | 12,829      | 13,320      | 15,244      | 15,620      | 16,458      |
| 7,066       | 6,613       | 5,507       | 5,471       | 3,176       | 7,662       |
| 23,553      | 33,198      | 43,186      | 49,630      | 66,453      | 72,562      |
| 35,529      | 33,157      | 33,157      | 32,769      | 31,384      | 29,434      |
| 21,355      | 21,241      | 21,241      | 19,883      | 20,216      | 20,558      |
| 63,292      | 62,749      | 62,067      | 59,627      | 55,946      | 51,875      |
| 35,911      | 36,001      | 36,819      | 35,663      | 33,865      | 31,095      |
| 332,318     | 355,343     | 450,431     | 432,119     | 457,870     | 416,231     |
| 0           | 125         | 126         | 1           | 6           | 1           |
| 17          | 16          | 14          | 14          | 17          | 22          |
| 0           | 0           | 0           | 0           | 0           | 0           |
| 2,327       | 2,567       | 1,164       | 1,620       | 1,173       | 1,337       |
| 401,558     | 386,987     | 373,069     | 378,772     | 394,772     | 407,235     |
| 24,372      | 24,997      | 26,591      | 24,546      | 24,978      | 25,158      |
| 1,703       | 1,652       | 1,548       | 1,428       | 1,337       | 1,243       |
| 25,859      | 24,937      | 28,651      | 24,553      | 22,985      | 22,569      |
| 866,640,251 | 994,503,563 | 902,656,342 | 776,909,600 | 794,214,720 | 679,202,454 |
| 251,578     | 296,417     | 294,505     | 373,481     | 346,363     | 325,303     |
| 2,972,067   | 2,924,461   | 2,729,254   | 2,761,471   | 2,563,226   | 2,434,723   |
| 1,020,679   | 1,003,595   | 847,860     | 1,007,100   | 898,255     | 885,764     |
| 0           | 0 (4)       | 0           | 0 (3)       | 0 (3)       | 1           |

## 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
- (6) Treatment for extending service life of roadways

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM**  
**LAST TEN FISCAL YEARS**  
**(UNAUDITED)**

| Major Programs                         | FISCAL YEAR |        |        |        |
|--|-------------|--------|--------|--------|
|  | 2022        | 2021   | 2020   | 2019   |
| General Government                     |             |        |        |        |
| Number of general government buildings | 7           | 7      | 7      | 7      |
| Public Safety                          |             |        |        |        |
| Number of police stations              | 5           | 5      | 5      | 5      |
| Police patrol units                    | 760         | 698    | 720    | 729    |
| Number of fire stations                | 19          | 19     | 19     | 19     |
| Fire trucks                            | 45          | 41     | 41     | 41     |
| Number of EMS stations                 | 11          | 11     | 11     | 11     |
| Ambulances                             | 41          | 37     | 24     | 25     |
| Correction facilities                  | 2           | 2      | 2      | 2      |
| Transportation                         |             |        |        |        |
| Miles of streets                       | 2,216       | 2,203  | 2,203  | 2,192  |
| Number of streetlights                 | 38,288      | 37,676 | 36,084 | 36,146 |
| Number of traffic signals              | 498         | 482    | 501    | 505    |
| Sanitation                             |             |        |        |        |
| Miles of sanitary sewers               | 2,157       | 2,147  | 2,133  | 2,132  |
| Miles of storm sewers                  | 1,116       | 1,137  | 1,041  | 179    |
| 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 |           |           |           |        |        |
|-------------|-----------|-----------|-----------|--------|--------|
| 2018        | 2017      | 2016      | 2015      | 2014   | 2013   |
| 7           | 10        | 10        | 10        | 10     | 10     |
| 5           | 5         | 5         | 5         | 5      | 5      |
| 762         | 753       | 632       | 520       | 536    | 509    |
| 19          | 19        | 19        | 19        | 19     | 19     |
| 41          | 41        | 41        | 41        | 41     | 41     |
| 11          | 13        | 13        | 13        | 12     | 13     |
| 25          | 25        | 24        | 25        | 23     | 21     |
| 2           | 2         | 2         | 2         | 2      | 2      |
| 2,184       | 2,076     | 1,997     | 1,956 (1) | 1,783  | 1,775  |
| 36,027      | 36,019    | 35,423    | 34,523    | 35,200 | 35,136 |
| 505         | 505       | 502       | 499       | 499    | 489    |
| 2,087       | 2,161 (1) | 2,036 (1) | 1,786     | 1,784  | 1,783  |
| 142         | 117 (1)   | 580 (1)   | 105       | 104    | 103    |
| 14          | 14        | 14        | 14        | 14     | 14     |
| 5           | 6         | 6         | 6         | 6      | 6      |
| 7           | 7         | 7         | 7         | 7      | 7      |
| 7           | 7         | 7         | 7         | 7      | 7      |



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**CITY OF BATON ROUGE AND PARISH OF EAST BATON ROUGE**  
**REPORTS ON COMPLIANCE AND INTERNAL CONTROL**  
**DECEMBER 31, 2022**

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**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, 2022, 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, 2023. 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. We identified a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2022-001 that we consider to be a significant deficiency.

## **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*.

## **City-Parish's Response to Findings**

*Government Auditing Standards* requires the auditor to perform limited procedures on the City-Parish's response to the finding identified in our audit and 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 the financial statements and, accordingly, we express no opinion on the response.

## **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.

*Postlethwaite & Netterville*

Baton Rouge, Louisiana  
June 29, 2023

**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 identified as subject to audit 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, 2022. 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 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 *HOME Program ALN 14.239* for the year ended December 31, 2022.

***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 auditors' results section of the accompanying schedule of findings and questioned costs for the year ended December 31, 2022.

***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 Auditors' 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 \$2,161,617, and \$14,747,492, respectively, of federal awards during their most recent respective fiscal years ending during 2022, which is not included in the City-Parish's Schedule of Expenditures of Federal Awards for the year ended December 31, 2022. Our compliance audit, described in the "Qualified and Unmodified Opinions" 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 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 Program Income, as described in finding numbers 2022-010 and 2022-011, and Special Tests and Provisions as described in finding number 2022-012.

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.

***Auditors' 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 2022-002, 2022-003, 2022-004, 2022-005, 2022-006, 2022-008, 2022-009, 2022-013, and 2022-014. 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 2022-010, 2022-011, and 2022-012 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 2022-002, 2022-004, 2022-005, 2022-006, 2022-007, 2022-008, 2022-009, 2022-013, and 2022-014 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, 2023

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
SUMMARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2022**

|  | <u>FEDERAL<br/>EXPENDITURES</u> | <u>AMOUNTS<br/>PROVIDED TO<br/>SUBRECIPIENTS</u> |
|--|---------------------------------|--|
| <b><u>FEDERAL AGENCY - SCHEDULE A</u></b>          |                                 |  |
| U.S. Department of Housing and Urban Development   | \$ 14,467,615                   | \$ 4,511,641                                     |
| U.S. Department of Agriculture                     | 590,640                         | --   |
| U.S. Department of Justice                         | 547,764                         | 105,627  |
| U.S. Department of Labor                           | 4,084,077                       | --   |
| U.S. Department of Transportation                  | 7,655,895                       | --   |
| U.S. Department of the Treasury                    | 62,598,137                      | 250,000  |
| U.S. Small Business Administration                 | 3,522,585                       | --   |
| U.S. Department of Environmental Protection Agency | 20,000                          | --   |
| U.S. Department of Health and Human Services       | 20,964,741                      | 4,278,563  |
| U.S. Department of Homeland Security               | 17,778,803                      | --   |
|  | <u>\$ 132,230,257</u>           | <u>\$ 9,145,831</u>                              |
| <b><u>FEDERAL AGENCY - SCHEDULE B</u></b>          |                                 |  |
| U.S. Federal Aviation Administration               | <u>\$ 3,833,309</u>             | <u>\$ --</u>                                     |
|  | <u>\$ 3,833,309</u>             | <u>\$ --</u>                                     |
|  | <u>\$ 136,063,566</u>           | <u>\$ 9,145,831</u>                              |

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
GOVERNMENTAL ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2022**

SCHEDULE A

| <u>Names of Grants &amp; Sources</u>                               | <u>Code<br/>Numbers</u> | <u>Federal<br/>ALN</u> | <u>Grant Numbers</u>      | <u>Federal<br/>Expenditures</u> | <u>Amounts<br/>Provided to<br/>Subrecipients</u> |
|--|-------------------------|------------------------|---------------------------|---------------------------------|--|
| <b><u>FEDERAL GRANTS</u></b>                                       |                         |                        |                           |                                 |  |
| <b><u>U.S. DEPARTMENT OF HOUSING<br/>AND URBAN DEVELOPMENT</u></b> |                         |                        |                           |                                 |  |
| <b><u>Direct Programs</u></b>                                      |                         |                        |                           |                                 |  |
|  | 131013                  |                        |                           |                                 |  |
| Community Development Block Grants/Entitlement Grants              | 2800..431013            | 14.218                 | B-15-MC-22-0002           | \$ 80,450                       | \$ 70,441  |
| Community Development Block Grants/Entitlement Grants              | 2800..431013            | 14.218                 | B-16-MC-22-0002           | 210,760                         | 63,820   |
| Community Development Block Grants/Entitlement Grants              | 2800..431013            | 14.218                 | B-17-MC-22-0002           | 81,517                          | --   |
| Community Development Block Grants/Entitlement Grants              | 2800..431013            | 14.218                 | B-18-MC-22-0002           | 291,000                         | 94,443   |
| Community Development Block Grants/Entitlement Grants              | 2800..431013            | 14.218                 | B-19-MC-22-0002           | 146,160                         | 33,939   |
| Community Development Block Grants/Entitlement Grants              | 2800..431013            | 14.218                 | B-20-MC-22-0002           | 821,819                         | 679,631  |
| Community Development Block Grants/Entitlement Grants              | 2800..431013            | 14.218                 | B-21-MC-22-0002           | 890,898                         | 79,000   |
| Community Development Block Grants/Entitlement Grants              | 2800..431013            | 14.218                 | B-22-MC-22-0002           | 145,923                         | --   |
| COVID 19-Community Development Block Grants/Entitlement Grants     | 2707..431013            | 14.218                 | B-20-MW-22-0002           | <u>1,319,534</u>                | <u>1,126,633</u>                                 |
| SUBTOTAL ALN 14.218 (1)  |                         |                        |                           | <u>3,988,061</u>                | <u>2,147,907</u>                                 |
| Emergency Solutions Grant Program                                  | 2800..431013            | 14.231                 | E-19-MC-22-0002           | 956                             | 956  |
| Emergency Solutions Grant Program                                  | 2800..431013            | 14.231                 | E-20-MC-22-0002           | 108,174                         | 97,686   |
| Emergency Solutions Grant Program                                  | 2800..431013            | 14.231                 | E-21-MC-22-0002           | 13,710                          | --   |
| COVID 19-Emergency Solutions Grant Program                         | 2707..431013            | 14.231                 | E-20-MW-22-0002           | <u>602,607</u>                  | <u>553,363</u>                                   |
| SUBTOTAL ALN 14.231  |                         |                        |                           | <u>725,447</u>                  | <u>652,005</u>                                   |
| Home Investment Partnerships Program                               | 2810..431013            | 14.239                 | M-16-MC-22-0204           | 279,754                         | --   |
| Home Investment Partnerships Program                               | 2810..431013            | 14.239                 | M-17-MC-22-0204           | 345,895                         | --   |
| Home Investment Partnerships Program                               | 2810..431013            | 14.239                 | M-18-MC-22-0204           | 833,939                         | --   |
| Home Investment Partnerships Program                               | 2810..431013            | 14.239                 | M-19-MC-22-0204           | 135,000                         | --   |
| Home Investment Partnerships Program                               | 2810..431013            | 14.239                 | M-20-MC-22-0204           | 838,904                         | --   |
| Home Investment Partnerships Program                               | 2810..431013            | 14.239                 | M-21-MC-22-0204           | 199,098                         | --   |
| Home Investment Partnerships Program                               | 2810..431013            | 14.239                 | M-22-MC-22-0204           | 16,158                          | --   |
| COVID 19-Home Investment Partnerships Program                      | 2712..431013            | 14.239                 | M-21-MP-22-0204           | <u>9,810</u>                    | <u>--</u>  |
| SUBTOTAL ALN 14.239  |                         |                        |                           | <u>2,658,558</u>                | <u>--</u>  |
| Housing Opportunities for Persons with AIDS                        | 2830..431013            | 14.241                 | LAH18F002                 | 190,754                         | 190,754  |
| Housing Opportunities for Persons with AIDS                        | 2830..431013            | 14.241                 | LAH19F002                 | 7,381                           | 7,381  |
| Housing Opportunities for Persons with AIDS                        | 2830..431013            | 14.241                 | LAH20F002                 | 1,390,029                       | 1,201,552  |
| Housing Opportunities for Persons with AIDS                        | 2830..431013            | 14.241                 | LAH21F002                 | 617,657                         | 245,030  |
| COVID 19-Housing Opportunities for Persons with AIDS               | 2707..431013            | 14.241                 | LAH20FHW002               | <u>67,030</u>                   | <u>67,012</u>                                    |
| SUBTOTAL ALN 14.241  |                         |                        |                           | <u>2,272,851</u>                | <u>1,711,729</u>                                 |
| Lead Hazard Reduction Demonstration Grant Program                  | 2500..431013            | 14.905                 | LALHB0759-20              | <u>76,888</u>                   | <u>--</u>  |
| <u>Passed through Louisiana Office of Community</u>                |                         |                        |                           |                                 |  |
| <u>Development Disaster Recovery Unit</u>                          |                         |                        |                           |                                 |  |
|  | 132495                  |                        |                           |                                 |  |
| Community Development Block Grants/State's program                 | 2710..432495            | 14.228                 | CEA #684377               | 993,345                         | --   |
| Community Development Block Grants/State's program                 | 2704..432495            | 14.228                 | B-16-DL-22-0001/YEAR 2016 | <u>3,752,465</u>                | <u>--</u>  |
| SUBTOTAL ALN 14.228  |                         |                        |                           | <u>4,745,810</u>                | <u>--</u>  |
| Total U. S. Department of Housing and Urban Development            |                         |                        |                           | <u>14,467,615</u>               | <u>4,511,641</u>                                 |

(1) CDBG-Entitlement Grants Cluster \$ 3,988,061

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, 2022**

SCHEDULE A  
(Continued)

