

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
STATEMENT OF NET ASSETS
DECEMBER 31, 2004

EXHIBIT A - 1

	Primary Government			Component Units
	Governmental Activities	Business-Type Activities	Total	
ASSETS				
Cash and cash equivalents (Note 3)	\$ 86,834,747	\$ 69,563,262	\$ 156,398,009	\$ 11,410,323
Investments (Note 3)	137,715,323	126,670,903	264,386,226	1,272,111
Receivables - net (Note 13)	37,041,555	10,729,282	47,770,837	2,061,763
Due from other governments (Note 11)	59,535,713	9,816,951	69,352,664	3,884,559
Due from component units (Note 11)	239,949	--	239,949	--
Due from primary government (Note 11)	--	--	--	6,702
Prepaid items	--	11,961	11,961	12,558
Loans receivable	3,094,976	--	3,094,976	--
Inventory	830,474	--	830,474	354,667
Net pension asset	--	--	--	1,168,484
Other assets	--	--	--	37,672
Restricted assets:				
Cash and cash equivalents (Note 3)	--	10,008,944	10,008,944	251,688
Investments (Note 3)	--	48,361,205	48,361,205	--
Receivables - net (Note 13)	--	586,058	586,058	--
Deferred bond issuance costs	1,998,904	1,119,728	3,118,632	--
Capital assets (Note 6):				
Non-depreciable	130,736,289	95,130,260	225,866,549	1,378,456
Depreciable, net	295,695,537	543,328,890	839,024,427	23,877,941
Total assets	<u>753,723,467</u>	<u>915,327,444</u>	<u>1,669,050,911</u>	<u>45,716,924</u>
LIABILITIES				
Accounts payable and other current liabilities	26,397,007	15,250,034	41,647,041	2,330,021
Internal balances (Note 11)	(9,255,964)	9,255,964	--	--
Due to other governments	2,826,289	--	2,826,289	783,635
Due to primary government (Note 11)	--	--	--	239,949
Due to component units (Note 11)	6,702	--	6,702	--
Accrued payables	7,481,821	5,024,946	12,506,767	1,678,743
Deferred revenue	2,208,451	555,092	2,763,543	--
Deposits and escrow accounts	15,832,614	--	15,832,614	--
Other liabilities	--	--	--	559,992
Non-current liabilities (Note 10):				
Due within one year	22,267,273	16,902,989	39,170,262	1,709,137
Due in more than one year	166,252,056	285,406,340	451,658,396	12,816,312
Total liabilities	<u>234,016,249</u>	<u>332,395,365</u>	<u>566,411,614</u>	<u>20,117,789</u>
NET ASSETS				
Invested in capital assets, net of related debt	360,433,562	382,200,322	742,633,884	14,910,037
Restricted for (Note 14):				
Capital projects	57,878,120	38,222	57,916,342	--
Debt service	23,192,254	31,094,440	54,286,694	--
Passenger facility charges	--	723,713	723,713	--
Other purposes	64,365,440	--	64,365,440	459,423
Unrestricted	13,837,842	168,875,382	182,713,224	10,229,675
Total net assets	<u>\$ 519,707,218</u>	<u>\$ 582,932,079</u>	<u>\$ 1,102,639,297</u>	<u>\$ 25,599,135</u>

