

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**STATEMENT OF NET ASSETS**  
**DECEMBER 31, 2005**

EXHIBIT A - 1

	Primary Government			Component Units
	Governmental Activities	Business-Type Activities	Total	
<b>ASSETS</b>				
Cash and cash equivalents (Note 3)	\$ 93,648,136	\$ 86,673,653	\$ 180,321,789	\$ 10,691,853
Investments (Note 3)	146,765,816	154,774,038	301,539,854	1,347,480
Receivables - net (Note 13)	45,391,530	12,712,821	58,104,351	2,332,137
Investment in joint venture (Note 19)	--	2,473,958	2,473,958	--
Due from other governments (Note 11)	70,743,930	2,729,753	73,473,683	5,625,579
Due from component units (Note 11)	270,986	--	270,986	--
Due from primary government (Note 11)	--	--	--	10,851
Prepaid items	--	15,209	15,209	24,432
Loans receivable	3,850,446	--	3,850,446	--
Inventory	958,464	53,686	1,012,150	235,222
Net pension asset	--	--	--	1,317,341
Other assets	--	--	--	61,344
Restricted assets:				
Cash and cash equivalents (Note 3)	--	6,436,579	6,436,579	114,563
Investments (Note 3)	--	41,515,295	41,515,295	--
Receivables - net (Note 13)	--	1,060,647	1,060,647	--
Deferred bond issuance costs	1,888,805	2,014,340	3,903,145	--
Capital assets (Note 6):				
Non-depreciable	133,076,399	91,038,938	224,115,337	813,514
Depreciable, net	317,745,213	565,965,996	883,711,209	27,974,494
Total assets	<u>814,339,725</u>	<u>967,464,913</u>	<u>1,781,804,638</u>	<u>50,548,810</u>
<b>LIABILITIES</b>				
Accounts payable and other current liabilities	27,729,626	10,652,833	38,382,459	2,713,805
Due to other governments	263,714	--	263,714	639,437
Due to primary government (Note 11)	--	--	--	270,986
Due to component units (Note 11)	10,851	--	10,851	--
Accrued payables	7,621,926	4,782,462	12,404,388	851,969
Unearned revenue	2,952,108	1,236,586	4,188,694	--
Deposits and escrow accounts	14,215,768	--	14,215,768	--
Other liabilities	--	--	--	125,962
Non-current liabilities (Note 10):				
Due within one year	22,630,512	17,149,218	39,779,730	3,429,133
Due in more than one year	161,800,003	286,415,755	448,215,758	13,589,337
Total liabilities	<u>237,224,508</u>	<u>320,236,854</u>	<u>557,461,362</u>	<u>21,620,629</u>
<b>NET ASSETS</b>				
Invested in capital assets, net of related debt	388,588,515	394,066,178	782,654,693	17,354,319
Restricted for (Note 14):				
Capital projects	63,787,513	558,705	64,346,218	220,232
Debt service	20,633,220	31,224,690	51,857,910	--
Passenger facility charges	--	1,634,365	1,634,365	--
External legal constraints	53,422,381	--	53,422,381	519,379
Unrestricted	50,683,588	219,744,121	270,427,709	10,834,251
Total net assets	<u>\$ 577,115,217</u>	<u>\$ 647,228,059</u>	<u>\$ 1,224,343,276</u>	<u>\$ 28,928,181</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, 2005**

	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>Function/Programs</b>				
<b>Primary government:</b>				
Governmental activities:				
General government	\$ 56,327,380	\$ 19,134,712	\$ 311,634	\$ --
Public safety	159,309,577	15,813,814	27,730,032	758,707
Transportation	49,688,918	470,151	1,860,031	13,901,079
Sanitation	30,170,875	13,287,831	--	--
Health and welfare	8,189,621	585,920	1,968,208	--
Culture and recreation	21,925,909	463,748	674,557	--
Conservation and development	34,604,554	3,880,834	29,514,776	525,363
Intergovernmental	14,253,159	--	--	--
Interest and fiscal charges on long-term debt	6,045,822	--	--	--
Total governmental activities	<u>380,515,815</u>	<u>53,637,010</u>	<u>62,059,238</u>	<u>15,185,149</u>
Business-type activities:				
Airport	16,418,244	16,689,922	19,900	17,492,370
Sewer	71,696,049	55,864,691	177,440	7,650,428
Civic center	7,421,736	3,321,333	217,789	3,578,979
Parking facilities	909,249	843,234	--	--
Waste disposal facilities	11,982,780	8,237,968	--	--
Total business-type activities	<u>108,428,058</u>	<u>84,957,148</u>	<u>415,129</u>	<u>28,721,777</u>
Total primary government	<u>\$ 488,943,873</u>	<u>\$ 138,594,158</u>	<u>\$ 62,474,367</u>	<u>\$ 43,906,926</u>
<b>Component units:</b>				
Judicial court services	\$ 35,508,717	\$ 19,172,662	\$ 15,554,692	\$ 59,878
Coroner	972,430	163,793	788,356	--
Fire protection districts	13,999,023	2,060,159	825,179	--
Mass transit	16,209,632	4,413,646	1,214,841	1,992,635
Total component units	<u>\$ 66,689,802</u>	<u>\$ 25,810,260</u>	<u>\$ 18,383,068</u>	<u>\$ 2,052,513</u>

General revenues:

Taxes:

Property

Gross receipts business

Sales

Occupancy

Occupational

Insurance premium

Gaming admissions

Interest and penalties - delinquent taxes

Grants and contributions not restricted to specific programs

Investment earnings

Gain (loss) on sale of capital assets

Transfers (to) from other funds

Total general revenues and transfers

Change in net assets

Net Assets - beginning of year, restated

Net Assets - end of year

The accompanying notes are an integral part of this statement.

<b>Net (Expense) Revenue and Changes in Net Assets</b>			
<b>Primary Government</b>			
<b>Governmental Activities</b>	<b>Business-type Activities</b>	<b>Total</b>	<b>Component Units</b>
\$ (36,881,034)	\$ --	\$ (36,881,034)	\$ --
(115,007,024)	--	(115,007,024)	--
(33,457,657)	--	(33,457,657)	--
(16,883,044)	--	(16,883,044)	--
(5,635,493)	--	(5,635,493)	--
(20,787,604)	--	(20,787,604)	--
(683,581)	--	(683,581)	--
(14,253,159)	--	(14,253,159)	--
(6,045,822)	--	(6,045,822)	--
<u>(249,634,418)</u>	<u>--</u>	<u>(249,634,418)</u>	<u>--</u>
--	17,783,948	17,783,948	--
--	(8,003,490)	(8,003,490)	--
--	(303,635)	(303,635)	--
--	(66,015)	(66,015)	--
--	(3,744,812)	(3,744,812)	--
--	5,665,996	5,665,996	--
<u>(249,634,418)</u>	<u>5,665,996</u>	<u>(243,968,422)</u>	<u>--</u>
--	--	--	(721,485)
--	--	--	(20,281)
--	--	--	(11,113,685)
--	--	--	(8,588,510)
--	--	--	<u>(20,443,961)</u>
66,921,445	--	66,921,445	11,236,793
24,254,404	--	24,254,404	--
185,635,959	35,972,213	221,608,172	--
1,026,049	--	1,026,049	937,597
8,686,878	--	8,686,878	--
3,357,666	--	3,357,666	--
7,653,892	--	7,653,892	--
1,612,945	--	1,612,945	--
4,404,386	--	4,404,386	10,718,478
8,252,253	7,767,212	16,019,465	885,803
895,027	102,345	997,372	776
(10,801,426)	10,801,426	--	--
<u>301,899,478</u>	<u>54,643,196</u>	<u>356,542,674</u>	<u>23,779,447</u>
52,265,060	60,309,192	112,574,252	3,335,486
<u>524,850,157</u>	<u>586,918,867</u>	<u>1,111,769,024</u>	<u>25,592,695</u>
<u>\$ 577,115,217</u>	<u>\$ 647,228,059</u>	<u>\$ 1,224,343,276</u>	<u>\$ 28,928,181</u>

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**DECEMBER 31, 2005**

	<b>General Fund</b>	<b>Library Board of Control</b>	<b>Grants</b>
<b>ASSETS</b>			
Cash and cash equivalents (Note 3)	\$ 22,572,231	\$ 12,060,348	\$ --
Investments (Note 3)	42,060,647	22,397,788	--
Property taxes receivable - net (Note 4)	3,296,978	3,708,826	--
Gross receipts business taxes receivable	7,076,152	--	--
Sales taxes receivable	17,577,569	--	--
Interest and penalties receivable on taxes	63,523	--	--
Accounts receivable - net (Note 13)	1,713,297	--	68,915
Accrued interest receivable	358,700	207,212	27,153
Special assessments receivable	40,319	--	--
Due from other funds (Note 11)	11,666,777	--	--
Due from other governments (Note 11)	16,151,995	18,864,029	13,938,777
Due from component units	270,986	--	--
Loans receivable	450,000	--	3,400,446
Inventory	673,945	--	--
	<b>\$ 123,973,119</b>	<b>\$ 57,238,203</b>	<b>\$ 17,435,291</b>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>Liabilities:</b>			
Accounts and contracts payable	\$ 16,330,251	\$ 1,084,914	\$ 1,737,862
Due to other funds (Note 11)	--	35,243,732	3,854,822
Due to other governments	94,715	--	674
Due to component units	10,851	--	--
Accrued payables	2,758,091	235,505	368,449
Deferred revenue	935,362	970,603	6,622,954
Deposits and escrow accounts	13,977,674	16,122	221,972
Total liabilities	<b>34,106,944</b>	<b>37,550,876</b>	<b>12,806,733</b>
<b>Fund balances:</b>			
<b>Reserved for:</b>			
Encumbrances	1,407,840	70,607	329,679
Loans receivable	450,000	--	3,400,446
Inventory	673,945	--	--
Debt service - principal	--	--	--
Debt service - interest	--	--	--
Subsequent year expenditures (Note 1)	4,270,670	--	--
Continuing projects (Note 1)	8,569,721	--	898,433
<b>Unreserved, designated, reported in:</b>			
<b>General Fund:</b>			
Insurance	28,881,951	--	--
Solid waste collection and disposal	661,895	--	--
Special purposes	7,492,297	--	--
Gaming revenues	4,342,018	--	--
Budget stabilization	11,739,500	--	--
<b>Unreserved, Undesignated, reported in:</b>			
General Fund	21,376,338	--	--
Special Revenue Funds	--	19,616,720	--
Total fund balances	<b>89,866,175</b>	<b>19,687,327</b>	<b>4,628,558</b>
	<b>\$ 123,973,119</b>	<b>\$ 57,238,203</b>	<b>\$ 17,435,291</b>

The accompanying notes are an integral part of this statement.