| <u>Names of Grants &amp; Sources</u>                                | <u>Code<br/>Numbers</u> | <u>Federal<br/>ALN</u> | <u>Grant Numbers</u> | <u>Federal<br/>Expenditures</u> | <u>Amounts<br/>Provided to<br/>Subrecipients</u> |
|---|-------------------------|------------------------|----------------------|---------------------------------|--|
| <b><u>U.S. DEPARTMENT OF AGRICULTURE</u></b>                        |                         |                        |                      |                                 |  |
| <u>Passed through Louisiana Department of Education</u>             | 132607                  |                        |                      |                                 |  |
| Child and Adult Care Food Program                                   | 2600..432607            | 10.558                 | 93-188               | \$ 371,492                      | \$ --  |
| Child and Adult Care Food Program                                   | 2600..432607            | 10.558                 | 93-188               | <u>215,018</u>                  | <u>--</u>  |
| SUBTOTAL ALN 10.558   |                         |                        |                      | <u>586,510</u>                  | <u>--</u>  |
| <u>Passed through Louisiana Department of Agriculture</u>           | 132105                  |                        |                      |                                 |  |
| Cooperative Forestry Assistance                                     | 2500..432105            | 10.664                 | N/A                  | <u>4,130</u>                    | <u>--</u>  |
| Total U. S. Department of Agriculture                               |                         |                        |                      | <u>590,640</u>                  | <u>--</u>  |
| <b><u>U.S. DEPARTMENT OF JUSTICE</u></b>                            |                         |                        |                      |                                 |  |
| <u>Direct Programs</u>  | 131003                  |                        |                      |                                 |  |
| COVID 19-Coronavirus Emergency Supplemental Funding Program         | 2500..431003            | 16.034                 | 2020-VD-BX-0616      | <u>78,600</u>                   | <u>--</u>  |
| Project Safe Neighborhoods  | 2500..431003            | 16.609                 | 2019-GP-BX-0089      | <u>10,854</u>                   | <u>10,854</u>                                    |
| Gulf States Regional Law Enforcement Technology Training Initiative | 2500..431003            | 16.843                 | 2020-RZ-BX-0002      | <u>30,000</u>                   | <u>30,000</u>                                    |
| Edward Byrne Memorial Justice Assistance Grant Program              | 2500..431003            | 16.738                 | 2019-WY-BX-0001      | 230,866                         | 64,773   |
| <u>Passed through East Baton Rouge Parish Sheriff's Office</u>      | 134007                  |                        |                      |                                 |  |
| Edward Byrne Memorial Justice Assistance Grant Program              | 2500..434007            | 16.738                 | 2019-DJ-BX-0482      | 58,469                          | --   |
| Edward Byrne Memorial Justice Assistance Grant Program              | 2500..434007            | 16.738                 | 15PBJA-21-GG-01      | 17,000                          | --   |
| Edward Byrne Memorial Justice Assistance Grant Program              | 2500..434007            | 16.738                 | 2019-DJ-01-6171      | 2,107                           | --   |
| Edward Byrne Memorial Justice Assistance Grant Program              | 2500..434007            | 16.738                 | 2020-DJ-01-6528      | 1,723                           | --   |
| <u>Passed through Louisiana Commission on Law Enforcement</u>       | 132102                  |                        |                      |                                 |  |
| Edward Byrne Memorial Justice Assistance Grant Program              | 2500..432102            | 16.738                 | 2019-DJ-01-6154      | <u>21,000</u>                   | <u>--</u>  |
| SUBTOTAL ALN 16.738   |                         |                        |                      | <u>331,165</u>                  | <u>64,773</u>                                    |
| <u>Passed through Jefferson Parish Sheriff's Office</u>             | 134202                  |                        |                      |                                 |  |
| High Intensity Drug Trafficking Areas Program                       | 2500..434202            | 95.001                 | G22GC001A-58159      | <u>97,145</u>                   | <u>--</u>  |
| Total U. S. Department of Justice                                   |                         |                        |                      | <u>547,764</u>                  | <u>105,627</u>                                   |
| <b><u>U.S. DEPARTMENT OF LABOR</u></b>                              |                         |                        |                      |                                 |  |
| <u>Passed through Louisiana Workforce Commission</u>                | 132604                  |                        |                      |                                 |  |
| WIOA Adult Program  | 2610..432604            | 17.258                 | PY2021               | 155,003                         | --   |
| WIOA Adult Program  | 2610..432604            | 17.258                 | PY2022               | 140,164                         | --   |
| WIOA Adult Program  | 2610..432604            | 17.258                 | FY2021               | 1,679                           | --   |
| WIOA Adult Program  | 2610..432604            | 17.258                 | FY2022               | 1,088,383                       | --   |
| WIOA Adult Program  | 2610..432604            | 17.258                 | FY2021               | <u>157,362</u>                  | <u>--</u>  |
| SUBTOTAL ALN 17.258 (2)   |                         |                        |                      | <u>1,542,591</u>                | <u>--</u>  |
| WIOA Youth Activities   | 2610..432604            | 17.259                 | PY2020               | 444,479                         | --   |
| WIOA Youth Activities   | 2610..432604            | 17.259                 | PY2021               | <u>725,447</u>                  | <u>--</u>  |
| SUBTOTAL ALN 17.259 (2)   |                         |                        |                      | <u>1,169,926</u>                | <u>--</u>  |
| COVID 19-WIOA National Dislocated Worker Grants                     | 2610..432604            | 17.277                 | DW-34679-20-60-A-22  | 477,626                         | --   |
| WIOA National Dislocated Worker Grants                              | 2610..432604            | 17.277                 | DW-37000-21-60-A-22  | <u>14,798</u>                   | <u>--</u>  |
| SUBTOTAL ALN 17.277   |                         |                        |                      | <u>492,424</u>                  | <u>--</u>  |
| (2) WIOA Cluster  |                         | \$ 3,591,653           |                      |                                 |  |

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, 2022**

SCHEDULE A  
(Continued)

| Names of Grants & Sources   | Code<br>Numbers | Federal<br>ALN | Grant Numbers | Federal<br>Expenditures | Amounts<br>Provided to<br>Subrecipients |
|---|-----------------|----------------|---------------|-------------------------|---|
| <b><u>U.S. DEPARTMENT OF LABOR (Continued)</u></b>  |                 |                |               |                         |   |
| <u>Passed through Louisiana Workforce Commission (Continued)</u>                                    |                 |                |               |                         |   |
|   | 132604          |                |               |                         |   |
| WIOA Dislocated Worker Formula Grants   | 2610..432604    | 17.278         | PY2021        | \$ 286,615              | \$ --                                   |
| WIOA Dislocated Worker Formula Grants   | 2610..432604    | 17.278         | FY2021        | 191,241                 | --                                      |
| WIOA Dislocated Worker Formula Grants   | 2610..432604    | 17.278         | FY2022        | 401,280                 | --                                      |
| SUBTOTAL ALN 17.278 (2)   |                 |                |               | <u>879,136</u>          | <u>--</u>                               |
| Total U. S. Department of Labor   |                 |                |               | <u>4,084,077</u>        | <u>--</u>                               |
| <b><u>U.S. DEPARTMENT OF TRANSPORTATION</u></b>   |                 |                |               |                         |   |
| <u>Passed through Louisiana Department of Transportation<br/>and Development-Office of Highways</u> |                 |                |               |                         |   |
|   | 132100          |                |               |                         |   |
| Highway Planning and Construction<br>North Sherwood Forest - Choctaw to Greenwell Springs           | 4650..432100    | 20.205         | H.002301.3    | 3,236,895               | --                                      |
| Highway Planning and Construction<br>Quail-Prk-Bawl-Bank-Col Signal                                 | 4650..432100    | 20.205         | H.011496      | 278,987                 | --                                      |
| Highway Planning and Construction<br>GLP - Pecue Lane   | 4650..432100    | 20.205         | H.003047      | 1,443,816               | --                                      |
| Highway Planning and Construction<br>Hyacinth-Stanford to Glasgow                                   | 4650..432100    | 20.205         | H.007439      | 568,051                 | --                                      |
| Highway Planning and Construction<br>Choctaw Drive Pavement Preservation                            | 4650..432100    | 20.205         | H.011842.6    | 5,127                   | --                                      |
| Highway Planning and Construction<br>Cal Road at Claycut Bayou                                      | 4650..432100    | 20.205         | H.011791      | 129,537                 | --                                      |
| Highway Planning and Construction<br>Moss Side Lane over Dawson Creek                               | 4650..432100    | 20.205         | H.011791      | 129,537                 | --                                      |
| Highway Planning and Construction<br>Sarasota over Engins Depot Canal                               | 4650..432100    | 20.205         | H.013542      | 561,830                 | --                                      |
| Highway Planning and Construction<br>Chev Drive over N Branch W Fork Wrđ                            | 4650..432100    | 20.205         | H.013542      | 561,470                 | --                                      |
| SUBTOTAL ALN 20.205 (3)   |                 |                |               | <u>6,915,250</u>        | <u>--</u>                               |
| <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    | 2,367                   | --                                      |
| State and Community Highway Safety  | 2500..432101    | 20.600         | 2022-30-13    | 200,085                 | --                                      |
| SUBTOTAL ALN 20.600 (4)   |                 |                |               | <u>202,452</u>          | <u>--</u>                               |
| Alcohol Open Container Requirements   | 2500..432101    | 20.607         | 2018-30-13    | 11,296                  | --                                      |
| Alcohol Open Container Requirements   | 2500..432101    | 20.607         | 2022-10-30    | 49,369                  | --                                      |
| Alcohol Open Container Requirements   | 2500..432101    | 20.607         | 2023-10-30    | 15,040                  | --                                      |
| SUBTOTAL ALN 20.607   |                 |                |               | <u>75,705</u>           | <u>--</u>                               |
| National Priority Safety Programs   | 2500..432101    | 20.616         | 2022-30-13    | 382,492                 | --                                      |
| <u>Passed through Louisiana Supreme Court &amp; Specialty Court Office</u>                          |                 |                |               |                         |   |
|   | 132107          |                |               |                         |   |
| National Priority Safety Programs   | 2500..432107    | 20.616         | 2022-10-20    | 59,596                  | --                                      |
| National Priority Safety Programs   | 2500..432107    | 20.616         | 2023-10-20    | 20,400                  | --                                      |
| SUBTOTAL ALN 20.616 (4)   |                 |                |               | <u>462,488</u>          | <u>--</u>                               |
| Total U. S. Department of Transportation  |                 |                |               | <u>7,655,895</u>        | <u>--</u>                               |
| (2) WIOA Cluster  |                 | \$ 3,591,653   |               |                         |   |
| (3) Highway Planning and Construction Cluster   |                 | \$ 6,915,250   |               |                         |   |
| (4) Highway Safety Cluster  |                 | \$ 664,940     |               |                         |   |

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, 2022**

SCHEDULE A  
(Continued)

| <u>Names of Grants &amp; Sources</u>                                | <u>Code Numbers</u>    | <u>Federal ALN</u> | <u>Grant Numbers</u> | <u>Federal Expenditures</u> | <u>Amounts Provided to Subrecipients</u> |
|---|------------------------|--------------------|----------------------|-----------------------------|--|
| <b><u>U.S. DEPARTMENT OF THE TREASURY</u></b>                       |                        |                    |                      |                             |  |
| <u>Direct Programs</u>  |                        |                    |                      |                             |  |
| COVID 19-Emergency Rental Assistance Program                        | 131020<br>2707..431020 | 21.023             | N/A                  | \$ 22,510,588               | \$ --                                    |
| COVID 19-Emergency Rental Assistance Program                        | 2712..431020           | 21.023             | N/A                  | <u>2,588,260</u>            | <u>--</u>                                |
| SUBTOTAL ALN 21.023   |                        |                    |                      | <u>25,098,848</u>           | <u>--</u>                                |
| COVID 19-Coronavirus State and Local Fiscal Recovery Funds          | 2712..431020           | 21.027             | N/A                  | 21,157,913                  | 250,000                                  |
| COVID 19-Coronavirus State and Local Fiscal Recovery Funds          | 2712..431020           | 21.027             | N/A                  | <u>16,334,020</u>           | <u>--</u>                                |
| SUBTOTAL ALN 21.027   |                        |                    |                      | <u>37,491,933</u>           | <u>250,000</u>                           |
| <u>Passed through Capital Area United Way</u>                       |                        |                    |                      |                             |  |
| Volunteer Income Tax Assistance (VITA) Matching Grant Program       | 111072<br>2500..434602 | 21.009             | FY2022               | <u>7,356</u>                | <u>--</u>                                |
| Total U. S. Department of the Treasury                              |                        |                    |                      | <u>62,598,137</u>           | <u>250,000</u>                           |
| <b><u>U.S. SMALL BUSINESS ADMINISTRATION (USBA)</u></b>             |                        |                    |                      |                             |  |
| <u>Direct Programs</u>  |                        |                    |                      |                             |  |
| COVID 19-Shuttered Venue Operators Grant Program                    | 131021<br>2712..431021 | 59.075             | SBAHQ21SVO15074      | <u>3,522,585</u>            | <u>--</u>                                |
| Total U.S. Small Business Administration (USBA)                     |                        |                    |                      | <u>3,522,585</u>            | <u>--</u>                                |
| <b><u>U.S. DEPARTMENT OF ENVIRONMENTAL PROTECTION AGENCY</u></b>    |                        |                    |                      |                             |  |
| <u>Passed through Louisiana Department of Environmental Quality</u> |                        |                    |                      |                             |  |
| State and Tribal Response Program Grants                            | 132611<br>2500..432611 | 66.817             | 2000601051           | <u>20,000</u>               | <u>--</u>                                |
| Total U.S. Department of Environmental Protection Agency            |                        |                    |                      | <u>20,000</u>               | <u>--</u>                                |
| <b><u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u></b>          |                        |                    |                      |                             |  |
| <u>Direct Programs</u>  |                        |                    |                      |                             |  |
| Community Programs to Improve Minority Health Grant Program         | 131012<br>2500..431012 | 93.137             | CPIMP211297-01       | <u>818,074</u>              | <u>--</u>                                |
| Substance Abuse and Mental Health Services Projects                 | 2500..431012           | 93.243             | 5H79SM080227-05      | <u>936,096</u>              | <u>--</u>                                |
| COVID 19-Provider Relief Fund                                       | 2707..431012           | 93.498             | N/A                  | <u>113,017</u>              | <u>--</u>                                |
| Head Start  | 2600..431012           | 93.600             | 06CH011554-02        | 432,840                     | --                                       |
| Head Start  | 2600..431012           | 93.600             | 06CH011554-03        | 9,112,427                   | --                                       |
| COVID 19-Head Start   | 2707..431012           | 93.600             | 06CH011554-02-C3     | 7,043                       | --                                       |
| COVID 19-Head Start   | 2712..431012           | 93.600             | 06HE000725           | <u>671,438</u>              | <u>--</u>                                |
| SUBTOTAL ALN 93.600 (5)   |                        |                    |                      | <u>10,223,748</u>           | <u>--</u>                                |
| Ending the HIV Epidemic: A Plan for America                         | 2600..431012           | 93.686             | UT8HA33920-02        | 591,736                     | 502,308                                  |
| Ending the HIV Epidemic: A Plan for America                         | 2600..431012           | 93.686             | UT8HA33920-03        | <u>165,350</u>              | <u>--</u>                                |
| SUBTOTAL ALN 93.686   |                        |                    |                      | <u>757,086</u>              | <u>502,308</u>                           |
| HIV Emergency Relief Project Grants                                 | 2600..431012           | 93.914             | H89HA11432-13        | 1,220,521                   | 1,078,830                                |
| HIV Emergency Relief Project Grants                                 | 2600..431012           | 93.914             | H89HA11432-14        | 3,206,993                   | 2,697,425                                |
| COVID 19-HIV Emergency Relief Project Grants                        | 2707..431012           | 93.914             | H9AHA36952-01-00     | <u>201</u>                  | <u>--</u>                                |
| SUBTOTAL ALN 93.914   |                        |                    |                      | <u>4,427,715</u>            | <u>3,776,255</u>                         |

(5) Head Start Cluster \$ 10,223,748

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, 2022**

SCHEDULE A  
(Continued)

| <u>Names of Grants &amp; Sources</u>  | <u>Code<br/>Numbers</u> | <u>Federal<br/>ALN</u> | <u>Grant Numbers</u>  | <u>Federal<br/>Expenditures</u> | <u>Amounts<br/>Provided to<br/>Subrecipients</u> |
|---|-------------------------|------------------------|-----------------------|---------------------------------|--|
| <b><u>U.S. DEPARTMENT OF HEALTH<br/>AND HUMAN SERVICES (Continued)</u></b>                                    |                         |                        |                       |                                 |  |
| <u>Passed through Louisiana Department of Health &amp; Hospital</u>   |                         |                        |                       |                                 |  |
| Public Health Emergency Preparedness  | 132001                  |                        |                       |                                 |  |
|   | 2500..432001            | 93.069                 | 2000447342            | \$ 1,766                        | \$ --  |
| Public Health Emergency Preparedness  | 2500..432001            | 93.069                 | 2000514452            | 95                              | --   |
|   |                         |                        |                       | <u>1,861</u>                    | <u>--</u>  |
| SUBTOTAL ALN 93.069   |                         |                        |                       |                                 |  |
| <u>Passed through Southeast Louisiana Area Health Education Center</u>  |                         |                        |                       |                                 |  |
| Emergency Medical Services for Children   | 134033                  |                        |                       |                                 |  |
|   | 2500..434103            | 93.127                 | H34MC33242            | 101,508                         | --   |
| <u>Passed through Louisiana Housing Corporation</u>   |                         |                        |                       |                                 |  |
| Low-Income Home Energy Assistance Program   | 132401                  |                        |                       |                                 |  |
|   | 2600..432401            | 93.568                 | 2020/2021             | 215,420                         | --   |
| Low-Income Home Energy Assistance Program   | 2600..432401            | 93.568                 | 2021/2022             | 378,136                         | --   |
| COVID 19-Low-Income Home Energy Assistance Program  | 2712..432401            | 93.568                 | 2020/2021             | 257,601                         | --   |
| COVID 19-Low-Income Home Energy Assistance Program  | 2707..432401            | 93.568                 | 2101LALWC6            | 81,572                          | --   |
|   |                         |                        |                       | <u>932,729</u>                  | <u>--</u>  |
| SUBTOTAL ALN 93.568   |                         |                        |                       |                                 |  |
| <u>Passed through Louisiana Workforce Commission</u>  |                         |                        |                       |                                 |  |
| Community Services Block Grant  | 132604                  |                        |                       |                                 |  |
|   | 2600..432604            | 93.569                 | 2021 P0021            | 1,081,767                       | --   |
| Community Services Block Grant  | 2600..432604            | 93.569                 | 2022 P0021            | 344,135                         | --   |
| COVID 19-Community Services Block Grant   | 2707..432604            | 93.569                 | 2001 LACSC3           | 1,107,607                       | --   |
|   |                         |                        |                       | <u>2,533,509</u>                | <u>--</u>  |
| SUBTOTAL ALN 93.569   |                         |                        |                       |                                 |  |
| <u>Passed through Louisiana Department of Public<br/>Safety &amp; Corrections Office of Juvenile Services</u> |                         |                        |                       |                                 |  |
| Foster Care Title IV-E  | 132104                  |                        |                       |                                 |  |
|   | 2501..432104            | 93.658                 | 031-LA-1401           | 119,398                         | --   |
| Total U. S. Department of Health and Human Services   |                         |                        |                       |                                 |  |
|   |                         |                        |                       | <u>20,964,741</u>               | <u>4,278,563</u>                                 |
| <b><u>U.S. DEPARTMENT OF HOMELAND SECURITY</u></b>  |                         |                        |                       |                                 |  |
| <u>Passed through Louisiana Governor's Office of Homeland<br/>Security and Emergency Preparedness</u>         |                         |                        |                       |                                 |  |
| Flood Mitigation Assistance   | 132103                  |                        |                       |                                 |  |
|   | 2500..432103            | 97.029                 | FMA-PJ-06-LA-2017-019 | (42,889)                        | --   |
| Flood Mitigation Assistance   | 2500..432103            | 97.029                 | FMA-PJ-06-LA-2018-002 | 1,406,147                       | --   |
| Flood Mitigation Assistance   | 2500..432103            | 97.029                 | FMA-PJ-06-LA-2019-004 | 1,844,712                       | --   |
| Flood Mitigation Assistance   | 2500..432103            | 97.029                 | FMA-PJ-06-LA-2020-001 | 2,260,412                       | --   |
|   |                         |                        |                       | <u>5,468,382</u>                | <u>--</u>  |
| SUBTOTAL ALN 97.029   |                         |                        |                       |                                 |  |
| Disaster Grants-Public Assistance(Presidentially Declared Disasters)  | 2704..432103            | 97.036                 | FEMA-DR-4277          | 5,512                           | --   |
| Disaster Grants-Public Assistance(Presidentially Declared Disasters)  | 2708..432103            | 97.036                 | FEMA-DR-4559          | 97                              | --   |
| Disaster Grants-Public Assistance(Presidentially Declared Disasters)  | 2708..432103            | 97.036                 | FEMA-DR-3543          | 3,248                           | --   |
| Disaster Grants-Public Assistance(Presidentially Declared Disasters)  | 2709..432103            | 97.036                 | FEMA-DR-4590          | 1,473,500                       | --   |
| Disaster Grants-Public Assistance(Presidentially Declared Disasters)  | 2709..432103            | 97.036                 | FEMA-DR-4606          | 809,306                         | --   |
| Disaster Grants-Public Assistance(Presidentially Declared Disasters)  | 2711..432103            | 97.036                 | FEMA-DR-4570          | 259,877                         | --   |
| Disaster Grants-Public Assistance(Presidentially Declared Disasters)  | 2713..432103            | 97.036                 | FEMA-DR-4611          | 3,286,977                       | --   |
|   |                         |                        |                       | <u>5,838,517</u>                | <u>--</u>  |
| SUBTOTAL ALN 97.036   |                         |                        |                       |                                 |  |

