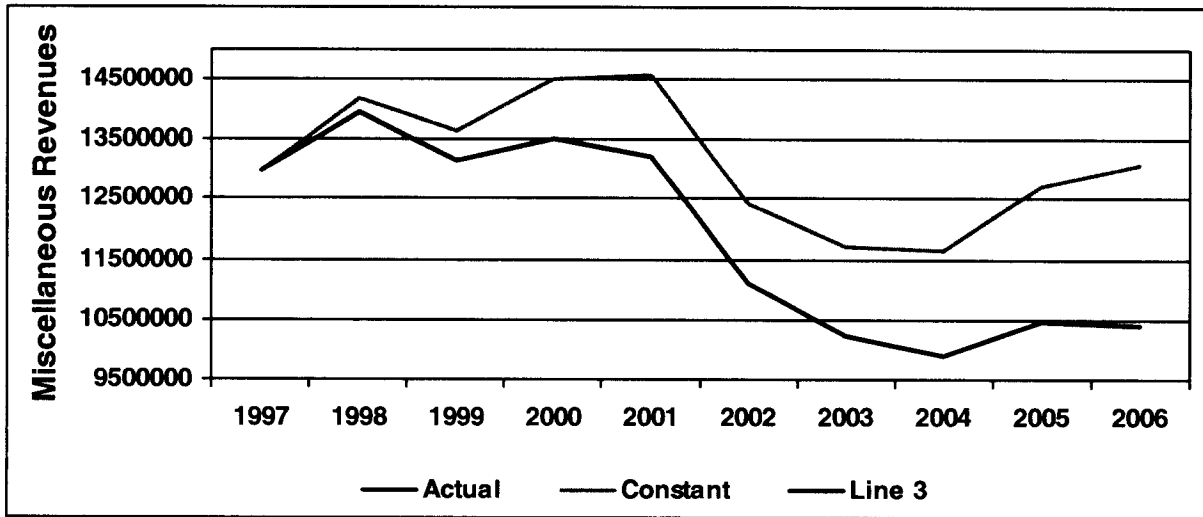


# MISCELLANEOUS REVENUES



## GENERAL FUND MISCELLANEOUS REVENUES

Year	Avg. CPI-U	Actual	Constant
1997	160.5	\$12,982,614	\$12,982,614
1998	163.0	\$14,170,723	\$13,953,381
1999	166.6	\$13,641,386	\$13,141,911
2000	172.2	\$14,498,962	\$13,513,841
2001	177.0	\$14,578,590	\$13,219,569
2002	179.9	\$12,416,115	\$11,077,190
2003	184.0	\$11,715,404	\$10,219,143
2004	188.9	\$11,662,849	\$9,909,408
2005	195.3	\$12,725,348	\$10,457,851
2006	201.6	\$13,066,323	\$10,402,504

Fluctuations in these revenues occur primarily in interest earnings, which follow changes in the economy, and increases and decreases in the amounts owed to the General Fund for debt service on bonds sold for the benefit of the Baton Rouge Airport District and the East Baton Rouge Sewerage Commission. In addition, certain police revenues are erratic and affect the total each year.

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## INTEREST EARNINGS ON INVESTMENTS

REVENUE TYPE	FUND . . OBJECT	
Miscellaneous Revenues	City	001 . . 481000
	Parish	002 . . 481000

### LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Revised Statutes 33:425 39:1271	<i>The Plan of Government</i> § 8.02

### INTERPRETATION OF LEGAL AUTHORIZATION:

**Federal:** N/A

**State:** **L.R.S. 33:425** provides that the treasurer of the local government shall receive, safely keep, and pay out according to law all monies belonging to the municipality and perform all other duties that may be prescribed by ordinance. **L.R.S. 39:1271** provides that any municipality, parish, school board, police jury, and any and all other political subdivisions of the state must invest in certain specified federal and bank securities such monies in any general or specific fund of the respective subdivision as they, in their discretion, may determine to be available for investment.

**Local:** **Section 8.02 of *The Plan of Government*** provides for a Parish and City Treasurer who shall have custody of all funds belonging to the parish, the city, and districts, and shall deposit the same in such banks as may be designated by the Metropolitan Council, on such conditions as are provided by law for the deposit of public money.

### COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** Council Administrator–Treasurer.

**Transmittal:** Remitted to and recorded quarterly by Finance Department–Accounting Division.

### DISTRIBUTION OF PROCEEDS:

Each quarter, the Financial Accounting Information System (FAIS) computes the average daily balance of all fund types affected by each investment and distributes earnings based upon this balance. Different rates are used for mature investments and for those investments that are still accruing interest. The computations made by the FAIS are checked for accuracy by Accounting Division personnel.

The interest earned in the City Court Receipts Suspense Fund and the City Court Appearance Bond Fund is added to interest earned in the City General Fund. Interest earned by the Sales Tax Suspense Fund is distributed to the City and Parish General Funds, the Sewer Sales Tax Fund, and the Parish Street Maintenance Fund based upon actual sales tax collections in each of the funds in the previous years. Beginning January 1, 2001, interest earned on amounts held in escrow for enterprise zone rebates in the Sales Tax Suspense Fund are distributed only to the City and Parish General Fund.

### PAYOR OF FEE:

The City-Parish is required by law to invest in United States bonds, treasury notes or certificates, or time certificates of deposit of state banks organized under the laws of Louisiana and national banks having their principal office in the state of Louisiana such monies in any general or special fund of the City-Parish as might constitute a surplus or the expenditure of which is deemed inadvisable by the City-Parish at the time. Interest on the investments is paid by the institutions in which the funds are invested.

**COMPUTATION OF FEE:**

Interest earnings are earned when investments mature and depend on the amount invested, the type of investment, and the term of the investment. Quarterly accruals are recorded for interest earned during the year.

**REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:**

None.

**MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:**

INTEREST EARNINGS ON INVESTMEN				ACCOUNT NUMBER 001 . . 481000				
MONTH	2003		2004		2005		2006	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
1st Quarter	84,919	24.91%	58,774	18.11%	135,074	16.62%	343,978	18.91%
2nd Quarter	93,768	52.41%	72,078	40.31%	209,584	42.41%	405,860	41.21%
3rd Quarter	73,304	73.91%	85,481	66.64%	215,670	68.95%	547,314	71.30%
4th Quarter	79,977	97.36%	105,714	99.21%	231,054	97.38%	522,684	100.03%
Other	8,998	100.00%	2,558	100.00%	21,296	100.00%	(468)	100.00%
<b>TOTAL</b>	<b>340,966</b>		<b>324,605</b>		<b>812,678</b>		<b>1,819,369</b>	

INTEREST EARNINGS ON INVESTMEN				ACCOUNT NUMBER 002 . . 481000				
MONTH	2003		2004		2005		2006	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
1st Quarter	38,735	23.38%	39,333	24.59%	62,783	15.44%	189,797	18.53%
2nd Quarter	43,711	49.77%	46,085	53.40%	98,569	39.67%	208,767	38.92%
3rd Quarter	33,282	69.86%	38,816	77.66%	104,483	65.36%	303,839	68.59%
4th Quarter	42,590	95.56%	35,728	100.00%	122,330	95.43%	321,685	100.00%
Other	7,350	100.00%	0	100.00%	18,580	100.00%	0	100.00%
<b>TOTAL</b>	<b>165,668</b>		<b>159,962</b>		<b>406,745</b>		<b>1,024,088</b>	
<b>COMB/% Chg</b>	<b>506,634</b>	<b>-32.93%</b>	<b>484,567</b>	<b>-4.36%</b>	<b>1,219,423</b>	<b>151.65%</b>	<b>2,843,457</b>	<b>133.18%</b>

NOTES: Amounts noted above under "Other" include interest earnings on solid waste user fees, amounts earned on funds held in escrow for payment of property taxes, and other miscellaneous amounts. The decrease in revenues 2003 through 2004 reflects the low interest rates throughout the economy during that period. Interest rates, in tandem with certain revenues, rose substantially during 2005 and 2006.

The Comprehensive Annual Financial Report combines interest earnings from Fund 104 (Health and Dental Managerial Fund – since 2001), Fund 105 (Postemployment Benefits Fund), and Fund 607 (Insurance Reserve Fund) with General Fund interest earnings, as follows:

Interest Earnings	2003	2004	2005	2006
General Fund	\$506,634	\$484,567	\$1,219,423	\$2,843,457
Health & Dental Managerial Fund	54,241	37,402	43,308	84,111
Postemployment Benefits Fund	0	(2,368)	(2,380)	3,524
Insurance Reserve Fund	224,368	329,185	879,513	1,313,969
<b>TOTAL CAFR</b>	<b>\$785,243</b>	<b>\$848,786</b>	<b>\$2,139,864</b>	<b>\$4,245,061</b>

## RENTALS — LAND

REVENUE TYPE	FUND . . OBJECT
Miscellaneous Revenues	City                      001 . . 482100

### LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	N/A	By Contract or Agreement

### INTERPRETATION OF LEGAL AUTHORIZATION:

**Federal:** N/A

**State:** N/A

**Local:** Individual lease **contracts and agreements** can be executed between the City of Baton Rouge and the various lessees for rental of land, batture lands, and real estate. "Batture" refers to certain portions of the bed of the Mississippi River that are uncovered at time of low water but are covered annually at time of ordinary high water.

### COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** City-Parish Finance Department—Revenue Division.

**Transmittal:** Timing and frequency of payments depend on the individual lease contracts.

### DISTRIBUTION OF PROCEEDS:

Not applicable.