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2004**

<u>Function/Programs</u>	<u>Program Revenues</u>			
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
Primary government:				
Governmental activities:				
General government	\$ 56,263,759	\$ 16,511,006	\$ 176,763	\$ --
Public safety	136,279,898	13,786,611	8,213,130	725,458
Transportation	51,039,034	542,632	2,860,562	10,326,058
Sanitation	25,369,391	13,086,734	--	--
Health and welfare	7,049,371	579,029	979,532	--
Culture and recreation	19,960,317	462,774	932,183	907,968
Conservation and development	35,734,556	3,715,344	29,142,172	1,561,516
Intergovernmental	13,601,395	--	--	--
Interest and fiscal charges on long-term debt	6,064,313	--	--	--
Total governmental activities	<u>351,362,034</u>	<u>48,684,130</u>	<u>42,304,342</u>	<u>13,521,000</u>
Business-type activities:				
Airport	13,561,078	10,772,804	3,081	22,318,421
Sewer	74,933,971	52,810,776	--	23,051,239
Civic center	3,483,199	1,203,987	76,340	6,689,060
Parking facilities	936,729	674,676	--	--
Waste disposal facilities	11,203,253	8,588,445	--	--
Total business-type activities	<u>104,118,230</u>	<u>74,050,688</u>	<u>79,421</u>	<u>52,058,720</u>
Total primary government	<u>\$ 455,480,264</u>	<u>\$ 122,734,818</u>	<u>\$ 42,383,763</u>	<u>\$ 65,579,720</u>
Component units:				
Judicial court services	\$ 34,539,648	\$ 19,231,885	\$ 15,379,255	\$ --
Coroner	905,919	169,763	738,775	--
Fire protection districts	12,777,912	1,918,592	496,459	--
Mass transit	13,774,729	4,115,062	1,016,690	617,502
Total component units	<u>\$ 61,998,208</u>	<u>\$ 25,435,302</u>	<u>\$ 17,631,179</u>	<u>\$ 617,502</u>

General revenues:

Taxes:

Property

Gross receipts business

Sales

Occupancy

Occupational

Insurance premium

Gaming admissions

Interest and penalties - delinquent taxes

Grants and contributions not restricted to specific programs

Investment earnings

Gain (loss) on sale of capital assets

Transfers (to) from other funds

Total general revenues and transfers

Change in net assets

Net Assets - beginning of year, restated

Net Assets - end of year

The accompanying notes are an integral part of this statement.

Net (Expense) Revenue and Changes in Net Assets			
Primary Government			
Governmental Activities	Business-type Activities	Total	Component Units
\$ (39,575,990)	\$ --	\$ (39,575,990)	\$ --
(113,554,699)	--	(113,554,699)	--
(37,309,782)	--	(37,309,782)	--
(12,282,657)	--	(12,282,657)	--
(5,490,810)	--	(5,490,810)	--
(17,657,392)	--	(17,657,392)	--
(1,315,524)	--	(1,315,524)	--
(13,601,395)	--	(13,601,395)	--
(6,064,313)	--	(6,064,313)	--
<u>(246,852,562)</u>	<u>--</u>	<u>(246,852,562)</u>	<u>--</u>
--	19,533,228	19,533,228	--
--	928,044	928,044	--
--	4,486,188	4,486,188	--
--	(262,053)	(262,053)	--
--	(2,614,808)	(2,614,808)	--
--	22,070,599	22,070,599	--
<u>(246,852,562)</u>	<u>22,070,599</u>	<u>(224,781,963)</u>	<u>--</u>
--	--	--	71,492
--	--	--	2,619
--	--	--	(10,362,861)
--	--	--	(8,025,475)
<u>--</u>	<u>--</u>	<u>--</u>	<u>(18,314,225)</u>
62,895,150	--	62,895,150	9,676,582
22,203,425	--	22,203,425	--
164,820,669	31,161,368	195,982,037	--
763,834	--	763,834	788,776
8,124,176	--	8,124,176	--
3,194,151	--	3,194,151	--
6,504,030	--	6,504,030	--
1,613,887	--	1,613,887	--
4,218,435	--	4,218,435	8,742,762
4,021,771	3,629,981	7,651,752	429,705
1,060,622	129,070	1,189,692	5,278
(15,769,732)	15,769,732	--	--
<u>263,650,418</u>	<u>50,690,151</u>	<u>314,340,569</u>	<u>19,643,103</u>
16,797,856	72,760,750	89,558,606	1,328,878
<u>502,909,362</u>	<u>510,171,329</u>	<u>1,013,080,691</u>	<u>24,270,257</u>
<u>\$ 519,707,218</u>	<u>\$ 582,932,079</u>	<u>\$ 1,102,639,297</u>	<u>\$ 25,599,135</u>