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, 2022**

SCHEDULE A  
(Continued)

| <u>Names of Grants &amp; Sources</u>  | <u>Code<br/>Numbers</u> | <u>Federal<br/>ALN</u> | <u>Grant Numbers</u>  | <u>Federal<br/>Expenditures</u> | <u>Amounts<br/>Provided to<br/>Subrecipients</u> |
|---|-------------------------|------------------------|-----------------------|---------------------------------|--|
| <b><u>U.S. DEPARTMENT OF HOMELAND SECURITY (Continued)</u></b>  |                         |                        |                       |                                 |  |
| <u>Passed through Louisiana Governor's Office of Homeland Security and Emergency Preparedness (Continued)</u> |                         |                        |                       |                                 |  |
|   | 132103                  |                        |                       |                                 |  |
| Hazard Mitigation Grant   | 2500..432103            | 97.039                 | 1786-0178-2-LA        | \$ 1,892,716                    | \$ --  |
| Hazard Mitigation Grant   | 2500..432103            | 97.039                 | 1786-0186-LA          | 113,815                         | --   |
| Hazard Mitigation Grant   | 2500..432103            | 97.039                 | 1786-033-0006         | 44,790                          | --   |
| Hazard Mitigation Grant   | 2500..432103            | 97.039                 | 1786-DR-LA-0013       | 175,737                         | --   |
| Hazard Mitigation Grant   | 2500..432103            | 97.039                 | 4080-033-0001         | 121,561                         | --   |
| Hazard Mitigation Grant   | 2500..432103            | 97.039                 | 4277-DR-LA-059        | 2,865,503                       | --   |
| Hazard Mitigation Grant   | 2500..432103            | 97.039                 | 4277-DR-LA-072        | 3,222                           | --   |
| Hazard Mitigation Grant   | 2500..432103            | 97.039                 | 4277-DR-LA-121        | (78,608)                        | --   |
| Hazard Mitigation Grant   | 2500..432103            | 97.039                 | 4277-DR-LA-123        | 767,457                         | --   |
| Hazard Mitigation Grant   | 2500..432103            | 97.039                 | 4277-DR-LA-32         | 80,878                          | --   |
| Hazard Mitigation Grant   | 2500..432103            | 97.039                 | 4277-DR-LA-54         | 42,259                          | --   |
| Hazard Mitigation Grant   | 2500..432103            | 97.039                 | 4277-DR-LA-55         | 2,700                           | --   |
| Hazard Mitigation Grant   | 2500..432103            | 97.039                 | 4277-DR-LA-56         | 103,963                         | --   |
| SUBTOTAL ALN 97.039   |                         |                        |                       | 6,135,993                       | --   |
| Emergency Management Performance Grants   | 1000..432103            | 97.042                 | EMT-2022-EP-00001-S01 | 61,857                          | --   |
| Homeland Security Grant Program   | 2500..432103            | 97.067                 | EMW-2018-SS-00016-S01 | 1,554                           | --   |
| Homeland Security Grant Program   | 2500..432103            | 97.067                 | EMW-2019-SS-00014-S01 | 173,313                         | --   |
| Homeland Security Grant Program   | 2500..432103            | 97.067                 | EMW-2020-SS-00011-S01 | 70,780                          | --   |
| SUBTOTAL ALN 97.067   |                         |                        |                       | 245,647                         | --   |
| <u>Passed through Capital Area United Way</u>   |                         |                        |                       |                                 |  |
| Emergency Food and Shelter National Board Program   | 2600..434602            | 97.024                 | 39-3614               | 20,483                          | --   |
| COVID 19-Emergency Food and Shelter National Board Program  | 2712..434602            | 97.024                 | ARPAR-3614            | 7,912                           | --   |
| SUBTOTAL ALN 97.024   |                         |                        |                       | 28,395                          | --   |
| <u>Passed through Federal Emergency Management Agency (FEMA)</u>  |                         |                        |                       |                                 |  |
| Assistance to Firefighters Grant  | 131002                  |                        |                       |                                 |  |
|   | 2500..431002            | 97.044                 | EMW-2020-FG-729       | 12                              | --   |
| Total U. S. Department of Homeland Security   |                         |                        |                       | 17,778,803                      | --   |
| <b>TOTAL FEDERAL GRANTS - SCHEDULE A</b>  |                         |                        |                       | <b>\$ 132,230,257</b>           | <b>\$ 9,145,831</b>                              |

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
BUSINESS-TYPE ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2022**

SCHEDULE B

| <u>Names of Grants &amp; Sources</u>               | <u>Code<br/>Numbers</u> | <u>Federal<br/>ALN</u> | <u>Grant Numbers</u> | <u>Federal<br/>Expenditures</u> | <u>Amounts<br/>Provided to<br/>Subrecipients</u> |
|--|-------------------------|------------------------|----------------------|---------------------------------|--|
| <b><u>FEDERAL GRANTS</u></b>                       |                         |                        |                      |                                 |  |
| <b><u>U.S. FEDERAL AVIATION ADMINISTRATION</u></b> |                         |                        |                      |                                 |  |
| <u>Direct Programs</u>                             |                         |                        |                      |                                 |  |
| <u>Federal Aviation Administration</u>             | 131006                  |                        |                      |                                 |  |
| Airport Improvement Program                        | 5821..438101            | 20.106                 | 3-22-0006-110/112    | \$ 21,163                       | \$ --  |
| Airport Improvement Program                        | 5821..438101            | 20.106                 | 3-22-0006-113        | 27,468                          | --   |
| Airport Improvement Program                        | 5821..438101            | 20.106                 | 3-22-0006-114        | 1,262,141                       | --   |
| Airport Improvement Program                        | 5821..438101            | 20.106                 | 3-22-0006-116        | 476,738                         | --   |
| COVID 19-Airport Improvement Program               | 5823..438101            | 20.106                 | 3-22-0006-115        | 174,509                         | --   |
| COVID 19-Airport Improvement Program               | 5823..438101            | 20.106                 | 3-22-0006-117        | 959,935                         | --   |
| Airport Improvement Program                        | 5823..438101            | 20.106                 | 3-22-0006-120        | 911,355                         | --   |
| SUBTOTAL ALN 20.106                                |                         |                        |                      | 3,833,309                       | --   |
| Total U. S. Federal Aviation Administration- FAA   |                         |                        |                      | 3,833,309                       | --   |
| <b>TOTAL FEDERAL GRANTS - SCHEDULE B</b>           |                         |                        |                      | <b>\$ 3,833,309</b>             | <b>\$ --</b>                                     |

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, 2022**

**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, 2022. Schedule A details federal awards recorded in governmental fund types wherein revenues are recognized to the extent of eligible expenditures. Schedule B details federal awards for proprietary fund types

**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 – Prior Year Expenditures – FEMA Disaster Public Assistance Program 97.036**

Non-Federal entities must record expenditures on the Schedule of Expenditures of Federal Awards (SEFA) 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.

FEMA approved \$5,085,634 of eligible expenditures for Public Assistance grants (ALN 97.036) in 2022 that were incurred and reported on prior years' financial statements and are included on the SEFA in the current year.

Community Development Block Grant Disaster Recovery (ALN 14.228) funds that were passed through the State of Louisiana, grant # B-16-DL-22-0001-YEAR 2016, were utilized as the required cost match in the amount of \$3,752,465 for the 2016 Flood Event (DR-4277). Several PWs were closed by FEMA in 2021 and 2022 that the State of Louisiana Office of Community Development reviewed and approved to be eligible expenses reported in 2022. These costs were incurred and reported on prior years' financial statements and included on the current year SEFA.



CITY OF BATON ROUGE AND PARISH OF EAST BATON ROUGE  
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
 YEAR ENDED DECEMBER 31, 2022

**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?   X   yes    \_\_\_\_\_ 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. 14.239

Unmodified - ALN No. 14.218, 14.228, 20.106, 20.205, 21.023, 21.027, 59.075, 93.600, 97.036

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:

ALN Numbers    Name of Federal Program or Cluster

|        |   |
|--------|---|
| 14.218 | CDBG (Entitlement Grant and CV Grants) Cluster            |
| 14.228 | CDBG State's Program and Non-Entitlement Grants in Hawaii |
| 14.239 | Home Investment Partnerships Program (HOME)               |
| 20.106 | Airport Improvement Program (AIP)                         |
| 20.205 | Highway Planning and Construction Cluster                 |
| 21.023 | Emergency Rental Assistance Program (ERAP)                |
| 21.027 | Coronavirus State and Local Fiscal Recovery Funds (SLFRF) |
| 59.075 | Shuttered Venue Operations                                |
| 93.600 | HeadStart Cluster   |
| 97.036 | FEMA Public Assistance                                    |

- The threshold for distinguishing types A & B programs was program expenditures exceeding \$3,000,000.
- 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, 2022

**B. Findings – Audit of Financial Statements**

**2022-001) Purchase Cards**

**Questioned Costs: \$500**

Criteria: The City-Parish employs the usage of purchase cards (P-cards) for everyday small purchases. In accordance with established policy, key employees are provided access to and custody of the cards and must submit a monthly report to the Finance Department detailing the business purpose of all purchases with supporting receipts. The monthly report is to be prepared and signed by the cardholder and reviewed/approved by a supervisor.

Condition (s): Our sample-testing of P-cards identified instances where monthly reports submitted were incomplete, lacking description of the business purpose, detailed receipts, and required signatures. This represents non-compliance with the purchase card policy, an important internal control.

Non-compliance with the purchase card policy was also noted upon review of selected transactions charged to the cards, including purchases in excess of \$5,000, which should be handled utilizing normal purchasing procedures, a sponsorship of a non-profit Stop the Violence Gala of \$500, and multiple food purchases, which are restricted according to the policy. Travel and conference costs are also charged to the cards. However, the standardized travel pre-authorization form required by Ordinance was inconsistently used.

Effect: Upon follow-up with the cardholders as part of the audit, except for the gala sponsorship, the charges were supported and linked with a City-Parish business purpose. However, without adherence to established policies and procedures over P-cards, the City-Parish may be exposed to unauthorized purchases, misuse, and inappropriate purchases.

Cause: Noncompliance with established policies and procedures.

Recommendation: The Purchasing Division and the Finance Department should closely monitor compliance with the P-card policy and take action upon discovery of non-compliance. Actions should include mandatory forfeiture of the cards for violators of the policy.

*View of Responsible Official:*

*The Purchasing Division, as the program administrator, will review the purchasing card program policy to determine if revisions are needed to strengthen controls. The Purchasing Division will ensure that new and current users are informed of purchasing card policies and the consequences of non-compliance.*

CITY OF BATON ROUGE AND PARISH OF EAST BATON ROUGE  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED DECEMBER 31, 2022

**B. Findings – Audit of Financial Statements (Continued)**

**2022-001) Purchase Cards (Continued)**

*View of Responsible Official: (Continued)*

*The Finance Department will report instances of non-compliance with the policy to the program administrator. Additionally, the Purchasing Division will perform periodic reviews of purchasing card data and transactions as part of program monitoring. The City-Parish will ensure that instances of non-compliance are reviewed and addressed in accordance with program policy.*

**C. Findings – Federal Award Programs**

**2022-002) 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 Programs require the filing of monthly and quarterly reports to include various information, including dollar amounts of assistance paid, number of households served, and other information.

Condition: The City-Parish did not file all of the required monthly reports for ERAP 2. Furthermore, the financial amounts within both the monthly and quarterly reports were lacking in support from the accounting records of the City-Parish. This is a repeat of finding 2021-002 in our prior year report.

Universe/  
Population: Of twelve required monthly filings, we selected 12 months for the purpose of determining the timeliness of filing and to determine whether amounts were materially accurate and supported by the accounting records. Of the twelve required filings, six of the reports were not filed, and the six that were filed lacked support of the accounting records. Two of the eight quarterly reports (4 for ERAP 1 and 4 for ERAP 2) were subjected to audit. Neither of the reports selected for audit were filed timely and both included amounts that could not be supported by the accounting records.

CITY OF BATON ROUGE AND PARISH OF EAST BATON ROUGE  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED DECEMBER 31, 2022

**C. Findings – Federal Award Programs (Continued)**

**2022-002) Reporting (Continued)**

Effect: The amounts of assistance and other programmatic data may be reported inaccurately to the grantor, in this case, the United States Treasury.

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. Also, the City-Parish’s procedures for preparing, reviewing, and filing financial reports should be revisited so they effectively ensure accurate and timely reporting to granting authorities.

*View of Responsible Official:*

*The Office of Community Development (OCD) was in contact with the Treasury to resolve an error with the Treasury reporting portal that prevented report submission. The error was not resolved by Treasury until June 2022. The monthly report requires reporting of the number of households that received assistance and the total amount of ERAP funds paid for those participants in the reporting period. A City-Parish contractor issues the rental assistance and requests reimbursement from the City-Parish at a later date. The Treasury reports are due prior to the reimbursement being paid to the contractor. However, costs for the participants must still be included in the Treasury Report. Due to this timing difference, the monthly report would not be supported by the City-Parish accounting records at the time of the report being filed.*

**2022-003) Allowable Costs and Activities**

**Questioned Costs: \$37,009**

**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.

CITY OF BATON ROUGE AND PARISH OF EAST BATON ROUGE  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED DECEMBER 31, 2022

**C. Findings – Federal Award Programs (Continued)**

**2022-003) Allowable Costs and Activities (Continued)**

Condition: The City-Parish ERA Program has policies and procedures in place to prevent and detect fraud occurring in the ERAP, and four instances of known 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: Approximately 15,000 applications have been processed by the program since the program's inception in 2021. Four cases of fraud identified in 2022 have been referred to law enforcement and an additional six cases were reported in the prior year.

Effect: The City-Parish's ERAP program fell victim to known fraud totaling approximately \$37,009 in 2022 and \$90,000 since the program's inception in 2021.

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, detecting and deterring fraud. We encourage further data analysis and investigation to allow for further detection of potential fraud.