<u>Capital Projects Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ 30,538,674	\$ 19,105,575	\$ 84,276,828
51,006,708	31,300,673	146,765,816
--	4,118,974	11,124,778
--	--	7,076,152
2,361,893	1,743,903	21,683,365
--	--	63,523
--	1,953,519	3,735,731
425,627	456,425	1,475,117
11,703	--	52,022
35,243,732	--	46,910,509
423,981	19,392,943	68,771,725
--	--	270,986
--	--	3,850,446
--	--	673,945
<u>\$ 120,012,318</u>	<u>\$ 78,072,012</u>	<u>\$ 396,730,943</u>
\$ 4,873,253	\$ 2,785,030	\$ 26,811,310
--	7,811,955	46,910,509
--	168,325	263,714
--	--	10,851
--	496,842	3,858,887
339,576	1,116,394	9,984,889
--	--	14,215,768
<u>5,212,829</u>	<u>12,378,546</u>	<u>102,055,928</u>
10,361,772	3,611,443	15,781,341
--	--	3,850,446
--	--	673,945
--	16,488,219	16,488,219
--	6,188,638	6,188,638
--	3,554,260	7,824,930
104,437,717	6,150,944	120,056,815
--	--	28,881,951
--	--	661,895
--	--	7,492,297
--	--	4,342,018
--	--	11,739,500
--	--	21,376,338
--	29,699,962	49,316,682
<u>114,799,489</u>	<u>65,693,466</u>	<u>294,675,015</u>
<u>\$ 120,012,318</u>	<u>\$ 78,072,012</u>	<u>\$ 396,730,943</u>

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
RECONCILIATION OF THE GOVERNMENTAL FUNDS  
BALANCE SHEET TO THE STATEMENT OF NET ASSETS  
DECEMBER 31, 2005**

EXHIBIT A - 4

Fund balances - total governmental funds		\$ 294,675,015
Amounts reported for governmental activities in the statement of net assets 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	830,839,835	
Less accumulated depreciation	<u>(385,111,916)</u>	445,727,919
Assets used in governmental activities that are not financial resources and, therefore, are not reported in the governmental funds		
Deferred bond issuance costs		1,888,805
Some revenues were collected more than sixty days after year-end and, therefore, are not available soon enough to pay for current-period expenditures.		
Property tax revenue	2,982,039	
Louisiana revenue sharing	1,047,052	
Emergency Medical Services transport charges	134,028	
La. Department of Transportation and Development	925,153	
La. Department of Military Affairs	<u>4,050,742</u>	9,139,014
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	(3,733,818)	
Bonds payable	(131,960,542)	
Deferred amount on refunding	(846,625)	
Compensated absences payable	(15,468,517)	
Obligation under capital leases	(28,314)	
Claims and judgments payable	(31,745,318)	
Employee benefits payable	<u>(4,194,142)</u>	(187,977,276)
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 assets.		
		<u>13,661,740</u>
Net assets of governmental activities		<u>\$ 577,115,217</u>



**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, 2005**

	<b>General Fund</b>	<b>Library Board of Control</b>	<b>Grants</b>
<b>REVENUES</b>			
Taxes:			
Property	\$ 19,101,175	\$ 23,463,290	\$ --
Gross receipts business taxes	24,254,404	--	--
Sales	135,996,456	--	--
Occupancy	1,026,049	--	--
Occupational	8,686,878	--	--
Insurance premiums	3,357,666	--	--
Gaming admissions	7,653,892	--	--
Interest and penalties - delinquent	1,612,945	--	--
Licenses and permits	3,461,944	--	--
Intergovernmental revenues	9,634,194	--	52,070,997
Charges for services	23,093,747	69,037	--
Fines and forfeits	1,652,475	352,560	--
Investment earnings	2,139,990	1,391,304	55,831
Miscellaneous revenues	10,585,358	15,150	3,759,881
Total revenues	252,257,173	25,291,341	55,886,709
<b>EXPENDITURES</b>			
Current:			
General government	53,498,495	--	300,834
Public safety	104,259,423	--	22,294,010
Transportation	22,973,009	--	456,394
Sanitation	14,714,830	--	--
Health and welfare	1,536,096	--	1,953,313
Culture and recreation	1,144,348	18,642,337	200,941
Conservation and development	2,003,199	--	31,538,346
Debt service:			
Principal retirement	--	--	--
Interest and fiscal charges	--	--	--
Capital outlay	--	74,933	1,284,070
Intergovernmental	13,170,478	--	--
Total expenditures	213,299,878	18,717,270	58,027,908
Excess (deficiency) of revenues over (under) expenditures	38,957,295	6,574,071	(2,141,199)
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in (Note 12)	2,152,156	--	216,885
Transfers out (Note 12)	(19,441,045)	(15,274,260)	--
Proceeds of capital asset disposition	670,400	1,280	1,548
Total other financing sources and uses	(16,618,489)	(15,272,980)	218,433
Net change in fund balances	22,338,806	(8,698,909)	(1,922,766)
Fund balances, January 1	67,527,369	28,386,236	6,551,324
Fund balances, December 31	\$ 89,866,175	\$ 19,687,327	\$ 4,628,558

The accompanying notes are an integral part of this statement.

<u>Capital Projects Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ --	\$ 23,871,345	\$ 66,435,810
--	--	24,254,404
20,584,537	29,054,966	185,635,959
--	--	1,026,049
--	--	8,686,878
--	--	3,357,666
--	--	7,653,892
--	--	1,612,945
--	376,389	3,838,333
2,996,016	3,772,348	68,473,555
1,670,477	16,793,375	41,626,636
--	294,785	2,299,820
2,463,043	1,944,851	7,995,019
239,834	171,260	14,771,483
<u>27,953,907</u>	<u>76,279,319</u>	<u>437,668,449</u>
--	1,024,665	54,823,994
--	23,462,435	150,015,868
--	15,008,726	38,438,129
--	11,885,079	26,599,909
--	4,398,030	7,887,439
--	--	19,987,626
--	375,531	33,917,076
--	12,827,075	12,827,075
--	9,235,555	9,235,555
32,262,293	2,556,619	36,177,915
--	1,082,230	14,252,708
<u>32,262,293</u>	<u>81,855,945</u>	<u>404,163,294</u>
<u>(4,308,386)</u>	<u>(5,576,626)</u>	<u>33,505,155</u>
21,404,756	7,029,833	30,803,630
(1,510,848)	(5,378,903)	(41,605,056)
--	5,422	678,650
<u>19,893,908</u>	<u>1,656,352</u>	<u>(10,122,776)</u>
15,585,522	(3,920,274)	23,382,379
<u>99,213,967</u>	<u>69,613,740</u>	<u>271,292,636</u>
<u>\$ 114,799,489</u>	<u>\$ 65,693,466</u>	<u>\$ 294,675,015</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, 2005**

EXHIBIT A - 6

Net change in fund balances - total governmental funds		\$ 23,382,379
Amounts reported for governmental activities in the statement of activities are different because:		
<p>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.</p>		
Capital outlay	36,177,915	
Depreciation expense	<u>(25,404,286)</u>	10,773,629
<p>The net effect of various miscellaneous transactions involving capital assets, such as sales, trade-ins, and donations, is to increase net assets.</p>		
		9,372,918
<p>Because some revenues will not be collected for several months after year-end, they are not considered "available" revenues in the governmental funds.</p>		
Property tax revenue	485,635	
Louisiana revenue sharing	(4,790)	
Enhanced 911 revenues	(38,661)	
Emergency Medical Services transport charges	134,028	
La. Department of Transportation and Development	(331,888)	
La. Department of Military Affairs	<u>4,050,742</u>	4,295,066
<p>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 assets. 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.</p>		
Amortization of bond issuance costs	(110,099)	
Amortization of gain on refunding	35,276	
Principal payments	12,827,075	
Adjustment for debt recorded in business type activities	<u>(5,981,534)</u>	6,770,718
<p>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.</p>		
Accrued interest payable	251,496	
Compensated absences payable	(503,052)	
Claims and judgments payable	(2,009,846)	
Employee benefits payable	<u>(256,471)</u>	(2,517,873)
<p>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.</p>		
		<u>188,223</u>
Change in net assets of governmental activities		<u>\$ 52,265,060</u>

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES-BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2005**

EXHIBIT A - 7

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
<b>Taxes:</b>				
General property taxes	\$ 18,819,020	\$ 18,823,130	\$ 19,101,175	\$ 278,045
Gross receipts business taxes	21,314,040	22,147,040	24,254,404	2,107,364
General sales and use taxes	117,762,410	119,707,891	135,996,456	16,288,565
Occupancy taxes	750,000	750,000	1,026,049	276,049
Occupational taxes	8,200,000	8,241,000	8,686,878	445,878
Insurance premiums taxes	3,150,000	3,150,000	3,357,666	207,666
Gaming admissions taxes	2,000,000	5,850,000	7,653,892	1,803,892
Interest and penalties - delinquent taxes	1,320,800	1,320,800	1,612,945	292,145
Total taxes	173,316,270	179,989,861	201,689,465	21,699,604
<b>Licenses and permits:</b>				
<b>Use of streets:</b>				
Public conveyances	10,000	10,000	9,946	(54)
Bicycle registration fees	60,000	60,000	61,950	1,950
<b>Occupational and professional:</b>				
Air conditioning and heating	30,000	30,000	27,850	(2,150)
Electrical contractors	30,000	30,000	28,415	(1,585)
Plumbers	25,000	25,000	19,550	(5,450)
House moving	1,000	1,000	650	(350)
Garbage collectors	24,400	24,400	21,400	(3,000)
Arborists	300	300	--	(300)
Classified employees	100,000	100,000	121,725	21,725
Waiter / waitress	150	150	600	450
Retail clerks	71,500	71,500	68,905	(2,595)
Entertainers	5,000	5,000	5,375	375
Liquor and beer	462,000	462,000	465,708	3,708
Restaurant	18,470	18,470	19,170	700
Gaming	3,800	3,800	3,850	50
Chauffeurs	1,600	1,600	1,915	315
Second hand dealers	800	800	360	(440)
<b>Construction permits:</b>				
Air conditioning and heating	325,000	325,000	276,965	(48,035)
Electrical	400,000	400,000	435,893	35,893
Building	1,050,000	1,050,000	1,358,202	308,202
Plumbing and gas	330,000	330,000	395,503	65,503
House moving	2,000	2,000	3,800	1,800
Fence	1,000	1,000	650	(350)
Miscellaneous	--	--	2,038	2,038
Special events	6,000	6,000	17,630	11,630
Alarm user	90,000	90,000	111,662	21,662
Sign permits	1,900	1,900	1,400	(500)
Other permits	500	500	832	332
Total licenses and permits	3,050,420	3,050,420	3,461,944	411,524
<b>Intergovernmental revenues:</b>				
<b>State grants:</b>				
<b>Public safety:</b>				
Traffic signal maintenance	583,160	583,160	586,820	3,660
Department of Military Affairs	65,600	80,506	90,657	10,151
Juvenile meal reimbursement	50,000	50,000	52,072	2,072
<b>Transportation:</b>				
Street maintenance	299,380	299,380	299,382	2

The accompanying notes are an integral part of this statement.

