

## NONMAJOR GOVERNMENTAL FUNDS

### Special Revenue Funds

Special Revenue Funds account for the proceeds of specific revenue sources (other than for major capital projects) that are legally restricted to expenditures for specific purposes.

**Juror Compensation Fund** accounts for District Court Cost fees collected from certain criminal defendants for payments to jurors.

**City Constable Court Costs Fund** accounts for City Court cost fees collected from serving the execution of civil papers, garnishment fees and assessments required to maintain the City Constable's office.

**Mosquito Abatement and Rodent Control Fund** accounts for the special property tax levy required to cover the cost of controlling mosquitoes and rodents.

**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.

**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.

**Animal Control Center Fund** accounts for monies collected from services rendered in licensing and leashing of small animals.

**Federal Forfeited Property Fund** accounts for the cash proceeds received from federal seizures and forfeitures, as well as any interest earned on these funds, according to accounting guidelines of the U.S. Attorney General's Office.

**East Baton Rouge Parish Communications District** accounts for monies collected to provide citizens of East Baton Rouge Parish with Enhanced 911, a computer aided telephone dispatch system that processes incoming requests for emergency assistance, and provides instructions in first aid to the caller.

**Emergency Medical Services Fund** accounts for the special property tax levy required to maintain emergency medical services in East Baton Rouge Parish.

**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.

**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.

Continued

## NONMAJOR GOVERNMENTAL FUNDS

### Special Revenue Funds (Continued)

**Parish Street Maintenance Fund** accounts for the portion (40%) 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.

**Consolidated Garbage Service District No. 1** accounts for the special property tax levy required to maintain waste collection and disposal services for the parish rural area.

### Debt Service Funds

Debt Service Funds account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

**City Sales Tax Bonds Debt Service Fund** accounts for sales tax revenues dedicated for the payment of principal and interest requirements of the 1992, 1992A, 1993, 1997, 1998A and 2001A 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 1998C Public Improvement Sales Tax Bonds of the Parish of East Baton Rouge. Also accounts for the portion of the bonds issued for the purpose of advance refunding certain outstanding obligations of the City-Parish.

**State and Local Government Securities Debt Service Fund** accounts for the portion of the 1997 City Sales Tax Revenue Bonds which were previously being paid from the 1997 Passenger Facility Charge Intergovernmental Obligation from the Greater Baton Rouge Airport District to the General Fund. The proceeds reserved for refunding of the 1997 note were placed in State and Local Government Series securities (SLGS), where they will be used to service the original 1997 City Bonds.

**Taxable Refunding Bonds Debt Service Fund** accounts for the payment of principal, interest, and related charges for the 2002A Fixed Rate Taxable Refunding Bonds and the 2002B Fixed Rate Taxable Refunding Bonds.

**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, 2005**

	Special Revenue			
	Juror Compensation	City Constable Court Costs	Mosquito Abatement and Rodent Control	Downtown Development District
<b>ASSETS</b>				
Cash and cash equivalents	\$ 45,298	\$ 19,056	\$ --	\$ 5,500
Investments	--	--	--	--
Property taxes receivable-net	--	--	457,556	57,116
Sales taxes receivable	--	--	--	--
Accounts receivable	--	--	5,243	--
Accrued interest receivable	370	--	--	--
Due from other governments	9,899	--	2,327,217	279,010
<b>Total assets</b>	<b>\$ 55,567</b>	<b>\$ 19,056</b>	<b>\$ 2,790,016</b>	<b>\$ 341,626</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts and contracts payable	\$ --	\$ 10,711	\$ 133,829	\$ 3,352
Due to other funds	--	4,825	1,252,195	305,038
Due to other governments	--	--	--	--
Accrued salaries payable	--	3,520	26,843	6,981
Deferred revenue	--	--	119,741	24,229
<b>Total liabilities</b>	<b>--</b>	<b>19,056</b>	<b>1,532,608</b>	<b>339,600</b>
<b>Fund balances:</b>				
<b>Reserved for:</b>				
Encumbrances	--	--	52,182	--
Debt service - principal	--	--	--	--
Debt service - interest	--	--	--	--
Subsequent year expenditures	--	--	--	--
Continuing projects	--	--	--	--
<b>Unreserved:</b>				
Undesignated	55,567	--	1,205,226	2,026
<b>Total fund balances</b>	<b>55,567</b>	<b>--</b>	<b>1,257,408</b>	<b>2,026</b>
<b>Total liabilities and fund balances</b>	<b>\$ 55,567</b>	<b>\$ 19,056</b>	<b>\$ 2,790,016</b>	<b>\$ 341,626</b>

The accompanying notes are an integral part of this statement.

Continued

## Special Revenue

Gaming Enforcement Division	City Court Judicial Building	Animal Control Center	Federal Forfeited Property	E.B.R. Parish Communications District	Emergency Medical Services
\$ 11,982	\$ 9,320	\$ 124,881	\$ 507,180	\$ 3,159,524	\$ 2,321,507
--	--	--	--	--	4,311,369
--	--	--	--	--	1,164,356
--	--	--	--	--	--
--	9,260	--	--	354,402	1,020,125
32	15	791	2,753	16,077	39,776
--	--	--	39,047	--	5,921,955
<u>\$ 12,014</u>	<u>\$ 18,595</u>	<u>\$ 125,672</u>	<u>\$ 548,980</u>	<u>\$ 3,530,003</u>	<u>\$ 14,779,088</u>
\$ 1,041	\$ --	\$ 16,191	\$ 849	\$ 180,917	\$ 128,495
--	--	--	--	--	--
--	--	--	--	--	--
1,045	--	12,802	--	40,496	236,325
--	--	--	--	--	304,713
<u>2,086</u>	<u>--</u>	<u>28,993</u>	<u>849</u>	<u>221,413</u>	<u>669,533</u>
--	--	27,719	--	--	5,806
--	--	--	--	--	--
--	--	--	--	--	--
--	--	--	--	--	313,120
--	--	--	428,629	210,000	377,700
9,928	18,595	68,960	119,502	3,098,590	13,412,929
<u>9,928</u>	<u>18,595</u>	<u>96,679</u>	<u>548,131</u>	<u>3,308,590</u>	<u>14,109,555</u>
<u>\$ 12,014</u>	<u>\$ 18,595</u>	<u>\$ 125,672</u>	<u>\$ 548,980</u>	<u>\$ 3,530,003</u>	<u>\$ 14,779,088</u>