### PAYOR OF FEE:

**Any individual or company that leases land, batture land, or real estate** belonging to the City-Parish pays this fee.

### COMPUTATION OF FEE:

The amount paid by the Ingram Barge Company for rental of batture land was adjusted annually based upon the Consumer Price Index. The rate since 2002 has been \$1,631.25 per month, and will continue to be the rate until a new contract is signed. The batture land being leased comprises 2.88 acres on the Mississippi River known as the "Old Ferry Landing Site."

### REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

None.

## MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

RENTALS - LAND (CITY)			ACCOUNT NUMBER 001 . . 482100					
MONTH	2003		2004		2005		2006	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	0	0.00%	0	0.00%	1,631	8.33%	0	0.00%
February	1,631	7.68%	1,631	9.09%	1,631	16.66%	0	0.00%
March	0	7.68%	1,631	18.18%	3,263	33.33%	0	0.00%
April	2,160	17.86%	1,631	27.27%	0	33.33%	1,631	8.21%
May	3,263	33.23%	1,632	36.36%	1,631	41.67%	0	8.21%
June	1,706	41.27%	1,631	45.45%	1,631	50.00%	0	8.21%
July	1,631	48.96%	1,631	54.54%	1,631	58.33%	0	8.21%
August	1,706	56.99%	1,631	63.63%	1,631	66.66%	1,631	16.41%
September	1,631	64.68%	3,263	81.82%	1,632	75.00%	0	16.41%
October	1,103	69.88%	0	81.82%	1,632	83.34%	1,631	24.62%
November	1,631	77.56%	3,263	100.00%	1,631	91.67%	1,632	32.83%
December	4,763	100.00%	0	100.00%	1,631	100.00%	13,350	100.00%
TOTAL/% Chg.	21,225	-0.47%	17,944	-15.46%	19,575	9.09%	19,875	1.53%

NOTE: For several years the monthly rental checks received from Ingram Barge Company were posted to the wrong months, so that the checks for January rent were posted to December of the preceding year. In 2005, the rent checks were posted correctly; however, the result is that only eleven monthly payments were posted in 2004.

In December 2006 it was discovered that some of the monthly rental checks for that year had been deposited into the wrong account. In addition, the January 2006 payment had been deposited and accounted for in another revenue in 2005. The check for December 2006 included the January 2007 lease amount, and this error was discovered too late to have it moved to the proper year. That check also included an overpayment of \$300. 2007 revenues will therefore reflect only eleven months' rent, which total will be reduced by the \$300 overpayment credited to the previous year.

The Parish Attorney's office is currently in negotiation with the Ingram Barge Company to renegotiate a contract that expired on August 31, 2000.

## RENTALS — BUILDINGS

REVENUE TYPE	FUND . . OBJECT
Miscellaneous Revenues	City            001 . . 482200 Parish          002 . . 482200

### LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	N/A	Lease agreements with various lessees

### INTERPRETATION OF LEGAL AUTHORIZATION:

**Federal:** N/A

**State:** N/A

**Local:** A lease agreement with the Public Defender's Office provides for the renting of space in the Attorneys' Building at 300 Louisiana Avenue from January 1, 2006, through December 31, 2008. The City-Parish also receives rent payments from the Office of the Parish Attorney—Gaming Enforcement Division for space occupied at the Court Plaza Building at 10500 Coursey Boulevard and from the Office of Community Development for rental of space in the Attorneys' Building.

### COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** Department of Finance—Accounting Division.

**Transmittal:** Recorded as received.

### DISTRIBUTION OF PROCEEDS:

Not applicable.

### PAYOR OF FEE:

On October 1, 1994, the Office of the Parish Attorney—Gaming Enforcement Division began paying for the right to rent 2,160 square feet of space in the Court Plaza building at 10500 Coursey Boulevard. Beginning 1997, the City-Parish purchased the Attorneys' Building and began receiving rent from the Public Defender's Office and the Office of Community Development.

### COMPUTATION OF FEE:

From 1996 through 2000, Office of the Parish Attorney—Gaming Division paid \$1,297.50 per month; in 2001 the rent was reduced to \$118.33 when the space requirements of that office decreased. Beginning in 2003 the space and rent were again reduced, to \$59.17 per month.

Effective January 1, 2006, through December 31, 2008, the Public Defender's Office is renting space in the Attorneys' Building for an amount that will be adjusted annually by the percentage change in the Consumer Price Index--All Urban Consumers (CPI-U). The 2006 rate was \$12,000 per month, which increased to \$12,236.40 per month in 2007. See a copy of the lease on file in the Budgeting Division.

Effective June 8, 1997, the Office of Community Development has rented space at the Attorneys' Building at a monthly charge of \$6,758.33.

### REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

None.

**MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:**

RENTALS - BUILDINGS (CITY)				ACCOUNT NUMBER 001 . . 482200				
MONTH	2003		2004		2005		2006	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	0	0.00%	0	0.00%	0	0.00%	0	0.00%
February	0	0.00%	0	0.00%	0	0.00%	12,000	5.33%
March	20,275	25.96%	17,275	20.54%	20,275	25.00%	32,275	19.67%
April	0	25.96%	5,758	27.39%	0	25.00%	12,000	25.00%
May	0	25.96%	28,792	61.62%	0	25.00%	12,000	30.33%
June	40,550	77.88%	0	61.62%	20,275	50.00%	32,275	44.67%
July	0	77.88%	0	61.62%	0	50.00%	12,000	50.00%
August	0	77.88%	0	61.62%	0	50.00%	12,000	55.33%
September	0	77.88%	0	61.62%	20,275	75.00%	32,275	69.67%
October	0	77.88%	0	61.62%	0	75.00%	12,000	75.00%
November	0	77.88%	0	61.62%	0	75.00%	12,000	80.33%
December	17,275	100.00%	32,275	100.00%	20,275	100.00%	44,275	100.00%
TOTAL	78,100		84,100		81,100		225,100	

NOTES: In 2004 Community Development paid \$3,000 that should have been collected in 2003.

A new lease was signed with the Public Defender's Office, in effect for the years 2006 through 2008; the monthly payments will be withheld by the City-Parish from court costs collected by the City-Parish for the Public Defender's Office.

RENTALS - BUILDINGS (PARISH)				ACCOUNT NUMBER 002 . . 482200				
MONTH	2003		2004		2005		2006	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	60	8.45%	60	8.45%	60	8.45%	60	8.45%
February	60	16.90%	60	16.90%	60	16.90%	60	16.90%
March	59	25.21%	59	25.21%	59	25.21%	59	25.21%
April	59	33.52%	59	33.52%	59	33.52%	59	33.52%
May	59	41.83%	59	41.83%	59	41.83%	59	41.83%
June	59	50.14%	59	50.14%	59	50.14%	59	50.14%
July	59	58.45%	59	58.45%	59	58.45%	59	58.45%
August	59	66.76%	59	66.76%	59	66.76%	59	66.76%
September	59	75.07%	59	75.07%	59	75.07%	59	75.07%
October	59	83.38%	59	83.38%	59	83.38%	59	83.38%
November	59	91.69%	59	91.69%	59	91.69%	59	91.69%
December	59	100.00%	59	100.00%	59	100.00%	59	100.00%
TOTAL	710		710		710		710	
COMB/% Chg	78,810	-4.50%	84,810	7.61%	81,810	-3.54%	225,810	176.02%

NOTES: Payments for rent are not necessarily posted in the month to which they pertain.

**ANALYSIS OF RENTAL REVENUE:**

	2003	2004	2005	2006
<b>CITY</b>				
Public Defender	--	--	--	144,000
Community Development	78,100	84,100	81,100	81,100
TOTAL CITY	<u>78,100</u>	<u>84,100</u>	<u>81,100</u>	<u>225,100</u>
<b>PARISH</b>				
Gaming Control	710	710	710	710
TOTAL PARISH	<u>710</u>	<u>710</u>	<u>710</u>	<u>710</u>
<b>TOTAL</b>	<u><u>78,810</u></u>	<u><u>84,810</u></u>	<u><u>81,810</u></u>	<u><u>225,810</u></u>

## RENTALS — TRAINING CENTER

REVENUE TYPE	FUND . . OBJECT
Miscellaneous Revenues	Parish    002 . . 482210

### LEGAL AUTHORIZATION

STATE	FEDERAL	LOCAL
N/A	U.S. Department of Labor	N/A

### INTERPRETATION OF LEGAL AUTHORIZATION:

**Federal:** The **U. S. Department of Labor** granted approval of the rental agreement for the Training Center Facility on Plank Road effective October 1, 1980, for a period of 5.6 years at a rate of \$10 per square foot per year. This rate was reduced in January 1991 to \$2 per square foot per year to fund building maintenance and repairs being provided by the Department of Public Works.

**State:**        N/A

**Local:**        N/A

### COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** The Finance Department—Accounting Division collects the revenue through journal entries charging the various special and grant funds for the proper amount of rent based on the square footage occupied by each component.

### DISTRIBUTION OF PROCEEDS:

Not applicable.

### PAYOR OF FEE:

The Office of Social Services and WIA grant programs, along with the sewer special funds, together occupy some 27,000 square feet of space and are charged an amount of rent based on the square footage that each component occupies compared to the total square footage available. The remaining space in the building is occupied by General Fund programs.

### COMPUTATION OF FEE:

Rental of these premises as of January 1991 is charged to the various programs at a rate of \$2.00 per square foot.

### REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

Depending on the availability of funds in the various grant programs, a ceiling may be imposed on the maximum rent that can be charged.

**MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:**

RENTALS-TRAINING CENTER				ACCOUNT NUMBER 002 . . 482210				
MONTH	2003		2004		2005		2006	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	0	0.00%	4,822	8.33%	4,822	8.33%	4,822	8.33%
February	0	0.00%	4,822	16.67%	4,822	16.67%	4,822	16.67%
March	14,464	25.00%	4,822	25.00%	4,822	25.00%	4,822	25.00%
April	4,822	33.33%	4,822	33.33%	4,822	33.33%	4,822	33.33%
May	4,822	41.66%	4,822	41.67%	4,822	41.67%	4,822	41.67%
June	4,822	50.00%	4,821	50.00%	4,821	50.00%	4,821	50.00%
July	4,822	58.33%	4,822	58.33%	4,822	58.33%	4,822	58.33%
August	4,822	66.67%	4,822	66.67%	4,822	66.67%	4,822	66.67%
September	4,822	75.00%	4,822	75.00%	4,822	75.00%	4,822	75.00%
October	4,822	83.33%	4,822	83.33%	4,822	83.33%	4,822	83.33%
November	4,822	91.67%	4,821	91.67%	4,821	91.67%	4,821	91.67%
December	4,822	100.00%	4,822	100.00%	4,822	100.00%	4,822	100.00%
TOTAL/% Chg	57,862	0.00%	57,862	0.00%	57,862	0.00%	57,862	0.00%

NOTES: Recording of rental payments for the Training Center is done by journal entry and is not necessarily performed in the month to which the payment pertains.

**OIL, GAS, & MINERAL ROYALTIES  
OIL, GAS, AND MINERAL BONUS & RENTALS**

REVENUE TYPE	FUND . . OBJECT
Miscellaneous Revenues	Parish            002 . . 482310    Royalties
	002 . . 482320    Bonus & Rentals

**LEGAL AUTHORIZATION**

FEDERAL	STATE	LOCAL
N/A	Louisiana Revised Statutes 30:151-153	N/A

**INTERPRETATION OF LEGAL AUTHORIZATION:**

**Federal:** N/A

**State:** L.R.S. 30:151 and 152 provide that every levee district, drainage district, road district, school district, school board, or other board, commission, parish, municipality, state university, state college, state penal or charitable institution or agency, unit, or institution of the state or subdivision thereof is authorized to lease its land for the development and production of minerals. L.R.S. 30:153 provides that any agency, unit, or institution of the state described above may by resolution direct the State Mineral Board to lease its land. The bonus money, if any, received for the lease will be transmitted by the State Mineral Board to the agency. After execution of the original lease, all rights and authority in connection therewith will be vested in the agency to the same extent as if the agency had itself leased the land.

**Local:** N/A

**COLLECTION AND TRANSMITTAL OF FUNDS:**

**Collector:** Finance Department–Revenue Division.

**Transmittal:** Recorded as received by Finance Department, but payments are reviewed by the Parish Attorney's office to ensure compliance with the terms of each lease.

**DISTRIBUTION OF PROCEEDS:**

Not applicable.

**PAYOR OF FEE:**

The following leases were in effect as of March 2006:

State Lease #9192, dated January 19, 1981, leased to **Millie Loggins Fehlman (assignees are Hilcorp Energy II, L.P. and Sampson Petroleum Company - payments by Hilcorp Energy Company, and Sampson Petroleum Company)**, 44.50 acres in the Comite Field. A portion of the lease has terminated, and the only portion remaining in effect is that within the Cobb unit.

State Lease #18482, dated February 9, 2005, leased to **Alpine Exploration Companies, Inc. (assignee may be Lamar Oil & Gas)**, 21.36 acres at the South Sewage Treatment Plant.

Lease dated May 30, 1977, streets and rights-of-way for **Oak Cluster Subdivision and Oak Cluster Drive**, originally granted to **Amoco Production Company and now owned by Hilcorp Energy Company**. The City-Parish acquired ownership of this property subject to the pre-existing lease.

State Lease #17977, dated December 10, 2003, leased to **Goldston Oil Corporation**, 2.102 acres in Ligon Road.

Unleased working interest in the 18,000' TUSC RA SUA-Strain #1 well in the Comite Field (**Hilcorp Energy Company is now operator.**)

Unleased working interest in the **Port Hudson Field (operator is BP America Production Company.)**

The terms of the various leases provide for revenues to the parish at the amounts and rates for **bonuses, annual rentals, semiannual shut-in payments, and royalties** listed below. A bonus is an amount paid in cash at the inception of the lease and usually consists of the first year's rental payment plus an additional amount of up to one year's rental as actual bonus. Rental payments are made to keep the lease in effect until production is achieved. Shut-in payments are made when there is a well capable of producing gas in paying quantities but gas is not being used or marketed because of a lack of a reasonable market or marketing facilities or governmental restrictions. In such cases the well is shut in, and the lease is kept in effect by semiannual payments to the lessor. Royalties are calculated as a percentage of the value of actual production.

State Lease #9192:

Bonus	\$114,231.50
Rental	\$57,115.75
Shut-in:	\$3.00 per acre for a six-month period (\$200 minimum)
Royalties	26 1/2% of the value of all oil, gas, and other minerals

State Lease #18482:

Bonus	\$3,738.00
Rental	\$1,869.00
Shut-in:	\$25.00 per acre for a six-month period (\$500 minimum)
Royalties	20% of the value of all oil, gas, and other minerals

May 30, 1977, lease of Oak Cluster:

Bonus	unknown
Rental	\$25.00 per acre
Shut-in:	\$25.00 per acre
Royalties	1/6 of the value of all oil, gas, and other minerals

State Lease #17997:

Bonus	\$893.35
Rental	\$446.68
Shut-in:	\$3.00 per acre for a six-month period (\$200 minimum)
Royalties	1/4 of the value of all oil, gas, and other minerals

**REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:**

None.

## MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

OIL, GAS, & MINERAL ROYALTIES (PARISH)					ACCOUNT NUMBER 002 . . 482310			
MONTH	2003		2004		2005		2006	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	201	0.20%	0	0.00%	0	0.00%	777	0.63%
February	1,038	1.24%	229	0.21%	2,508	1.86%	700	1.21%
March	5,518	6.75%	15,682	14.57%	9,275	8.75%	31,139	26.61%
April	14,535	21.27%	7,043	21.03%	8,396	14.98%	11,128	35.69%
May	15,195	36.45%	1,910	22.77%	7,506	20.56%	11,190	44.82%
June	2,555	39.00%	7,422	29.57%	9,270	27.44%	7,528	50.97%
July	15,929	54.91%	9,377	38.16%	11,292	35.83%	9,765	58.93%
August	2,305	57.21%	9,021	46.43%	2,436	37.64%	7,017	64.66%
September	15,579	72.77%	7,032	52.87%	16,712	50.05%	7,013	70.38%
October	7,274	80.04%	16,339	67.83%	2,606	51.98%	8,923	77.66%
November	1,063	81.10%	6,303	73.61%	8,944	58.62%	864	78.37%
December	18,921	100.00%	28,815	100.00%	55,723	100.00%	26,512	100.00%
TOTAL/% Chg	100,113	85.58%	109,173	9.05%	134,668	23.35%	122,556	-8.99%

OIL, GAS, & MINERAL BONUSES & RENTALS (PARISH)					ACCOUNT NUMBER 002 . . 482320			
MONTH	2003		2004		2005		2006	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
TOTAL/% Chg	0	N/A	1,340	N/A	4,185	212.29%	1,869	-55.34%
COMB/% Chg	100,113	85.58%	110,513	10.39%	138,853	25.64%	124,425	-10.39%

NOTES: Revenues are shown in the month in which they are actually received rather than in the month to which they apply. Royalty payments are made by several different companies, each operating on a different schedule. There is usually a lag of from one to four months between the month of production and the payment of royalties.

The revenue may vary from year to year depending on the production of oil and gas fields.

**AIRPORT OBLIGATION PAYABLE  
AIRPORT 2001 PFC NOTE**

REVENUE TYPE	FUND . . OBJECT
Miscellaneous Revenues	City 001 . . 483100 Airport Obligation Payable
	City 001 . . 483101 Airport 2001 PFC Note

**LEGAL AUTHORIZATION**

FEDERAL	STATE	LOCAL
N/A	N/A	Intergovernmental Contract and Local Service Agreement, §5.2, 2/13/80  Promissory Notes, 11/5/97 Promissory Note, 9/5/01

**INTERPRETATION OF LEGAL AUTHORIZATION:**

**Federal:** N/A

**State:** N/A

**Local:** **Article V, Section 2 of the Intergovernmental Contract and Local Services Agreement** entered into on February 13, 1980, between the City of Baton Rouge and the Greater Baton Rouge Airport District states that the Airport District agrees to pay the city rent for the lease, use, possession, and control of the 1980 Project and Ryan Airport in the principal amount of \$11,300,000, plus interest thereon at the rate of 7.86% per annum, payable in annual installments commencing in the year following completion of the terminal building.

**Two promissory notes** entered into on November 5, 1997, between the City of Baton Rouge and the Greater Baton Rouge Airport District state that the city had issued \$19,325,000 in Public Improvement Sales Tax Revenue Bonds, Series 1997, for the purpose of financing a portion (\$14,946,000) of the costs of construction of certain improvements and renovations at Ryan Airport (1997 Terminal Improvement Project). The Airport District agreed to repay that amount in monthly installments of principal plus interest at the rates per annum equal to the interest rates payable by the city from time to time on the 1997 bonds. **One promissory note, in the amount of \$7,649,000,** was to be repaid from passenger facility charges (PFC's) imposed by the airport; **the other, in the amount of \$7,297,000,** was to be repaid from landing fees, terminal rent, parking lot, and other revenues derived from the operation of Ryan Airport.