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2004

EXHIBIT A - 3

	General Fund	Capital Projects Fund	Other Governmental Funds	Total Governmental Funds
ASSETS				
Cash and cash equivalents (Note 3)	\$ 14,737,475	\$ 34,245,534	\$ 29,984,253	\$ 78,967,262
Investments (Note 3)	27,369,594	50,105,959	60,239,770	137,715,323
Property taxes receivable - net (Note 4)	3,092,161	--	7,719,731	10,811,892
Gross receipts business taxes receivable	4,935,661	--	--	4,935,661
Sales taxes receivable	14,156,280	1,907,241	1,393,707	17,457,228
Interest and penalties receivable on taxes	70,374	--	--	70,374
Accounts receivable - net	1,425,364	--	1,439,916	2,865,280
Accrued interest receivable	141,039	213,942	475,304	830,285
Special assessments receivable	40,497	11,950	--	52,447
Due from other funds (Note 11)	15,669,253	23,412,195	--	39,081,448
Due from other governments (Note 11)	15,777,976	158,163	41,252,030	57,188,169
Due from component units	239,949	--	--	239,949
Loans receivable	--	--	3,094,976	3,094,976
Inventory	631,565	--	--	631,565
Total assets	\$ 98,287,188	\$ 110,054,984	\$ 145,599,687	\$ 353,941,859
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts and contracts payable	\$ 9,033,847	\$ 10,829,067	\$ 6,135,781	\$ 25,998,695
Due to other funds (Note 11)	--	--	29,825,484	29,825,484
Due to other governments	2,701,957	--	124,332	2,826,289
Due to component units	6,702	--	--	6,702
Accrued payables	2,601,084	--	853,500	3,454,584
Deferred revenue	839,344	11,950	3,853,561	4,704,855
Deposits and escrow accounts	15,576,885	--	255,729	15,832,614
Total liabilities	30,759,819	10,841,017	41,048,387	82,649,223
Fund balances:				
Reserved for:				
Encumbrances	884,178	28,454,624	3,652,543	32,991,345
Loans receivable	--	--	3,094,976	3,094,976
Inventory	631,565	--	--	631,565
Debt service - principal	--	--	17,818,916	17,818,916
Debt service - interest	--	--	7,651,101	7,651,101
Subsequent year expenditures (Note 1)	3,250,000	--	15,107,440	18,357,440
Continuing projects (Note 1)	6,020,560	70,759,343	10,103,951	86,883,854
Unreserved, designated, reported in:				
General Fund:				
Insurance	27,442,007	--	--	27,442,007
Solid waste collection and disposal	3,105,140	--	--	3,105,140
Special purposes	3,557,132	--	--	3,557,132
Gaming revenues	4,538,125	--	--	4,538,125
Budget stabilization	11,394,000	--	--	11,394,000
Unreserved, Undesignated, reported in:				
General Fund				
General Fund	6,704,662	--	--	6,704,662
Special Revenue Funds	--	--	47,122,373	47,122,373
Total fund balances	67,527,369	99,213,967	104,551,300	271,292,636
Total liabilities and fund balances	\$ 98,287,188	\$ 110,054,984	\$ 145,599,687	\$ 353,941,859

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
RECONCILIATION OF THE GOVERNMENTAL FUNDS
BALANCE SHEET TO THE STATEMENT OF NET ASSETS
DECEMBER 31, 2004**

EXHIBIT A - 4

Fund balances - total governmental funds	\$	271,292,636
Amounts reported for governmental activities in the statement of net assets are different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds		
Governmental capital assets	751,123,135	-
Less accumulated depreciation	(330,684,702)	420,438,433
Assets used in governmental activities that are not financial resources and, therefore, are not reported in the governmental funds		
Deferred bond issuance costs		1,998,904
Some revenues were collected more than sixty days after year-end and, therefore, are not available soon enough to pay for current-period expenditures.		
Property tax revenue	2,496,404	
Louisiana revenue sharing	1,051,842	
Enhanced 911 revenues	38,661	
La. Department of Transportation and Development	1,257,041	4,843,948
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the governmental funds.		
Accrued interest payable	(3,985,314)	
Bonds payable	(138,752,508)	
Deferred amount on refunding	(881,901)	
Compensated absences payable	(14,965,465)	
Obligation under capital leases	(81,889)	
Claims and judgments payable	(29,735,472)	
Employee benefits payable	(3,937,671)	(192,340,220)
Internal service funds are used by management to charge the costs of fleet management and maintenance to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net assets.		
		13,473,517
Net assets of governmental activities	\$	519,707,218