Continued

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

Special Revenue

	B.R. Fire Department Pay Enhancement	Consolidated Road Lighting District No. 1	Parish Transportation	Parish Street Maintenance
<b>ASSETS</b>				
Cash and cash equivalents	\$ --	\$ 2,587,142	\$ 1,897,054	\$ 2,449,927
Investments	--	--	3,523,099	4,549,864
Property taxes receivable-net	1,452,148	169,411	--	--
Sales taxes receivable	--	--	--	1,743,903
Accounts receivable	--	--	--	--
Accrued interest receivable	--	14,669	30,113	36,344
Due from other governments	5,978,710	443,105	520,112	--
<b>Total assets</b>	<b>\$ 7,430,858</b>	<b>\$ 3,214,327</b>	<b>\$ 5,970,378</b>	<b>\$ 8,780,038</b>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts and contracts payable	\$ 38,178	\$ 47,708	\$ 319,186	\$ 1,069,500
Due to other funds	6,249,897	--	--	--
Due to other governments	--	--	--	168,325
Accrued salaries payable	166,197	--	--	2,633
Deferred revenue	410,982	30,701	--	--
<b>Total liabilities</b>	<b>6,865,254</b>	<b>78,409</b>	<b>319,186</b>	<b>1,240,458</b>
Fund balances:				
Reserved for:				
Encumbrances	--	--	1,138,288	2,387,448
Debt service - principal	--	--	--	--
Debt service - interest	--	--	--	--
Subsequent year expenditures	--	36,260	375,250	--
Continuing projects	--	--	2,573,331	2,561,284
Unreserved:				
Undesignated	565,604	3,099,658	1,564,323	2,590,848
<b>Total fund balances</b>	<b>565,604</b>	<b>3,135,918</b>	<b>5,651,192</b>	<b>7,539,580</b>
<b>Total liabilities and fund balances</b>	<b>\$ 7,430,858</b>	<b>\$ 3,214,327</b>	<b>\$ 5,970,378</b>	<b>\$ 8,780,038</b>

The accompanying notes are an integral part of this statement.

Continued

Special Revenue		Debt Service		
Consolidated Garbage Service District No. 1	Total	City Sales Tax Bonds	Parish Sales Tax Bonds	State and Local Government Securities
\$ 2,498,220	\$ 15,636,591	\$ 3,316,050	\$ 152,864	\$ 70
--	12,384,332	16,793,788	568,153	1,554,400
818,387	4,118,974	--	--	--
--	1,743,903	--	--	--
564,489	1,953,519	--	--	--
23,585	164,525	282,616	9,284	--
3,873,888	19,392,943	--	--	--
<u>\$ 7,778,569</u>	<u>\$ 55,394,787</u>	<u>\$ 20,392,454</u>	<u>\$ 730,301</u>	<u>\$ 1,554,470</u>
\$ 834,705	\$ 2,784,662	\$ 368	\$ --	\$ --
--	7,811,955	--	--	--
--	168,325	--	--	--
--	496,842	--	--	--
226,028	1,116,394	--	--	--
1,060,733	12,378,178	368	--	--
--	3,611,443	--	--	--
--	--	14,234,166	699,583	1,554,470
--	--	6,157,920	30,718	--
2,829,630	3,554,260	--	--	--
--	6,150,944	--	--	--
3,888,206	29,699,962	--	--	--
6,717,836	43,016,609	20,392,086	730,301	1,554,470
<u>\$ 7,778,569</u>	<u>\$ 55,394,787</u>	<u>\$ 20,392,454</u>	<u>\$ 730,301</u>	<u>\$ 1,554,470</u>

Continued

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

EXHIBIT B - 1  
(Continued)

	Debt Service			
	Taxable Refunding Bonds	Excess Revenue and Limited Tax	Total	Total Nonmajor Governmental Funds
<b>ASSETS</b>				
Cash and cash equivalents	\$ --	\$ --	\$ 3,468,984	\$ 19,105,575
Investments	--	--	18,916,341	31,300,673
Property taxes receivable-net	--	--	--	4,118,974
Sales taxes receivable	--	--	--	1,743,903
Accounts receivable	--	--	--	1,953,519
Accrued interest receivable	--	--	291,900	456,425
Due from other governments	--	--	--	19,392,943
	--	--	22,677,225	78,072,012
<b>Total assets</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ 22,677,225</b>	<b>\$ 78,072,012</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts and contracts payable	\$ --	\$ --	\$ 368	\$ 2,785,030
Due to other funds	--	--	--	7,811,955
Due to other governments	--	--	--	168,325
Accrued salaries payable	--	--	--	496,842
Deferred revenue	--	--	--	1,116,394
Total liabilities	--	--	368	12,378,546
<b>Fund balances:</b>				
<b>Reserved for:</b>				
Encumbrances	--	--	--	3,611,443
Debt service - principal	--	--	16,488,219	16,488,219
Debt service - interest	--	--	6,188,638	6,188,638
Subsequent year expenditures	--	--	--	3,554,260
Continuing projects	--	--	--	6,150,944
<b>Unreserved:</b>				
Undesignated	--	--	--	29,699,962
Total fund balances	--	--	22,676,857	65,693,466
<b>Total liabilities and fund balances</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ 22,677,225</b>	<b>\$ 78,072,012</b>