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES-BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2005**

EXHIBIT A - 7  
(Continued)

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES (continued)</b>				
Intergovernmental revenues (continued):				
State grants (continued):				
Culture and recreation:				
Hotel/motel sales tax	\$ 781,770	\$ 754,683	\$ 473,616	\$ (281,067)
Conservation and development:				
State shared revenues:				
Beer taxes	450,000	450,000	438,923	(11,077)
Insurance company taxes	565,730	565,730	600,502	34,772
Louisiana revenue sharing	991,060	991,060	981,521	(9,539)
Mineral royalties	100,000	100,000	164,048	64,048
Severance taxes	775,000	775,000	816,871	41,871
On-behalf payments for salaries and benefits	5,295,220	5,079,772	5,128,875	49,103
Payments in lieu of taxes:				
Federal government	--	--	907	907
Total intergovernmental revenues	<u>9,956,920</u>	<u>9,729,291</u>	<u>9,634,194</u>	<u>(95,097)</u>
Charges for services:				
General government:				
City court civil fees	1,240,000	1,240,000	1,330,611	90,611
Judiciary court costs	550,000	550,000	718,518	168,518
City court school fees	150,000	150,000	170,152	20,152
City court bench warrant fees	600,000	600,000	608,998	8,998
City court miscellaneous fees	240,000	240,000	273,791	33,791
City court credit card payment fees	20,000	20,000	42,867	22,867
City court expungement	22,000	22,000	24,930	2,930
City court home incarceration monitoring	8,000	8,000	5,243	(2,757)
City constable civil fees	530,000	530,000	560,006	30,006
Fiscal management fees	5,500,000	5,500,000	5,846,946	346,946
Fiscal management fees - inventory	32,000	32,000	25,342	(6,658)
Fiscal management fees - auction facility	80,610	42,950	42,950	--
Sales tax collection charges	1,650,000	1,650,000	2,035,781	385,781
Occupancy tax collection charges	6,000	6,000	6,000	--
NSF check fees	3,500	3,500	3,390	(110)
Advertising	9,200	9,200	11,028	1,828
Central Transition District	--	--	1,931,043	1,931,043
Board of adjustment fees	6,000	6,000	5,985	(15)
Sale of construction codes and plans	19,000	19,000	13,604	(5,396)
Pre-trial diversion fees	275,000	275,000	349,082	74,082
Notice of intent	63,540	63,540	73,320	9,780
Adjudicated property	23,000	23,000	32,993	9,993
Zoning fees	85,000	85,000	92,180	7,180
Planning assistance	63,000	63,000	89,703	26,703
Planning advertising fees	25,000	25,000	23,475	(1,525)
Miscellaneous	12,150	21,350	24,222	2,872
Public safety:				
Subdivision inspection, testing and plan review	26,000	26,000	38,000	12,000
Flood determination fees	23,000	23,000	26,813	3,813
Commercial and residential plan review	235,000	235,000	314,544	79,544
Sale of reports and photos	250,000	250,000	297,153	47,153
Sobriety test	20,000	20,000	22,481	2,481
False alarm fees	67,500	67,500	55,225	(12,275)
Reimbursements for overtime	115,000	115,000	256,992	141,992
Radio shop charges	3,000	3,000	5,192	2,192

The accompanying notes are an integral part of this statement.

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES-BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2005**

EXHIBIT A - 7  
(Continued)

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES (continued)</b>				
Charges for services (continued):				
Public safety (continued):				
Prison medical charges	\$ 49,000	\$ 49,000	\$ 56,994	\$ 7,994
Juvenile services fees	2,100	2,100	2,445	345
Miscellaneous	4,300	4,300	5,160	860
Transportation:				
Parking meters	210,000	210,000	230,317	20,317
Sanitation:				
Solid waste user fees	7,150,500	7,150,500	7,273,359	122,859
Weed cutting charges	30,000	30,000	23,819	(6,181)
Culture and recreation:				
Summer programs:				
North Baton Rouge Community Center	--	18,865	19,070	205
Riverfront docking fees	6,140	6,140	7,931	1,791
Conservation and development:				
Rent/utilities:				
Leo S. Butler Community Center	15,000	15,000	23,781	8,781
North Baton Rouge Community Center	--	8,120	34,279	26,159
Dr. Martin Luther King, Jr. Community Center	4,680	11,180	18,582	7,402
Chaneyville Community Center	500	500	5,229	4,729
Rent/donations:				
Delmont Community Center	8,060	8,060	34,221	26,161
<b>Total charges for services</b>	<b>19,432,780</b>	<b>19,437,805</b>	<b>23,093,747</b>	<b>3,655,942</b>
Fines and forfeits:				
City court criminal fines and forfeitures	225,000	225,000	247,349	22,349
City court forfeitures	125,000	125,000	69,545	(55,455)
City court traffic fines	1,050,000	1,050,000	1,289,088	239,088
Alcoholic Beverage Control Board fines	19,000	19,000	46,493	27,493
<b>Total fines and forfeits</b>	<b>1,419,000</b>	<b>1,419,000</b>	<b>1,652,475</b>	<b>233,475</b>
Investment earnings	420,000	420,000	2,139,990	1,719,990
Miscellaneous revenues:				
Rentals:				
Land	19,000	19,000	19,575	575
Buildings	140,380	140,380	139,672	(708)
Oil, gas and mineral royalties	60,000	60,000	138,853	78,853
Airport note	2,168,830	2,156,779	2,152,959	(3,820)
East Baton Rouge sewerage commission	6,923,930	6,841,636	6,841,635	(1)
Emergency Operations Recoveries	--	24,759	22,449	(2,310)
Condemnations	60,000	60,000	106,331	46,331
Juvenile detention meals	2,500	2,500	1,731	(769)
Confiscated funds - police	130,000	130,000	601,910	471,910
Abandoned or impounded bicycles	6,000	6,000	--	(6,000)
Police - miscellaneous revenues	500,000	500,000	354,769	(145,231)
Juvenile detention reimbursement	100,000	100,000	98,155	(1,845)
Donations and Contributions	10,000	63,790	56,475	(7,315)
Other	18,100	9,194	50,844	41,650
<b>Total miscellaneous revenues</b>	<b>10,138,740</b>	<b>10,114,038</b>	<b>10,585,358</b>	<b>471,320</b>
<b>Total revenues</b>	<b>217,734,130</b>	<b>224,160,415</b>	<b>252,257,173</b>	<b>28,096,758</b>

The accompanying notes are an integral part of this statement.

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES-BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2005**

EXHIBIT A - 7  
(Continued)

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>EXPENDITURES</b>				
Current:				
General government:				
Metropolitan council	\$ 876,060	\$ 876,910	\$ 770,841	\$ 106,069
Council administrator	1,574,931	1,508,426	1,430,724	77,702
Council budget office	186,470	186,471	176,352	10,119
Parish attorney	6,333,647	6,530,938	6,474,918	56,020
Public information office	228,140	262,740	260,203	2,537
Planning commission	1,159,366	1,357,611	1,122,514	235,097
City court - administration	6,767,591	6,700,155	6,574,976	125,179
City constable	1,965,950	1,920,066	1,882,626	37,440
Justice of peace and ward constables	60,360	61,610	61,605	5
Sheriff - costs of court	215,000	215,000	177,714	37,286
Registrar of voters	575,428	571,428	547,781	23,647
Mayor - president	1,127,491	1,329,709	1,156,324	173,385
Finance	7,498,537	7,379,298	6,607,832	771,466
Collection of funds	1,974,940	2,080,109	2,080,101	8
Information services	2,548,900	2,439,322	2,439,322	--
Computerized systems	1,126,312	1,206,932	497,707	709,225
Purchasing	900,449	862,789	839,831	22,958
Human resources	2,675,132	2,645,710	2,580,799	64,911
Risk management	3,851,224	4,452,123	3,439,221	1,012,902
Municipal fire and police civil service board	53,440	55,910	55,904	6
Public works - administration, engineering, warehouse, citizen service center, and building maintenance	14,295,849	14,657,193	14,654,728	2,465
Priority Building Improvements	1,250,000	1,250,000	514,830	735,170
Capital area legal services	39,290	39,290	39,290	--
Municipal associations	98,550	98,550	94,799	3,751
Total general government	<u>57,383,057</u>	<u>58,688,290</u>	<u>54,480,942</u>	<u>4,207,348</u>
Public safety:				
Baker and Zachary Fire Protection Districts	2,326	1,163	1,163	--
Sheriff - correctional institution	4,227,937	4,371,284	4,292,930	78,354
Mayor-President's anti-drug task force	293,250	90,239	90,239	--
Police	55,117,584	55,030,018	51,781,902	3,248,116
Fire	33,866,409	33,764,020	33,764,020	--
Emergency medical services	3,550,834	3,359,113	3,153,656	205,457
Juvenile services	3,774,450	3,733,207	3,622,060	111,147
Emergency preparedness	335,880	350,880	334,664	16,216
Public works - inspection and traffic engineering	7,503,374	7,394,904	7,387,850	7,054
Demolition program	358,438	358,438	290,425	68,013
Crimestoppers	13,390	13,390	13,390	--
Total public safety	<u>109,043,872</u>	<u>108,466,656</u>	<u>104,732,299</u>	<u>3,734,357</u>
Transportation:				
Public works - highway division	17,433,322	18,878,595	18,878,261	334
Street lighting	3,845,000	4,004,112	4,004,112	--
Federal urban system	150,000	150,000	--	150,000
Street maintenance	95,580	95,580	95,580	--
Total transportation	<u>21,523,902</u>	<u>23,128,287</u>	<u>22,977,953</u>	<u>150,334</u>

The accompanying notes are an integral part of this statement.

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES-BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2005**

EXHIBIT A - 7  
(Continued)

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>EXPENDITURES (continued)</b>				
Current (continued):				
Sanitation:				
Public works - waste management	\$ 14,606,152	\$ 14,853,010	\$ 14,714,830	\$ 138,180
Health and welfare:				
Health unit	563,800	558,776	495,630	63,146
Council on Aging projects	661,050	661,925	661,925	--
Crisis Care Center	185,050	185,050	185,034	16
Baton Rouge Area Alcohol and Drug Center	161,710	161,710	161,710	--
O'Brien House	17,020	17,020	17,020	--
Abounding Love Ministries, Incorporated	5,000	5,000	5,000	--
Hidden Treasure Prison Fellowship, Inc.	5,000	5,000	5,000	--
Working to Achieve	5,000	5,000	5,000	--
Total health and welfare	<u>1,603,630</u>	<u>1,599,481</u>	<u>1,536,319</u>	<u>63,162</u>
Culture and recreation:				
Community Centers Summer Programs	5,470	24,334	15,387	8,947
Louisiana Arts and Science Museum	691,240	691,240	691,240	--
Arts Council of Greater Baton Rouge	131,550	131,550	131,550	--
Baton Rouge Symphony Association	91,060	91,060	91,060	--
U.S.S. Kidd	128,400	130,191	130,191	--
Baton Rouge Center for World Affairs	84,920	84,920	84,920	--
Total culture and recreation	<u>1,132,640</u>	<u>1,153,295</u>	<u>1,144,348</u>	<u>8,947</u>
Conservation and development:				
Economic Development Program	330,979	431,979	215,162	216,817
Urban Restoration Projects	438,749	438,749	2,949	435,800
Community centers	1,034,832	1,097,666	1,000,952	96,714
Human Development and Services	584,860	584,860	511,063	73,797
Rotary Club of Baton Rouge	--	25,000	25,000	--
Shout Out USA	--	7,800	--	7,800
Earth Day	22,990	22,990	22,990	--
Cooperative Extension Service	51,910	51,910	47,916	3,994
Veterans Service Office	46,770	46,770	46,763	7
Big Buddy Program	58,210	58,210	58,210	--
Greater Baton Rouge Food Bank	22,320	22,320	22,320	--
CAFC/Children's Coalition	--	25,000	25,000	--
Can Do	120,432	27,802	27,760	42
Total conservation and development	<u>2,712,052</u>	<u>2,841,056</u>	<u>2,006,085</u>	<u>834,971</u>
Capital outlay	<u>1,870,660</u>	<u>1,118,479</u>	<u>--</u>	<u>1,118,479</u>
Intergovernmental expenditures:				
Equivalent three mills on industrial area assessment	98,110	98,110	87,147	10,963
District Attorney of the Nineteenth Judicial District	3,353,565	3,353,565	3,353,565	--
Nineteenth Judicial District Court	4,149,790	4,399,790	4,380,265	19,525
E.B.R. Parish Family Court	721,160	730,090	729,654	436
E.B.R. Parish Juvenile Court	811,874	841,544	821,896	19,648
Nineteenth Judicial District Indigent Defender Board	213,270	213,270	214,138	(868)
E.B.R. Parish Clerk of Court	472,690	488,882	486,806	2,076

The accompanying notes are an integral part of this statement.