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2004**

EXHIBIT A - 5

	General Fund	Capital Projects Fund	Other Governmental Funds	Total Governmental Funds
REVENUES				
Taxes:				
Property	\$ 18,407,061	\$ --	\$ 44,554,078	\$ 62,961,139
Gross receipts business taxes	22,203,425	--	--	22,203,425
Sales	118,071,748	17,870,665	28,878,256	164,820,669
Occupancy	763,834	--	--	763,834
Occupational	8,124,176	--	--	8,124,176
Insurance premiums	3,194,151	--	--	3,194,151
Gaming admissions	6,504,030	--	--	6,504,030
Interest and penalties - delinquent	1,613,887	--	--	1,613,887
Licenses and permits	3,229,970	--	366,458	3,596,428
Intergovernmental revenues	9,734,390	6,463,389	39,783,868	55,981,647
Charges for services	20,432,910	1,816,482	15,446,700	37,696,092
Fines and forfeits	1,463,484	--	542,623	2,006,107
Investment earnings	848,786	1,145,012	1,926,954	3,920,752
Miscellaneous revenues	10,814,062	332,395	3,797,699	14,944,156
Total revenues	225,405,914	27,627,943	135,296,636	388,330,493
EXPENDITURES				
Current:				
General government	51,827,782	--	1,115,728	52,943,510
Public safety	103,208,924	--	24,016,493	127,225,417
Transportation	22,119,099	--	15,141,858	37,260,957
Sanitation	14,217,768	--	10,502,847	24,720,615
Health and welfare	1,565,491	--	5,172,621	6,738,112
Culture and recreation	1,123,389	--	17,011,956	18,135,345
Conservation and development	1,988,860	--	32,970,580	34,959,440
Debt service:				
Principal retirement	--	--	12,258,269	12,258,269
Interest and fiscal charges	--	--	9,720,085	9,720,085
Capital outlay	26,542	41,137,980	3,826,920	44,991,442
Intergovernmental	12,653,464	--	947,230	13,600,694
Total expenditures	208,731,319	41,137,980	132,684,587	382,553,886
Excess (deficiency) of revenues over (under) expenditures	16,674,595	(13,510,037)	2,612,049	5,776,607
OTHER FINANCING SOURCES (USES)				
Transfers in (Note 12)	2,272,492	21,982,669	7,212,504	31,467,665
Transfers out (Note 12)	(23,821,654)	(6,122,527)	(17,293,216)	(47,237,397)
Proceeds of capital asset disposition	796,561	--	23,871	820,432
Capital leases	26,542	--	--	26,542
Total other financing sources and uses	(20,726,059)	15,860,142	(10,056,841)	(14,922,758)
Net change in fund balances	(4,051,464)	2,350,105	(7,444,792)	(9,146,151)
Fund balances, January 1	71,578,833	96,863,862	111,996,092	280,438,787
Fund balances, December 31	\$ 67,527,369	\$ 99,213,967	\$ 104,551,300	\$ 271,292,636

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2004**

EXHIBIT A - 6

Net change in fund balances - total governmental funds \$ (9,146,151)

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Capital outlay	44,991,442	
Depreciation expense	<u>(23,881,780)</u>	21,109,662

The net effect of various miscellaneous transactions involving capital assets, such as sales, trade-ins, and donations, is to increase net assets. 5,654,375

Because some revenues will not be collected for several months after year-end, they are not considered "available" revenues in the governmental funds.

Property tax revenue	(65,989)	
Louisiana revenue sharing	(98,234)	
Enhanced 911 revenues	(32,243)	
L.a. Department of Transportation and Development	<u>(1,683,355)</u>	(1,879,821)

The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities.

Amortization of bond issuance costs	(111,734)	
Amortization of gain on refunding	35,276	
Principal payments	12,258,269	
Adjustment for debt recorded in business type activities	<u>(6,001,153)</u>	6,180,658

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.