**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, 2005**

	Special Revenue			
	Juror Compensation	City Constable Court Costs	Mosquito Abatement and Rodent Control	Downtown Development District
<b>REVENUES</b>				
Taxes:				
Property	\$ --	\$ --	\$ 2,893,072	\$ 330,449
Sales	--	--	--	--
Licenses and permits	--	--	--	--
Intergovernmental revenues	--	7,200	--	--
Charges for services	384,776	541,489	5,243	--
Fines and forfeits	--	34,772	--	--
Investment earnings	1,776	(1,077)	11,074	(4,268)
Miscellaneous revenues	--	--	6,961	4,861
Total revenues	<u>386,552</u>	<u>582,384</u>	<u>2,916,350</u>	<u>331,042</u>
<b>EXPENDITURES</b>				
Current:				
General government	348,405	591,123	--	--
Public safety	--	--	--	--
Transportation	--	--	--	--
Sanitation	--	--	--	--
Health and welfare	--	--	3,221,821	--
Conservation and development	--	--	--	375,531
Debt service:				
Principal retirement	--	--	--	--
Interest and fiscal charges	--	--	--	--
Capital outlay	--	66,076	271,253	--
Intergovernmental	--	--	--	--
Total expenditures	<u>348,405</u>	<u>657,199</u>	<u>3,493,074</u>	<u>375,531</u>
Excess (deficiency) of revenues over (under) expenditures	<u>38,147</u>	<u>(74,815)</u>	<u>(576,724)</u>	<u>(44,489)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	--	54,056	--	40,500
Transfers out	--	--	--	--
Proceeds of capital asset disposition	--	--	5,422	--
Total other financing sources and uses	<u>--</u>	<u>54,056</u>	<u>5,422</u>	<u>40,500</u>
Net change in fund balances	38,147	(20,759)	(571,302)	(3,989)
Fund balances, January 1	<u>17,420</u>	<u>20,759</u>	<u>1,828,710</u>	<u>6,015</u>
Fund balances, December 31	<u>\$ 55,567</u>	<u>\$ --</u>	<u>\$ 1,257,408</u>	<u>\$ 2,026</u>

The accompanying notes are an integral part of this statement.

Continued

## Special Revenue

Gaming Enforcement Division	City Court Judicial Building	Animal Control Center	Federal Forfeited Property	E.B.R. Parish Communications District	Emergency Medical Services
\$ --	\$ --	\$ --	\$ --	\$ --	\$ 7,315,693
--	--	--	--	--	--
--	--	376,389	--	--	--
3,600	--	--	--	--	--
84,584	18,560	123,052	--	3,034,158	6,610,860
--	--	--	260,013	--	--
187	--	3,957	14,337	92,203	284,256
--	35	74,275	--	48	85,080
<u>88,371</u>	<u>18,595</u>	<u>577,673</u>	<u>274,350</u>	<u>3,126,409</u>	<u>14,295,889</u>
85,137	--	--	--	--	--
--	--	--	112,345	3,594,610	11,418,601
--	--	--	--	--	--
--	--	1,176,209	--	--	--
--	--	--	--	--	--
--	--	--	--	--	--
--	--	--	--	--	443,493
--	--	--	--	--	--
<u>85,137</u>	<u>--</u>	<u>1,176,209</u>	<u>112,345</u>	<u>3,594,610</u>	<u>11,862,094</u>
3,234	18,595	(598,536)	162,005	(468,201)	2,433,795
--	--	639,070	--	597,372	--
--	--	--	--	--	(597,372)
--	--	--	--	--	--
--	--	639,070	--	597,372	(597,372)
3,234	18,595	40,534	162,005	129,171	1,836,423
6,694	--	56,145	386,126	3,179,419	12,273,132
<u>\$ 9,928</u>	<u>\$ 18,595</u>	<u>\$ 96,679</u>	<u>\$ 548,131</u>	<u>\$ 3,308,590</u>	<u>\$ 14,109,555</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, 2005**

	Special Revenue			
	B.R. Fire Department Pay Enhancement	Consolidated Road Lighting District No. 1	Parish Transportation	Parish Street Maintenance
<b>REVENUES</b>				
Taxes:				
Property	\$ 7,839,578	\$ 624,812	\$ --	\$ --
Sales	--	--	--	15,383,751
Licenses and permits	--	--	--	--
Intergovernmental revenues	--	70,823	2,969,733	--
Charges for services	--	--	--	--
Fines and forfeits	--	--	--	--
Investment earnings	(80,583)	88,211	175,494	198,421
Miscellaneous revenues	--	--	--	--
Total revenues	<u>7,758,995</u>	<u>783,846</u>	<u>3,145,227</u>	<u>15,582,172</u>
<b>EXPENDITURES</b>				
Current:				
General government	--	--	--	--
Public safety	8,336,879	--	--	--
Transportation	--	495,211	377,156	14,136,359
Sanitation	--	--	--	--
Health and welfare	--	--	--	--
Conservation and development	--	--	--	--
Debt service:				
Principal retirement	--	--	--	--
Interest and fiscal charges	--	--	--	--
Capital outlay	--	--	1,775,797	--
Intergovernmental	--	--	1,082,230	--
Total expenditures	<u>8,336,879</u>	<u>495,211</u>	<u>3,235,183</u>	<u>14,136,359</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(577,884)</u>	<u>288,635</u>	<u>(89,956)</u>	<u>1,445,813</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	--	--	--	--
Transfers out	--	--	--	--
Proceeds of capital asset disposition	--	--	--	--
Total other financing sources and uses	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balances	(577,884)	288,635	(89,956)	1,445,813
Fund balances, January 1	<u>1,143,488</u>	<u>2,847,283</u>	<u>5,741,148</u>	<u>6,093,767</u>
Fund balances, December 31	<u>\$ 565,604</u>	<u>\$ 3,135,918</u>	<u>\$ 5,651,192</u>	<u>\$ 7,539,580</u>

The accompanying notes are an integral part of this statement.

Continued

Special Revenue		Debt Service		
Consolidated Garbage Service District No. 1	Total	City Sales Tax Bonds	Parish Sales Tax Bonds	State and Local Government Securities
\$ 4,867,741	\$ 23,871,345	\$ --	\$ --	\$ --
--	15,383,751	13,053,681	617,534	--
--	376,389	--	--	--
720,992	3,772,348	--	--	--
5,990,653	16,793,375	--	--	--
--	294,785	--	--	--
233,870	1,017,858	790,115	26,405	110,473
--	171,260	--	--	--
<u>11,813,256</u>	<u>61,681,111</u>	<u>13,843,796</u>	<u>643,939</u>	<u>110,473</u>
--	1,024,665	--	--	--
--	23,462,435	--	--	--
--	15,008,726	--	--	--
11,885,079	11,885,079	--	--	--
--	4,398,030	--	--	--
--	375,531	--	--	--
--	--	10,350,000	545,000	--
--	--	5,373,273	95,522	--
--	2,556,619	--	--	--
--	1,082,230	--	--	--
<u>11,885,079</u>	<u>59,793,315</u>	<u>15,723,273</u>	<u>640,522</u>	<u>--</u>
(71,823)	1,887,796	(1,879,477)	3,417	110,473
--	1,330,998	--	--	--
(3,753,958)	(4,351,330)	--	--	(1,027,573)
--	5,422	--	--	--
<u>(3,753,958)</u>	<u>(3,014,910)</u>	<u>--</u>	<u>--</u>	<u>(1,027,573)</u>
(3,825,781)	(1,127,114)	(1,879,477)	3,417	(917,100)
10,543,617	44,143,723	22,271,563	726,884	2,471,570
<u>\$ 6,717,836</u>	<u>\$ 43,016,609</u>	<u>\$ 20,392,086</u>	<u>\$ 730,301</u>	<u>\$ 1,554,470</u>