*View of Responsible Official:*

*The OCD has policies and procedures in place to prevent and detect fraud in the ERAP and will continue to follow its established policies and procedures. In addition, the ERAP has updated its program guidelines to forbid the provision of rental assistance to any single-family home rentals where the landlord holds homestead exemption. Any other single-family rentals owned by an individual will need to provide proof of payment and receipt of three months of rental assistance via cancelled checks or bank statements. This rule is being implemented due to evidence that most fraud cases involve single-family home rentals owned by individuals.*

CITY OF BATON ROUGE AND PARISH OF EAST BATON ROUGE  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED DECEMBER 31, 2022

C. Findings – Federal Award Programs (Continued)

2022-004) Allowable Activities

Questioned Costs: \$612,283

Department of the Treasury

21.027 Coronavirus State and Local Fiscal Recovery Program (SLFR)

Grant No(s): N/A

Criteria: Activities funded by the program must satisfy the eligibility requirements of the Treasury’s Final Rule which outline four broad categories of use in responses to the global pandemic: 1) replacement of lost revenue; 2) public health and negative economic impacts; 3) premium pay for essential workers; and 4) sewer, water and broadband infrastructure. Furthermore, guidance issued by the Treasury (*frequently asked questions dated 4/10/2023, question 4.2*) suggests that outside of the revenue loss category, road and bridge constructions may not meet the eligibility requirements of the Final Rule.

Condition: The City-Parish used funds to replace the Twin-Oaks bridge. This activity may not be an allowable activity. The costs incurred for this project in 2022 was \$612,283.

Universe/  
Population: Of 40 separate cash disbursements tested, 1 was found to be of questionable compliance.

Effect: The City-Parish’s bridge replacement project may not have been an allowable use of program funds. Questioned costs of \$612,283.

Cause: The City-Parish may have an overly broad interpretation of the Final Rule when determining allowable projects and activities. Additionally, we found that the process for determining allowable projects lacks formality, documentation, and a trail of accountability.

Recommendation: The City-Parish should follow the Final Rule and associated guidance. If proposed projects and activities lack clear guidance, the justifications should be thoroughly explained, documented and approved through signature by appropriate personnel.

*View of Responsible Official:*

*After reviewing the project scope, along with the U. S. Treasury Final Rule, the City-Parish believes that the bridge replacement is an allowable use of funds. Twin Oaks bridge was closed in 2015 in a very rural area. During the pandemic it became evident that citizens were unable to access healthcare quickly with the bridge closure. In addition, the bridge is causing major drainage issues in the Baker Canal. The replacement bridge will use watertight expansion joints so that all surface water can*

CITY OF BATON ROUGE AND PARISH OF EAST BATON ROUGE  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED DECEMBER 31, 2022

**C. Findings – Federal Award Programs (Continued)**

**2022-004) Allowable Activities (Continued)**

*View of Responsible Official: (Continued)*

*drain off the structure and collect in inlets placed at the bridge ends. The downstream ends of bridges need special attention which will collect and concentrate the stormwater away from the bridge. The concentrated flow will be directed into a low-risk erosion area. All runoff shall be directed away from wing walls, fill slopes, and embankments, so that no material is susceptible to erosion. Bridge drains are designed to reduce the amount of concentrated flows off a structure. The replacement of the bridge allows the Parish to address the subsurface drainage issues as well as respond to the public health and negative economic impacts of the pandemic.*

*U.S. Treasury has specifically enumerated the flexibility provided under this expenditure category in the Final Rule excerpt: (second paragraph on the page 4411) “Although the meaning of water and sewer infrastructure for purposes of sections 602(c)(1)(D) and 603(c)(1)(D) of the Social Security Act does not include all water-related uses, Treasury has made clear in this final rule that investments to infrastructure include a wide variety of projects. Treasury interprets the word “infrastructure” in this context broadly to mean the underlying framework or system for achieving the given public purpose, whether it be provision of drinking water or management of wastewater or stormwater. As discussed below, this can include not just storm drains and culverts for the management of stormwater, for example, but also bioretention basins and rain barrels implemented across a watershed, including on both public and private property, that together reduce the amount of runoff that needs to be managed by traditional infrastructure.”*

**2022-005) Allowable Costs**

**Questioned Costs: \$ 522,000**

**Department of the Treasury**

**21.027 Coronavirus State and Local Fiscal Recovery Program (SLFR)**

Grant No(s): N/A

Criteria: Cost charged to federal grant programs, including the Coronavirus State and Local Fiscal Recovery Program, must follow the Uniform Guidance (UG), subpart E. Salaries and benefits charged must meet the documentation standards of 200.430 by supporting the distribution of costs for employees working on more than one activity.

CITY OF BATON ROUGE AND PARISH OF EAST BATON ROUGE  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED DECEMBER 31, 2022

**C. Findings – Federal Award Programs (Continued)**

**2022-005) Allowable Costs (Continued)**

Condition: The City-Parish lacked documentation to support the distribution of salaries and benefits for employees that worked on SLFR activities as well as non-SLFR activities.

Universe/  
Population: Of a sampling of 24 separate employee payroll charges, defined as an employee's gross pay for a payroll period, 6 were charged to the Environmental Division of the City-Parish, and all 6 failed to meet the time distribution requirements of 200.430. The non-compliance appears to be limited to this division.

Effect: The City-Parish may be non-compliant with the regulations for payroll and benefit costs of the Environmental Division that were charged to the SLFR resulting in questioned costs \$522,000.

Cause: The division's administrators were unaware of the requirements of the UG subpart E 200.430.

Recommendation: All divisions involved in administering federal programs should be advised and trained in the payroll documentation requirements of the UG.

*View of Responsible Official:*

*In an effort to avoid non-compliance with the federal grant program, all employee payroll charges will be transferred to an alternative City-Parish funding source. If a federal grant program is used in the future for employee payroll charges, the employees will be trained on the applicable federal guidelines prior to use.*

**2022-006) Reporting**

**Questioned Costs: N/A**

**Department of the Housing and Urban Development**

**14.218 Community Development Block Grant (CDBG)**

Grant No(s): All grant numbers identified on the Schedule of Expenditures of Federal Awards as CDBG ALN #14.218

Criteria: Financial and performance reports filed with granting agencies should be submitted timely and be subjected to internal controls to ensure accuracy and completeness.

CITY OF BATON ROUGE AND PARISH OF EAST BATON ROUGE  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED DECEMBER 31, 2022

**C. Findings – Federal Award Programs (Continued)**

**2022-006) Reporting (Continued)**

Condition: A performance report, the CAPER, is required to be filed annually. The report was not filed. This is a repeat of finding 2021-006 in our prior year report.

Universe/  
Population: The one CAPER that was required to be filed (2021 program year) was selected for testing, however, it was not filed.

Effect: The City-Parish may be in violation of the reporting requirements for this grant.

Cause: The City-Parish transitioned the program’s administration during 2022. Another reason for the non-filing was that challenges with HUD’s filing portal continue.

Recommendation: All required grant reports should be filed extensions or correspondence relieving the filing responsibilities because of external barriers should be sought and maintained.

*View of Responsible Officials:*

*The City-Parish transitioned the administration of the Office of Community Development (OCD) in late 2021 throughout 2022. The staff requested access to the Department of Housing and Urban Development’s online reporting system, the Integrated Disbursement and Information System (IDIS) in order to complete the CAPER. The OCD staff did not receive access to IDIS until January 2023, at which time the OCD staff began working to complete the reports. The 2022 program year report was completed in June 2023. Moving forward, the new administration at the OCD is redesigning the reporting system for subrecipients and developers to increase the efficiency and accuracy of reporting. The new system should reduce staff burden and reduce the impact of staff transitions on reporting requirements in the future.*

**2022-007) Internal Controls for Allowable Costs**

**Questioned Costs: N/A**

**Department of the Housing and Urban Development**

**14.218 Community Development Block Grant (CDBG)**

Grant No(s): All grant numbers identified on the Schedule of Expenditures of Federal Awards as CDBG ALN #14.218

CITY OF BATON ROUGE AND PARISH OF EAST BATON ROUGE  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED DECEMBER 31, 2022

**C. Findings – Federal Award Programs (Continued)**

**2022-007) Internal Controls for Allowable Costs (Continued)**

Criteria: Section 200.303 of the Uniform Guidance requires grant recipients to establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. A key part of internal controls is knowledge and training of those individuals responsible for compliance in the cost principles, subpart E of the Uniform Guidance.

Condition: Those responsible for administration of the CDBG entitlement grant are not fully trained in all of the aspects of the Uniform Guidance.

Universe/  
Population: Not applicable, the audit procedure detecting this condition did not involve transactional testing.

Effect: The City-Parish’s internal controls might not detect and prevent unallowable costs to the programs.

Cause: The City-Parish transitioned the CDBG program’s administration during 2022.

Recommendation: Those responsible for grants administration and compliance should be fully trained in the cost principles of the Uniform Guidance.

*View of Responsible Officials:*

*The City-Parish transitioned the administration of the OCD in late 2021 throughout 2022. The new leadership self-identified the need for additional staff training, coaching, and technical assistance and began to invest in individual development plans for all program administrators and analysts. While additional training can only improve knowledge of the Uniform Guidance and reduce the likelihood of internal controls not detecting and preventing unallowable costs to the programs. The OCD provided a sample of reimbursements to the auditors for transactional testing which indicated that no unallowable activities were permitted in 2022.*

*The Office of Community Development had self-identified opportunities for certain process improvements for internal controls to detect issues in backup documentation. The City-Parish procured a software that will serve as the system of record and is currently implementing that new software. Moving forward, the OCD team will have the systems in place to assess, reject, and approve the documentation required from subrecipients more thoroughly and efficiently.*

CITY OF BATON ROUGE AND PARISH OF EAST BATON ROUGE  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED DECEMBER 31, 2022

**C. Findings – Federal Award Programs (Continued)**

**2022-008) Davis Bacon Wage Requirements**

**Questioned Costs: Undetermined**

**Department of Housing and Urban Development**

**14.218 Community Development Block Grant (CDBG)**

Grant No(s): B-18-MC-22-0002

Criteria: Contracts and subcontracts involving construction activity with CDBG funds are subject to the Davis-Bacon prevailing wage requirements. As such, the City-Parish, as grantee, must monitor its subrecipients with construction activity to ensure that the subrecipient is monitoring the construction contractors for Davis Bacon prevailing wage requirements.

Condition: The City-Parish did not sufficiently monitor its subrecipients to ensure their monitoring of contractors' compliance with Davis Bacon wage requirements.

Universe/  
Population: Two construction projects occurred in 2022 that were carried out through subrecipients. One of the two subrecipients was not monitored to ensure compliance with their Davis Bacon responsibilities.

Effect: The City-Parish is non-compliant with the requirements to monitor its subrecipients with respect to Davis-Bacon compliance.

Cause: The administration of the City-Parish's CDBG Program was in transition during 2022.

Recommendation: The City-Parish should develop a process to ensure its subrecipients are monitoring Davis Bacon compliance on their construction contracts.

*View of Responsible Official:*

*All OCD contracts with developers include requirements to comply with Davis-Bacon. As part of the approved policies and procedures, the OCD requests evidence of Davis-Bacon compliance during the closeout of the project in order to ensure complete records. The OCD withholds the retainage at the end of the project until those records are received and reviewed as part of project close-out. The project cited for a lack of Davis-Bacon monitoring began the close-out process just as the audit was being finalized in June 2023 and per the OCD policy, the final reimbursement to the developer is being held until complete Davis Bacon records are submitted, reviewed, and approved.*

CITY OF BATON ROUGE AND PARISH OF EAST BATON ROUGE  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED DECEMBER 31, 2022

**C. Findings – Federal Award Programs (Continued)**

**2022-008) Davis Bacon Wage Requirements (Continued)**

*View of Responsible Official: (Continued)*

*To implement best practices moving forward, the OCD is reviewing the policies and procedures and identifying ways to improve the collection and review of Davis-Bacon compliance. The current staff is scheduled to participate in training and is developing new reporting requirements in alignment with that training.*

**2022-009) Program Income**

**Questioned Costs: Undetermined**

**Department of Housing and Urban Development**

**14.218 Community Development Block Grant (CDBG)**

**Grant No(s):** B-21-MC-22-0002, B-22-MC-22-0002

**Criteria:** Program income includes payments received from principal and interest on loans made with CDBG funds. Such program income should be accounted for, serviced for collection (if not forgiven), and recycled back into the CDBG program. The City-Parish utilizes an outsourced loan servicing company to assist with the accounting, tracking and collection of program income.

**Condition:** One of the City-Parish’s CDBG program activities is the lending of funds for development of low-moderate income housing and other purposes. These “soft secondary” loans are to be repaid in varying amounts and points-in time, depending on the development’s viability or borrowers’ ability to repay. The City-Parish’s loan accounting process does not effectively demonstrate and ensure that all loan payments due and those collected were accounted for as program income.

**Universe/  
Population:** The City-Parish’s outsourced loan servicing company’s reports at year-end were compared to the program income in general ledger accounting records for the year. The reduction in the loan balances from 2021 to 2022 was \$180,776. These net loan reductions for the year were not reconciled with program income recorded in the general ledger.

**Effect:** The City-Parish may not be collecting all program income to which it is entitled which could result in fewer dollars for the program.

CITY OF BATON ROUGE AND PARISH OF EAST BATON ROUGE  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED DECEMBER 31, 2022

**C. Findings – Federal Award Programs (Continued)**

**2022-009) Program Income (Continued)**

Cause: The administration of the City-Parish’s CDBG Program was in transition during 2022.

Recommendation: The City-Parish should reconcile the change in loan balances to collection reports produced by the loan servicer and to program income in the general ledger. Loans forgiven should be factored into the reconciliation as well.

*View of Responsible Official:*

*The OCD utilizes a loan service agency to manage, administer and oversee the funds for the loan program. Requests for loan forgiveness are submitted to the OCD by the loan service agency monthly for staff approval. All loans are reviewed for forgiveness in compliance with the Code of Federal Regulations and are approved by the OCD and the Office of the Mayor-President before being executed by the Parish Attorney’s Office to provide multiple layers of review.*

*Case files are maintained at the OCD. Documentation of monthly reconciling has been provided along with an accounting ledger, but we acknowledge that this process could be improved. The OCD is working to develop additional internal controls and will evaluate the current loan service agency’s effectiveness at managing the portfolio.*

**2022-010) Program Income**

**Questioned Costs: Undetermined**

**Department of Housing and Urban Development**

**14.239 Home Investment Partnerships Program (HOME)**

Grant No(s): M-16-MC-22-0204, M-17-MC-22-0204, M-18-MC-22-0204, M-19-MC-22-0204, M-20-MC-22-0204, M-21-MC-22-0204

Criteria: Program income includes payments received from principal and interest on loans made with HOME funds. Such program income should be accounted for, serviced for collection (if not forgiven), and recycled back into the HOME program. The City-Parish utilizes an outsourced loan servicing company to assist with the accounting, tracking and collection of program income.

CITY OF BATON ROUGE AND PARISH OF EAST BATON ROUGE  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED DECEMBER 31, 2022

**C. Findings – Federal Award Programs (Continued)**

**2022-010) Program Income (Continued)**

Condition: One of the City-Parish’s primary HOME program activities is the lending of HOME funds for development of low-moderate income housing. Loans are to be repaid in varying amounts and times depending on the development’s viability and borrowers’ ability to repay. The City-Parish has not included loans issued for recent housing development projects (since 2018) within the accounting and loan collection system with the outsourced company.

Universe/  
Population: Of approximately ten projects tested over past audit cycles and five new projects in 2022 that received HOME assistance in the form of loans, none of their balances appeared on the loan accounting ledger of the City-Parish.

Effect: While some of these loans may not yet be to the point of payment, the City-Parish is nonetheless at risk for not collecting all program income if its loans are not added to the loan accounting ledger and accounted for properly, monitored, and serviced. Additionally, the City-Parish could be deficient in its ability to hold borrowers/developers accountable for on-going compliance.

Cause: The administration of the City-Parish’s HOME Program was in transition during 2022.

Recommendation: The City-Parish should contact its outsourced loan servicing company and include its recently issued HOME Multi-Family loans in its loan accounting, collection and reporting processes.