Accrued interest payable	206,973	
Compensated absences payable	(1,901,884)	
Claims and judgments payable	(2,669,549)	
Employee benefits payable	<u>(785,383)</u>	(5,149,843)

Some capital additions were financed through capital leases. In governmental funds, a capital lease arrangement is considered a source of financing, but in the statement of net assets, the lease obligation is reported as a liability.

(26,542)

Internal service funds are used by management to charge the costs of certain activities to individual funds. The net revenue (expense) of the internal service funds is reported with governmental activities.

55,518

Change in net assets of governmental activities

\$ 16,797,856

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES-BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2004**

EXHIBIT A - 7

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes:				
General property taxes	\$ 17,781,480	\$ 17,803,380	\$ 18,407,061	\$ 603,681
Gross receipts business taxes	20,508,660	20,579,194	22,203,425	1,624,231
General sales and use taxes	117,070,040	117,070,040	118,071,748	1,001,708
Occupancy taxes	750,000	750,000	763,834	13,834
Occupational taxes	7,520,000	7,574,710	8,124,176	549,466
Insurance premiums taxes	3,185,000	3,185,000	3,194,151	9,151
Gaming admissions taxes	2,000,000	2,000,000	6,504,030	4,504,030
Interest and penalties - delinquent taxes	1,169,090	1,169,090	1,613,887	444,797
Total taxes	169,984,270	170,131,414	178,882,312	8,750,898
Licenses and permits:				
Use of streets:				
Public conveyances	10,000	10,000	9,656	(344)
Bicycle registration fees	60,000	60,000	69,545	9,545
Occupational and professional:				
Air conditioning and heating	30,000	30,000	33,800	3,800
Electrical contractors	30,000	30,000	35,265	5,265
Plumbers	25,000	25,000	26,200	1,200
House moving	1,000	1,000	350	(650)
Garbage collectors	24,400	24,400	21,800	(2,600)
Arborists	300	300	100	(200)
Classified employees	96,000	96,000	110,925	14,925
Waiter / waitress	300	300	200	(100)
Retail clerks	65,500	65,500	76,400	10,900
Entertainers	6,000	6,000	5,350	(650)
Liquor and beer	460,000	460,000	471,566	11,566
Restaurant	17,530	17,530	19,065	1,535
Gaming	3,650	3,650	4,500	850
Chauffeurs	1,500	1,500	1,750	250
Second hand dealers	900	900	755	(145)
Construction permits:				
Air conditioning and heating	260,000	260,000	316,785	56,785
Electrical	410,000	410,000	392,710	(17,290)
Building	1,030,000	1,030,000	1,154,380	124,380
Plumbing and gas	330,000	330,000	347,298	17,298
House moving	6,200	6,200	3,000	(3,200)
Fence	1,000	1,000	800	(200)
Special events	5,400	5,400	12,900	7,500
Alarm user	126,000	126,000	104,870	(21,130)
Sign permits	2,000	2,000	2,200	200
Other permits	630	630	7,800	7,170
Total licenses and permits	3,003,310	3,003,310	3,229,970	226,660
Intergovernmental revenues:				
State grants:				
Public safety:				
Traffic signal maintenance	487,200	537,280	537,280	--
Department of Military Affairs	65,600	65,600	87,988	22,388
Juvenile meal reimbursement	50,000	50,000	55,843	5,843
Transportation:				
Street maintenance	299,380	299,380	299,382	2

The accompanying notes are an integral part of this statement.

Continued

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES-BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2004

EXHIBIT A - 7
(Continued)