On September 5, 2001, the Greater Baton Rouge Airport District entered into a **promissory note** with the City of Baton Rouge, for the principal amount of **\$5,400,000**. This note states that the city had issued its Public Improvement Sales Tax Revenue Bonds, Series 2001A, one purpose of which was to provide sufficient funds to the Airport District to enable it to refinance its repayment obligations under the promissory note dated November 5, 1997, in the original principal amount of \$7,649,000 (referenced in the above paragraph). The Airport District agreed to pay the City of Baton Rouge \$5,400,000 in monthly installments of principal plus interest at the rates per annum equal to the interest rates payable by the City from time to time on the 2001A bonds.

**COLLECTION AND TRANSMITTAL OF FUNDS:**

**Collector:** Department of Finance—Accounting Division.

**Transmittal:** Rental payments on the Intergovernmental Contract dated 2/13/80 are recorded on interest payment due dates of March 15 and September 15. At the end of each year an accrual is done for that year's portion of the payment due the following March. Payments on the 1997 note are recorded monthly. Payments on the 2001 note are recorded on February 1, August 1, and December 31.

**DISTRIBUTION OF PROCEEDS:**

Not applicable.

**PAYOR OF FEE:**

The Greater Baton Rouge Airport District pays the city through monies derived from landing fees, terminal rent, parking lot revenues, passenger facility charges, and all other rents and revenues not required to pay the cost of operation and development of the airport.

**COMPUTATION OF FEE:**

The following is a summary of the Greater Baton Rouge Airport District's annual rent and Terminal Improvement Project obligation to the city:

YEAR	1980 NOTE	1997 NOTE 1 (PFC's)	1997 NOTE 2 (Rates)	INTEREST EARNINGS/RESERVE OFFSET*	2001 NOTE **	TOTAL
1983-1996	14,972,338					14,972,338
1997	1,103,095	209,214	242,187	(74,775)		1,479,721
1998	1,100,276	1,057,663	1,235,297	(231,134)		3,162,102
1999	1,097,234	941,299	1,089,581	(122,150)		3,005,964
2000	1,093,956	946,520	1,096,629	(158,430)		2,978,675
2001	1,090,418	556,267	1,117,301	(57,326)	165,825	2,872,485
2002	1,086,602		1,144,326	(32,020)	397,980	2,596,887
2003	1,082,485		1,167,584	(38,906)	397,647	2,608,810
2004	1,078,045		1,184,040	(39,379)	398,597	2,621,302
2005	1,073,265		696,144	(3,814)	387,363	2,152,959
2006					398,363	398,363
2007					400,998	400,998
2008					406,459	406,459
2009					415,292	415,292
2010					424,276	424,276
2011					431,553	431,553
2012					440,719	440,719
2013					446,686	446,686
2014					450,756	450,756
2015					454,594	454,594
2016					458,547	458,547
2017					465,093	465,093
2018					469,469	469,469
2019					473,320	473,320
2020					477,153	477,153
2021					281,415	281,415
<b>TOTAL</b>	<b>24,777,714</b>	<b>3,710,963</b>	<b>8,973,088</b>	<b>(757,934)</b>	<b>8,642,105</b>	<b>45,345,936</b>

NOTE: \* Airport obligation payments on the 1997 Airport Terminal Improvement Project bonds are offset by a pro-rata share of interest earnings on the reserve in the related debt service fund. The amounts above are estimates.

The 1997 Note 1 (PFC's) was defeased in 2001 with the proceeds of the sale of bonds in that year; the 2001 obligation was incurred to repay those bonds.

\*\* The reserve requirement for the City Sales Tax Bonds was reduced as of August 1, 2005. Because the reserves were originally funded by multiple sources, the various accounting funds must be given their pro rata share of the reserve fund credit. The pro rata share of 001..483101 was \$12,050.

**REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:**

None.

**MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:**

AIRPORT OBLIGATION PAYABLE (CITY)				ACCOUNT NUMBER 001 . . 483100				
MONTH	2003		2004		2005		2006	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	96,177	4.35%	94,859	4.27%	98,670	5.59%	0	0.00%
February	93,338	8.57%	97,601	8.66%	96,505	11.05%	0	0.00%
March	1,052,453	56.17%	1,110,391	58.62%	1,172,672	77.47%	0	0.00%
April	96,713	60.54%	98,103	63.03%	99,415	83.10%	0	0.00%
May	96,709	64.92%	98,113	67.44%	99,436	88.73%	0	0.00%
June	96,717	69.29%	98,113	71.86%	99,449	94.37%	0	0.00%
July	96,701	73.66%	98,078	76.27%	99,449	100.00%	0	0.00%
August	78,161	77.20%	79,519	79.85%	0	100.00%	0	0.00%
September	178,088	85.25%	140,948	86.19%	0	100.00%	0	0.00%
October	98,074	89.69%	99,395	90.66%	0	100.00%	0	0.00%
November	98,113	94.12%	99,439	95.13%	0	100.00%	0	0.00%
December	129,919	100.00%	108,146	100.00%	0	100.00%	0	0.00%
TOTAL/% Chg	2,211,163	0.56%	2,222,705	0.52%	1,765,596	-20.57%	0	-100.00%

AIRPORT 2001 PFC NOTE (CITY)				ACCOUNT NUMBER 001 . . 483101				
MONTH	2003		2004		2005		2006	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	0	0.00%	0	0.00%	0	0.00%	0	0.00%
February	21,915	5.51%	21,015	5.27%	20,048	5.18%	18,981	4.76%
March	0	5.51%	0	5.27%	0	5.18%	0	4.76%
April	0	5.51%	0	5.27%	0	5.18%	0	4.76%
May	0	5.51%	0	5.27%	0	5.18%	0	4.76%
June	0	5.51%	0	5.27%	0	5.18%	0	4.76%
July	210,240	58.38%	210,673	58.13%	0	5.18%	213,057	58.25%
August	0	58.38%	0	58.13%	213,623	60.32%	0	58.25%
September	0	58.38%	0	58.13%	(12,050)	57.21%	0	58.25%
October	0	58.38%	0	58.13%	0	57.21%	0	58.25%
November	0	58.38%	0	58.13%	0	57.21%	0	58.25%
December	165,492	100.00%	166,909	100.00%	165,742	100.00%	166,325	100.00%
TOTAL/% Chg	397,647	-0.08%	398,597	0.24%	387,363	-2.82%	398,363	2.84%
TOT. AIRPORT	2,608,810	0.46%	2,621,302	0.48%	2,152,959	-17.87%	398,363	-81.50%

NOTE: The negative amount shown in September 2005 represented a reduction in the debt service reserve.

## E.B.R. SEWERAGE COMMISSION NOTE

REVENUE TYPE	FUND . . OBJECT
Miscellaneous Revenues	City                      001 . . 483110

### LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	L.R.S. 33:4341 (B)	Resolution 32309, 4/6/92  Act of Credit Sale, 5/12/92

### INTERPRETATION OF LEGAL AUTHORIZATION:

**Federal:** N/A

**State:** **L.R.S. 33:4341 (B)** provides that any municipality or any other political subdivision in, and including, the Parish of East Baton Rouge may sell any revenue-producing utility or any other property or equipment owned by it, in connection with the operation, management, financing, or refinancing thereof, to any other public entity in, and including, the Parish of East Baton Rouge, Louisiana.

**Local:** **Council Resolution 32309 (E.B.R. Sewerage Commission Resolution 717)** of April 6, 1992, authorizes the sale of an undivided interest in the sewerage system owned by the Sewerage Commission to the City of Baton Rouge and the refunding of certain certificates and bonds. **The Act of Credit Sale between the City of Baton Rouge, State of Louisiana, and East Baton Rouge Sewerage Commission**, dated May 12, 1992, is the actual sale document.

### COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** Department of Finance—Accounting Division.

**Transmittal:** Recorded on interest payment due dates of June 30 and December 31.

### DISTRIBUTION OF PROCEEDS:

Not applicable.

### PAYOR OF FEE:

**The East Baton Rouge Sewerage Commission** makes these payments to the City of Baton Rouge.

In 1992 the City of Baton Rouge issued \$85,000,000 in Public Improvement Sales Tax Revenue Bonds, Series 1992A, to provide funds to finance the acquisition of an undivided interest in the sewerage system owned and/or operated by the E.B.R. Sewerage Commission. The Commission used the proceeds to refund certain bonds and certificates of indebtedness. The Commission then, through the above-mentioned Act of Credit Sale, repurchased the undivided interest in the sewerage system and is required to make payments to the City semi-annually during the period 1992-2011. These payments offset the impact that the scheduled debt service payments on the \$85,000,000 Public Improvement Sales Tax Revenue Bonds have on the General Fund.

**COMPUTATION OF FEE:**

Following is a schedule of annual payment amounts due on the obligation from the E.B.R. Sewerage Commission to the City of Baton Rouge:

<u>YEAR</u>	<u>AMOUNT</u>	<u>YEAR</u>	<u>AMOUNT</u>
1992	\$8,810,212.39	2002	6,877,779.18
1993	8,336,980.20	2003	6,891,386.26
1994	9,290,914.69	2004	6,905,108.44
1995	9,289,058.01	2005	6,923,929.47
1996	9,289,162.37	2006	6,944,565.50
1997	8,415,915.67	2007	6,967,193.31
1998	7,148,784.27	2008	6,992,327.04
1999	7,052,975.64	2009	7,019,135.02
2000	6,959,290.14	2010	7,048,841.53
2001	6,891,653.43	2011	<u>4,040,080.80</u>
		TOTAL	<u>\$148,095,293.36</u>

**REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:**

None.

**MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:**

E.B.R. SEWERAGE COMMISSION NOTE (CITY)					ACCOUNT NUMBER 001 . . 483110			
MONTH	2003		2004		2005		2006	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	0	0.00%	0	0.00%	0	0.00%	0	0.00%
February	0	0.00%	0	0.00%	0	0.00%	0	0.00%
March	0	0.00%	0	0.00%	0	0.00%	0	0.00%
April	0	0.00%	0	0.00%	0	0.00%	0	0.00%
May	0	0.00%	0	0.00%	0	0.00%	0	0.00%
June	1,712,213	24.85%	1,569,444	22.73%	1,414,351	20.67%	1,245,709	17.94%
July	0	24.85%	0	22.73%	0	20.67%	0	17.94%
August	0	24.85%	0	22.73%	(82,295)	19.47%	0	17.94%
September	0	24.85%	0	22.73%	0	19.47%	0	17.94%
October	0	24.85%	0	22.73%	0	19.47%	0	17.94%
November	0	24.85%	0	22.73%	0	19.47%	0	17.94%
December	5,179,173	100.00%	5,335,664	100.00%	5,509,579	100.00%	5,698,857	100.00%
TOTAL/% Chg	6,891,386	0.20%	6,905,108	0.20%	6,841,635	-0.92%	6,944,566	1.50%

Note: The reserve requirement for the City Sales Tax Bonds was reduced as of August 1, 2005. Because the reserves were originally funded by multiple sources, the various accounting funds must be given their pro rata share of the reserve fund credit. The pro rata share of 001..483110 was \$82,295.

## EMERGENCY OPERATIONS RECOVERIES

REVENUE TYPE	FUND . . OBJECT
Miscellaneous Revenues	City                      001 . . 484160

### LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Revised Statutes 33:1974	N/A

### INTERPRETATION OF LEGAL AUTHORIZATION:

**Federal:** N/A

**State:** **L.R.S. 33:1974** provides that any fire department of a parish, municipality, or fire protection district, and any volunteer fire department, shall have the authority to charge any person causing or contributing to a discharge of a hazardous or nonhazardous material or substance the extraordinary expenses associated with undertaking any remedial actions necessary to contain, abate, clean up, restore, or remove the discharge, or fighting a fire, if such extraordinary expenses were incurred due to the presence of a material or substance which has been discharged. In addition, the governing authority of any such fire department may charge an owner of immovable property onto or into which a hazardous material or substance has been discharged for the extraordinary expenses associated with cleanup or firefighting if the property owner's negligence in complying with applicable laws, regulations, and fire codes with respect to the material or substance discharged was a cause in fact of such expenses.

**Local:** N/A

### COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** Office of the Parish Attorney.

**Transmittal:** Recorded as received by the Finance Department—Accounting Division.

### DISTRIBUTION OF PROCEEDS:

Not applicable.

### PAYOR OF FEE:

Any company or person causing or contributing to a hazardous material incident or an owner of immovable property onto or into which a hazardous or nonhazardous material or substance has been discharged which is not in compliance with the applicable laws, regulations, and fire codes, if the property owner's negligence was a cause of the extraordinary expenses incurred in cleanup or firefighting.

### COMPUTATION OF FEE:

The amount charged for each emergency operations recovery is the actual amount of any extraordinary expenses incurred due to the presence of the hazardous material or substance.

### REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

None.

## MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

EMERGENCY OPERATIONS RECOVERIES (CITY)					ACCOUNT NUMBER 001 . . 484160			
	2003		2004		2005		2006	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	0	0.00%	0	0.00%	0	0.00%	0	0.00%
February	0	0.00%	0	0.00%	0	0.00%	0	0.00%
March	0	0.00%	0	0.00%	1,557	6.94%	0	0.00%
April	5,364	93.99%	0	0.00%	6,133	34.26%	0	0.00%
May	0	93.99%	0	0.00%	0	34.26%	0	0.00%
June	0	93.99%	0	0.00%	0	34.26%	0	0.00%
July	0	93.99%	0	0.00%	0	34.26%	0	0.00%
August	0	93.99%	0	0.00%	0	34.26%	0	0.00%
September	0	93.99%	0	0.00%	19,291	120.19%	0	0.00%
October	343	100.00%	0	0.00%	0	120.19%	0	0.00%
November	0	100.00%	0	0.00%	0	120.19%	0	0.00%
December	0	100.00%	0	0.00%	(4,532)	100.00%	0	0.00%
TOTAL/% Chg	5,707	-42.18%	0	N/A	22,449	N/A	0	-100.00%

NOTES: It often happens that costs associated with emergency operations are not recovered until much later. On May 30, 2005, a train derailment occurred in the downtown Baton Rouge area. Of the \$19,291 received from the railway to reimburse the costs for this incident, \$4,532 was transferred from this revenue account to other funds for the benefit of non-General Fund departments that assisted in the emergency operations.

## CONTINGENT RECEIPTS

REVENUE TYPE	FUND . . OBJECT
Miscellaneous Revenues	City            001 . . 484200
	Parish         002 . . 484200

### LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	N/A	<i>The Plan of Government § 8.01</i>

### INTERPRETATION OF LEGAL AUTHORIZATION:

**Federal:** N/A

**State:** N/A

**Local:** **Section 8.01 of *The Plan of Government*** requires the Department of Finance to keep records and maintain accounting systems for the Parish, the City, and districts in accordance with the best recognized practices in governmental accounting.

### COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** Most contingent receipts are collected by the Revenue Division of the City-Parish Finance Department. Some, however, are collected by the Inspection Division of the Department of Public Works, the Police Department, or the Planning Commission and are then transmitted to the Finance Department.

**Transmittal:** Remitted to and recorded several times a week by the Finance Department–Revenue Division.

### DISTRIBUTION OF PROCEEDS:

Not applicable.

### PAYOR OF FEE:

Contingent receipts include such things as commissions from pay telephones; appraisal fees for the sale of public property; forfeiture of air conditioning and heating, electrical, and plumbing examination fees from those applicants who fail the examination for licenses in such trades; and other such miscellaneous receipts, often of a non-recurring nature.

### COMPUTATION OF FEE:

The examination fees which are forfeited if the applicant fails to pass the examination are \$100 per examination. Commissions from pay telephones are receipts from BellSouth and vary from month to month and location to location. Most other contingent receipts are variable in nature.

### REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

None.

## MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

CONTINGENT RECEIPTS (CITY)				ACCOUNT NUMBER 001 .. 484200				
MONTH	2003		2004		2005		2006	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	482	2.06%	924	2.65%	170	1.03%	1,093	4.15%
February	109	2.52%	3,270	12.03%	2,633	16.96%	357	5.51%
March	1,980	10.98%	200	12.61%	899	22.41%	7,830	35.27%
April	122	11.50%	5,173	27.45%	26,791	184.55%	988	39.02%
May	70	11.80%	550	29.03%	442	187.22%	208	39.81%
June	348	13.29%	597	30.74%	1,304	195.12%	2,488	49.27%
July	198	14.13%	52	30.89%	3,097	213.86%	1,404	54.61%
August	27,533	131.73%	369	31.95%	624	217.64%	2,526	64.21%
September	314	133.07%	5,169	46.78%	305	219.48%	(377)	62.77%
October	696	136.04%	18,169	98.92%	3,980	243.57%	461	64.53%
November	2,579	147.06%	(903)	96.33%	188	244.71%	1,398	69.84%
December	(11,018)	100.00%	1,280	100.00%	(23,910)	100.00%	7,936	100.00%
TOTAL	23,413		34,850		16,523		26,312	

CONTINGENT RECEIPTS (PARISH)				ACCOUNT NUMBER 002 .. 484200				
MONTH	2003		2004		2005		2006	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	0	0.00%	0	0.00%	0	0.00%	0	0.00%
February	0	0.00%	0	0.00%	0	0.00%	0	0.00%
March	0	0.00%	1,514	32.04%	0	0.00%	0	0.00%
April	0	0.00%	3,236	100.53%	0	0.00%	0	0.00%
May	0	0.00%	0	100.53%	93	0.46%	0	0.00%
June	0	0.00%	0	100.53%	0	0.46%	0	0.00%
July	0	0.00%	0	100.53%	0	0.46%	178	97.27%
August	9,016	100.00%	0	100.53%	20,109	99.16%	0	97.27%
September	0	100.00%	0	100.53%	0	99.16%	0	97.27%
October	0	100.00%	0	100.53%	0	99.16%	0	97.27%
November	0	100.00%	0	100.53%	0	99.16%	0	97.27%
December	0	100.00%	(25)	100.00%	172	100.00%	5	100.00%
TOTAL	9,016		4,725		20,374		183	
COMB/% Chg	32,429	207.3%	39,575	22.0%	36,897	-6.8%	26,495	-28.2%

NOTES: This account is often used to hold revenues temporarily when the source or purpose of the check is not immediately known. Later, after investigation has determined the nature of the revenue, that amount is transferred into the proper account. Most of the negative amounts in the above chart are the result of such transfers out of this account and into the appropriate one.

In August 2003, \$12,000 was posted erroneously to this account; in December the posting was corrected. Of the total received in the city account in 2004, \$21,476 represented reimbursement from other parishes for expenses involved in the reformulated gasoline litigation. In 2005, three large checks were posted: two were from the Louisiana DOTD totaling \$26,505.97 for road projects, and the other was from Shell Pipeline for \$20,000, representing compensation for right-of-way costs. In 2006, a check for \$7,359.47 representing sales tax was deposited into this account because its purpose was not clear at first; by the time its purpose was discovered, it was too late to transfer the amount within 2006 revenues.