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES-BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2005**

EXHIBIT A - 7  
(Continued)

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>EXPENDITURES (continued)</b>				
Intergovernmental expenditures (continued):				
E.B.R. Parish Coroner	\$ 721,500	\$ 742,148	\$ 788,356	\$ (46,208)
Brownsfield Fire Protection District	17,050	17,050	17,050	--
E.B.R. Parish Fire Protection District No. 6	68,990	68,990	68,990	--
Eastside Fire Protection District	32,740	68,615	68,615	--
Pride Fire Protection District	11,120	11,701	11,701	--
Chaneyville Fire Protection District	22,230	24,311	24,311	--
Alsen-St. Irma Lee Fire Protection District	25,750	25,750	25,750	--
Capital Region Planning Commission	49,250	49,250	49,254	(4)
Capital Area Transit System	1,042,980	2,042,980	2,042,980	--
Total intergovernmental expenditures	<u>11,812,069</u>	<u>13,176,046</u>	<u>13,170,478</u>	<u>5,568</u>
Total expenditures	<u>221,688,034</u>	<u>225,024,600</u>	<u>214,763,254</u>	<u>10,261,346</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(3,953,904)</u>	<u>(864,185)</u>	<u>37,493,919</u>	<u>38,358,104</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in:				
Consolidated Garbage Service District No. 1 State and Local Government Securities	1,136,110	1,124,583	1,124,583	--
Debt Service Fund	1,027,570	1,027,570	1,027,573	3
Total transfers in	<u>2,163,680</u>	<u>2,152,153</u>	<u>2,152,156</u>	<u>3</u>
Transfers out:				
City Constable Court	--	(54,056)	(54,056)	--
Downtown Development District	--	(40,500)	(40,500)	--
Animal Control Center Fund	(618,070)	(639,070)	(639,070)	--
Grants Fund	(5,000)	(248,390)	(216,885)	31,505
Taxable Refunding Bonds Fund	(5,243,620)	(5,243,620)	(5,242,615)	1,005
Excess Revenue and Limited Tax Fund	(409,890)	(409,890)	(400,684)	9,206
Capital Projects Fund	(1,594,120)	(6,130,496)	(6,130,496)	--
Baton Rouge River Center	(979,200)	(1,129,200)	(1,129,200)	--
Greater Baton Rouge Parking Authority	(252,730)	(252,730)	(252,730)	--
Comprehensive Sewerage System Fund	(4,000,000)	(4,000,000)	(4,000,000)	--
Greater Baton Rouge Airport Fund	--	(1,279,273)	(1,279,273)	--
Total transfers out	<u>(13,102,630)</u>	<u>(19,427,225)</u>	<u>(19,385,509)</u>	<u>41,716</u>
Proceeds of capital asset disposition	260,000	286,313	670,400	384,087
Total other financing sources and uses	<u>(10,678,950)</u>	<u>(16,988,759)</u>	<u>(16,562,953)</u>	<u>425,806</u>
Net change in fund balances	(14,632,854)	(17,852,944)	20,930,966	38,783,910
Fund balances, January 1	67,527,369	67,527,369	67,527,369	--
Fund balances, December 31	<u>\$ 52,894,515</u>	<u>\$ 49,674,425</u>	<u>\$ 88,458,335</u>	<u>\$ 38,783,910</u>

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
LIBRARY BOARD OF CONTROL SPECIAL REVENUE FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES-BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2005**

EXHIBIT A - 8

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes:				
General property taxes	\$ 22,828,780	\$ 22,828,780	\$ 23,463,290	\$ 634,510
Charges for services:				
Library - copy machine	78,000	78,000	69,037	(8,963)
Fines and forfeits:				
Fines	325,000	325,000	352,560	27,560
Investment earnings	500,000	500,000	1,391,304	891,304
Miscellaneous revenues:				
Donations	5,000	5,000	9,531	4,531
Other income	500	500	5,619	5,119
Total miscellaneous revenues	5,500	5,500	15,150	9,650
Total revenues	23,737,280	23,737,280	25,291,341	1,554,061
<b>EXPENDITURES</b>				
Current:				
Culture and recreation:				
Operations	20,846,880	20,846,880	18,686,544	2,160,336
Capital outlay	177,567	177,567	101,333	76,234
Total expenditures	21,024,447	21,024,447	18,787,877	2,236,570
Excess (deficiency) of revenues over (under) expenditures	2,712,833	2,712,833	6,503,464	3,790,631
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out:				
Capital Projects Fund	(15,274,260)	(15,274,260)	(15,274,260)	--
Proceeds of capital asset disposition	--	--	1,280	1,280
Total other financing sources and uses	(15,274,260)	(15,274,260)	(15,272,980)	1,280
Net change in fund balances	(12,561,427)	(12,561,427)	(8,769,516)	3,791,911
Fund balances, January 1	28,386,236	28,386,236	28,386,236	--
Fund balances, December 31	\$ 15,824,809	\$ 15,824,809	\$ 19,616,720	\$ 3,791,911

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
GRANTS SPECIAL REVENUE FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES-BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2005**

EXHIBIT A - 9

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Intergovernmental revenues:				
Federal grants:				
Federal Emergency Management Agency	\$ 860,755	\$ 860,011	\$ 156,115	\$ (703,896)
Department of Justice	1,523,354	1,298,696	785,853	(512,843)
Department of Transportation	352,404	352,404	322,349	(30,055)
Department of Health and Human Services	8,912,980	11,120,186	8,759,161	(2,361,025)
Department of Housing and Urban Development	34,550,606	34,740,060	11,173,258	(23,566,802)
Environmental Protection Agency	401,793	401,793	99,615	(302,178)
State grants:				
Highway Safety Commission	154,602	154,566	55,304	(99,262)
Commission on Law Enforcement	418,000	417,374	392,382	(24,992)
Department of Military Affairs	33,139,350	33,139,350	15,950,174	(17,189,176)
Department of Public Safety and Corrections	1,377,025	1,633,956	854,450	(779,506)
Office of the Governor	1,613,329	1,625,074	108,720	(1,516,354)
Louisiana State Supreme Court	76,589	76,589	76,589	--
Department of Revenue	39,000	39,000	38,784	(216)
Department of Transportation and Development	156,836	183,342	26,506	(156,836)
Louisiana Housing Finance Agency	1,294,725	1,423,623	1,123,858	(299,765)
Department of Culture, Recreation and Tourism	183,012	183,012	91,281	(91,731)
Louisiana Endowment for the Humanities	17,307	17,307	17,289	(18)
Louisiana Department of Treasury	110,600	125,600	125,600	--
Department of Social Services	786,639	665,977	352,095	(313,882)
Department of Labor	12,962,063	12,343,481	8,689,607	(3,653,874)
Department of Environmental Quality	374,616	373,359	84,126	(289,233)
Department of Agriculture	8,000	8,000	965	(7,035)
Department of Education	3,130,643	2,603,151	1,781,557	(821,594)
Department of Economic Development	79,232	83,130	32,966	(50,164)
Other grants:				
Capital Region Planning Commission	124,250	124,250	53,880	(70,370)
Entergy	71,376	71,376	25,768	(45,608)
Gates Library Foundation	33,367	33,367	33,367	--
Pennington Foundation	20,000	20,000	20,000	--
Summerlee Foundation	496	496	--	(496)
North Baton Rouge Chemical Industry Task Force	324	324	7	(317)
Junior League of Baton Rouge, Inc.	5,000	5,000	4,428	(572)
American Library Association	1,500	1,500	--	(1,500)
National Network of Libraries of Medicine	5,000	5,000	4,284	(716)
American Red Cross	--	--	800,000	800,000
Arts Council of Greater Baton Rouge	15,662	15,662	6,981	(8,681)
Capital Area United Way	21,293	23,678	23,678	--
Total intergovernmental revenues	<u>102,821,728</u>	<u>104,169,694</u>	<u>52,070,997</u>	<u>(52,098,697)</u>
Investment earnings	--	48,937	55,831	6,894
Miscellaneous revenues:				
Program income (Housing and Urban Development)	650,000	1,680,526	1,680,526	--
Condemnations (Housing and Urban Development)	--	378	378	--
Headstart - in kind contributions	2,096,324	2,073,977	2,073,977	--
Other	--	5,000	5,000	--
Total miscellaneous revenues	<u>2,746,324</u>	<u>3,759,881</u>	<u>3,759,881</u>	<u>--</u>
Total revenues	<u>105,568,052</u>	<u>107,978,512</u>	<u>55,886,709</u>	<u>(52,091,803)</u>

The accompanying notes are an integral part of this statement.

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
GRANTS SPECIAL REVENUE FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES-BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2005**

EXHIBIT A - 9  
(Continued)

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>EXPENDITURES</b>				
Current:				
General government:				
City Constable - Domestic Violence Grant	\$ 337,116	\$ 112,458	\$ 112,458	\$ --
Governor's Safe and Drug Free Schools and Communities	49,837	48,812	32,769	16,043
General Appropriation Act-City Constable	50,000	50,000	50,000	--
City Court Fax Machine Grant	865	865	865	--
City Constable - DARE	175,149	175,149	91,207	83,942
City Constable Electronic Equipment	864	789	789	--
Louisiana Commission on Law Enforcement-Info Sharing	13,417	13,417	12,746	671
Total general government	<u>627,248</u>	<u>401,490</u>	<u>300,834</u>	<u>100,656</u>
Public safety:				
FEMA-Assistance to Firefighters	192,168	192,168	--	192,168
FEMA-Metropolitan Medical Response System	602,955	602,955	114,934	488,021
FEMA-Hurricane Katrina	24,794,616	24,794,616	19,772,729	5,021,887
FEMA-Hurricane Rita	2,076,022	2,076,022	3,524	2,072,498
Local Law Enforcement Block Grant	165,865	159,914	75,403	84,511
Drug-free Communities	80,997	80,997	78,513	2,484
Domestic Preparedness Equipment Program	8,819	17,269	17,269	--
Project Sentry	148,373	148,373	106,335	42,038
Project Safe Neighborhoods	42,929	42,929	41,581	1,348
Police Bulletproof Vest Program Grant	7,323	7,323	--	7,323
Community Prosecution and Project Safe Neighborhoods	131,430	131,430	55,971	75,459
Project Safe Neighborhoods Community Outreach Program	391,589	391,589	215,198	176,391
Edward Byrne Memorial Justices Assistance Grant	54,168	54,168	46,034	8,134
Metropolitan Medical Response System	53,965	43,665	43,665	--
Medical Reserve Corps	54,274	104,274	1,551	102,723
East Baton Rouge Parish Jail Diversion Program	215,517	515,517	150,229	365,288
High Intensity Drug Trafficking Area	6,624	--	--	--
Rural Development Grant	38,600	38,600	38,600	--
Governor's Safe and Drug-free Schools and Community	20,375	13,130	13,130	--
State and Local Domestic Preparedness Equipment Program	841,851	841,851	449,900	391,951
Domestic Preparedness Equipment Grant: Urban Search and Rescue Funding	290	289	289	--
Title IV-E Reimbursements	192,678	232,096	91,653	140,443
Hurricane Lili-Tropical Storm Isidore Hazard Mitigation Plan	23,246	23,246	8,750	14,496
Hazardous Materials Emergency Preparedness Grant	12,463	12,463	12,463	--
Citizen Corps Council	28,021	28,021	7,309	20,712
Supplemental Planning Grant	150	317	317	--
Regional Planning Grant	1,286	1,286	1,286	--
Regional Bioterrorism and Emergency Response Planning	43,142	43,142	33,700	9,442
Urban Areas Security Initiative Grant	3,104,846	3,137,521	384,719	2,752,802
Families In Need of Services	119,439	128,063	102,985	25,078
Juvenile and Underage Drinking Enforcement Task Force	39,000	39,000	38,785	215
Drug Abuse Resistance Education	40,097	40,077	40,077	--
City Court Electronic Equipment Enhancement	853	853	853	--
Juvenile Accountability Incentive Block Grant	197,334	197,334	192,200	5,134
Integrated Criminal Apprehension Project	130,028	130,028	116,428	13,600
Law Enforcement Terrorism Prevention Program	606	--	--	--
Reduce Underage Drinking	67,412	65,340	32,511	32,829
Operation Crossroads	98,873	98,837	27,349	71,488
Capital Region Planning Commission Transportation Planning	48,000	48,000	35,755	12,245

The accompanying notes are an integral part of this statement.