*View of Responsible Officials:*

*The Office of Community Development (OCD) provides funding to affordable housing developers using Federal funds. Since 2021, the OCD has worked alongside dozens of developers, the State, and private investors to add over 800 units of affordable housing to our housing market. These affordable housing funds are often provided to nonprofits and local developers by means of a forgivable loan. This loan is intended to generate no income, but instead allows the City-Parish to place a lien on the property to enforce the long-term affordability requirements required by the Federal government.*

CITY OF BATON ROUGE AND PARISH OF EAST BATON ROUGE  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED DECEMBER 31, 2022

**C. Findings – Federal Award Programs (Continued)**

**2022-010) Program Income (Continued)**

*View of Responsible Officials: (Continued)*

*The outsourced loan servicing agency provides administrative support for the HOME mortgage program and interest generating activities; however, the affordable housing support is not a part of that scope. Instead, the City-Parish Parish Attorney's Office works alongside the Office of Community Development and the Clerk of Courts to record the forgivable loans as liens on the property. The lien ensures that developers are unable to sell the home for market rate activities or otherwise dispense of the property or manage the property in a way that is incompliant with the Code of Federal Regulations.*

**2022-011) Program Income**

**Questioned Costs: Undetermined**

**Department of Housing and Urban Development**

**14.239 Home Investment Partnerships Program (HOME)**

**Grant No(s):** M-16-MC-22-0204, M-17-MC-22-0204, M-18-MC-22-0204, M-19-MC-22-0204, M-20-MC-22-0204, M-21-MC-22-0204, M-22-MC-22-0204

**Criteria:** Program income includes payments received from principal and interest on loans made with HOME funds. Such program income should be accounted for, serviced for collection (if not forgiven), and recycled back into the HOME program. The City-Parish utilizes an outsourced loan servicing company to assist with the accounting, tracking and collection of program income.

**Condition:** One of the City-Parish's primary HOME activities is the lending of funds for development of low-moderate income housing, single family home purchases and other purposes. These "soft secondary" loans are to be repaid in varying amounts and points-in time, depending on the development's viability or borrowers' ability to repay. The City-Parish's loan accounting process does not effectively demonstrate and ensure that all loan payments due and those collected were accounted for as program income.

CITY OF BATON ROUGE AND PARISH OF EAST BATON ROUGE  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED DECEMBER 31, 2022

**C. Findings – Federal Award Programs (Continued)**

**2022-011) Program Income (Continued)**

Universe/

Population:

The City-Parish’s outsourced loan servicing company’s reports at year-end were compared to the program income in general ledger accounting records for the year. The reduction in the loan balances from 2021 to 2022 was \$1,509,024 while program income was \$823,325, leaving an unaccounted-for difference of \$685,699. It is acknowledged that some of the difference could be attributable to forgiven loans.

Effect:

The City-Parish may not be collecting all program income to which it is entitled which could result in fewer dollars for the program.

Cause:

The administration of the City-Parish’s HOME Program was in transition during 2022.

Recommendation:

The City-Parish should reconcile the change in loan balances to collection reports produced by the loan servicer and to program income in the general ledger. Loans forgiven should be factored into the reconciliation as well.

*View of Responsible Official:*

*The OCD utilizes a loan service agency to manage, administer and oversee the funds for the loan program. Requests for loan forgiveness are submitted to the OCD monthly for staff approval. All loans are reviewed for forgiveness in compliance with the Code of Federal Regulations and are approved by the OCD and the Office of the Mayor-President before being executed by the Parish Attorney’s Office to provide multiple layers of review.*

*Case files are maintained at the OCD. Documentation of monthly reconciling has been provided along with an accounting ledger on the change in the loan balance in 2022 as caused by escrow support and loan forgiveness activities for low to moderate income residents, but we acknowledge that this process could be improved. The OCD is working to develop additional internal controls and will evaluate the current loan service agency’s effectiveness at managing, reconciling, and providing reports on the portfolio.*

CITY OF BATON ROUGE AND PARISH OF EAST BATON ROUGE  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED DECEMBER 31, 2022

C. Findings – Federal Award Programs (Continued)

2022-012) Special Tests and Provisions

Questioned Costs: N/A

Department of the Housing and Urban Development

14.239 Home Investment Partnerships Program (HOME)

Grant No(s): All grants identified on the Schedule of Expenditures of Federal Awards as HOME ALN #14.239

Criteria: During the period of affordability (i.e., the period for which the nonfederal entity must maintain subsidized housing) for HOME assisted rental housing, the participating jurisdiction (City-Parish) must perform on-site inspections to determine compliance with property standards and verify the information submitted by the owners.

Condition: The City-Parish has not performed the on-site inspections for the affordable housing developments it has funded, as required. Additionally, the developments that are subject to on-site inspections have not been scheduled or planned.

Universe/  
Population: Of approximately 20 developments funded over the last several years and presumably within the period of affordability, none were site inspected and none were scheduled for site inspection.

Effect: The City-Parish’s HOME Program may be non-compliant with the program requirements that ensure housing quality and accessibility for targeted participants.

Cause: The administration of the City-Parish’s HOME Program was in transition during 2022.

Recommendation: The City-Parish should prioritize the planning, scheduling and execution of site monitoring for HOME funded developments in accordance with the program regulations. Additional human resources (internal or external) may be needed.

*View of Responsible Official:*

*The City-Parish transitioned the administration of the OCD in late 2021 and began hiring new staff throughout 2022. As the Office of Community Development onboarded staff in 2022, monitoring of affordable housing projects, previously conducted by the East Baton Rouge Parish Redevelopment Authority, had resumed.*

CITY OF BATON ROUGE AND PARISH OF EAST BATON ROUGE  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED DECEMBER 31, 2022

**C. Findings – Federal Award Programs (Continued)**

**2022-012) Special Tests and Provisions (Continued)**

*View of Responsible Official: (Continued)*

*Additionally, the new leadership self-identified the need for additional monitoring and procured a consultant to provide a comprehensive third-party monitoring and assessment of all active subrecipients and developers. That review is anticipated to be completed in July of 2023.*

**2022-013) Reporting**

**Questioned Costs: N/A**

**Department of the Health and Human Services**

**93.600 HeadStart Cluster**

**Grant No(s):** 06CH01155403

**Criteria:** Financial and performance reports filed with granting agencies should be submitted timely and be subjected to internal controls to ensure accuracy and completeness.

**Condition:** The SF-429 was not filed timely for 2022. The SF-429 Report is required to be submitted 30 days after year-end similar to the SF-425 Annual Report. City-Parish submitted the report on May 18, 2023, which exceeds the required timeframe.

**Universe/  
Population:** The Annual SF-429 is required to be filed and the population consisted of the one annual report

**Effect:** The City-Parish may be non-compliant with the reporting requirements for this grant.

**Cause:** The Head Start program's regulations were relaxed during the COVID-19 pandemic. Resumption of filing procedures was slower than anticipated.

**Recommendation:** All required grant reports should be filed extensions or correspondence relieving the filing responsibilities because of external barriers should be sought and maintained.

*View of Responsible Officials:*

*The Head Start Program Administrator began working with Grants Management Solutions in December 2022 to obtain authorization to submit the report timely in Grants Management. After many conversations, the error by Grants Management Solution was resolved in May 2023 and the report was submitted and certified.*

CITY OF BATON ROUGE AND PARISH OF EAST BATON ROUGE  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED DECEMBER 31, 2022

**C. Findings – Federal Award Programs (Continued)**

**2022-014) Allowable costs**

**Questioned Costs: \$55,464**

**Department of the Health and Human Services**

**93.600 HeadStart Cluster**

Grant No(s): 06CH01155403

Criteria: The Uniform Guidance section 200.403 set forth general criteria for allowability, which include the requirement for costs to be accorded consistent treatment. A cost may not be assigned to a Federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the Federal award as an indirect cost.

Condition: Costs of the City-Parish’s centralized risk management function, specifically those for general liability, professional liability and unemployment were charged and allocated to Head Start’s indirect costs pool. Insurance premiums for policies covering those risks were also charged as direct costs.

Universe/  
Population: The indirect cost pool used in determining the Program’s indirect cost rate for 2022 was derived from a prior year’s actual costs and amounted to \$1,369,701, of which \$82,036 was determined to be unallowable.

Effect: The unallowed costs to HeadStart for 2022 resulting from the inclusion of the unallowed risk management cost in the indirect cost rate pool amounted to \$55,464.

Cause: This appears to be the result of an oversight error.

Recommendation: All costs included in the indirect cost pools for allocation should be thoroughly reviewed by accounting and program personnel to ensure that the same type costs are not charged as both direct and indirect to federal programs.

*View of Responsible Officials:*

*In developing the Cost Allocation Plan, the City-Parish previously excluded risk management costs in the calculation of the rate for the Head Start program. When the City-Parish began utilizing a new consultant to prepare the Cost Allocation Plan, the consultant included those costs in the rate calculation when they should have been excluded. The 2023 report will be revised to exclude costs for risk management functions and will continue to be excluded for future plans.*

CITY OF BATON ROUGE AND PARISH OF EAST BATON ROUGE  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED DECEMBER 31, 2022

**C. Findings – Federal Award Programs (Continued)**

**2022-014) Allowable costs**

*View of Responsible Officials: (Continued)*

*The City-Parish does not charge the full amount of indirect costs that would be allowable based on the approved indirect cost rate to the grant programs that paid for the insurance policies. In 2022, the indirect cost allowable based on the approved rate was \$1,410,223.04; however, only \$131,232.00 was directly charged to the Head Start grant and \$955,904.84 was used as in-kind match leaving a balance of \$323,086.20 in allowable indirect cost that was not charged.*

**CITY OF BATON ROUGE AND PARISH OF EAST BATON ROUGE  
CORRECTIVE ACTION PLAN  
YEAR ENDED DECEMBER 31, 2022**

**B. Findings Related to the Financial Statements**

**2022-001) Purchase Cards**

Management's response and corrective action is as follows:

The Purchasing Division, as the program administrator, will review the purchasing card program policy to determine if revisions are needed to strengthen controls. The Purchasing Division will ensure that new and current users are informed of purchasing card policies and the consequences of non-compliance. The Finance Department will report instances of non-compliance with the policy to the program administrator. Additionally, the Purchasing Division will perform periodic reviews of purchasing card data and transactions as part of program monitoring. The City-Parish will ensure that instances of non-compliance are reviewed and addressed in accordance with program policy.

Expected Implementation Date: December 2023

Contact person: Paul Narcisse, Interim Director, Purchasing Division

**C. Findings and Questioned Costs Related to Federal Awards**

**2022-002) Reporting**

Management's response and corrective action is as follows:

The Office of Community Development (OCD) was in contact with the Treasury to resolve an error with the Treasury reporting portal that prevented report submission. The error was not resolved by Treasury until June 2022. The monthly report requires reporting of the number of households that received assistance and the total amount of ERAP funds paid for those participants in the reporting period. A City-Parish contractor issues the rental assistance and requests reimbursement from the City-Parish at a later date. The Treasury reports are due prior to the reimbursement being paid to the contractor. However, costs for the participants must still be included in the Treasury Report. Due to this timing difference, the monthly report would not be supported by the City-Parish accounting records at the time of the report being filed.

Expected Implementation Date: December 2023

Contact person: Marlee Pittman, Interim Director, Office of Community Development

**2022-003) Allowable Costs and Activities**

Management's response and corrective action is as follows:

The OCD has policies and procedures in place to prevent and detect fraud in the ERAP and will continue to follow its established policies and procedures. In addition, the ERAP has updated its program guidelines to forbid the provision of rental assistance to any single-family home rentals where the landlord holds homestead exemption. Any other single-family rentals owned by an individual will need to provide proof of payment and receipt of three months of rental assistance via cancelled checks or bank statements. This rule is being implemented due to evidence that most fraud cases involve single-family home rentals owned by individuals.

Expected Implementation Date: June 2023

Contact person: Marlee Pittman, Interim Director, Office of Community Development

**CITY OF BATON ROUGE AND PARISH OF EAST BATON ROUGE  
CORRECTIVE ACTION PLAN  
YEAR ENDED DECEMBER 31, 2022**

**C. Findings and Questioned Costs Related to Federal Awards (Continued)**

**2022-004) Allowable Activities**

Management's response and corrective action is as follows:

After reviewing the project scope, along with the U. S. Treasury Final Rule, the City-Parish believes that the bridge replacement is an allowable use of funds. Twin Oaks bridge was closed in 2015 in a very rural area. During the pandemic it became evident that citizens were unable to access healthcare quickly with the bridge closure. In addition, the bridge is causing major drainage issues in the Baker Canal. The replacement bridge will use watertight expansion joints so that all surface water can drain off the structure and collect in inlets placed at the bridge ends. The downstream ends of bridges need special attention which will collect and concentrate the stormwater away from the bridge. The concentrated flow will be directed into a low-risk erosion area. All runoff shall be directed away from wing walls, fill slopes, and embankments, so that no material is susceptible to erosion. Bridge drains are designed to reduce the amount of concentrated flows off a structure. The replacement of the bridge allows the Parish to address the subsurface drainage issues as well as respond to the public health and negative economic impacts of the pandemic.

U.S. Treasury has specifically enumerated the flexibility provided under this expenditure category in the Final Rule excerpt: (second paragraph on the page 4411) "Although the meaning of water and sewer infrastructure for purposes of sections 602(c)(1)(D) and 603(c)(1)(D) of the Social Security Act does not include all water-related uses, Treasury has made clear in this final rule that investments to infrastructure include a wide variety of projects. Treasury interprets the word "infrastructure" in this context broadly to mean the underlying framework or system for achieving the given public purpose, whether it be provision of drinking water or management of wastewater or stormwater. As discussed below, this can include not just storm drains and culverts for the management of stormwater, for example, but also bioretention basins and rain barrels implemented across a watershed, including on both public and private property, that together reduce the amount of runoff that needs to be managed by traditional infrastructure."

Expected Implementation Date: June 2023

Contact person: Tom Stephens, Chief Engineer, Transportation and Drainage Department  
Angie Savoy, Assistant Director, Finance Department

**2022-005) Allowable Costs**

Management's response and corrective action is as follows:

In an effort to avoid non-compliance with the federal grant program, all employee payroll charges will be transferred to an alternative City-Parish funding source. If a federal grant program is used in the future for employee payroll charges, the employees will be trained on the applicable federal guidelines prior to use.

Expected Implementation Date: June 2023

Contact person: Adam Smith, Interim Director, Environmental Services

**CITY OF BATON ROUGE AND PARISH OF EAST BATON ROUGE  
CORRECTIVE ACTION PLAN  
YEAR ENDED DECEMBER 31, 2022**

**C. Findings and Questioned Costs Related to Federal Awards (Continued)**

**2022-006) Reporting**

Management's response and corrective action is as follows:

The City-Parish transitioned the administration of the Office of Community Development (OCD) in late 2021 throughout 2022. The staff requested access to the Department of Housing and Urban Development's online reporting system, the Integrated Disbursement and Information System (IDIS) in order to complete the CAPER. The OCD staff did not receive access to IDIS until January 2023, at which time the OCD staff began working to complete the reports. The 2022 program year report was completed in June 2023. Moving forward, the new administration at the OCD is redesigning the reporting system for subrecipients and developers to increase the efficiency and accuracy of reporting. The new system should reduce staff burden and reduce the impact of staff transitions on reporting requirements in the future.

Expected Implementation Date: August 2023

Contact person: Marlee Pittman, Interim Director, Office of Community Development

**2022-007) Internal Controls for Allowable Costs**

Management's response and corrective action is as follows:

The City-Parish transitioned the administration of the OCD in late 2021 throughout 2022. The new leadership self-identified the need for additional staff training, coaching, and technical assistance and began to invest in individual development plans for all program administrators and analysts. While additional training can only improve knowledge of the Uniform Guidance and reduce the likelihood of internal controls not detecting and preventing unallowable costs to the programs. The OCD provided a sample of reimbursements to the auditors for transactional testing which indicated that no unallowable activities were permitted in 2022.

The Office of Community Development had self-identified opportunities for certain process improvements for internal controls to detect issues in backup documentation. The City-Parish procured a software that will serve as the system of record and is currently implementing that new software. Moving forward, the OCD team will have the systems in place to assess, reject, and approve the documentation required from subrecipients more thoroughly and efficiently.

Expected Implementation Date: December 2024

Contact person: Marlee Pittman, Interim Director, Office of Community Development

**2022-008) David Bacon Wage Requirements**

Management's response and corrective action is as follows:

All OCD contracts with developers include requirements to comply with Davis-Bacon. As part of the approved policies and procedures, the OCD requests evidence of Davis-Bacon compliance during the closeout of the project in order to ensure complete records. The OCD withholds the retainage at the end of the project until those records are received and reviewed as part of project close-out. The project cited for a lack of Davis-Bacon monitoring began the close-out process just as the audit was being finalized in June 2023 and per the OCD policy, the final reimbursement to the developer is being held until complete Davis Bacon records are submitted, reviewed, and approved.

**CITY OF BATON ROUGE AND PARISH OF EAST BATON ROUGE  
CORRECTIVE ACTION PLAN  
YEAR ENDED DECEMBER 31, 2022**

**C. Findings and Questioned Costs Related to Federal Awards (Continued)**

**2022-008) David Bacon Wage Requirements (Continued)**

To implement best practices moving forward, the OCD is reviewing the policies and procedures and identifying ways to improve the collection and review of Davis-Bacon compliance moving forward. The current staff is scheduled to participate in training and is developing new reporting requirements in alignment with that training.