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES** EXHIBIT B - 2  
**NONMAJOR GOVERNMENTAL FUNDS** (Continued)  
**FOR THE YEAR ENDED DECEMBER 31, 2005**

	Debt Service			Total Nonmajor Governmental Funds
	Taxable Refunding Bonds	Excess Revenue and Limited Tax	Total	
<b>REVENUES</b>				
Taxes:				
Property	\$ --	\$ --	\$ --	\$ 23,871,345
Sales	--	--	13,671,215	29,054,966
Licenses and permits	--	--	--	376,389
Intergovernmental revenues	--	--	--	3,772,348
Charges for services	--	--	--	16,793,375
Fines and forfeits	--	--	--	294,785
Investment earnings	--	--	926,993	1,944,851
Miscellaneous revenues	--	--	--	171,260
Total revenues	<u>--</u>	<u>--</u>	<u>14,598,208</u>	<u>76,279,319</u>
<b>EXPENDITURES</b>				
Current:				
General government	--	--	--	1,024,665
Public safety	--	--	--	23,462,435
Transportation	--	--	--	15,008,726
Sanitation	--	--	--	11,885,079
Health and welfare	--	--	--	4,398,030
Conservation and development	--	--	--	375,531
Debt service:				
Principal retirement	1,535,000	397,075	12,827,075	12,827,075
Interest and fiscal charges	3,707,615	59,145	9,235,555	9,235,555
Capital outlay	--	--	--	2,556,619
Intergovernmental	--	--	--	1,082,230
Total expenditures	<u>5,242,615</u>	<u>456,220</u>	<u>22,062,630</u>	<u>81,855,945</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(5,242,615)</u>	<u>(456,220)</u>	<u>(7,464,422)</u>	<u>(5,576,626)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	5,242,615	456,220	5,698,835	7,029,833
Transfers out	--	--	(1,027,573)	(5,378,903)
Proceeds of capital asset disposition	--	--	--	5,422
Total other financing sources and uses	<u>5,242,615</u>	<u>456,220</u>	<u>4,671,262</u>	<u>1,656,352</u>
Net change in fund balances	--	--	(2,793,160)	(3,920,274)
Fund balances, January 1	--	--	25,470,017	69,613,740
Fund balances, December 31	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 22,676,857</u>	<u>\$ 65,693,466</u>

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
CAPITAL PROJECTS FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL  
FROM INCEPTION AND FOR THE YEAR ENDED DECEMBER 31, 2005**

EXHIBIT B - 3

	Prior Years	Current Year	Total to Date	Project Authorization
<b>REVENUES</b>				
Taxes:				
General property taxes	\$ 3,835	\$ --	\$ 3,835	\$ 3,835
General sales and use taxes	127,564,359	20,584,537	148,148,896	144,890,820
Total taxes	127,568,194	20,584,537	148,152,731	144,894,655
Intergovernmental revenues:				
Federal grants:				
U. S. Federal Transit Authority	571,649	--	571,649	571,649
U. S. Department of HUD	--	--	--	223,538
State grants:				
Department of Public Safety and Corrections	26,935,855	2,686,465	29,622,320	40,615,278
Department of Transportation and Development	4,638,087	20,610	4,658,697	4,899,762
Louisiana State Capital Outlay Bill	11,656,810	138,408	11,795,218	14,252,644
Department of Treasury	1,161,000	--	1,161,000	1,161,000
Pride Fire Protection District	10,353	--	10,353	10,353
Capital Area Transit System	--	150,533	150,533	200,000
E.B.R. Parish Sheriff	500,000	--	500,000	500,000
Total intergovernmental revenues	45,473,754	2,996,016	48,469,770	62,434,224
Charges for Services:				
District court civil and criminal fees	2,456,221	1,670,477	4,126,698	2,498,000
Investment earnings	15,824,181	2,463,043	18,287,224	15,530,920
Miscellaneous revenues:				
Interest earned on assessments	4,984	--	4,984	4,984
Lease of old pistol range land	325,000	--	325,000	325,000
Special assessments	35,023	630	35,653	31,332
Contributions from private business	1,497,544	239,204	1,736,748	963,299
Contributions from government agencies	24,138	--	24,138	12,637
Donations	278,360	--	278,360	278,360
Total miscellaneous revenues	2,165,049	239,834	2,404,883	1,615,612
 Total revenues	193,487,399	27,953,907	221,441,306	226,973,411
 <b>EXPENDITURES</b>				
Land	19,323,607	1,349,140	20,672,747	34,684,247
Buildings	58,135,165	4,875,603	63,010,768	99,416,248
Improvements other than buildings	167,096,238	24,468,926	191,565,164	253,605,280
Equipment	17,724,208	1,452,642	19,176,850	24,381,776
Other	389,756	115,982	505,738	1,521,666
Total expenditures	262,668,974	32,262,293	294,931,267	413,609,217
 Excess (deficiency) of revenues over (under) expenditures	(69,181,575)	(4,308,386)	(73,489,961)	(186,635,806)
 <b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	162,004,549	21,404,756	183,409,305	183,409,305
Transfers out	(44,917,235)	(1,510,848)	(46,428,083)	(48,081,727)
Proceeds from long term debt	46,544,644	--	46,544,644	46,544,644
Increase in long term lease	4,763,584	--	4,763,584	4,763,584
Total other financing sources and uses	168,395,542	19,893,908	188,289,450	186,635,806
 Net change in fund balances	\$ 99,213,967	15,585,522	\$ 114,799,489	\$ --
 Fund balances, January 1		99,213,967		
 Fund balances, December 31		\$ 114,799,489		