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
GRANTS SPECIAL REVENUE FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES-BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2005**

EXHIBIT A - 9  
(Continued)

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>EXPENDITURES (continued)</b>				
Current (continued):				
Public safety (continued):				
Shelter-in-Place Educational Partnership	\$ 324	\$ 324	\$ 7	\$ 317
Pennington Foundation Grants	20,000	20,000	20,000	--
Non-grant funds:				
Multi-Jurisdictional Investigative Narcotics				
Task Force Program Income	137,492	141,024	40,858	100,166
Total public safety	<u>34,234,040</u>	<u>34,644,051</u>	<u>22,412,860</u>	<u>12,231,191</u>
Transportation:				
Capital Area Transit	440,350	440,350	428,232	12,118
Street Name Sign Program	135,685	135,685	--	135,685
I-10/I12 Planter Enhancement	21,151	21,151	--	21,151
East Baton Rouge Flood Property Acquisition	123,941	123,941	(267)	124,208
Capital Region Planning Commission				
Transportation Planning Study	36,250	36,250	18,125	18,125
Mass transit local assistance	250,000	250,000	--	250,000
Total transportation	<u>1,007,377</u>	<u>1,007,377</u>	<u>446,090</u>	<u>561,287</u>
Health and welfare:				
Summer Food Program	1,207,088	954,643	954,643	--
Council on Aging Rural Development - Chaneyville	984	--	--	--
Low Income Housing Energy Assistance Program	954,721	1,122,341	974,992	147,349
Temporary Assistance to Needy Families	11,172	11,172	--	11,172
Federal Emergency Management Agency				
Emergency Shelter	21,293	23,678	23,678	--
Summerlee Foundation Grant	496	496	--	496
Non-grant funds:				
Health Insurance	468	468	--	468
Weatherization Assistance Program	640	640	--	640
Summer Food Program	5,362	10,765	--	10,765
Temporary Assistance to Needy Families	96,660	96,660	--	96,660
Total health and welfare	<u>2,298,884</u>	<u>2,220,863</u>	<u>1,953,313</u>	<u>267,550</u>
Culture and recreation:				
State Aid to Public Libraries	183,012	183,012	91,281	91,731
Louisiana Dept. of Treasury-American Bowling Conference	60,600	60,600	60,600	--
Decentralized Arts Funding Grant	17,403	17,403	6,981	10,422
Gates Library Foundation Grant	33,367	33,367	33,367	--
Junior League of Baton Rouge, Inc.	5,000	5,000	4,428	572
American Library Association Grants	1,500	1,500	--	1,500
National Network of Libraries of Medicine	5,000	5,000	5,000	--
Total culture and recreation	<u>305,882</u>	<u>305,882</u>	<u>201,657</u>	<u>104,225</u>
Conservation and development:				
Environmental Protection Agency				
Brownsfield Pilot Program	401,793	401,793	138,731	263,062
Section 8 Operating Reserve	276,977	355,695	(24)	355,719
Sharlo Terrace II	475,307	476,690	326,349	150,341
MOD IV Section 8 Rehabilitation	--	(63,632)	(63,632)	--
Section 8 Voucher Program	1,060,533	1,740,049	1,243,993	496,056
Katrina Disaster Housing Assistance Program	108,471	121,146	27,161	93,985

The accompanying notes are an integral part of this statement.

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
GRANTS SPECIAL REVENUE FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES-BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2005**

EXHIBIT A - 9  
(Continued)

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>EXPENDITURES (continued)</b>				
Current (continued):				
Conservation and development (continued):				
Downtown Parking Structure Feasibility Study	\$ 3,912	\$ 3,912	\$ 3,912	\$ --
Headstart	8,539,455	9,970,977	8,507,192	1,463,785
Arbor Week Community Education Initiative	8,000	8,000	965	7,035
Headstart Food Program	1,923,555	1,643,106	821,511	821,595
Community Services Block Grant	1,284,732	1,369,307	974,719	394,588
McKinley High Renovations	1,500,000	1,500,000	--	1,500,000
DDD Restoration Renaissance	24,532	24,532	24,221	311
Christians of Education Rural Development Grant	3,534	--	--	--
Louisiana Job Employment Training	622,983	502,320	239,594	262,726
Community Development Emergency Shelter Grants	163,656	163,656	112,501	51,155
North Baton Rouge Community Center	15,000	15,000	15,000	--
Flood Mitigation Assistance Program - Acquisition/ Elevation of Structures	5,633	5,633	628	5,005
USTfields Pilot Program	6,111	4,967	4,967	--
Blight Elimination Grant	7,323	7,210	7,210	--
Non-Point Source Pollution in Urban Watershed	361,182	361,182	154,534	206,648
Workforce Investment Act:				
Administration	876,202	876,202	482,649	393,553
Adult Program	2,569,876	2,869,876	1,959,212	910,664
Youth Program	2,143,612	2,150,063	1,575,784	574,279
Dislocated Workers Program	2,643,716	1,637,866	834,378	803,488
Strategies to Empower People	161,908	158,751	93,379	65,372
Hurricane Katrina	3,274,017	3,274,017	2,611,291	662,726
Weatherization Assistance Program	328,832	284,418	183,923	100,495
Small and Emerging Business Development Program	79,232	83,130	38,017	45,113
Gulf States Emergency Management	36,376	36,376	25,768	10,608
Entergy Grant	35,000	35,000	--	35,000
Louisiana Endowment for the Humanities - Public				
Humanities Program	17,307	17,307	17,289	18
Riverfront Master Plan	50,000	50,000	--	50,000
Non-grant funds:				
Headstart Programs	34,182	34,182	1,395	32,787
Rental Rehabilitation Local Funds	495,875	530,858	34	530,824
Head Start - In Kind Services	2,096,324	2,073,977	2,073,977	--
Louisiana Job Employment Training	80,842	80,842	5,360	75,482
Community Development Block Grant:				
Riverfront Master Plan	200,000	200,000	--	200,000
Public Improvements, Facilities	40,715	40,715	--	40,715
Demolition and Clearance	390,634	390,634	--	390,634
Public Services	1,470,129	1,470,129	658,285	811,844
Relocation Assistance	40,000	40,000	--	40,000
Housing Rehabilitation	7,051,119	7,166,196	3,348,890	3,817,306
Economic Development	75,235	75,235	--	75,235
Planning	10,000	10,000	--	10,000
Program Administration	3,904,380	4,055,238	1,358,185	2,697,053
Contingencies	481,324	353,824	--	353,824
Community Development Home Program:				
Construction of Housing	56,488	56,488	--	56,488
Direct Home Ownership Assistance	4,182,755	4,017,600	1,064,490	2,953,110
Housing Rehabilitation	1,857,579	1,631,279	--	1,631,279

The accompanying notes are an integral part of this statement.

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
GRANTS SPECIAL REVENUE FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES-BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2005**

EXHIBIT A - 9  
(Continued)

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>EXPENDITURES (continued)</b>				
Current (continued):				
Conservation and development (continued):				
Community Development Home Program (continued):				
Program Administration	\$ 1,927,315	\$ 2,652,393	\$ 542,379	\$ 2,110,014
Community Housing Development Organization	2,584,259	2,975,714	518,636	2,457,078
Continuum of Care - Supportive Housing Program:				
Public Services	3,960,282	3,466,461	1,342,813	2,123,648
Program Administration	205,900	180,515	70,027	110,488
Housing Opportunities for Persons with AIDS Program:				
Public Services	3,071,887	3,071,887	1,070,873	2,001,014
Program Administration	544,298	544,298	31,135	513,163
Total conservation and development	<u>63,770,289</u>	<u>65,203,014</u>	<u>32,447,701</u>	<u>32,755,313</u>
Capital outlay	<u>6,494,651</u>	<u>7,786,041</u>	<u>1,986,036</u>	<u>5,800,005</u>
Total expenditures	<u>108,738,371</u>	<u>111,568,718</u>	<u>59,748,491</u>	<u>51,820,227</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(3,170,319)</u>	<u>(3,590,206)</u>	<u>(3,861,782)</u>	<u>(271,576)</u>
<b>OTHER FINANCING SOURCES</b>				
Transfers in:				
General Fund	174,740	216,885	216,885	--
Proceeds of capital asset disposition	--	1,548	1,548	--
Total other financing sources	<u>174,740</u>	<u>218,433</u>	<u>218,433</u>	<u>--</u>
Net change in fund balances	<u>(2,995,579)</u>	<u>(3,371,773)</u>	<u>(3,643,349)</u>	<u>(271,576)</u>
Fund balances, January 1	<u>3,456,348</u>	<u>3,456,348</u>	<u>3,456,348</u>	<u>--</u>
Fund balances, December 31	<u>\$ 460,769</u>	<u>\$ 84,575</u>	<u>\$ (187,001)</u>	<u>\$ (271,576)</u>

The accompanying notes are an integral part of this statement.