Expected Implementation Date: July 2023

Contact person: Marlee Pittman, Interim Director, Office of Community Development

**2022-009) Program Income**

Management's response and corrective action is as follows:

The OCD utilizes a loan service agency to manage, administer and oversee the funds for the loan program. Requests for loan forgiveness are submitted to the OCD by the loan service agency monthly for staff approval. All loans are reviewed for forgiveness in compliance with the Code of Federal Regulations and are approved by the OCD and the Office of the Mayor-President before being executed by the Parish Attorney's Office to provide multiple layers of review.

Case files are maintained at the OCD. Documentation of monthly reconciling has been provided along with an accounting ledger, but we acknowledge that this process could be improved. The OCD is working to develop additional internal controls and will evaluate the current loan service agency's effectiveness at managing the portfolio.

Expected Implementation Date: October 2023

Contact person: Marlee Pittman, Interim Director, Office of Community Development

**2022-010) Program Income**

Management's response and corrective action is as follows:

The Office of Community Development (OCD) provides funding to affordable housing developers using Federal funds. Since 2021, the OCD has worked alongside dozens of developers, the State, and private investors to add over 800 units of affordable housing to our housing market. These affordable housing funds are often provided to nonprofits and local developers by means of a forgivable loan. This loan is intended to generate no income, but instead allows the parish to place a lien on the property to enforce the long-term affordability requirements required by the Federal government.

**CITY OF BATON ROUGE AND PARISH OF EAST BATON ROUGE  
CORRECTIVE ACTION PLAN  
YEAR ENDED DECEMBER 31, 2022**

**C. Findings and Questioned Costs Related to Federal Awards (Continued)**

**2022-010) Program Income (Continued)**

The outsourced loan servicing agency provides administrative support for the HOME mortgage program and interest generating activities; however, the affordable housing support is not a part of that scope. Instead, the City-Parish Parish Attorney's Office works alongside the Office of Community Development and the Clerk of Courts to record the forgivable loans as liens on the property. The lien ensures that developers are unable to sell the home for market rate activities or otherwise dispense of the property or manage the property in a way that is incompliant with the Code of Federal Regulations.

Expected Implementation Date: December 2024

Contact person: Marlee Pittman, Interim Director, Office of Community Development

**2022-011) Program Income**

Management's response and corrective action is as follows:

The OCD utilizes a loan service agency to manage, administer and oversee the funds for the loan program. Requests for loan forgiveness are submitted to the OCD monthly for staff approval. All loans are reviewed for forgiveness in compliance with the Code of Federal Regulations and are approved by the OCD and the Office of the Mayor-President before being executed by the Parish Attorney's Office to provide multiple layers of review.

Case files are maintained at the OCD. Documentation of monthly reconciling has been provided along with an accounting ledger on the change in the loan balance in 2022 as caused by escrow support and loan forgiveness activities for low to moderate income residents, but we acknowledge that this process could be improved. The OCD is working to develop additional internal controls and will evaluate the current loan service agency's effectiveness at managing, reconciling, and providing reports on the portfolio.

Expected Implementation Date: October 2023

Contact person: Marlee Pittman, Interim Director, Office of Community Development

**2022-012) Special Test and Provisions**

Management's response and corrective action is as follows:

The City Parish transitioned the administration of the OCD in late 2021 and began hiring new staff throughout 2022. As the Office of Community Development onboarded staff in 2022, monitoring of affordable housing projects, previously conducted by the East Baton Rouge Parish Redevelopment Authority, had resumed.

Additionally, the new leadership self-identified the need for additional monitoring and procured a consultant to provide a comprehensive third-party monitoring and assessment of all active subrecipients and developers. That review is anticipated to be completed in July of 2023.

Expected Implementation Date: December 2024

Contact person: Marlee Pittman, Interim Director, Office of Community Development

**CITY OF BATON ROUGE AND PARISH OF EAST BATON ROUGE  
CORRECTIVE ACTION PLAN  
YEAR ENDED DECEMBER 31, 2022**

**C. Findings and Questioned Costs Related to Federal Awards (Continued)**

**2022-013) Reporting**

Management's response and corrective action is as follows:

The Head Start Program Administrator began working with Grants Management Solutions in December 2022 to obtain authorization to submit the report timely in Grants Management. After many conversations, the error by Grants Management Solution was resolved in May 2023 and the report was submitted and certified.

Expected Implementation Date: May 2023

Contact person: Vernadine Mabry, Director, Division of Human Development and Services

**2022-014) Allowable Costs**

Management's response and corrective action is as follows:

In developing the Cost Allocation Plan, the City-Parish previously excluded risk management costs in the calculation of the rate for the Head Start program. When the City-Parish began utilizing a new consultant to prepare the Cost Allocation Plan, the consultant included those costs in the rate calculation when they should have been excluded. The 2023 report will be revised to exclude costs for risk management functions and will continue to be excluded for future plans.

The City-Parish does not charge the full amount of indirect costs that would be allowable based on the approved indirect cost rate to the grant programs that paid for the insurance policies. In 2022, the indirect cost allowable based on the approved rate was \$1,410,223.04; however, only \$131,232.00 was directly charged to the Head Start grant and \$955,904.84 was used as in-kind match leaving a balance of \$323,086.20 in allowable indirect cost that was not charged.

Expected Implementation Date: June 2023

Contact person: Shalanda Nalencz, Accounting Manager, Finance Department

**CITY OF BATON ROUGE AND PARISH OF EAST BATON ROUGE  
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS  
YEAR ENDED DECEMBER 31, 2022**

**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  
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS  
YEAR ENDED DECEMBER 31, 2022**

**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.*

***Updated Response:*** *The OCD maintains evidence that ERAP program administrators contacted DHDS, as administrators of the CSBG program, in order to screen applicants and prevent any duplication of benefits. These actions were above what was required by Treasury which allowed applicants to self-certify that they did not receive any duplicative benefits.*

*A duplication of benefits check was performed using the data from the State of Louisiana, subrecipients operating rental assistance programs and DHDS. A list of all applicants was submitted to DHDS for verification. None of the applicants were identified as having received assistance.*

*Treasury has confirmed that any grantees who, after assistance was distributed, realized that an applicant had received rental assistance from another program could claim that assistance for different or additional months rather than claiming a duplication of benefits and making an attempt to recapture the funds.*

**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

**CITY OF BATON ROUGE AND PARISH OF EAST BATON ROUGE  
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS  
YEAR ENDED DECEMBER 31, 2022**

**C. Findings – Federal Award Programs (Continued)**

**2021-002) Reporting (Continued)**

Criteria: (Continued)

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.

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.*

***Updated Response:*** *The OCD presented evidence that the Treasury reporting portal did not permit the Federal reporting designee to create or submit ERA-2 monthly reports. Emails with screenshots of the errors and correspondence between the reporting designee and Treasury I.T. are maintained by the OCD. The Treasury I.T. department did not correct the issue prior to the end of the monthly reporting requirement.*

**CITY OF BATON ROUGE AND PARISH OF EAST BATON ROUGE  
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS  
YEAR ENDED DECEMBER 31, 2022**

**C. Findings – Federal Award Programs (Continued)**

**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.

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.*

***Updated Response: Due to the extreme sense of urgency for the ERAP and the previous lack of staff capacity due to the COVID-19 pandemic, some initial program costs were inadvertently coded incorrectly. To increase efficiency and accuracy of its financial management activities, the OCD is continuing to improve upon departmental functions including grant***

**CITY OF BATON ROUGE AND PARISH OF EAST BATON ROUGE  
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS  
YEAR ENDED DECEMBER 31, 2022**

**C. Findings – Federal Award Programs (Continued)**

**2021-003) Allowable Costs and Activities**

*Updated Response: (Continued)*

*compliance and internal controls. In addition to increased staff training, the OCD is also working to improve quality control of financial management so that all costs are properly allocated and coded. Specific OCD staff will be assigned to specific funding sources so that they are programmatically compliant with all applicable rules and regulations. After an invoice or request for reimbursement is prepared by a staff member, the OCD director or their appointee will complete a review of the request. After the director or designee approves, the documents will be submitted to Finance for their review, approval and processing.*

**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  
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS  
YEAR ENDED DECEMBER 31, 2022**

**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.*

***Updated Response:*** ***MOHSEP implemented a procedure that reimbursement requests would only be initiated once the Parish Attorney’s office scheduled the closing. This has been the new policy since prior to the finding being brought to MOHSEP’s attention. Since we implemented the new procedure, there have been no issues with delays in the payments being made timely.***

**CITY OF BATON ROUGE AND PARISH OF EAST BATON ROUGE  
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS  
YEAR ENDED DECEMBER 31, 2022**

**C. Findings – Federal Award Programs (Continued)**

**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.

**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.*

***Updated Response:*** *The Airport has retained copies of the SF-425 submittals in electronic files for FY 2022 to document dates of submission.*

**CITY OF BATON ROUGE AND PARISH OF EAST BATON ROUGE  
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS  
YEAR ENDED DECEMBER 31, 2022**

**C. Findings – Federal Award Programs (Continued)**

**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.

**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.*

***Updated Response:*** *The City Parish Office of Community Development presented evidence that the HUD system of reporting, IDIS, was malfunctioning at the intended time of submission and we were unable to submit our report. Emails with screenshots of the errors and correspondence between the Office of Community Development and our HUD field representative was previously shared with P&N.*

**CITY OF BATON ROUGE AND PARISH OF EAST BATON ROUGE  
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS  
YEAR ENDED DECEMBER 31, 2022**

**C. Findings – Federal Award Programs (Continued)**

**2021-006) Reporting (Continued)**

*Updated Response: (Continued)*

*Furthermore, a series of leadership changes resulted in delayed access to IDIS for new team members once the system was once again running properly. The new OCD leadership team was granted IDIS access in December of 2022 and since that time, we've been working diligently to complete our CAPERs, including bundling our SAGE reports and requesting programmatic impact reports from subrecipients. We expect the CAPERs to be completed within three months and continue to meet with our HUD Field Representatives monthly to keep them updated on progress and prevent similar issues in the future.*

**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 4<sup>th</sup> quarter program income cash per the CO4PR29 was out of balance with the accounting records by approximately \$15,000.

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.

**CITY OF BATON ROUGE AND PARISH OF EAST BATON ROUGE  
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS  
YEAR ENDED DECEMBER 31, 2022**

**C. Findings – Federal Award Programs (Continued)**

**2021-007) Reporting (Continued)**

*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.*

***Updated Response:*** *The City Parish Office of Community Development has worked closely with HUD-provided technical assistance providers to review how we launch and manage our funding. This included two comprehensive workshops on setting up a strong organizational chart that can prepare the office to manage the regulatory compliance needed for HUD programs.*

*Our new organizational chart includes space both for an internal DRGR processor and DRGR administrator within the department to separate out the rolls of initial submission and later review and approval of those submissions. This new position has been presented and approved by Mayor-President Broome and will be added to the team in coordination with our Human Resources Department this year.*

**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.

**CITY OF BATON ROUGE AND PARISH OF EAST BATON ROUGE  
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS  
YEAR ENDED DECEMBER 31, 2022**

**C. Findings – Federal Award Programs (Continued)**

**2021-008) Real Property Management (Continued)**

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. 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.*

***Updated Response: As of June 30, 2022, the City Parish restored \$27,213 to CDBG Program Income to credit the full amount owed to CDBG-EN.***

**CITY OF BATON ROUGE AND PARISH OF EAST BATON ROUGE  
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS  
YEAR ENDED DECEMBER 31, 2022**

**C. Findings – Federal Award Programs (Continued)**

**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.

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.*

***Updated Response:*** *In an effort to spend down older grant funds, the OCD is currently in conversations with HUD regarding the use of funds outside the period of performance required by the grant. We are working in tandem with the OCD's HUD representative to determine if and how it is possible to reallocate and spend down funds that may be near the end of the period of performance. The OCD is also working on improving internal controls so that the funds are spent timely and do not become in danger of being recaptured by HUD.*

**CITY OF BATON ROUGE AND PARISH OF EAST BATON ROUGE  
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS  
YEAR ENDED DECEMBER 31, 2022**

**C. Findings – Federal Award Programs (Continued)**

**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.

**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.*

***Updated Response:*** *The 20% reservation requirement language is in the UREC Foster Oaks Phase I contract on page 1 in Section A. Use of HOME funds, paragraph 2. This contract requirement was reviewed in person with the Executive Director of UREC, Carl Dillon Jr. in January of 2023. Lease up and close out of Phase I has not been completed on this contract, though, so no evidence of meeting the Very Low Income mandated is needed at this time.*

**CITY OF BATON ROUGE AND PARISH OF EAST BATON ROUGE  
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS  
YEAR ENDED DECEMBER 31, 2022**

**C. Findings – Federal Award Programs (Continued)**

**2021-010) Eligibility (Continued)**

*Updated Response: (Continued)*

*Additionally, our team has been notified to ensure that this Very Low-Income requirement is added to all HOME contracts that meet the unit minimums.*

**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.

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  
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS  
YEAR ENDED DECEMBER 31, 2022**

**C. Findings – Federal Award Programs (Continued)**

**2021-011) Allowable Costs and Activities (Continued)**

*Updated Response: Documentation provided by both the Office of Community Development and the Finance Department confirms that HUD aggregated all pre-2015 funds to FY2014. All pre-2015 funds expired in 2021 consistent with the FY2014 fund expiration because all pre-2015 funds were aggregated to 2014. The audit findings were presented to our HUD Field Representative on June 24, 2022 and she confirmed that we are in compliance with the period of performance and use of funds. We've attached the relevant emails with the HUD Field Representative as well as the formal guidance they reference in those emails. We currently meet with our HUD Field Representatives monthly to ensure we're following best practices.*



**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 (the Guide)*, issued by the Federal Aviation Administration in September 2000 (the Guide), for its Passenger Facility Charge (PFC) Program for the year ended December 31, 2022.

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, 2022.

*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 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, 2022, and have issued our report thereon dated June 29, 2023, 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, 2022 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.

*Postlethwaite & Netterville*

Baton Rouge, Louisiana  
June 29, 2023





**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, 2022**

|  | FY 2021       | Quarter 1<br><u>Jan - Mar</u> |
|--|---------------|-------------------------------|
| Revenue  | -             |                               |
| Passenger Facility Charge Net Collections                | \$ 40,254,511 | \$ 280,478                    |
| Interest Earned on Investments                           | 1,459,974     | 226                           |
| Claim settlement   | 1,371,035     | -                             |
| Total Revenue  | 43,085,520    | 280,704                       |
| 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       | 23,422,708    | 325                           |
| 00-05-C-00-BTR Airport access road                       | 1,815,405     | -                             |
| 00-05-C-00-BTR Acquire A/C loading bridges               | 1,133,539     | -                             |
| 05-06-C-00-BTR Expand general aviation apron             | 333,232       | -                             |
| 05-06-C-00-BTR Extend runway 4L/22R                      | 5,149,174     | -                             |
| 09-07-C-00-BTR Terminal atrium expansion                 | 6,082,915     | -                             |
| 09-07-C-00-BTR Acquisition of property for development   | 865,560       | -                             |
| 09-07-C-00-BTR Taxiway fillet construction               | 440,342       | -                             |
| 09-07-C-00-BTR Ticket lobby expansion                    | 885,248       | -                             |
| Total Disbursements                                      | 42,734,146    | 325                           |
| Net PFC Revenue  |               | 280,379                       |
| PFC Account Balance (cash basis)                         | \$ 351,374    | \$ 631,753                    |

| Quarter 2<br><u>Apr - Jun</u> | Quarter 3<br><u>Jul - Sep</u> | Quarter 4<br><u>Oct - Dec</u> | FY 2022<br><u>Total</u> | FY 2022<br><u>Program Total</u> |
|-------------------------------|-------------------------------|-------------------------------|-------------------------|---------------------------------|
| \$ 339,832                    | \$ 333,735                    | \$ 388,613                    | \$ 1,342,658            | \$ 41,597,169                   |
| 193                           | 1,990                         | 1,293                         | 3,702                   | 1,463,676                       |
| -                             | -                             | -                             | -                       | 1,371,035                       |
| <u>340,025</u>                | <u>335,725</u>                | <u>389,906</u>                | <u>1,346,360</u>        | <u>44,431,880</u>               |
| -                             | -                             | -                             | -                       | 1,315,124                       |
| -                             | -                             | -                             | -                       | 1,290,899                       |
| 1,780                         | 200,808                       | -                             | 202,913                 | 23,625,621                      |
| -                             | 32,631                        | -                             | 32,631                  | 1,848,036                       |
| -                             | 48,236                        | -                             | 48,236                  | 1,181,775                       |
| -                             | 6,812                         | -                             | 6,812                   | 340,044                         |
| -                             | 162,779                       | -                             | 162,779                 | 5,311,953                       |
| -                             | 337,850                       | -                             | 337,850                 | 6,420,765                       |
| -                             | 45,776                        | -                             | 45,776                  | 911,336                         |
| -                             | 23,288                        | -                             | 23,288                  | 463,630                         |
| -                             | 30,665                        | -                             | 30,665                  | 915,913                         |
| <u>1,780</u>                  | <u>888,845</u>                | <u>-</u>                      | <u>890,950</u>          | <u>43,625,096</u>               |
| 338,245                       | (553,120)                     | 389,906                       | 455,410                 | 806,784                         |
| \$ 969,998                    | \$ 416,878                    | \$ 806,784                    | \$ 806,784              | \$ 806,784                      |
|                               |                               |                               |                         | 217,266                         |
|                               |                               |                               |                         | -                               |
|                               |                               |                               |                         | -                               |
|                               |                               |                               |                         | <u>(59,850)</u>                 |
|                               |                               |                               |                         | <u>\$ 964,200</u>               |

# **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  
Mary Hall  
Daniel Hutton  
Jeanine Romero

### **Senior Fiscal Specialist**

Linda Hickerson  
Valerie Smith

### **Senior Financial Analyst**

Karin Kreko  
Rhonda Patt  
Tran Van

### **Accounting Associate I**

Angela Banks  
Kenyetta Brown  
Aniefiok Ekpe  
Brittany Norwood  
Charmaine Vallier

### **Financial Analyst**

Kaleb Harmon  
Asia Smith  
Kimberly Stephens

### **Cover Design and Production**

Stan Dark Creative

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**

**REPORT TO MANAGEMENT**

**DECEMBER 31, 2022**



**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**

**REPORT TO MANAGEMENT**

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June 29, 2023

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, 2022 and have issued our report thereon. As part of our audit, we evaluated the system of internal accounting control and considered compliance 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 and consideration are solely 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, or on compliance.