## JUVENILE SERVICES VENDING MACHINE COMMISSIONS

REVENUE TYPE	FUND . . OBJECT
Miscellaneous Revenues	City                      001 . . 484210

### LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	N/A	Resolution 36031, 7/26/95

### INTERPRETATION OF LEGAL AUTHORIZATION:

**Federal:** N/A

**State:** N/A

**Local:** **Metropolitan Council Resolution 36031** of July 26, 1995, created this revenue with all proceeds going to the Juvenile Services Children's Fund to provide items for needy clients such as food, clothing, school supplies, and fees for movies and sports events. Expenditures are limited to \$50 for a single function or event.

### COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** Department of Juvenile Services.

**Transmittal:** Remitted as received to Finance Department—Revenue Division.

### DISTRIBUTION OF PROCEEDS:

An appropriation is included in the annual operating budget for the Probation and Family Services Division of Juvenile Services, funded from estimated vending machine commissions. This appropriation, known as the Children's Fund, is used to provide items such as food, clothing, school supplies, and fees for movies and sports events for children certified as needy.

### PAYOR OF FEE:

The **vending machine companies** pay a commission on items sold from its machines located in the Juvenile Court building.

### COMPUTATION OF FEE:

Until October 2005, the commission paid by the soft drink and snack vendors was 5% of total vending machine sales. The commission is now 10%.

### REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

None.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

JUVENILE SERVICES VENDING MACHINE COMMISSIONS (CITY)								.CCOUNT NUMBER 001 . . 484210	
MONTH	2003		2004		2005		2006		
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	
January	0	0.00%	0	0.00%	14	1.93%	280	9.62%	
February	153	23.91%	0	0.00%	0	1.93%	221	17.21%	
March	0	23.91%	0	0.00%	140	21.24%	256	26.00%	
April	71	35.00%	409	44.36%	0	21.24%	258	34.87%	
May	0	35.00%	0	44.36%	156	42.76%	256	43.66%	
June	0	35.00%	0	44.36%	63	51.45%	213	50.98%	
July	285	79.53%	21	46.64%	0	51.45%	273	60.36%	
August	63	89.38%	0	46.64%	0	51.45%	227	68.16%	
September	0	89.38%	332	82.65%	0	51.45%	228	75.99%	
October	0	89.38%	0	82.65%	148	71.86%	263	85.02%	
November	68	100.00%	106	94.14%	39	77.24%	0	85.02%	
December	0	100.00%	54	100.00%	165	100.00%	436	100.00%	
TOTAL/% Chg	640	-39.34%	922	44.06%	725	-21.37%	2,911	301.52%	

## CONDEMNATIONS

REVENUE TYPE	FUND . . OBJECT
Miscellaneous Revenues	City            001 . . 486000

### LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Revised Statutes 40:563 33:4765, 4766	Code of Ordinances Title 8A Title 12, § 12:520–526

### INTERPRETATION OF LEGAL AUTHORIZATION:

**Federal:** N/A

**State:** **L.R.S. 40:563** provides that, whenever any municipality finds that there exist within it dwellings that are unfit for human habitation due to dilapidation, defects increasing the hazards of fires, accidents, and other calamities, or other conditions rendering the dwellings unsafe, unsanitary, dangerous, or detrimental to health, safety, or morals, it may exercise its police powers to remedy or eliminate those conditions. **L.R.S. 33:4765** provides that, if after notice and hearing the owner fails to remove or demolish the dwelling, the municipality may have the dwelling removed or demolished. **L.R.S. 33:4766** provides that the municipality has a privilege and lien. The city may assess the amount as a tax against the property in question, to be enforced and collected as any ordinary property tax lien. In addition, the city has a cause of action against the property owner personally for the costs incurred in the demolition.

**Local:** **Title 8A of the Code of Ordinances** of the City of Baton Rouge and Parish of East Baton Rouge provides minimum standards for existing buildings. **Title 12, § 12:520–526** grants the Metropolitan Council the authority to condemn any building or structure within the City-Parish when it is in a dilapidated and dangerous condition.

### COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** Department of Finance–Revenue Division.

**Transmittal:** Recorded several times a month by the Accounting Division.

### DISTRIBUTION OF PROCEEDS:

Not applicable.

### PAYOR OF FEE:

If after notice and hearing the Building Official determines that a dwelling is in such a condition as to be dangerous or injurious to the health or safety of the public, he may issue and have served upon the owner an order requiring him to repair, alter, or improve the dwelling or, at the option of the owner, to remove or demolish the dwelling. If the owner fails to comply with this order within the time prescribed, the Building Official may have the dwelling repaired or improved; or, if improvements cannot be made at a reasonable cost in relation to the value of the dwelling, the Building Official may have the dwelling removed or demolished and bill the building owner for the cost of such removal or demolition.

### COMPUTATION OF FEE:

When the City demolishes the building, it bills the owner for **the cost of the demolition**. The owner may arrange to pay the bill in installments instead of in a lump sum.

**REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:**

None.

**MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:**

CONDEMNATIONS (CITY)				ACCOUNT NUMBER 001 . . 486000				
MONTH	2003		2004		2005		2006	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	6,804	6.95%	9,990	13.45%	6,094	5.73%	3,902	2.04%
February	6,377	13.46%	3,178	17.72%	3,612	9.13%	7,412	5.91%
March	2,156	15.66%	2,867	21.58%	10,301	18.82%	6,275	9.20%
April	3,380	19.11%	13,862	40.24%	3,209	21.83%	3,010	10.77%
May	6,053	25.29%	3,365	44.77%	9,795	31.05%	15,383	18.81%
June	268,945	299.87%	3,675	49.72%	4,462	35.24%	105,963	74.21%
July	(256,276)	38.22%	9,056	61.91%	14,199	48.60%	8,633	78.72%
August	5,293	43.63%	4,749	68.30%	6,314	54.53%	4,188	80.91%
September	33,474	77.80%	4,653	74.56%	9,801	63.75%	8,716	85.47%
October	9,462	87.46%	3,870	79.77%	12,052	75.09%	7,190	89.23%
November	6,694	94.30%	13,126	97.44%	8,476	83.06%	2,386	90.47%
December	5,585	100.00%	1,903	100.00%	18,016	100.00%	18,223	100.00%
TOTAL/% Chg	97,947	61.93%	74,294	-24.15%	106,331	43.12%	191,281	79.89%

NOTES: In June of 2003 \$263,372.50 was posted in error to this account; it was corrected in July. The large amount in September 2003 is from a local business and was in the amount of \$28,533.45. In June of 2006, a check in the amount of \$89,473 was received from Commerce Title & Abstract Co. to pay off condemnation liens on property purchased by Habitat for Humanity.

## JUVENILE DETENTION MEALS

REVENUE TYPE	FUND . . OBJECT	
Miscellaneous Revenues	City	001 . . 488110

### LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	N/A	N/A

### INTERPRETATION OF LEGAL AUTHORIZATION:

**Federal:** N/A

**State:** N/A

**Local:** N/A

### COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** The Juvenile Detention Center collects cash from certain persons who pay for their meals.

**Transmittal:** The Juvenile Detention Center remits funds collected on a bi-weekly basis to the Finance Department.

### DISTRIBUTION OF PROCEEDS:

Not applicable.

### PAYOR OF FEE:

**Persons who eat at the Juvenile Detention Center other than the incarcerated juveniles and certain staff members must pay for their meals.**

### COMPUTATION OF FEE:

The charge to staff members and others who pay for meals is **\$2.15** for breakfast, **\$2.50** for lunch, and **\$2.50** for supper.

### MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

JUVENILE DETENTION MEALS					ACCOUNT NUMBER 001 . . 488110			
MONTH	2003		2004		2005		2006	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	172	6.56%	86	4.17%	141	8.15%	617	10.63%
February	163	12.77%	69	7.51%	79	12.71%	762	23.77%
March	441	29.58%	249	19.58%	112	19.18%	663	35.19%
April	266	39.73%	265	32.43%	169	28.94%	497	43.76%
May	129	44.64%	283	46.15%	269	44.48%	887	59.05%
June	351	58.03%	151	53.47%	99	50.20%	529	68.17%
July	148	63.67%	238	65.00%	58	53.55%	423	75.46%
August	186	70.76%	186	74.02%	198	64.99%	0	75.46%
September	172	77.32%	137	80.66%	78	69.50%	636	86.42%
October	215	85.51%	116	86.28%	140	77.59%	452	94.21%
November	178	92.30%	145	93.31%	156	86.60%	336	100.00%
December	202	100.00%	138	100.00%	232	100.00%	0	100.00%
TOTAL/% Chg	2,623	-18.03%	2,063	-21.35%	1,731	-16.09%	5,802	235.18%

**CONFISCATED FUNDS — POLICE**

REVENUE TYPE	FUND . . OBJECT
Miscellaneous Revenues	City 001 . . 488510

**LEGAL AUTHORIZATION**

FEDERAL	STATE	LOCAL
Title 21, United States Code Title 19, United States Code	Louisiana Revised Statutes 40:2602 - 2616	N/A

**INTERPRETATION OF LEGAL AUTHORIZATION:**

**Federal:** Title 21, United States Code (USC), Section 881 (e) and Title 19, USC 1616, as made applicable by 21 USC 881 (D), and other statutes, authorizes the Attorney General to transfer forfeited property to any federal agency or to any state or local law enforcement agency that directly participated in the acts leading to the seizure or forfeiture.