**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**STATEMENT OF NET ASSETS**  
**PROPRIETARY FUNDS**  
**DECEMBER 31, 2005**

EXHIBIT A - 10

	<b>Business-type Activities - Enterprise Funds</b>				<b>Governmental Activities Internal Service Funds</b>
	<b>Greater Baton Rouge Airport District</b>	<b>Comprehensive Sewerage System</b>	<b>Other Enterprise Total</b>	<b>Total</b>	
<b>ASSETS</b>					
<b>Current assets:</b>					
Cash and cash equivalents	\$ 1,605,858	\$ 74,810,083	\$ 10,257,712	\$ 86,673,653	\$ 9,371,308
Investments	2,982,309	138,933,012	12,858,717	154,774,038	--
Sales taxes receivable	--	4,105,792	--	4,105,792	--
Accounts receivable - net	1,346,824	4,680,486	1,241,698	7,269,008	--
Accrued interest receivable	14,879	1,099,991	117,151	1,232,021	46,814
Special assessments receivable	--	106,000	--	106,000	--
Investment in joint venture (Note 19)	--	--	2,473,958	2,473,958	--
Due from other governments (Note 11)	2,248,600	177,472	303,681	2,729,753	--
Prepaid items	--	--	15,209	15,209	--
Inventory	--	--	53,686	53,686	284,519
Total current assets	<u>8,198,470</u>	<u>223,912,836</u>	<u>27,321,812</u>	<u>259,433,118</u>	<u>9,702,641</u>
<b>Noncurrent assets:</b>					
<b>Restricted assets:</b>					
Cash and cash equivalents	456,568	5,098,347	881,664	6,436,579	--
Investments	847,912	39,076,730	1,590,653	41,515,295	--
Accounts receivable - net	429,209	--	--	429,209	--
Accrued interest receivable	7,048	617,207	7,183	631,438	--
Total restricted assets	<u>1,740,737</u>	<u>44,792,284</u>	<u>2,479,500</u>	<u>49,012,521</u>	<u>--</u>
Deferred bond issuance costs	70,057	1,944,283	--	2,014,340	--
<b>Capital assets (Note 6):</b>					
Land	51,116,397	9,346,867	11,007,858	71,471,122	47,568
Buildings	80,528,329	--	78,335,596	158,863,925	2,213,798
Noise mitigation costs	21,631,728	--	--	21,631,728	--
Improvements (other than buildings)	93,750,789	647,988,414	33,804,365	775,543,568	7,190
Equipment	2,617,207	8,157,920	1,446,422	12,221,549	21,770,056
Construction work in progress	1,016,108	18,549,642	2,066	19,567,816	--
Total capital assets	<u>250,660,558</u>	<u>684,042,843</u>	<u>124,596,307</u>	<u>1,059,299,708</u>	<u>24,038,612</u>
Accumulated depreciation	<u>(56,122,493)</u>	<u>(297,729,773)</u>	<u>(48,442,508)</u>	<u>(402,294,774)</u>	<u>(18,944,919)</u>
Net capital assets	<u>194,538,065</u>	<u>386,313,070</u>	<u>76,153,799</u>	<u>657,004,934</u>	<u>5,093,693</u>
Total noncurrent assets	<u>196,348,859</u>	<u>433,049,637</u>	<u>78,633,299</u>	<u>708,031,795</u>	<u>5,093,693</u>
<b>Total assets</b>	<u>204,547,329</u>	<u>656,962,473</u>	<u>105,955,111</u>	<u>967,464,913</u>	<u>14,796,334</u>

The accompanying notes are an integral part of this statement.

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**STATEMENT OF NET ASSETS**  
**PROPRIETARY FUNDS**  
**DECEMBER 31, 2005**

EXHIBIT A - 10  
(Continued)

	<b>Business-type Activities - Enterprise Funds</b>				<b>Governmental Activities Internal Service Funds</b>
	<b>Greater Baton Rouge Airport District</b>	<b>Comprehensive Sewerage System</b>	<b>Other Enterprise Total</b>	<b>Total</b>	
<b>LIABILITIES</b>					
Current liabilities:					
Accounts and contracts payable	\$ 3,117,353	\$ 4,368,755	\$ 3,166,725	\$ 10,652,833	\$ 918,316
Accrued salaries payable	79,946	297,401	45,416	422,763	29,221
Accrued interest payable	46,869	4,312,060	770	4,359,699	--
Unearned revenue	--	106,370	1,130,216	1,236,586	--
Obligations payable (Note 10)	176,250	4,453,147	--	4,629,397	--
Bonds payable (Note 10)	384,800	10,565,000	142,500	11,092,300	--
Compensated absences payable	232,182	1,118,000	77,339	1,427,521	187,057
<b>Total current liabilities</b>	<u>4,037,400</u>	<u>25,220,733</u>	<u>4,562,966</u>	<u>33,821,099</u>	<u>1,134,594</u>
Noncurrent liabilities:					
Obligations payable (Note 10)	4,587,917	25,797,199	--	30,385,116	--
Bonds payable (Note 10)	17,461,012	224,136,062	2,237,000	243,834,074	--
Net deferred amount on refunding and premiums (Note 10)	--	(1,479,574)	--	(1,479,574)	--
Loans payable	450,000	--	--	450,000	--
Landfill closure and postclosure care liability (Note 17)	--	--	13,226,139	13,226,139	--
<b>Total noncurrent liabilities</b>	<u>22,498,929</u>	<u>248,453,687</u>	<u>15,463,139</u>	<u>286,415,755</u>	<u>--</u>
<b>Total liabilities</b>	<u>26,536,329</u>	<u>273,674,420</u>	<u>20,026,105</u>	<u>320,236,854</u>	<u>1,134,594</u>
<b>NET ASSETS</b>					
Invested in capital assets, net of related debt	171,548,143	146,364,236	76,153,799	394,066,178	5,093,693
Restricted for capital projects	--	--	558,705	558,705	--
Restricted for debt service	--	31,224,690	--	31,224,690	--
Restricted Passenger Facility Charges	1,634,365	--	--	1,634,365	--
Unrestricted	4,828,492	205,699,127	9,216,502	219,744,121	8,568,047
<b>Total net assets</b>	<u>\$ 178,011,000</u>	<u>\$ 383,288,053</u>	<u>\$ 85,929,006</u>	<u>\$ 647,228,059</u>	<u>\$ 13,661,740</u>

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN  
FUND NET ASSETS  
PROPRIETARY FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2005**

EXHIBIT A - 11

	<b>Business-type Activities - Enterprise Funds</b>				<b>Governmental Activities Internal Service Funds</b>
	<b>Greater Baton Rouge Airport District</b>	<b>Comprehensive Sewerage System</b>	<b>Other Enterprise Total</b>	<b>Total</b>	
<b>OPERATING REVENUES</b>					
Charges for services	\$ 12,678,639	\$ 55,800,019	\$ 12,297,765	\$ 80,776,423	\$ 13,999,600
Miscellaneous revenues	313,763	64,672	134,287	512,722	--
Total operating revenues	<u>12,992,402</u>	<u>55,864,691</u>	<u>12,432,052</u>	<u>81,289,145</u>	<u>13,999,600</u>
<b>OPERATING EXPENSES</b>					
Personal services	2,884,978	10,907,691	1,954,720	15,747,389	1,355,613
Employee benefits	1,083,371	3,902,371	460,617	5,446,359	520,437
Supplies	389,187	2,053,910	2,190,527	4,633,624	192,259
Contractual services	3,536,928	17,374,339	9,822,590	30,733,857	2,932,751
Landfill closure and postclosure care expense	--	--	1,061,574	1,061,574	--
Cost of materials	--	--	--	--	6,570,096
Depreciation	7,642,277	23,778,024	4,431,012	35,851,313	2,802,033
Management fee	--	--	310,378	310,378	--
Total operating expenses	<u>15,536,741</u>	<u>58,016,335</u>	<u>20,231,418</u>	<u>93,784,494</u>	<u>14,373,189</u>
Operating income (loss)	<u>(2,544,339)</u>	<u>(2,151,644)</u>	<u>(7,799,366)</u>	<u>(12,495,349)</u>	<u>(373,589)</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>					
Taxes pledged as securities for revenue bonds	--	35,972,213	--	35,972,213	--
Operating grants	19,900	177,440	217,789	415,129	--
Net income (loss) from joint venture	--	--	(29,517)	(29,517)	--
Passenger facility charges (Note 16)	1,732,096	--	--	1,732,096	--
Customer facility charges	1,965,424	--	--	1,965,424	--
Investment earnings	(44,830)	7,142,903	669,139	7,767,212	257,199
Interest expense	(881,503)	(13,230,177)	(82,347)	(14,194,027)	--
Bond issuance costs	--	(449,537)	--	(449,537)	--
Gain (loss) on disposition of capital assets	--	94,000	8,345	102,345	304,613
Total nonoperating revenues (expenses)	<u>2,791,087</u>	<u>29,706,842</u>	<u>783,409</u>	<u>33,281,338</u>	<u>561,812</u>
Income (loss) before contributions and transfers	246,748	27,555,198	(7,015,957)	20,785,989	188,223
Capital contributions	17,492,370	7,650,428	3,578,979	28,721,777	--
Transfers in	1,279,273	4,000,000	5,522,153	10,801,426	--
Change in net assets	19,018,391	39,205,626	2,085,175	60,309,192	188,223
Total net assets - January 1, restated	<u>158,992,609</u>	<u>344,082,427</u>	<u>83,843,831</u>	<u>586,918,867</u>	<u>13,473,517</u>
Total net assets - December 31	<u>\$ 178,011,000</u>	<u>\$ 383,288,053</u>	<u>\$ 85,929,006</u>	<u>\$ 647,228,059</u>	<u>\$ 13,661,740</u>

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2005**

EXHIBIT A - 12

	<b>Business-type Activities - Enterprise Funds</b>				<b>Governmental Activities Internal Service Funds</b>
	<b>Greater Baton Rouge Airport District</b>	<b>Comprehensive Sewerage System</b>	<b>Other Enterprise Total</b>	<b>Total</b>	
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>					
Receipts from customers	\$ 12,434,414	\$ 55,359,128	\$ 13,510,986	\$ 81,304,528	\$ 13,999,600
Payments to suppliers for goods and services	(4,003,618)	(19,021,643)	(10,749,704)	(33,774,965)	(9,619,278)
Payments to employees for services and benefits	(3,951,096)	(14,642,259)	(2,411,610)	(21,004,965)	(1,866,117)
Other operating receipts	--	64,672	--	64,672	--
Net cash provided by (used for) operating activities	<u>4,479,700</u>	<u>21,759,898</u>	<u>349,672</u>	<u>26,589,270</u>	<u>2,514,205</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>					
Receipts from general property taxes	--	648	--	648	--
Receipts from general sales and use taxes	--	35,166,186	--	35,166,186	--
Operating grants received	17,890	--	217,789	235,679	--
Transfers in from other funds	1,279,273	4,000,000	4,011,602	9,290,875	--
Loans from other funds	450,000	--	--	450,000	--
Repayment of loans to other funds	(9,231,756)	--	--	(9,231,756)	--
Net cash provided by (used for) noncapital financing activities	<u>(7,484,593)</u>	<u>39,166,834</u>	<u>4,229,391</u>	<u>35,911,632</u>	<u>--</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>					
Proceeds from sale of debt	6,960,232	67,926,461	1,960,257	76,846,950	--
Proceeds from capital grants	23,520,504	84,573	--	23,605,077	--
Proceeds from sale of capital assets	--	111,494	8,345	119,839	332,443
Passenger facility charges	1,450,696	--	--	1,450,696	--
Customer facility charges	1,730,495	--	--	1,730,495	--
Acquisition and construction of capital assets	(22,179,428)	(26,735,015)	(4,779,768)	(53,694,211)	(1,571,597)
Principal paid on bonds, obligations and capital leases	(2,209,808)	(13,475,228)	(116,000)	(15,801,036)	--
Interest paid on bonds, obligations and capital leases	(928,899)	(14,631,711)	(82,346)	(15,642,956)	--
Payment made to Refunding Bonds Escrow Agent	--	(61,589,913)	--	(61,589,913)	--
Capital contributed by other governments	--	--	4,678,566	4,678,566	--
Capital contributed from impact fees	--	5,279,377	--	5,279,377	--
Net cash provided by (used for) capital and related financing activities	<u>8,343,792</u>	<u>(43,029,962)</u>	<u>1,669,054</u>	<u>(33,017,116)</u>	<u>(1,239,154)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>					
Purchase of investments	(3,830,221)	(178,009,742)	(14,449,370)	(196,289,333)	--
Proceeds from sales and maturities of investments	--	162,684,173	12,347,935	175,032,108	--
Investment in joint venture	--	--	(1,550,617)	(1,550,617)	--
Cash received from joint venture activity	--	--	363	363	--
Cash paid for expenses of joint venture	--	--	(1,039)	(1,039)	--
Interest received on investments	(79,800)	6,346,660	595,898	6,862,758	228,772
Net cash provided by (used for) investing activities	<u>(3,910,021)</u>	<u>(8,978,909)</u>	<u>(3,056,830)</u>	<u>(15,945,760)</u>	<u>228,772</u>

The accompanying notes are an integral part of this statement.