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 controls. 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 certain matters that are opportunities for strengthening internal controls or operating efficiency and compliance matters not material to the financial statements. Our comments and suggestions regarding these matters are set forth on the following pages. This letter does not affect our reports dated June 29, 2023, on the financial statements of the City-Parish and the City-Parish's internal control and compliance over financial reporting.

**2022-1**

**Theft of Public Assets and Misappropriations**

**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. As mentioned in the Schedule of Findings and Questioned Costs related to the federal award programs, four known instances of fraud occurring in the Emergency Rental Assistance Program (ERAP) were self-identified by the City-Parish through policies and procedures designed to prevent fraud. These instances were reported to the Legislative Auditor and the District Attorney, in accordance with Louisiana Revised Statute 24:523, which are presented in attachment A to this letter.

**Recommendation:** The City Parish should continue to follow its established policies and procedures for preventing, detecting and deterring fraud. We encourage further data analysis and investigation to allow for further detection of potential fraud.

*Management's Response:*

*The City-Parish is committed to strengthening controls to identify and reduce the risk of fraud. The City-Parish will continue to report misappropriations as required. The Office of Community Development has policies and procedures in place to prevent and detect fraud in the ERAP program. The City-Parish will continue to follow these established policies and procedures. In addition, the ERAP has updated its program guidelines to forbid the provision of rental assistance to any single-family home rentals where the landlord holds homestead exemption. Any other single-family rentals owned by an individual who does NOT have homestead exemption will need to provide proof of payment and receipt of three months of rental assistance via cancelled checks or bank statements. These rules are being put into effect due to the evidence that most of the fraud cases discovered by the ERAP team involved single-family home rentals owned by individuals (as opposed to apartment complexes or LLCs who own and manage multiple rental properties). Initially, US Treasury asked grantees to accept self-attestations and other harder to verify documents from applicants in order to get the emergency funding out as quickly as possible. EBR ERAP has modified the program's policy along the way when it became apparent that following such recommendations from US Treasury could open up the program to fraud.*

**2022-2**

**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’s human resources office prepares 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. The review and attestation is documented through a signed certification that is submitted to the human resources office.

We noted adherence with the certification process for most departments. However, some departments, including BRPD are not complying with this best practice. While a level of review is occurring by payroll technicians, signed certifications from department leadership are not obtained. Submittal of such certifications would help ensure accuracy and propriety of high levels of overtime. **This is a repeat comment.**

Recommendation:

We recommend that all department heads or their designees attest to the appropriateness of payroll by signing the standardized certification form.

*Management’s Response:*

*Beginning in 2021, the City-Parish expanded the use of the Gross Pay Report as a management tool for reviewing overtime pay. Throughout 2022, management was required to review and confirm the accuracy of the overtime included in the report. Although most departments adhered to the new process, the City-Parish will put a system in place to ensure full compliance. The City-Parish is committed to establishing processes that strengthen internal controls and enhance management oversight in all areas, including payroll and overtime expenditures.*

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, 2023 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

### 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.*

#### *Status of Management's Response:*

*The City-Parish continues their commitment to ethics training for employees and to payroll oversight. Annually, Human Resources notifies employees of mandated ethics training. The department referenced revised their payroll process to include additional payroll clerks and additional supervisory reviews. Additionally, the City-Parish continues to report misappropriations as required.*

### 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's payroll office prepares 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 certification 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.*

*Status of Management's Response:*

*Beginning in 2021, the City-Parish expanded the use of the Gross Pay Report as a management tool for reviewing overtime pay. Throughout 2022, management was required to review and confirm the accuracy of the overtime included in the report. Although most departments adhered to the new process, the City-Parish will put a system in place to ensure full compliance. The City-Parish is committed to establishing processes that strengthen internal controls and enhance management oversight in all areas, including payroll and overtime expenditures.*

**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.*

*Status of Management's Response:*

*The City-Parish Payroll Procedures continue to require supervisors to certify the accuracy of an employee's attendance record. Additionally, for the department referenced, the department leader issued a memo to all supervisors reminding them that they are required to sign all rosters, timesheets, and overtime forms as a visible indicator of review and approval. The payroll clerks in the department are authorized to return any unsigned documentation to obtain the appropriate signatures. The City-Parish will pursue the use of electronic workflow for approvals and reviews as effective functionality becomes available within the timekeeping system to maintain rosters.*

**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.*

*Status of Management's Response:*

*At its July 2022 Board meeting, the CPERS Board of Trustees approved a final set of Retire Rehire ordinance amendments that were presented to Baton Rouge Metro Council on October 12, 2022. These amendments were passed, without opposition.*

*Additionally, the Board of Trustees approved at its November 2022 meeting a set of ordinance amendments designed to address concerns that the system did not previously have any plan language that addressed or helped to prevent final average compensation spiking by retiring members or those entering DROP. Baton Rouge Metropolitan Council passed these amendments without opposition on December 14, 2022.*

*The Retirement Administrator, along with the Board, system tax attorney, actuary, and legal counsel worked together to ensure that the proposed amendments would continue to allow the system to remain in compliance with the Internal Revenue Code, while aligning with the Trustees fiduciary responsibility to maintain a healthy system. The details of the approved changes and when they went into effect are below:*

*Effective October 12, 2022, all new part-time return to work employees will have their retirement benefit suspended while employed with the following exceptions:*

- *They are reemployed up to a maximum of 49% of annual earnings at the time of retirement.*

- *Signed acknowledgement at the time of retirement that there is no such agreement in place that the retiree would be rehired in any capacity upon separation.*
- *There is a minimum six-month separation of service between retirement and reemployment.*
- *If hired prior to September 1, 2015, the member has 32 or more years of combined service credit and DROP participation at the time of retirement.*
- *If hired after September 1, 2015, the member has 37 or more years of combined service credit and DROP participation at the time of retirement. (Ordinance 1:265(B)(2)(a))*

*Effective January 14, 2023, or the first full payroll period of 2023:*

- *All employers are required to begin submitting employer contributions for all future employed DROP participants. Anyone entering DROP January 14, 2023 or later WILL NOT have employer contributions cease as they have previously. Employer contributions will now continue as they did prior to the member entering DROP. (Ordinances 1:253(N); 1:271(C)(1))*
- *All employers are required to begin collecting and submitting employer contributions for all current and future Part-Time Rehired Retirees. Employer contributions for any existing Part-Time Rehired Retirees will commence effective January 14, 2023, as well as for any new Part-Time Rehired Retirees thereafter. (Ordinances 1:253(N); 1:265(B)(2)(b))*
- *If any full-time retire rehire previously had their benefits suspended upon rehire, and did not participate in DROP, then employer AND employee contributions are to resume effective January 14, 2023. If the full-time rehire did participate in DROP, then only employer contributions are to resume. (Ordinance 1:265 (B)(1)(e))*
- *All employers are required to report part-time return to work earnings on Part-Time Rehired Retirees hired after January 14, 2023 to the retirement system on a quarterly basis, with an annual review of earnings; Any members that fail to meet the requirements in Ordinance 1:265(B)(2)(a) will owe a refund of overpayment of benefits that will be offset against future benefit payments. This will commence at the end of each calendar quarter (ie, 3/31, 6/30, 9/30, 12/31) (Ordinance 1:265(B)(2)(e))*
- *Currently, a member's benefit is calculated using a formula that takes into account their average annual salary for their highest consecutive 36 months (60 months if hired after 9/1/2015). This is also reflected in the actuarial assumptions. An annual cap of 115% of the previous year's earnings will allow for normal raises and/or promotions, while limiting intentional salary spiking through the use of excessive overtime.*

- *The member may earn a salary that exceeds 115% of the previous year; however for final average compensation (FAC) purposes, the amount used for the FAC calculation will be capped. It should be noted that ten of Louisiana's thirteen state and statewide retirement systems utilize a 115% annual anti-spiking cap, bringing CPERS in-line with what is considered an industry standard provision not only in Louisiana, but for pension systems throughout the country. Only one system in our state has yet to adopt any anti-spiking provisions.*
- *In addition to setting a cap of 115% on annual earnings utilized for the FAC calculation, the Board of Trustees felt it prudent to also include a baseline year for the initial year of the calculation. This policy change works hand in hand with the previous item and sets a baseline year equal to the 12 months preceding the FAC years for which allowable earnings Year One are determined. This further prevents an employee from salary spiking in the first year of the FAC calculation before there is a cap in place.*

**Attachment A to Management Letter**

The following 18 elements of the instances of misappropriation are presented below:

| <b>Element of Finding</b> |  |   |
|---------------------------|--|---|
| 1                         | A general statement describing the fraud or misappropriation that occurred.  | Participants submitted fraudulent documentation in order to receive Emergency Rental Assistance Program payments. |
| 2                         | A description of the funds or assets that were the subject of the fraud or misappropriation (ex., utility receipts, petty cash, computer equipment).   | Emergency Rental Assistance Program funds   |
| 3                         | The amount of funds or approximate value of assets involved.   | \$37,009  |
| 4                         | The department or office in which the fraud or misappropriation occurred.  | Office of Community Development   |
| 5                         | The period of time over which the fraud or misappropriation occurred.  | December 2021 through July 2022   |
| 6                         | The title/agency affiliation of the person who committed or is believed to have committed the act of fraud or misappropriation.  | Citizens participating in the Emergency Rental Assistance Program   |
| 7                         | The name of the person who committed or is believed to have committed the act of fraud or misappropriation, if formal charges have been brought against the person and/or the matter has been adjudicated. | The fraudulent documentation was submitted by four citizens.  |
| 8                         | Is the person who committed or is believed to have committed the act of fraud still employed by the agency?  | The fraudulent documentation was submitted by four citizens.<br>None were City of Baton Rouge employees.          |
| 9                         | If the person who committed or is believed to have committed the act of fraud is still employed by the agency, do they have access to assets that may be subject to fraud or misappropriation?             | The fraudulent documentation was submitted by four citizens.<br>None were City of Baton Rouge employees.          |
| 10                        | Has the agency notified the appropriate law enforcement body about the fraud or misappropriation?  | All instances were reported to law enforcement.   |
| 11                        | What is the status of the investigation at the date of the auditor's/accountant's report?  | The agency has completed its investigation and reported the issues to law enforcement.                            |

|    |  |  |  |
|----|--|--|--|
| 12 | If the investigation is complete and the person believed to have committed the act of fraud or misappropriation has been identified, has the agency filed charges against that person?                           |  | All instances were reported to law enforcement.  |
| 13 | What is the status of any related adjudication at the date of the auditor's/accountant's report?   |  | The cases are pending adjudication.  |
| 14 | Has restitution been made or has an insurance claim been filed?  |  | Funds totaling \$10,250 have been recovered.   |
| 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. These issues were reported in a letter dated July 26, 2022.   |
| 16 | Did the agency's internal controls allow the detection of the fraud or misappropriation in a timely manner?  |  | The program administrator identified the fraud through the controls in place within their normal business process. |
| 17 | If the answer to the last question is "no," describe the control deficiency/significant deficiency/material weakness that allowed the fraud or misappropriation to occur and not be detected in a timely manner. |  | The program administrator identified the fraud through the controls in place within their normal business process. |

|    |   |   |
|----|---|---|
| 18 | Management's plan to ensure that the fraud or misappropriation does not occur in the future | <p>The City-Parish will continue to follow its established policies and procedures for preventing and detecting fraud. In addition, the ERAP has updated its program guidelines to forbid the provision of rental assistance to any single-family home rentals where the landlord holds homestead exemption. Any other single-family rentals owned by an individual who does NOT have homestead exemption will need to provide proof of payment and receipt of three months of rental assistance via cancelled checks or bank statements. These rules are being put into effect due to the evidence that most of the fraud cases discovered by the ERAP team involved single-family home rentals owned by individuals (as opposed to apartment complexes or LLCs who own and manage multiple rental properties). Initially, US Treasury ask grantees to accept self-attestations and other harder to verify documents from applicants in order to get the emergency funding out as quickly as possible. EBR ERAP has modified the program's policy along the way when it became apparent that following such recommendations from US Treasury could open up the program to fraud. The City-Parish Office of Community Development has policies and procedures in place to prevent and detect fraud in the ERAP program. Approximately 15,000 applications have been processed by the program since the program's inception in 2021 and these were the only instances of fraud identified.</p> |
|----|---|---|

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**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, 2022**

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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 in Schedule A 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, 2022 through December 31, 2022. 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, 2022 through December 31, 2022. 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 we performed, and the associated findings are summarized in the attached Schedule A, which is an integral part of this report.

We were engaged by City of Baton Rouge/Parish of East Baton Rouge's (the Entity) 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 City of Baton Rouge/Parish of East Baton Rouge's (the Entity) 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, 2023, to present the results of that auditor's performance of a certain C/C area of the Statewide Agreed Upon Procedures (procedures 4(A) through 4(D)). We were not engaged to perform, and have not performed, any of the Statewide 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, 2023

**CITY OF BATON ROUGE – PARISH OF EAST BATON ROUGE**  
**AGREED-UPON PROCEDURES PERFORMED AND ASSOCIATED FINDINGS**  
**DECEMBER 31, 2022**

Schedule A

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 exception noted*” or for step 13 “*we performed the procedure and discussed the results with management*”. If not, then a description of the exception, or finding, ensues.

***1) Written Policies and Procedures***

---

A. Obtain and inspect the entity’s written policies and procedures and observe whether they address each of the following categories and subcategories (if applicable to public funds and the entity’s operations):

- i. ***Budgeting***, including preparing, adopting, monitoring, and amending the budget.

*No exceptions noted.*

- ii. ***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.*

- iii. ***Disbursements***, including processing, reviewing, and approving

*No exceptions noted.*

- iv. ***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.*

- v. ***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 rates of pay or approval and maintenance of pay rate schedules.

*No exceptions noted.*

- vi. ***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.*

**CITY OF BATON ROUGE – PARISH OF EAST BATON ROUGE**  
**AGREED-UPON PROCEDURES PERFORMED AND ASSOCIATED FINDINGS**  
**DECEMBER 31, 2022**

Schedule A

- vii. ***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.*

- viii. ***Credit Cards (and debit cards, fuel cards, purchase 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.*

- ix. ***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.*

- x. ***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.*

- xi. ***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.

*No exceptions noted.*

- xii. ***Prevention of Sexual Harassment***, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

*No exceptions noted.*

**CITY OF BATON ROUGE – PARISH OF EAST BATON ROUGE**  
**AGREED-UPON PROCEDURES PERFORMED AND ASSOCIATED FINDINGS**  
**DECEMBER 31, 2022**

Schedule A

***2) Board or Finance Committee***

---

A. 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:

- i. Observe whether 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 exception noted.*

- ii. 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.

*The minutes did not include or reference budget-to-actual comparisons on the General Fund and other major funds.*

- iii. 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.

*Procedure not applicable.*

- iv. Observe whether the board/finance committee received written updates of the progress of resolving audit finding(s), according to management's corrective action plan at each meeting until the findings are considered fully resolved.