**State:** L.R.S. 40:2602–2616 establishes the types of conduct that give rise to forfeiture, the properties subject to forfeiture, the requirements of forfeiture proceedings, and judicial disposition of the seized property.

**Local:** N/A

**COLLECTION AND TRANSMITTAL OF FUNDS:**

**Collector:** City of Baton Rouge Police Department.

**Transmittal:** Transmitted upon receipt to Finance Department–Revenue Division.

**DISTRIBUTION OF PROCEEDS:**

None.

**PAYOR OF FEE:**

Not applicable.

**COMPUTATION OF FEE:**

Any federal, state, or local law enforcement agency that participates in the acts leading to a seizure or forfeiture may file a request for an equitable transfer of the property. Once seized property has been sold at public sale, the interests of anyone holding a bona fide security interest and the expenses for the proceedings of forfeiture and sale are satisfied. Thereafter, the remaining funds are distributed as follows:

- (1) Sixty percent to the law enforcement agency or agencies making the seizure *[it is this portion that is accounted for in this revenue item]*;
- (2) Twenty percent to the Criminal Court Fund; and
- (3) Twenty percent to the district attorney's office that employs the attorneys who handled the forfeiture action for the state.

**REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:**

These funds are dedicated for use by the Baton Rouge Police Department.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

CONFISCATED FUNDS - POLICE (CITY)				ACCOUNT NUMBER 001 . . 488510				
MONTH	2003		2004		2005		2006	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	25,998	18.22%	2,424	1.01%	43	0.01%	0	0.00%
February	2,612	20.05%	195	1.09%	17,696	2.95%	1,519	0.41%
March	225	20.21%	118	1.14%	236	2.99%	7,927	2.57%
April	841	20.80%	4,358	2.96%	20,159	6.34%	5,193	3.99%
May	28,791	40.98%	50,426	23.98%	392	6.40%	104,791	32.55%
June	3,014	43.09%	113,906	71.46%	39,946	13.04%	40,743	43.66%
July	16,899	54.93%	78	71.49%	360,455	72.92%	4,568	44.90%
August	1,090	55.70%	(4,985)	69.41%	118	72.94%	467	45.03%
September	75	55.75%	52,364	91.24%	8,393	74.34%	12,847	48.53%
October	3,362	58.11%	17,242	98.43%	60,188	84.34%	183,125	98.44%
November	(1,684)	56.93%	493	98.63%	72,300	96.35%	161	98.49%
December	61,459	100.00%	3,282	100.00%	21,984	100.00%	5,552	100.00%
TOTAL/% Chg	142,682	10.41%	239,901	68.14%	601,910	150.90%	366,893	-39.05%

NOTES: This revenue fluctuates from one month to the next and one year to the next because the confiscations are erratic and the items confiscated vary in value.

# ABANDONED OR IMPOUNDED BICYCLES

REVENUE TYPE	FUND . . OBJECT
Miscellaneous Revenues	City 001 . . 488520

## LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	N/A	Code of Ordinances Title 4, § 4:59

## INTERPRETATION OF LEGAL AUTHORIZATION:

**Federal:** N/A

**State:** N/A

**Local:** **Code of Ordinances Title 4, § 4:59** authorizes the Chief of Police, at his discretion, to dispose of bicycles, go-carts, and lawnmowers that are in the possession of the Baton Rouge Police Department either as found property or as recovered stolen property. When lawful ownership of a bicycle cannot be established, the Chief of Police may dispose of the bicycle by any one of the following methods:

- (1) He may sell it to the highest bidder through a public bid process;
- (2) He may retain the bicycle or any component parts thereof for the use of the Baton Rouge Police Department; or
- (3) He may donate the bicycle or any component parts thereof to a school or institution of learning or to a charitable non-profit organization. Any school, institution of learning, or charitable non-profit organization receiving a bicycle under the provisions of this section must remit the appropriate fee and receive a registration sticker for the bicycle.

## COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** Baton Rouge Police Department.

**Transmittal:** Remitted to the Finance Department after each auction.

## DISTRIBUTION OF PROCEEDS:

Not applicable.

## PAYOR OF FEE:

**Any individual who purchases a bicycle, go-cart, or lawnmower from the auctioning of unclaimed bicycles** pays a purchase price.

## COMPUTATION OF FEE:

The purchaser of a bicycle, go-cart, or lawnmower pays to the Chief of Police the **amount bid** at auction for that item.

## REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

These monies are dedicated to the special needs of the Police Department.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

ABANDONED & IMPOUNDED BICYCLES (CITY)					ACCOUNT NUMBER 001 . . 488520			
MONTH	2003		2004		2005		2006	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	0	0.00%	0	0.00%	0	0.00%	0	0.00%
February	0	0.00%	0	0.00%	0	0.00%	0	0.00%
March	0	0.00%	0	0.00%	0	0.00%	0	0.00%
April	0	0.00%	0	0.00%	0	0.00%	0	0.00%
May	0	0.00%	0	0.00%	0	0.00%	0	0.00%
June	0	0.00%	2,906	100.00%	0	0.00%	0	0.00%
July	9,521	100.00%	0	100.00%	0	0.00%	0	0.00%
August	0	100.00%	0	100.00%	0	0.00%	0	0.00%
September	0	100.00%	0	100.00%	0	0.00%	0	0.00%
October	0	100.00%	0	100.00%	0	0.00%	5,994	100.00%
November	0	100.00%	0	100.00%	0	0.00%	0	100.00%
December	0	100.00%	0	100.00%	0	0.00%	0	100.00%
TOTAL/% Chg	9,521	61.32%	2,906	-69.48%	0	N/A	5,994	100.00%

NOTE: There was one bicycle auction each year in 2003, 2004, and 2006. In 2005 there was no auction. The Police Department is no longer impounding non-registered bicycles but is issuing tickets instead. It still impounds abandoned bicycles; however, due to the poor condition of most of these bicycles, many of them are being donated to non-profit organizations and others are held for an auction.

## POLICE MISCELLANEOUS REVENUES

REVENUE TYPE	FUND . . OBJECT
Miscellaneous Revenues	City                      001 . . 488530

### LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	N/A	N/A

**INTERPRETATION OF LEGAL AUTHORIZATION:**

**Federal:** N/A

**State:** N/A

**Local:** N/A

**COLLECTION AND TRANSMITTAL OF FUNDS:**

**Collector:** Baton Rouge Police Department.

**Transmittal:** Remitted to Finance Department–Revenue Division.

**DISTRIBUTION OF PROCEEDS:**

None.

**PAYOR OF FEE:**

Police Miscellaneous Revenues include such things as reimbursements from the state for AFIS personnel, unclaimed funds when the owner cannot be located, vending machine commissions, copies produced for attorneys or other authorized persons, court-ordered payments to the Police Department, proceeds from the sale of law enforcement equipment (such as shotguns), payment by employees for lost equipment, and other such miscellaneous receipts, often of a non-recurring nature.

**COMPUTATION OF FEE:**

Reimbursements from the state for AFIS personnel vary depending upon the actual expenses incurred for a given month. Unclaimed funds are dependant upon the owners' not coming forward to claim those funds. Commissions from vending machines, copy charges, and court-ordered payments vary from month to month.

**REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:**

The Administration and Metropolitan Council have allowed these funds to be used by the Baton Rouge Police Department.

## MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

POLICE MISCELLANEOUS REVENUES (CITY)				ACCOUNT NUMBER 001 . . 488530				
MONTH	2003		2004		2005		2006	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	93	0.01%	15,663	3.95%	58,145	16.39%	10,335	3.34%
February	326,099	47.01%	38,275	13.59%	20,315	22.12%	1,831	3.93%
March	61,576	55.88%	37,346	22.99%	7,086	24.11%	159	3.98%
April	1,152	56.05%	5,213	24.31%	300	24.20%	37	3.99%
May	23,544	59.44%	25,201	30.65%	616	24.37%	165	4.04%
June	104	59.45%	466	30.77%	476	24.51%	42,149	17.65%
July	5,849	60.30%	25,325	37.15%	277	24.58%	67	17.68%
August	51,355	67.70%	177	37.20%	13,795	28.47%	3,046	18.66%
September	4,279	68.31%	107,280	64.22%	22,320	34.76%	91,652	48.25%
October	94,133	81.88%	100	64.24%	84,864	58.68%	46,033	63.11%
November	49,003	88.94%	94,957	88.16%	44,224	71.15%	16,500	68.44%
December	76,752	100.00%	46,992	100.00%	102,351	100.00%	97,745	100.00%
TOTAL/% Chg	693,939	-28.07%	396,995	-42.79%	354,769	-10.64%	309,719	-12.70%

NOTE: 2003 receipts included \$323,620 in AFIS reimbursements (shown in the CAFR under Intergovernmental Revenues – State Grants), \$19,500 in training reimbursements, and \$41,542 reimbursements for the Homicide Task Force. Since April 2003 overtime reimbursements have been posted or credited back to revenue account 441507, Police- Reimbursements for Overtime.

2004 receipts included \$324,049 in AFIS reimbursements, \$50,000 for the sale of live scan equipment, and \$12,584 in training reimbursements.

2005 receipts included \$321,854.42 in AFIS reimbursements and \$19,855 in training reimbursements.

2006 receipts included \$273,989.50 in AFIS reimbursements and \$26,750 in training reimbursements.