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2005**

EXHIBIT A - 12  
(Continued)

	Business-type Activities - Enterprise Funds				Governmental Activities Internal Service Funds
	Greater Baton Rouge Airport District	Comprehensive Sewerage System	Other Enterprise Total	Total	
Net increase (decrease) in cash and cash equivalents (Note 1)	\$ 1,428,878	\$ 8,917,861	\$ 3,191,287	\$ 13,538,026	\$ 1,503,823
Cash and cash equivalents, January 1	633,548	70,990,569	7,948,089	79,572,206	7,867,485
Cash and cash equivalents, December 31	<u>\$ 2,062,426</u>	<u>\$ 79,908,430</u>	<u>\$ 11,139,376</u>	<u>\$ 93,110,232</u>	<u>\$ 9,371,308</u>
Classified as:					
Current assets	\$ 1,605,858	\$ 74,810,083	\$ 10,257,712	\$ 86,673,653	\$ 9,371,308
Restricted assets	456,568	5,098,347	881,664	6,436,579	--
Totals	<u>\$ 2,062,426</u>	<u>\$ 79,908,430</u>	<u>\$ 11,139,376</u>	<u>\$ 93,110,232</u>	<u>\$ 9,371,308</u>
<b>Reconciliation of operating income to net cash provided by (used for) operating activities:</b>					
Operating income (loss)	\$ (2,544,339)	\$ (2,151,644)	\$ (7,799,366)	\$ (12,495,349)	\$ (373,589)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:					
Depreciation	7,642,277	23,778,024	4,431,012	35,851,313	2,802,033
Landfill closure and postclosure care expense	--	--	1,061,574	1,061,574	--
Increase (decrease) in compensated absences payable	8,829	122,048	1,289	132,166	22,634
Change in assets and liabilities:					
Decrease (increase) in accounts receivable	(557,988)	(54,905)	374,048	(238,845)	--
Decrease (increase) in prepaid items	--	--	16,802	16,802	--
Decrease (increase) in inventory	--	--	(53,686)	(53,686)	(85,610)
Increase (decrease) in accounts and contracts payable	(77,503)	20,619	1,610,990	1,554,106	161,439
Increase (decrease) in accrued salaries payable	8,424	45,756	2,438	56,618	(12,702)
Increase (decrease) in unearned revenue	--	--	704,571	704,571	--
Total adjustments	<u>7,024,039</u>	<u>23,911,542</u>	<u>8,149,038</u>	<u>39,084,619</u>	<u>2,887,794</u>
Net cash provided by (used for) operating activities	<u>\$ 4,479,700</u>	<u>\$ 21,759,898</u>	<u>\$ 349,672</u>	<u>\$ 26,589,270</u>	<u>\$ 2,514,205</u>
<b>Non cash investing, capital, and financing activities:</b>					
Gain in fair value of investments	\$ 21,927	\$ 1,717,198	\$ 124,334	\$ 1,863,459	\$ 46,814
Capital assets contributed from other funds	--	--	5,838,630	5,838,630	--
Loss on disposal of capital assets	--	(17,494)	--	(17,494)	(27,830)
Loss from joint venture	--	--	(26,042)	(26,042)	--

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**STATEMENT OF FIDUCIARY NET ASSETS**  
**FIDUCIARY FUNDS**  
**DECEMBER 31, 2005**

EXHIBIT A - 13

	<u>Pension Trust Funds</u>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 15,310,833
Receivables:	
Employee contributions	1,805,834
Employer contributions	604,912
Interest and dividends	1,189,282
Pending trades	6,623,777
Other contributions	654,266
Total receivables	<u>10,878,071</u>
Investments, at fair value	
U.S. government obligations	87,586,921
Bonds - domestic	49,126,592
Bonds - domestic index fund	135,920,045
Equity securities - domestic	433,716,460
Equity securities - international	197,098,363
Real estate investments	48,344,326
Total investments	<u>951,792,707</u>
Securities lending collateral:	
Short term securities - securities lending program	<u>32,426,873</u>
Capital assets:	
Land	550,628
Buildings	706,345
Equipment	159,378
Accumulated depreciation	(701,148)
Total capital assets	<u>715,203</u>
Total assets	<u>1,011,123,687</u>
<b>LIABILITIES</b>	
Accrued expenses and benefits payable	1,086,445
Pending Trade Payables	23,564,610
Securities lending obligations:	
Obligations held-securities lending program	<u>32,426,873</u>
Total liabilities	<u>57,077,928</u>
<b>NET ASSETS</b>	
Held in trust for pension benefits	<u>\$ 954,045,759</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 ASSETS**  
**FIDUCIARY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2005**

EXHIBIT A - 14

	<u>Pension Trust Funds</u>
<b>ADDITIONS</b>	
Contributions:	
Employee	\$ 11,340,942
Employer	20,731,059
Severance contributions from employee	1,310,297
Total contributions	<u>33,382,298</u>
Investment income:	
<i>From investment activities</i>	
Net appreciation (depreciation) in fair value of investments	71,640,948
Interest	6,013,181
Dividends	3,043,691
Total investment income	<u>80,697,820</u>
Less: investment expense	3,407,721
Net income from investing activities	<u>77,290,099</u>
<i>From securities lending activities</i>	
Securities lending income	136,278
Less: Borrower rebate, fees, and expenses	54,460
Net income from securities lending activities	81,818
Total net investment income	<u>77,371,917</u>
Total additions	<u>110,754,215</u>
<b>DEDUCTIONS</b>	
Benefit payments	59,997,130
Refunds and withdrawals	1,462,991
Administrative expenses	1,144,897
Total deductions	<u>62,605,018</u>
Change in net assets	48,149,197
Net assets - beginning of year	<u>905,896,562</u>
Net assets - end of year	<u>\$ 954,045,759</u>

The accompanying notes are an integral part of this statement.



**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
 COMBINING STATEMENT OF NET ASSETS  
 ALL DISCRETELY PRESENTED COMPONENT UNITS  
 DECEMBER 31, 2005**

	Governmental Fund Types		
	District Attorney of the Nineteenth Judicial District	Nineteenth Judicial District Court (1)	E.B.R. Parish Family Court
<b>ASSETS</b>			
Cash and cash equivalents	\$ 3,120,462	\$ 463,400	\$ 346,577
Investments	--	--	--
Property taxes receivable - net (Note 4)	--	--	--
Accounts receivable	187,928	92,255	--
Accrued interest receivable	--	--	--
Due from other governments	--	208,692	--
Due from primary government (Note 11)	--	--	--
Prepaid items	--	--	--
Inventory	--	--	--
Net pension asset	--	--	--
Other assets	--	--	--
Restricted assets:			
Cash and cash equivalents	--	--	--
Capital assets:			
Land	--	--	--
Buildings	--	--	--
Equipment	1,665,528	814,243	317,691
Equipment under capital leases	--	--	--
Accumulated depreciation	<u>(1,351,762)</u>	<u>(648,323)</u>	<u>(278,886)</u>
Total assets	<u>\$ 3,622,156</u>	<u>\$ 930,267</u>	<u>\$ 385,382</u>

- (1) As of June 30, 2005  
 (2) As of September 30, 2005

The accompanying notes are an integral part of this statement.

Continued

Governmental Fund Types

E.B.R. Parish Juvenile Court	Nineteenth Judicial District Indigent Defender Board	E.B.R. Parish Clerk of Court (1)	E.B.R. Parish Coroner	St. George Fire Protection District (2)	Brownsfield Fire Protection District
\$ 583,795	\$ 593,092	\$ 3,658,534	\$ 650	\$ 791,658	\$ --
--	--	1,040,000	--	--	--
--	--	--	--	66,204	60,231
4,103	177,856	655,378	44,262	2,952	--
--	--	--	--	--	--
105,328	177,034	--	--	121,569	382,257
--	10,851	--	--	--	--
--	10,517	--	--	--	--
--	--	--	--	--	--
--	--	44,004	--	17,340	--
--	--	--	--	--	--
--	--	--	--	289,531	18,592
--	--	--	--	2,073,157	91,523
369,988	180,114	7,890,958	189,367	4,373,949	313,193
--	--	--	--	--	--
(304,894)	(117,060)	(3,165,494)	(133,889)	(2,334,341)	(335,728)
<u>\$ 758,320</u>	<u>\$ 1,032,404</u>	<u>\$ 10,123,380</u>	<u>\$ 100,390</u>	<u>\$ 5,402,019</u>	<u>\$ 530,068</u>

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
 COMBINING STATEMENT OF NET ASSETS  
 ALL DISCRETELY PRESENTED COMPONENT UNITS  
 DECEMBER 31, 2005**

Governmental Fund Types

	Central Fire Protection District	E.B.R. Parish Fire Protection District No. 6	Eastside Fire Protection District
<b>ASSETS</b>			
Cash and cash equivalents	\$ 725,537	\$ 124,665	\$ 98,395
Investments	--	--	--
Property taxes receivable - net (Note 4)	414,225	130,476	231,403
Accounts receivable	100,470	44,043	--
Accrued interest receivable	--	--	--
Due from other governments	1,285,959	676,272	947,303
Due from primary government (Note 11)	--	--	--
Prepaid items	--	--	--
Inventory	--	--	--
Net pension asset	--	--	--
Other assets	--	--	--
Restricted assets:			
Cash and cash equivalents	--	--	--
Capital assets:			
Land	264,018	43,000	174,373
Buildings	1,872,435	493,238	1,522,429
Equipment	2,482,806	645,580	1,396,305
Equipment under capital leases	--	534,526	143,143
Accumulated depreciation	<u>(1,433,906)</u>	<u>(879,426)</u>	<u>(1,111,183)</u>
Total assets	<u>\$ 5,711,544</u>	<u>\$ 1,812,374</u>	<u>\$ 3,402,168</u>

- (1) As of June 30, 2005
- (2) As of September 30, 2005

The accompanying notes are an integral part of this statement.