*Evidence was not observed to determine whether the board/finance committee received written updates of the progress of resolving audit findings(s).*

**CITY OF BATON ROUGE – PARISH OF EAST BATON ROUGE  
AGREED-UPON PROCEDURES PERFORMED AND ASSOCIATED FINDINGS  
DECEMBER 31, 2022**

Schedule A

**3) Bank Reconciliations**

---

- A. 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 46 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 August 31, 2022, resulting in 5 bank reconciliations obtained and subjected to the below procedures.*

- i. 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.*

- ii. Bank reconciliations include written evidence that a member of management or a 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.*

- iii. Management has documentation reflecting it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

*No exceptions noted.*

**CITY OF BATON ROUGE – PARISH OF EAST BATON ROUGE**  
**AGREED-UPON PROCEDURES PERFORMED AND ASSOCIATED FINDINGS**  
**DECEMBER 31, 2022**

Schedule A

***4) Collections (excluding electronic funds transfers) – Procedures 4(A) through 4(D) were performed by the Entity’s Internal Auditor. See separate report.***

---

- A. 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).
  
- B. 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 (e.g. 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if there are no written policies or procedures, then 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:
  - i. Employees responsible for cash collections do not share cash drawers/registers;
  - ii. Each employee responsible for collecting cash is not also responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g. pre-numbered receipts) to the deposit;
  - iii. Each employee responsible for collecting cash is not also 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; and
  - iv. The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions, is (are) not also responsible for collecting cash, unless another employee verifies the reconciliation.
  
- C. 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 in force during the fiscal period.
  
- D. Randomly select two deposit dates for each of the 5 bank accounts selected for Bank Reconciliations procedure #3A (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). *Alternatively, 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:
  - i. Observe that receipts are sequentially pre-numbered.
  - ii. Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.
  - iii. Trace the deposit slip total to the actual deposit per the bank statement.

**CITY OF BATON ROUGE – PARISH OF EAST BATON ROUGE  
AGREED-UPON PROCEDURES PERFORMED AND ASSOCIATED FINDINGS  
DECEMBER 31, 2022**

Schedule A

- iv. 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).
- v. Trace the actual deposit per the bank statement to the general ledger.

**5) *Non-payroll Disbursements (excluding card purchases, travel reimbursements, and petty cash purchases)***

---

- A. 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 disbursements; therefore, P&N selected this location and performed the procedures below.*

- B. For each location selected under #5A 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, then 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 #5A 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.*

- i. At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order or making the purchase;  
*No exceptions noted.*
- ii. At least two employees are involved in processing and approving payments to vendors;  
*No exceptions noted.*
- iii. 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.*

**CITY OF BATON ROUGE – PARISH OF EAST BATON ROUGE**  
**AGREED-UPON PROCEDURES PERFORMED AND ASSOCIATED FINDINGS**  
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Schedule A

- iv. 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; and

*No exceptions noted.*

- v. Only employees/officials authorized to sign checks approve the electronic disbursement (release) of funds, whether through automated clearinghouse (ACH), electronic funds transfer (EFT), wire transfer, or some other electronic means.

*No exceptions noted.*

- C. For each location selected under #5A 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 #5A 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.*

- i. Observe whether the disbursement, whether by paper or electronic means, matched the related original itemized invoice, and that supporting documentation indicates that deliverables included on the invoice were received by the entity, and

*No exceptions noted.*

- ii. Observe whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under procedure #5B above, as applicable.

*No exceptions noted.*

- D. Using the entity's main operating account and the month selected in Bank Reconciliations procedure #3A, randomly select 5 non-payroll-related electronic disbursements (or all electronic disbursements if less than 5) and observe that each electronic disbursement was (a) approved by only those persons authorized to disburse funds (e.g., sign checks) per the entity's policy, and (b) approved by the required number of authorized signers per the entity's policy. Note: If no electronic payments were made from the main operating account during the month selected the practitioner should select an alternative month and/or account for testing that does include electronic disbursements.

*No exceptions noted.*

**CITY OF BATON ROUGE – PARISH OF EAST BATON ROUGE  
AGREED-UPON PROCEDURES PERFORMED AND ASSOCIATED FINDINGS  
DECEMBER 31, 2022**

Schedule A

**6) Credit Cards/Debit Cards/Fuel Cards/Purchase Cards (Cards)**

---

- A. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and purchase 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.*

- B. Using the listing prepared by management, select 5 cards (or all cards if less than 5) that were used during the fiscal period. 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 selected 5 cards (5 purchase 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.*

- i. Observe whether 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) were reviewed and approved, in writing (or electronically approved) by someone other than the authorized card holder (those instances requiring such approval that may constrain the legal authority of certain public officials, such as the mayor of a Lawrason Act municipality, should not be reported; and

*No exceptions noted.*

- ii. Observe that finance charges and late fees were not assessed on the selected statements.

*No exceptions noted.*

- C. Using the monthly statements or combined statements selected under procedure #6B 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 (e.g., each card should have 10 transactions subject to inspection). For each transaction, observe that 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 observe 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 for each of the 5 purchase cards selected in procedure #6B (a total of 50 transactions tested). Based on testing results we noted the following:*

- *From the original documentation obtained from the monthly reconciliation (a summary of transactions and supporting documentation submitted to Finance Departments), we noted 4 instances for which no original receipt or other supporting documentation for purchases were provided, 9 instances for which written documentation of business/public purpose could not be observed from support, 1 instance for which documentation of the individuals participating in a meal charge was not provided or could be observed from support. Through various additional requests, documentation was provided to support instances state above.*

**CITY OF BATON ROUGE – PARISH OF EAST BATON ROUGE  
AGREED-UPON PROCEDURES PERFORMED AND ASSOCIATED FINDINGS  
DECEMBER 31, 2022**

Schedule A

**7) Travel and Travel-Related Expense Reimbursements (excluding card transactions)**

- A. 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 and 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.*

- i. If reimbursed using a per diem, observe that the approved reimbursement rate is no more than those rates established either by the State of Louisiana or the U.S. General Services Administration ([www.gsa.gov](http://www.gsa.gov));

*Of the 5 reimbursements selected for our procedures, 5 used a per diem. No exceptions noted.*

- ii. 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, 1 used actual costs. No exceptions noted.*

- iii. 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 Policies and Procedures”, procedure #1A(vii); and

*No exceptions noted.*

- iv. Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

*No exceptions noted.*

**CITY OF BATON ROUGE – PARISH OF EAST BATON ROUGE  
AGREED-UPON PROCEDURES PERFORMED AND ASSOCIATED FINDINGS  
DECEMBER 31, 2022**

Schedule A

**8) Contracts**

---

- A. 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. *Alternatively, 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.*

- i. Observe whether 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.*

- ii. Observe whether 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.*

- iii. If the contract was amended (e.g., change order), observe that 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, the documented approval); and

*No exceptions noted.*

- iv. 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 #8A and performed the specified procedures. No exceptions noted.*

**CITY OF BATON ROUGE – PARISH OF EAST BATON ROUGE  
AGREED-UPON PROCEDURES PERFORMED AND ASSOCIATED FINDINGS  
DECEMBER 31, 2022**

Schedule A

**9) Payroll and Personnel**

---

- A. 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.*

- B. Randomly select one pay period during the fiscal period. For the 5 employees/officials selected under procedure #9A 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 #9A.*

- i. Observe that all selected employees/officials documented their daily attendance and leave (e.g., vacation, sick, compensatory);

*No exceptions noted.*

- ii. Observe whether supervisors approved the attendance and leave of the selected employees or officials;

*No exceptions noted.*

- iii. Observe that any leave accrued or taken during the pay period is reflected in the entity’s cumulative leave records; and

*No exceptions noted.*

- iv. Observe the rate paid to the employees or officials agrees to the authorized salary/pay rate found within the personnel file.

*No exceptions noted.*

**CITY OF BATON ROUGE – PARISH OF EAST BATON ROUGE  
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DECEMBER 31, 2022**

Schedule A

- C. 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 and 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’s or official’s cumulative leave records, agree the pay rates to the employee’s or official’s authorized pay rates in the employee’s or official’s 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.*

- D. 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.*

## **10) Ethics**

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- A. Using the 5 randomly selected employees/officials from procedure “Payroll and Personnel” procedure #9A, above obtain ethics documentation from management, and
- i. Observe whether the documentation demonstrates that each employee/official completed one hour of ethics training during the calendar year as required by R.S. 42:1170; and

*For 1 of the 5 employees/officials selected for our procedures, documentation that the required ethics training was completed could not be obtained.*

- ii. Observe whether the entity maintains documentation which demonstrates that 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.*

- B. Inquire and/or observe whether the agency has appointed an ethics designee as required by R.S. 42:1170.

*No exceptions noted.*

**CITY OF BATON ROUGE – PARISH OF EAST BATON ROUGE  
AGREED-UPON PROCEDURES PERFORMED AND ASSOCIATED FINDINGS  
DECEMBER 31, 2022**

Schedule A

***11) Debt Service***

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- A. 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 as required by Article VII, Section 8 of the Louisiana Constitution.

*The entity did issue any new bonds during the current fiscal period. Therefore, this step is not applicable.*

- B. 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.*

***12) Fraud Notice***

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- A. 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 as required by R.S. 24:523.

*No exceptions noted.*

- B. 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.*

**CITY OF BATON ROUGE – PARISH OF EAST BATON ROUGE  
AGREED-UPON PROCEDURES PERFORMED AND ASSOCIATED FINDINGS  
DECEMBER 31, 2022**

Schedule A

***13) Information Technology Disaster Recovery/Business Continuity***

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A. Perform the following procedures, **verbally discuss the results with management, and report “We performed the procedure and discussed the results with management.”**

- i. Obtain and inspect the entity’s most recent documentation that it has backed up its critical data (if there is no written documentation, then inquire of personnel responsible for backing up critical data) and observe evidence that such backup (a) occurred within the past week, (b) was not stored on the government’s local server or network, and (c) was encrypted.

*We performed the procedure and discussed the results with management.*

- ii. Obtain and inspect the entity’s most recent documentation that it has tested/verified that its backups can be restored (if there is no written documentation, then 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.*

- iii. 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.*

B. Randomly select 5 terminated employees (or all terminated employees if less than 5) using the list of terminated employees obtained in procedure #9C. Observe evidenced that the selected terminated employees have been removed or disabled from the network.

*We performed the procedure and discussed the results with management.*

**CITY OF BATON ROUGE – PARISH OF EAST BATON ROUGE  
AGREED-UPON PROCEDURES PERFORMED AND ASSOCIATED FINDINGS  
DECEMBER 31, 2022**

Schedule A

***14) Prevention of Sexual Harassment***

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- A. Using the 5 randomly selected employees/officials from “Payroll and Personnel” procedure #9A, obtain sexual harassment training documentation from management, and observe that the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year as required by R.S. 42:343.

*For 1 of the 5 employees/officials selected for our procedures, documentation that the required sexual harassment training was completed could not be obtained.*

- B. Observe that 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.*

- C. 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 that the report includes the applicable requirements of R.S. 42:344:

*No exceptions noted.*

- i. Number and percentage of public servants in the agency who have completed the training requirements.

*No exceptions noted.*

- ii. Number of sexual harassment complaints received by the agency;

*No exceptions noted.*

- iii. Number of complaints which resulted in a finding that sexual harassment occurred;

*No exceptions noted.*

- iv. Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and

*No exceptions noted.*

- v. Amount of time it took to resolve each complaint.

*No exceptions noted.*

**SAMPLE ENTITY  
AGREED-UPON PROCEDURES AND ASSOCIATED RESULTS  
JUNE 30, 2022**

Schedule B

***Corrective Action***

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*See management's responses in the attached "Responses to Statewide Agreed Upon Procedures 2022" document.*



**Department of Finance**  
**Internal Auditing Division**

City of Baton Rouge  
Parish of East Baton Rouge

222 St. Louis Street  
Post Office Box 1471  
Baton Rouge, Louisiana 70821

(225) 389-3076  
Fax (225) 389-8639

June 29, 2023

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.A – 4.D) -  
2022**

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.A – 4.D) for the period of January 1, 2022 through December 31, 2022. The results of the review are presented below. The procedures are detailed in Attachment A.

**Results and Comments:**

*4.A-B The five sample deposit sites are as follows: Emergency Medical Services (EMS); Finance – Service Fee Division; Downtown Development District; Environmental Services – Sewer Division; and Police – Criminal Investigations Division.*

*One site, the Downtown Development District, had no collections or deposits during 2022. However, we reviewed their procedures for adequate separation of duties.*

*4.B.i. No exceptions.*

*4.B.ii. No exceptions.*

*4.B.iii. No exceptions.*

4.B.iv *No exceptions.*

4.C *No exceptions.*

4.D.i *No exceptions.*

4.D.ii *For one site, a pre-numbered receipt was not issued for a check totaling \$267.15 received through a walk-in transaction. However, the check was deposited. (EMS)*

4.D.iii *For one site, one of the sample deposit slips did not trace to the bank statement. The bank found a \$5.00 overage and adjusted the deposit. (Finance – Service Fee Division)*

4.D.iv *Deposits at two collection sites were not made within one business day of receipt.*

- *At one site, the lag times between receiving and depositing eight checks in the sample were between two and three days. (Environmental Services – Sewer Division)*
- *At another site, deposits are made monthly instead of within one business day. The deposits at this site must be held until they no longer have evidentiary value; additionally, deposit preparation must be coordinated to include oversight by an additional department; therefore, daily deposits are not practical. Compensating controls are in place to ensure safekeeping of all cash evidence. The chain of custody is fully documented. (Police – Criminal Investigations)*

4.D.v *No exceptions.*

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](mailto:bbaughman@brla.gov).

*Barbara Baughman*

Barbara Baughman  
Auditing Manager

Attachment

**Attachment A**  
**Louisiana Legislative Auditor's Statewide**  
**Agreed Upon Procedures – Fiscal Years Ending 12/31/2022 through**  
**11/30/2023 - Collections**

- 4.A. Obtain a listing of deposit sites<sup>12</sup> 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).

<sup>12</sup>A deposit site is a physical location where a deposit is prepared and reconciled.

- B. For each deposit site selected, obtain a listing of collection locations<sup>13</sup> 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 there are no written policies or procedures, then 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

- i.) Employees responsible for cash collections do not share cash drawers/registers;
- ii.) Each employee responsible for collecting cash is not also responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g. pre-numbered receipts) to the deposit;
- iii.) Each employee responsible for collecting cash is not also 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; and
- iv.) The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions, is (are) not also responsible for collecting cash, unless another employee/official verifies the reconciliation.

<sup>13</sup>A 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.

- C. 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 in force during the fiscal period.

- D. Randomly select two deposit dates for each of the 5 bank accounts selected for Bank Reconciliations procedure #3A (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:

- i.) Observe that receipts are sequentially pre-numbered.
- ii.) Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.
- iii.) Trace the deposit slip total to the actual deposit per the bank statement.
- iv.) Observe that the deposit was made within one business day of receipt<sup>15</sup> 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).
- v.) Trace the actual deposit per the bank statement to the general ledger.

<sup>15</sup>As required by Louisiana Revised Statute 39:1212.



## Department of Finance

City of Baton Rouge  
Parish of East Baton Rouge

222 St. Louis Street  
Post Office Box 1471  
Baton Rouge, Louisiana 70821

(225) 389-3061  
FAX (225) 389-5673

June 29, 2023

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–  
2022**

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:

Board or Finance Committee – (A.ii)

*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. The City-Parish, through its open data program, publishes expenditure and revenue datasets which are updated on a daily basis. The Open Budget BR web application presents budgeted and actual amounts providing for efficient, effective, and transparent reporting and budget-to-actual comparisons.*

Board or Finance Committee – (A.iv)

*The City-Parish Finance Department obtains a corrective action plan from City-Parish departments upon notice of management letter and single audit findings. The Finance Department follows up on the implementation status of the corrective action plans annually. The current year's single audit findings and management's corrective action plans are included in the Annual Comprehensive Financial Report, along with the implementation status of the corrective action associated with the prior year's single audit findings. The Annual Comprehensive Financial Report is distributed to the Metropolitan Council annually and available on the City-Parish website. The City-Parish will review their current process and evaluate opportunities to efficiently and cost-effectively provide more frequent status updates.*

Collections

*The Internal Auditing Division informed the applicable departments of the exceptions noted and made recommendations for corrective action. The departments will be responsible for implementing the corrective action.*

Ethics

*The City-Parish will maintain documentation that demonstrates each employee/official completed one hour of ethics training during the fiscal period.*

Sexual Harassment - A

*The City-Parish will continue to maintain documentation that demonstrates each employee/official completed the required sexual harassment training during the fiscal period.*

If you have questions or want additional information, please contact me at 389-3061 or at [lthunt@brla.gov](mailto:lthunt@brla.gov).



Linda Hunt  
Finance Director