## JUVENILE DETENTION REIMBURSEMENT

REVENUE TYPE	FUND . . OBJECT
Miscellaneous Revenues	City                      001 . . 488800

### LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Revised Statutes 15:824 46:1906	N/A

### INTERPRETATION OF LEGAL AUTHORIZATION:

**Federal:** N/A

**State:** **L.R.S. 15:824** states that, when an individual has been committed to the State Department of Public Safety and Corrections for confinement but, because of lack of state facilities or otherwise, the individual is held after a final sentence in a parish institution, the State Department of Public Safety and Corrections must pay the parish governing authority, on a monthly basis, for keeping and feeding such prisoner. **L.R.S. 46:1906** refers specifically to juveniles and states that the State Department of Public Safety and Corrections must pay the local governing authority for feeding and maintaining each child who is adjudicated delinquent or in need of supervision and committed to the State Department and who is held in a local institution or facility due to the inability of the Department to place the child, the same daily amount as is paid by the Department for keeping and feeding individuals committed to the Department and confined in local or parish jails. These amounts are to be paid on a monthly basis.

**Local:** N/A

### COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** Department of Juvenile Services.

**Transmittal:** Remitted as received to the Finance Department.

### DISTRIBUTION OF PROCEEDS:

Not applicable.

### PAYOR OF FEE:

**The Louisiana Department of Public Safety and Corrections** pays the City-Parish for keeping and feeding state prisoners in the Juvenile Detention Center. **Other parishes** pay for keeping and feeding juveniles from those parishes; but, since vacancies are rare, this is an infrequent occurrence.

### COMPUTATION OF FEE:

Payment is currently computed at **\$22.39 per juvenile per day** for state prisoners requiring a non-secure environment and **\$98.78 per juvenile per day** for state prisoners requiring a secure environment. The reimbursement rate for secure environment is adjusted yearly in accordance with changes in the CPI. When a child from another parish is housed, the other parish is charged **\$98.78 per day** (but this situation is very rare because extra beds are seldom available).

### REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

The rate for state prisoners is set by R.S. 15:824.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

JUVENILE DETENTION REIMBURSEMENT (CITY)				ACCOUNT NUMBER 001 . . 488800				
MONTH	2003		2004		2005		2006	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	(18,618)	-16.32%	145	0.17%	10,280	10.47%	(14,416)	-19.48%
February	18,618	0.00%	5,222	6.34%	0	10.47%	14,416	0.00%
March	8,072	7.08%	9,966	18.11%	26,808	37.79%	15,965	21.57%
April	5,104	11.55%	4,081	22.94%	0	37.79%	0	21.57%
May	14,849	24.57%	3,836	27.47%	5,210	43.09%	0	21.57%
June	19,778	41.90%	6,057	34.62%	0	43.09%	29,228	61.07%
July	9,817	50.51%	8,120	44.22%	16,669	60.08%	0	61.07%
August	8,350	57.83%	9,418	55.34%	2,902	63.03%	0	61.07%
September	18,326	73.89%	11,919	69.42%	1,148	64.20%	0	61.07%
October	14,693	86.77%	5,461	75.87%	2,121	66.36%	28,809	100.00%
November	271	87.01%	8,603	86.04%	0	66.36%	0	100.00%
December	14,821	100.00%	11,819	100.00%	33,017	100.00%	0	100.00%
TOTAL/% Chg	114,081	-42.65%	84,647	-25.80%	98,155	15.96%	74,002	-24.61%

NOTES: In addition to reimbursement from the state, this account also receives payments from other parishes for housing juveniles from those parishes. These juveniles can be accepted only if the Center has vacancies.

In 2006, reimbursements were not requested from the state in a timely manner. The amounts shown above represent reimbursement for juveniles detained only during the months of January through June of 2006. Reimbursements for the remainder of the year were not requested until 2007 and will have to be reflected in 2007 revenues. As a result, 2006 revenues are understated by \$83,580, and 2007 revenues will be overstated by the same amount.

Revenues earned in 2006 are as follows:

Month Reimbursed	Amount
January	15,965.57
February	14,609.04
March	14,918.81
Mar. correction	(1,617.21)
April	8,797.29
May	15,170.89
June	6,457.92
July	16,854.50
August	13,854.22
September	9,609.31
October	16,080.06
November	14,899.97
December	11,981.35
<b>Total actually earned in 2006</b>	<b>157,581.72</b>

**OTHER MISCELLANEOUS REVENUES:  
INTEREST EARNING ON ASSESSMENTS; UNCLAIMED BAIL BONDS-DISTRICT COURT;  
DPW MISCELLANEOUS REVENUES; DONATIONS; CONTRIBUTIONS**

Certain revenue accounts have collection histories so erratic or totals so small that it was not considered reasonable to research and describe legal authorizations, procedures, etc., for them. Since they do, however, make up part of the General Fund, charts of their revenues for the past four years are included below. In the interests of saving space, some charts have been shortened to exclude months in which there were no revenue collections in any of the four years.

**MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:**

<b>INTEREST EARNINGS ON ASSESSMENTS - PAVING (PARISH)</b>					<b>ACCT. NUMBER 002 . . 481120</b>			
<b>MONTH</b>	<b>2003</b>		<b>2004</b>		<b>2005</b>		<b>2006</b>	
	<b>AMOUNT</b>	<b>%</b>	<b>AMOUNT</b>	<b>%</b>	<b>AMOUNT</b>	<b>%</b>	<b>AMOUNT</b>	<b>%</b>
TOTAL/% Chg	0	0.00%	0	0.00%	126	0.00%	0	100.00%

<b>UNCLAIMED BAIL BONDS -- DISTRICT COURT</b>					<b>ACCOUNT NUMBER 002 . . 484801</b>			
<b>MONTH</b>	<b>2003</b>		<b>2004</b>		<b>2005</b>		<b>2006</b>	
	<b>AMOUNT</b>	<b>%</b>	<b>AMOUNT</b>	<b>%</b>	<b>AMOUNT</b>	<b>%</b>	<b>AMOUNT</b>	<b>%</b>
TOTAL/% Chg	0	0.00%	88,939	N/A	11,900	-86.62%	0	-100.00%

NOTE: Beginning in 2004, procedures were changed so that unclaimed bail bonds that had previously been held in a liability account would now be recorded as revenue.

<b>DPW MISCELLANEOUS REVENUES (CITY)</b>					<b>ACCOUNT NUMBER 001 . . 488200</b>			
<b>MONTH</b>	<b>2003</b>		<b>2004</b>		<b>2005</b>		<b>2006</b>	
	<b>AMOUNT</b>	<b>%</b>	<b>AMOUNT</b>	<b>%</b>	<b>AMOUNT</b>	<b>%</b>	<b>AMOUNT</b>	<b>%</b>
January	0	0.00%	235	0.77%	0	0.00%	41	0.75%
February	0	0.00%	0	0.77%	0	0.00%	0	0.75%
March	0	0.00%	269	1.65%	0	0.00%	262	5.52%
April	0	0.00%	24,270	81.28%	0	0.00%	0	5.52%
May	0	0.00%	0	81.28%	0	0.00%	0	5.52%
June	0	0.00%	100	81.60%	27	2.36%	1,600	34.68%
July	0	0.00%	2,059	88.36%	0	2.36%	0	34.68%
August	0	0.00%	0	88.36%	221	21.66%	475	43.33%
September	0	0.00%	0	88.36%	47	25.76%	0	43.33%
October	0	0.00%	0	88.36%	0	25.76%	210	47.16%
November	368	56.36%	0	88.36%	0	25.76%	2,500	92.71%
December	285	100.00%	3,548	100.00%	850	100.00%	400	100.00%
TOTAL/% Chg	653	-87.40%	30,481	4567.84%	1,145	-96.24%	5,488	379.30%

NOTE: 2004 collections include \$24,270 from MCI for a permit fee for fiber optic cable installation.

<b>CONTRIBUTIONS FROM PRIVATE BUSINESS (CITY)</b>					<b>ACCOUNT NUMBER 001 . . 489100</b>			
<b>MONTH</b>	<b>2003</b>		<b>2004</b>		<b>2005</b>		<b>2006</b>	
	<b>AMOUNT</b>	<b>%</b>	<b>AMOUNT</b>	<b>%</b>	<b>AMOUNT</b>	<b>%</b>	<b>AMOUNT</b>	<b>%</b>
TOTAL	0	-----	0	-----	0	-----	25,000	100.00%

NOTE: The 2006 contribution is from Casino Rouge for the 2012 USBC Bowling Congress Tournament.

CASH DISCOUNTS	001 .. 484000
SPECIAL ASSESS. AUTHORIZED—PAVING	002 .. 487120
DPW MISCELLANEOUS REVENUES	001 .. 488200
DONATIONS	001 .. or 002 .. 489200
CONTRIBUTION FROM 19 <sup>TH</sup> JUDICIAL DISTRICT COURT	002 .. 489400
CONTRIBUTIONS FROM PRIVATE BUSINESS	001 .. 489100

DONATIONS		ACCOUNT NUMBER 001 .. 002 .. 489200						
	2003		2004		2005		2006	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
City	68,774		55,800		50,075		36,776	
Parish	0		0		6,400		0	
COMB/% Chg	68,774	5.48%	55,800	-18.86%	56,475	1.21%	36,776	-34.88%

NOTE: The largest donations each year has been from Cox Communications for the operation of Metro 21 TV.

CONTRIB. FROM 19TH JUDICIAL DISTRICT COURT (CITY)		ACCOUNT NUMBER 001 .. 489400						
	2003		2004		2005		2006	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
TOTAL/% Chg	2,959	-91.96%	0	N/A	0	N/A	0	N/A

NOTE: This arrangement ended as of 12/31/02. The amount shown in 2003 was for work performed in Dec. 2002.