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
JUROR COMPENSATION SPECIAL REVENUE FUND  
FOR THE YEAR ENDED DECEMBER 31, 2005**

EXHIBIT B - 4

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Charges for services:				
Criminal juror fees	\$ 234,000	\$ 234,000	\$ 237,420	\$ 3,420
Civil juror fees	<u>134,000</u>	<u>134,000</u>	<u>147,356</u>	<u>13,356</u>
Total charges for services	368,000	368,000	384,776	16,776
Investment earnings	<u>--</u>	<u>--</u>	<u>1,776</u>	<u>1,776</u>
Total revenues	368,000	368,000	386,552	18,552
<b>EXPENDITURES</b>				
Current:				
General government:				
Juror compensation	<u>368,000</u>	<u>368,000</u>	<u>348,405</u>	<u>19,595</u>
Excess (deficiency) of revenues over (under) expenditures	--	--	38,147	38,147
Fund balances, January 1	<u>17,420</u>	<u>17,420</u>	<u>17,420</u>	<u>--</u>
Fund balances, December 31	<u>\$ 17,420</u>	<u>\$ 17,420</u>	<u>\$ 55,567</u>	<u>\$ 38,147</u>

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
CITY CONSTABLE COURT COSTS SPECIAL REVENUE FUND  
FOR THE YEAR ENDED DECEMBER 31, 2005**

EXHIBIT B - 5

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Intergovernmental revenues:				
State shared revenues:				
On-behalf payments	\$ 7,200	\$ 7,200	\$ 7,200	\$ --
Charges for services:				
Judiciary court costs	350,000	400,000	438,441	38,441
School security fees	22,000	22,000	21,160	(840)
Constable bench warrant fees	50,000	50,000	32,343	(17,657)
Evidence testing	45,000	45,000	49,125	4,125
Service of eviction notices	200	200	420	220
Total charges for services	<u>467,200</u>	<u>517,200</u>	<u>541,489</u>	<u>24,289</u>
Fines and forfeits:				
City court forfeitures	<u>100,000</u>	<u>50,000</u>	<u>34,772</u>	<u>(15,228)</u>
Investment earnings	<u>--</u>	<u>--</u>	<u>(1,077)</u>	<u>(1,077)</u>
Total revenues	<u>574,400</u>	<u>574,400</u>	<u>582,384</u>	<u>7,984</u>
<b>EXPENDITURES</b>				
Current:				
General government:				
Judicial	513,400	567,456	591,123	(23,667)
Capital outlay	<u>81,759</u>	<u>81,759</u>	<u>66,076</u>	<u>15,683</u>
Total expenditures	<u>595,159</u>	<u>649,215</u>	<u>657,199</u>	<u>(7,984)</u>
Excess (deficiency) of revenues over (under) expenditures	(20,759)	(74,815)	(74,815)	--
<b>OTHER FINANCING SOURCES</b>				
Transfers in:				
General Fund	<u>--</u>	<u>54,056</u>	<u>54,056</u>	<u>--</u>
Net change in fund balances	(20,759)	(20,759)	(20,759)	--
Fund balances, January 1	<u>20,759</u>	<u>20,759</u>	<u>20,759</u>	<u>--</u>
Fund balances, December 31	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
MOSQUITO ABATEMENT AND RODENT CONTROL SPECIAL REVENUE FUND  
FOR THE YEAR ENDED DECEMBER 31, 2005**

EXHIBIT B - 6

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes:				
General property taxes	\$ 2,812,000	\$ 2,812,000	\$ 2,893,072	\$ 81,072
Charges for services:				
Out of parish spraying	15,000	15,000	5,243	(9,757)
Investment earnings	25,000	25,000	11,074	(13,926)
Miscellaneous revenues:				
Other income	1,000	1,000	6,961	5,961
Total revenues	<u>2,853,000</u>	<u>2,853,000</u>	<u>2,916,350</u>	<u>63,350</u>
<b>EXPENDITURES</b>				
Current:				
Health and welfare:				
Operations	2,736,190	3,346,190	3,225,566	120,624
Capital outlay	485,207	485,207	319,690	165,517
Total expenditures	<u>3,221,397</u>	<u>3,831,397</u>	<u>3,545,256</u>	<u>286,141</u>
Excess (deficiency) of revenues over (under) expenditures	(368,397)	(978,397)	(628,906)	349,491
<b>OTHER FINANCING SOURCES</b>				
Proceeds of capital asset disposition	6,000	6,000	5,422	(578)
Net change in fund balances	(362,397)	(972,397)	(623,484)	348,913
Fund balances, January 1	<u>1,828,710</u>	<u>1,828,710</u>	<u>1,828,710</u>	<u>--</u>
Fund balances, December 31	<u>\$ 1,466,313</u>	<u>\$ 856,313</u>	<u>\$ 1,205,226</u>	<u>\$ 348,913</u>

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
DOWNTOWN DEVELOPMENT DISTRICT SPECIAL REVENUE FUND  
FOR THE YEAR ENDED DECEMBER 31, 2005**

EXHIBIT B - 7

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes:				
General property taxes	\$ 352,440	\$ 352,440	\$ 330,449	\$ (21,991)
Investment earnings	(2,000)	(2,000)	(4,268)	(2,268)
Miscellaneous revenues:				
Donations	20,000	--	3,500	3,500
Other Income	--	--	1,361	1,361
Total miscellaneous revenues	20,000	--	4,861	4,861
Total revenues	370,440	350,440	331,042	(19,398)
<b>EXPENDITURES</b>				
Current:				
Conservation and development:				
Operations	370,440	385,440	375,531	9,909
Excess (deficiency) of revenues over (under) expenditures	--	(35,000)	(44,489)	(9,489)
<b>OTHER FINANCING SOURCES</b>				
Transfers in:				
General Fund	--	40,500	40,500	--
Net change in fund balances	--	5,500	(3,989)	(9,489)
Fund balances, January 1	6,015	6,015	6,015	--
Fund balances, December 31	\$ 6,015	\$ 11,515	\$ 2,026	\$ (9,489)

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
GAMING ENFORCEMENT DIVISION SPECIAL REVENUE FUND  
FOR THE YEAR ENDED DECEMBER 31, 2005**