Continued

Governmental Fund Types				Proprietary Fund Type	
Pride Fire Protection District	Chaneyville Fire Protection District	Alsen-St. Irma Lee Fire Protection District	Capital Region Planning Commission (1)	Capital Area Transit System	Totals
\$ 67,663	\$ 582	\$ 38,011	\$ 75,033	\$ 3,799	\$ 10,691,853
--	--	--	307,480	--	1,347,480
--	--	38,389	--	--	940,928
--	--	--	--	81,158	1,390,405
415	--	389	--	--	804
23,736	22,546	161,188	257,225	1,256,470	5,625,579
--	--	--	--	--	10,851
--	--	--	--	13,915	24,432
--	--	--	--	235,222	235,222
--	--	--	--	1,317,341	1,317,341
--	--	--	--	--	61,344
--	--	--	--	114,563	114,563
15,000	--	9,000	--	--	813,514
140,853	109,334	256,496	--	--	6,559,465
215,946	221,984	373,249	399,422	17,989,008	39,839,331
--	--	94,238	--	--	771,907
(216,694)	(320,902)	(508,959)	(354,792)	(5,699,970)	(19,196,209)
\$ 246,919	\$ 33,544	\$ 462,001	\$ 684,368	\$ 15,311,506	\$ 50,548,810

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**COMBINING STATEMENT OF NET ASSETS**  
**ALL DISCRETELY PRESENTED COMPONENT UNITS**  
**DECEMBER 31, 2005**

Governmental Fund Types

	District Attorney of the Nineteenth Judicial District	Nineteenth Judicial District Court (1)	E.B.R. Parish Family Court
<b>LIABILITIES</b>			
Accounts payable and other current liabilities	\$ 36,431	\$ 85,361	\$ --
Due to other governments	--	274,839	--
Due to primary government (Note 11)	--	--	--
Accrued payables	99,683	49,101	--
Other liabilities	101,451	--	--
Non-current liabilities:			
Due within one year	--	--	--
Due in more than one year:			
Bonds and notes payable	--	--	--
Compensated absences payable	--	564,658	68,583
Obligation under capital leases (Note 10)	--	--	--
Claims and judgments payable	--	--	--
Total liabilities	<u>237,565</u>	<u>973,959</u>	<u>68,583</u>
<b>NET ASSETS</b>			
Invested in capital assets, net of related debt	313,766	165,920	38,805
Restricted for:			
Capital projects	--	--	--
External legal constraints	--	--	--
Unrestricted	<u>3,070,825</u>	<u>(209,612)</u>	<u>277,994</u>
Total net assets	<u>\$ 3,384,591</u>	<u>\$ (43,692)</u>	<u>\$ 316,799</u>

- (1) As of June 30, 2005  
(2) As of September 30, 2005

The accompanying notes are an integral part of this statement.

Continued

Governmental Fund Types

E.B.R. Parish Juvenile Court	Nineteenth Judicial District Indigent Defender Board	E.B.R. Parish Clerk of Court (1)	E.B.R. Parish Coroner	St. George Fire Protection District (2)	Brownsfield Fire Protection District
\$ 6,988	\$ 807,820	\$ 193,694	\$ 29,602	\$ 59,819	\$ 9,990
8,215	--	--	--	356,383	--
--	--	--	--	--	251,435
--	--	490,493	--	133,917	--
--	--	--	--	19,821	--
--	--	--	--	1,782,086	5,991
--	--	--	--	1,547,616	--
147,392	--	445,116	1,594	102,168	--
--	--	--	--	--	--
--	--	--	--	--	--
<u>162,595</u>	<u>807,820</u>	<u>1,129,303</u>	<u>31,196</u>	<u>4,001,810</u>	<u>267,416</u>
65,094	63,054	4,725,464	55,478	2,623,311	87,580
--	--	--	--	--	--
62,641	343,907	--	--	--	--
467,990	(182,377)	4,268,613	13,716	(1,223,102)	175,072
<u>\$ 595,725</u>	<u>\$ 224,584</u>	<u>\$ 8,994,077</u>	<u>\$ 69,194</u>	<u>\$ 1,400,209</u>	<u>\$ 262,652</u>

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**COMBINING STATEMENT OF NET ASSETS**  
**ALL DISCRETELY PRESENTED COMPONENT UNITS**  
**DECEMBER 31, 2005**

Governmental Fund Types

	Central Fire Protection District	E.B.R. Parish Fire Protection District No. 6	Eastside Fire Protection District
<b>LIABILITIES</b>			
Accounts payable and other current liabilities	\$ 29,499	\$ 48,251	\$ --
Due to other governments	--	--	--
Due to primary government (Note 11)	--	--	--
Accrued payables	41,383	--	37,392
Other liabilities	--	--	--
Non-current liabilities:			
Due within one year	222,223	55,040	134,564
Due in more than one year:			
Bonds and notes payable	1,722,221	--	200,000
Compensated absences payable	104,517	858	165,770
Obligation under capital leases (Note 10)	--	130,698	16,599
Claims and judgments payable	--	--	--
Total liabilities	2,119,843	234,847	554,325
<b>NET ASSETS</b>			
Invested in capital assets, net of related debt	1,461,141	651,180	1,773,904
Restricted for:			
Capital projects	220,232	--	--
External legal constraints	--	--	--
Unrestricted	1,910,328	926,347	1,073,939
Total net assets	\$ 3,591,701	\$ 1,577,527	\$ 2,847,843

- (1) As of June 30, 2005  
(2) As of September 30, 2005

The accompanying notes are an integral part of this statement.

Governmental Fund Types				Proprietary Fund Type	
Pride Fire Protection District	Chaneyville Fire Protection District	Alsen-St. Irma Lee Fire Protection District	Capital Region Planning Commission (1)	Capital Area Transit System	Totals
\$ 4,790	\$ 1,911	\$ 21,739	\$ 102,084	\$ 1,275,826	\$ 2,713,805
--	--	--	--	--	639,437
--	19,551	--	--	--	270,986
--	--	--	--	--	851,969
--	--	--	4,690	--	125,962
--	--	13,858	--	1,215,371	3,429,133
--	--	--	--	--	3,469,837
--	--	--	47,699	346,168	1,994,523
--	--	--	--	6,843,800	6,991,097
--	--	--	--	1,133,880	1,133,880
<u>4,790</u>	<u>21,462</u>	<u>35,597</u>	<u>154,473</u>	<u>10,815,045</u>	<u>21,620,629</u>
155,105	10,416	224,024	44,630	4,895,447	17,354,319
--	--	--	--	--	220,232
--	--	--	--	112,831	519,379
<u>87,024</u>	<u>1,666</u>	<u>202,380</u>	<u>485,265</u>	<u>(511,817)</u>	<u>10,834,251</u>
<u>\$ 242,129</u>	<u>\$ 12,082</u>	<u>\$ 426,404</u>	<u>\$ 529,895</u>	<u>\$ 4,496,461</u>	<u>\$ 28,928,181</u>

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
 COMBINING STATEMENT OF ACTIVITIES  
 ALL DISCRETELY PRESENTED COMPONENT UNITS  
 FOR THE YEAR ENDED DECEMBER 31, 2005**

	Judicial Court Services			
	District Attorney of the Nineteenth Judicial District	Nineteenth Judicial District Court (1)	E.B.R. Parish Family Court	E.B.R. Parish Juvenile Court
<b>EXPENSES</b>	\$ 7,234,554	\$ 9,186,128	\$ 1,301,228	\$ 1,588,291
<b>PROGRAM REVENUES:</b>				
Charges for services	1,977,000	2,168,314	97,234	482,365
Operating grants and contributions	5,680,119	6,332,743	1,230,840	1,099,313
Capital grants and contributions	--	59,878	--	--
Net program (expenses) revenue	422,565	(625,193)	26,846	(6,613)
<b>GENERAL REVENUES:</b>				
Taxes:				
Property	--	--	--	--
Occupancy	--	--	--	--
Grants and contributions not restricted to specific programs	--	672,243	--	6,478
Investment earnings	99,685	13,608	7,084	18,601
Gain (loss) on sale of capital assets	--	--	--	--
Total general revenues	99,685	685,851	7,084	25,079
Change in net assets	522,250	60,658	33,930	18,466
Net assets, beginning	2,862,341	(104,350)	282,869	577,259
Net assets, ending	\$ 3,384,591	\$ (43,692)	\$ 316,799	\$ 595,725

- (1) Period ending June 30, 2005  
 (2) Period ending September 30, 2005

The accompanying notes are an integral part of this statement.

Continued

Judicial Court Services			Coroner	Fire Protection Districts	
Nineteenth Judicial District Indigent Defender Board	E.B.R. Parish Clerk of Court (1)	Total Judicial Court Services	E.B.R. Parish Coroner	St. George Fire Protection District (2)	Brownsfield Fire Protection District
\$ 3,042,960	\$ 13,155,556	\$ 35,508,717	\$ 972,430	\$ 9,189,278	\$ 632,541
2,626,569	11,821,180	19,172,662	163,793	952,738	105,050
724,871	486,806	15,554,692	788,356	503,879	68,734
--	--	59,878	--	--	--
308,480	(847,570)	(721,485)	(20,281)	(7,732,661)	(458,757)
--	--	--	--	7,713,956	339,101
--	--	--	--	--	--
--	258,732	937,453	--	571,132	100,728
11,201	560,390	710,569	--	74,933	--
--	--	--	--	38,106	--
11,201	819,122	1,648,022	--	8,398,127	439,829
319,681	(28,448)	926,537	(20,281)	665,466	(18,928)
(95,097)	9,022,525	12,545,547	89,475	734,743	281,580
\$ 224,584	\$ 8,994,077	\$ 13,472,084	\$ 69,194	\$ 1,400,209	\$ 262,652

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, 2005**

Fire Protection Districts

	Central Fire Protection District	E.B.R. Parish Fire Protection District No. 6	Eastside Fire Protection District	Pride Fire Protection District
<b>EXPENSES</b>	\$ 1,532,655	\$ 1,097,263	\$ 1,013,288	\$ 93,222
<b>PROGRAM REVENUES:</b>				
Charges for services	344,145	220,470	343,056	40,979
Operating grants and contributions	54,934	--	111,144	--
Capital grants and contributions	--	--	--	--
Net program (expenses) revenue	(1,133,576)	(876,793)	(559,088)	(52,243)
<b>GENERAL REVENUES:</b>				
Taxes:				
Property	1,121,843	721,288	1,138,733	--
Occupancy	--	--	--	--
Grants and contributions not restricted to specific programs	363,067	236,480	39,940	22,727
Investment earnings	57,122	11,267	13,670	2,672
Gain on sale of capital assets	--	--	4,000	1,900
Total general revenues	1,542,032	969,035	1,196,343	27,299
Change in net assets	408,456	92,242	637,255	(24,944)
Net assets, beginning	3,183,245	1,485,285	2,210,588	267,073
Net assets, ending	<u>\$ 3,591,701</u>	<u>\$ 1,577,527</u>	<u>\$ 2,847,843</u>	<u>\$ 242,129</u>

- (1) Period ending June 30, 2005  
 (2) Period ending September 30, 2005

The accompanying notes are an integral part of this statement.

Fire Protection Districts			Mass Transit			
Chaneyville Fire Protection District	Alsen- St. Irma Lee Fire Protection District	Total Fire Protection Districts	Capital Region Planning Commission (1)	Capital Area Transit System	Total Mass Transit	Total All Component Units
\$ 113,650	\$ 327,126	\$ 13,999,023	\$ 1,140,480	\$ 15,069,152	\$ 16,209,632	\$ 66,689,802
37,238	16,483	2,060,159	143,069	4,270,577	4,413,646	25,810,260
25,391	61,097	825,179	993,284	221,557	1,214,841	18,383,068
--	--	--	--	1,992,635	1,992,635	2,052,513
(51,021)	(249,546)	(11,113,685)	(4,127)	(8,584,383)	(8,588,510)	(20,443,961)
--	201,872	11,236,793	--	--	--	11,236,793
--	--	--	--	937,597	937,597	937,597
35,312	31,529	1,400,915	--	8,380,110	8,380,110	10,718,478
--	4,250	163,914	7,371	3,949	11,320	885,803
--	2,250	46,256	--	(45,480)	(45,480)	776
35,312	239,901	12,847,878	7,371	9,276,176	9,283,547	23,779,447
(15,709)	(9,645)	1,734,193	3,244	691,793	695,037	3,335,486
27,791	436,049	8,626,354	526,651	3,804,668	4,331,319	25,592,695
\$ 12,082	\$ 426,404	\$ 10,360,547	\$ 529,895	\$ 4,496,461	\$ 5,026,356	\$ 28,928,181