EXHIBIT B - 8

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Intergovernmental revenues:				
State shared revenues:				
On-behalf payments	\$ 3,600	\$ 3,600	\$ 3,600	\$ --
Charges for services:				
Gaming fees	80,000	80,000	84,584	4,584
Investment earnings	--	--	187	187
Total revenues	83,600	83,600	88,371	4,771
<b>EXPENDITURES</b>				
Current:				
General government:				
Operations	86,890	86,890	85,137	1,753
Excess (deficiency) of revenues over (under) expenditures	(3,290)	(3,290)	3,234	6,524
Fund balances, January 1	6,694	6,694	6,694	--
Fund balances, December 31	<u>\$ 3,404</u>	<u>\$ 3,404</u>	<u>\$ 9,928</u>	<u>\$ 6,524</u>

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
CITY COURT JUDICIAL BUILDING FUND  
FOR THE YEAR ENDED DECEMBER 31, 2005**

EXHIBIT B - 9

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Charges for services:				
Civil Fees	\$ 18,560	\$ 18,560	\$ 18,560	\$ --
Investment earnings	--	--	35	35
Total revenues	18,560	18,560	18,595	35
Fund balances, January 1	--	--	--	--
Fund balances, December 31	<u>\$ 18,560</u>	<u>\$ 18,560</u>	<u>\$ 18,595</u>	<u>\$ 35</u>

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
ANIMAL CONTROL CENTER SPECIAL REVENUE FUND  
FOR THE YEAR ENDED DECEMBER 31, 2005**

EXHIBIT B - 10

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Licenses and permits:				
Licenses	\$ 346,000	\$ 366,000	\$ 376,389	\$ 10,389
Charges for services:				
Shelter income	66,000	66,000	83,798	17,798
Outside sales	15,000	15,000	13,725	(1,275)
Veterinary services	30,000	30,000	25,529	(4,471)
Total charges for services	<u>111,000</u>	<u>111,000</u>	<u>123,052</u>	<u>12,052</u>
Investment earnings	<u>600</u>	<u>600</u>	<u>3,957</u>	<u>3,357</u>
Miscellaneous revenues:				
Contributions from government agencies	50,500	50,500	49,945	(555)
Donations	4,000	19,000	23,472	4,472
Other income	--	--	858	858
Total miscellaneous revenues	<u>54,500</u>	<u>69,500</u>	<u>74,275</u>	<u>4,775</u>
Total revenues	<u>512,100</u>	<u>547,100</u>	<u>577,673</u>	<u>30,573</u>
<b>EXPENDITURES</b>				
Current:				
Health and welfare:				
Operations	1,131,205	1,196,705	1,188,140	8,565
Capital outlay	<u>--</u>	<u>21,000</u>	<u>15,788</u>	<u>5,212</u>
Total expenditures	<u>1,131,205</u>	<u>1,217,705</u>	<u>1,203,928</u>	<u>13,777</u>
Excess (deficiency) of revenues over (under) expenditures	(619,105)	(670,605)	(626,255)	44,350
<b>OTHER FINANCING SOURCES</b>				
Transfers in:				
General Fund	<u>618,070</u>	<u>639,070</u>	<u>639,070</u>	<u>--</u>
Net change in fund balances	(1,035)	(31,535)	12,815	44,350
Fund balances, January 1	<u>56,145</u>	<u>56,145</u>	<u>56,145</u>	<u>--</u>
Fund balances, December 31	<u>\$ 55,110</u>	<u>\$ 24,610</u>	<u>\$ 68,960</u>	<u>\$ 44,350</u>

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
FEDERAL FORFEITED PROPERTY SPECIAL REVENUE FUND  
FOR THE YEAR ENDED DECEMBER 31, 2005**

EXHIBIT B - 11

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Fines and forfeits:				
Forfeited property	\$ 180,000	\$ 180,000	\$ 260,013	\$ 80,013
Investment earnings	--	--	14,337	14,337
Total revenues	<u>180,000</u>	<u>180,000</u>	<u>274,350</u>	<u>94,350</u>
<b>EXPENDITURES</b>				
Current:				
Public safety:				
Dedicated funds	156,630	156,630	112,345	44,285
Capital outlay	<u>408,629</u>	<u>408,629</u>	--	<u>408,629</u>
Total expenditures	<u>565,259</u>	<u>565,259</u>	<u>112,345</u>	<u>452,914</u>
Excess (deficiency) of revenues over (under) expenditures	(385,259)	(385,259)	162,005	547,264
Fund balances, January 1	<u>386,126</u>	<u>386,126</u>	<u>386,126</u>	--
Fund balances, December 31	<u>\$ 867</u>	<u>\$ 867</u>	<u>\$ 548,131</u>	<u>\$ 547,264</u>

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**EAST BATON ROUGE PARISH COMMUNICATIONS DISTRICT SPECIAL REVENUE FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2005**

EXHIBIT B - 12

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Charges for services:				
Enhanced 911	\$ 2,708,850	\$ 2,708,850	\$ 3,034,158	\$ 325,308
Investment earnings	--	--	92,203	92,203
Miscellaneous revenues:				
Other income	--	--	48	48
Total revenues	<u>2,708,850</u>	<u>2,708,850</u>	<u>3,126,409</u>	<u>417,559</u>
<b>EXPENDITURES</b>				
Current:				
Public safety:				
Communications	3,804,780	3,594,780	3,594,610	170
Capital outlay	--	210,000	--	210,000
Total expenditures	<u>3,804,780</u>	<u>3,804,780</u>	<u>3,594,610</u>	<u>210,170</u>
Excess (deficiency) of revenues over (under) expenditures	(1,095,930)	(1,095,930)	(468,201)	627,729
<b>OTHER FINANCING SOURCES</b>				
Transfers in:				
Emergency Medical Services Fund	624,030	624,030	597,372	(26,658)
Net change in fund balances	(471,900)	(471,900)	129,171	601,071
Fund balances, January 1	<u>3,179,419</u>	<u>3,179,419</u>	<u>3,179,419</u>	--
Fund balances, December 31	<u>\$ 2,707,519</u>	<u>\$ 2,707,519</u>	<u>\$ 3,308,590</u>	<u>\$ 601,071</u>

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
EMERGENCY MEDICAL SERVICES SPECIAL REVENUE FUND  
FOR THE YEAR ENDED DECEMBER 31, 2005**

EXHIBIT B - 13

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes:				
General property taxes	\$ 6,728,630	\$ 6,728,630	\$ 7,315,693	\$ 587,063
Charges for services:				
Emergency transport charges	5,371,380	5,371,380	6,610,860	1,239,480
Investment earnings	99,370	99,370	284,256	184,886
Miscellaneous revenues:				
Donations	--	--	450	450
Other income	25,950	25,950	84,630	58,680
Total miscellaneous revenues	25,950	25,950	85,080	59,130
Total revenues	12,225,330	12,225,330	14,295,889	2,070,559
<b>EXPENDITURES</b>				
Current:				
Public safety:				
Operations	11,182,640	11,453,140	11,424,407	28,733
Capital outlay	1,036,313	792,463	443,493	348,970
Total expenditures	12,218,953	12,245,603	11,867,900	377,703
Excess (deficiency) of revenues over (under) expenditures	6,377	(20,273)	2,427,989	2,448,262
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out:				
East Baton Rouge Parish Communications District	(624,030)	(597,380)	(597,372)	8
Net change in fund balances	(617,653)	(617,653)	1,830,617	2,448,270
Fund balances, January 1	12,273,132	12,273,132	12,273,132	--
Fund balances, December 31	<u>\$ 11,655,479</u>	<u>\$ 11,655,479</u>	<u>\$ 14,103,749</u>	<u>\$ 2,448,270</u>

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
BATON ROUGE FIRE DEPARTMENT PAY ENHANCEMENT SPECIAL REVENUE FUND  
FOR THE YEAR ENDED DECEMBER 31, 2005**

EXHIBIT B - 14

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes:				
General property taxes	\$ 7,715,920	\$ 7,816,920	\$ 7,839,578	\$ 22,658
Investment earnings	(60,000)	(60,000)	(80,583)	(20,583)
Total revenues	7,655,920	7,756,920	7,758,995	2,075
<b>EXPENDITURES</b>				
Current:				
Public safety:				
Operations	7,079,940	8,312,250	8,336,879	(24,629)
Excess (deficiency) of revenues over (under) expenditures	575,980	(555,330)	(577,884)	(22,554)
Fund balances, January 1	1,143,488	1,143,488	1,143,488	--
Fund balances, December 31	\$ 1,719,468	\$ 588,158	\$ 565,604	\$ (22,554)

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
CONSOLIDATED ROAD LIGHTING DISTRICT NO. 1 SPECIAL REVENUE FUND  
FOR THE YEAR ENDED DECEMBER 31, 2005**

EXHIBIT B - 15

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes:				
General property taxes	\$ 620,210	\$ 620,210	\$ 624,812	\$ 4,602
Intergovernmental revenues:				
State shared revenues:				
Louisiana revenue sharing	68,510	68,510	70,823	2,313
Investment earnings	26,000	26,000	88,211	62,211
Total revenues	714,720	714,720	783,846	69,126
<b>EXPENDITURES</b>				
Current:				
Transportation:				
Operations	654,190	654,190	495,211	158,979
Excess (deficiency) of revenues over (under) expenditures	60,530	60,530	288,635	228,105
Fund balances, January 1	2,847,283	2,847,283	2,847,283	--
Fund balances, December 31	\$ 2,907,813	\$ 2,907,813	\$ 3,135,918	\$ 228,105

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
PARISH TRANSPORTATION SPECIAL REVENUE FUND  
FOR THE YEAR ENDED DECEMBER 31, 2005**

EXHIBIT B - 16

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Intergovernmental revenues:				
State shared revenues:				
State road fund	\$ 2,635,000	\$ 2,635,000	\$ 2,969,733	\$ 334,733
Investment earnings	50,000	50,000	175,494	125,494
Total revenues	<u>2,685,000</u>	<u>2,685,000</u>	<u>3,145,227</u>	<u>460,227</u>
<b>EXPENDITURES</b>				
Current:				
Transportation:				
Operations	1,215,000	1,215,000	377,156	837,844
Capital outlay	5,082,416	5,082,416	2,914,085	2,168,331
Intergovernmental	1,082,230	1,082,230	1,082,230	--
Total expenditures	<u>7,379,646</u>	<u>7,379,646</u>	<u>4,373,471</u>	<u>3,006,175</u>
Excess (deficiency) of revenues over (under) expenditures	(4,694,646)	(4,694,646)	(1,228,244)	3,466,402
Fund balances, January 1	5,741,148	5,741,148	5,741,148	--
Fund balances, December 31	<u>\$ 1,046,502</u>	<u>\$ 1,046,502</u>	<u>\$ 4,512,904</u>	<u>\$ 3,466,402</u>

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
PARISH STREET MAINTENANCE SPECIAL REVENUE FUND  
FOR THE YEAR ENDED DECEMBER 31, 2005**

EXHIBIT B - 17

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes:				
General sales and use taxes	\$ 13,314,210	\$ 13,314,210	\$ 15,383,751	\$ 2,069,541
Investment earnings	59,960	59,960	198,421	138,461
Total revenues	13,374,170	13,374,170	15,582,172	2,208,002
<b>EXPENDITURES</b>				
Current:				
Transportation:				
Street maintenance	18,875,456	18,875,456	16,523,807	2,351,649
Excess (deficiency) of revenues over (under) expenditures	(5,501,286)	(5,501,286)	(941,635)	4,559,651
Fund balances, January 1	6,093,767	6,093,767	6,093,767	--
Fund balances, December 31	<u>\$ 592,481</u>	<u>\$ 592,481</u>	<u>\$ 5,152,132</u>	<u>\$ 4,559,651</u>

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
CONSOLIDATED GARBAGE SERVICE DISTRICT NO. 1 SPECIAL REVENUE FUND  
FOR THE YEAR ENDED DECEMBER 31, 2005**

EXHIBIT B - 18

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes:				
General property taxes	\$ 4,669,450	\$ 4,819,450	\$ 4,867,741	\$ 48,291
Intergovernmental revenues:				
State shared revenues:				
Louisiana revenue sharing	723,590	723,590	720,992	(2,598)
Charges for services:				
Solid waste user fees	5,865,600	5,865,600	5,990,653	125,053
Investment earnings	100,000	200,000	233,870	33,870
Total revenues	11,358,640	11,608,640	11,813,256	204,616
<b>EXPENDITURES</b>				
Current:				
Sanitation:				
Operations	11,324,310	11,814,310	11,885,079	(70,769)
Excess (deficiency) of revenues over (under) expenditures	34,330	(205,670)	(71,823)	133,847
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out:				
General Fund	(1,136,110)	(1,124,583)	(1,124,583)	--
Solid Waste Disposal Facility Fund	--	(2,629,375)	(2,629,375)	--
Total Transfers out	(1,136,110)	(3,753,958)	(3,753,958)	--
Net change in fund balances	(1,101,780)	(3,959,628)	(3,825,781)	133,847
Fund balances, January 1	10,543,617	10,543,617	10,543,617	--
Fund balances, December 31	\$ 9,441,837	\$ 6,583,989	\$ 6,717,836	\$ 133,847

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
CITY SALES TAX BONDS DEBT SERVICE FUND  
FOR THE YEAR ENDED DECEMBER 31, 2005**

EXHIBIT B - 19

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes:				
General sales and use taxes	\$ 14,536,460	\$ 13,165,353	\$ 13,053,681	\$ (111,672)
Investment earnings	683,300	683,300	790,115	106,815
Total revenues	15,219,760	13,848,653	13,843,796	(4,857)
<b>EXPENDITURES</b>				
Debt service:				
Principal:				
Bond principal	10,350,000	10,350,000	10,350,000	--
Interest and fiscal charges:				
Bond interest	5,371,130	5,371,130	5,371,106	24
Paying agent fees	7,000	7,000	2,167	4,833
Total interest and fiscal charges	5,378,130	5,378,130	5,373,273	4,857
Total expenditures	15,728,130	15,728,130	15,723,273	4,857
Excess (deficiency) of revenues over (under) expenditures	(508,370)	(1,879,477)	(1,879,477)	--
Fund balances, January 1	22,271,563	22,271,563	22,271,563	--
Fund balances, December 31	\$ 21,763,193	\$ 20,392,086	\$ 20,392,086	\$ --

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
PARISH SALES TAX BONDS DEBT SERVICE FUND  
FOR THE YEAR ENDED DECEMBER 31, 2005**

EXHIBIT B - 20

	Budgeted Amounts		Actual Amounts Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes:				
General sales and use taxes	\$ 623,930	\$ 623,930	\$ 617,534	\$ (6,396)
Investment earnings	<u>21,000</u>	<u>21,000</u>	<u>26,405</u>	<u>5,405</u>
Total revenues	<u>644,930</u>	<u>644,930</u>	<u>643,939</u>	<u>(991)</u>
<b>EXPENDITURES</b>				
Debt service:				
Principal:				
Bond principal	<u>545,000</u>	<u>545,000</u>	<u>545,000</u>	<u>--</u>
Interest and fiscal charges:				
Bond interest	95,530	95,530	95,522	8
Paying agent fees	<u>1,000</u>	<u>1,000</u>	<u>--</u>	<u>1,000</u>
Total interest and fiscal charges	<u>96,530</u>	<u>96,530</u>	<u>95,522</u>	<u>1,008</u>
Total expenditures	<u>641,530</u>	<u>641,530</u>	<u>640,522</u>	<u>1,008</u>
Excess (deficiency) of revenues over (under) expenditures	3,400	3,400	3,417	17
Fund balances, January 1	<u>726,884</u>	<u>726,884</u>	<u>726,884</u>	<u>--</u>
Fund balances, December 31	<u>\$ 730,284</u>	<u>\$ 730,284</u>	<u>\$ 730,301</u>	<u>\$ 17</u>

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
STATE AND LOCAL GOVERNMENT SECURITIES DEBT SERVICE FUND  
FOR THE YEAR ENDED DECEMBER 31, 2005**

EXHIBIT B - 21

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Investment earnings	\$ 110,470	\$ 110,470	\$ 110,473	\$ 3
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out:				
General Fund	(1,027,570)	(1,027,570)	(1,027,573)	(3)
Net change in fund balances	(917,100)	(917,100)	(917,100)	--
Fund balances, January 1	2,471,570	2,471,570	2,471,570	--
Fund balances, December 31	<u>\$ 1,554,470</u>	<u>\$ 1,554,470</u>	<u>\$ 1,554,470</u>	<u>\$ --</u>

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
TAXABLE REFUNDING BONDS DEBT SERVICE FUND  
FOR THE YEAR ENDED DECEMBER 31, 2005**

EXHIBIT B - 22

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>EXPENDITURES</b>				
Debt service:				
Principal:				
Bond principal	\$ 1,535,000	\$ 1,535,000	\$ 1,535,000	\$ --
Interest and fiscal charges:				
Bond interest	3,706,620	3,706,620	3,706,615	5
Paying agent fees	2,000	2,000	1,000	1,000
Total interest and fiscal charges	<u>3,708,620</u>	<u>3,708,620</u>	<u>3,707,615</u>	<u>1,005</u>
Total expenditures	5,243,620	5,243,620	5,242,615	1,005
<b>OTHER FINANCING SOURCES</b>				
Transfers in:				
General Fund	<u>5,243,620</u>	<u>5,243,620</u>	<u>5,242,615</u>	<u>(1,005)</u>
Net change in fund balances	--	--	--	--
Fund balances, January 1	--	--	--	--
Fund balances, December 31	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
EXCESS REVENUE AND LIMITED TAX DEBT SERVICE FUND  
FOR THE YEAR ENDED DECEMBER 31, 2005**

EXHIBIT B - 23

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>EXPENDITURES</b>				
Debt service:				
Principal:				
Bond principal	\$ 344,000	\$ 344,000	\$ 343,500	\$ 500
Interest and fiscal charges:				
Bond interest	<u>65,890</u>	<u>65,890</u>	<u>57,184</u>	<u>8,706</u>
Total expenditures	409,890	409,890	400,684	9,206
<b>OTHER FINANCING SOURCES</b>				
Transfers in:				
General Fund	<u>409,890</u>	<u>409,890</u>	<u>400,684</u>	<u>(9,206)</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>

The accompanying notes are an integral part of this statement.