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES (continued)				
Intergovernmental revenues (continued):				
State grants (continued):				
Culture and recreation:				
Hotel/motel sales tax	\$ 781,100	\$ 781,100	\$ 764,476	\$ (16,624)
Conservation and development:				
Department of Social Services	25,000	25,000	--	(25,000)
State shared revenues:				
Beer taxes	400,000	400,000	452,896	52,896
Insurance company taxes	524,860	524,860	565,730	40,870
Louisiana revenue sharing	1,035,350	1,035,350	1,032,159	(3,191)
Mineral royalties	100,000	100,000	81,431	(18,569)
Severance taxes	750,000	750,000	777,543	27,543
On-behalf payments for salaries and benefits	5,359,020	5,080,160	5,078,775	(1,385)
Payments in lieu of taxes:				
Federal government	--	--	887	887
Total intergovernmental revenues	<u>9,877,510</u>	<u>9,648,730</u>	<u>9,734,390</u>	<u>85,660</u>
Charges for services:				
General government:				
City court civil fees	1,135,000	1,135,000	1,497,179	362,179
Judiciary court costs	500,000	500,000	539,354	39,354
City court school fees	140,000	140,000	162,400	22,400
City court bench warrant fees	525,000	525,000	629,132	104,132
City court miscellaneous fees	252,000	252,000	257,404	5,404
City court credit card payment fees	16,000	16,000	25,000	9,000
City court expungement	40,000	40,000	20,880	(19,120)
City constable civil fees	500,000	500,000	596,522	96,522
Fiscal management fees	5,200,000	5,200,000	5,538,738	338,738
Fiscal management fees - inventory	32,000	32,000	43,842	11,842
Fiscal management fees - auction facility	80,500	43,683	43,683	--
Sales tax collection charges	1,596,000	1,596,000	1,813,509	217,509
Sales tax legal costs	--	--	11,042	11,042
Occupancy tax collection charges	6,000	6,000	6,000	--
NSF check fees	3,500	3,500	4,791	1,291
Advertising	11,000	11,000	10,447	(553)
Board of adjustment fees	6,500	6,500	6,830	330
Sale of construction codes and plans	18,000	18,000	22,104	4,104
Pre-trial diversion fees	250,000	250,000	312,717	62,717
Notice of intent	63,540	63,540	61,476	(2,064)
Adjudicated property	20,000	20,000	35,988	15,988
Zoning fees	80,000	80,000	92,988	12,988
Planning assistance	67,700	67,700	86,012	18,312
Planning advertising fees	20,000	20,000	27,250	7,250
Miscellaneous	10,150	10,150	22,726	12,576
Public safety:				
Subdivision inspection, testing and plan review	40,000	40,000	29,275	(10,725)
Flood determination fees	21,000	21,000	26,215	5,215
Commercial and residential plan review	220,000	220,000	267,754	47,754
Sale of reports and photos	250,000	250,000	251,595	1,595
Sobriety test	24,000	24,000	19,757	(4,243)
False alarm fees	85,000	85,000	64,010	(20,990)
Reimbursements for overtime	113,000	113,000	288,806	175,806
Radio shop charges	5,540	5,540	1,736	(3,804)

The accompanying notes are an integral part of this statement.

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES-BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2004**

EXHIBIT A - 7
(Continued)

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES (continued)				
Charges for services (continued):				
Public safety (continued):				
Prison medical charges	\$ 50,000	\$ 50,000	\$ 59,802	\$ 9,802
Juvenile services fees	1,600	1,600	1,615	15
Miscellaneous	4,400	4,400	3,936	(464)
Transportation:				
Parking meters	195,000	195,000	210,237	15,237
Sanitation:				
Solid waste user fees	7,130,500	7,130,500	7,172,296	41,796
Weed cutting charges	30,000	30,000	31,096	1,096
Culture and recreation:				
Summer programs:				
North Baton Rouge Community Center	--	16,000	15,669	(331)
Delmont Community Center	--	1,045	1,045	--
Riverfront docking fees	6,140	12,950	12,950	--
Conservation and development:				
Rent/utilities:				
Leo S. Butler Community Center	15,000	15,000	21,923	6,923
North Baton Rouge Community Center	--	4,953	45,180	40,227
Dr. Martin Luther King, Jr. Community Center	4,680	4,680	21,812	17,132
Chaneyville Community Center	500	500	5,536	5,036
Rent/donations:				
Delmont Community Center	8,060	8,060	12,651	4,591
Total charges for services	<u>18,777,310</u>	<u>18,769,301</u>	<u>20,432,910</u>	<u>1,663,609</u>
Fines and forfeits:				
City court criminal fines and forfeitures	250,000	250,000	239,384	(10,616)
City court forfeitures	120,000	128,300	188,222	59,922
City court traffic fines	1,000,000	1,000,000	1,016,124	16,124
Alcoholic Beverage Control Board fines	23,000	23,000	19,754	(3,246)
Total fines and forfeits	<u>1,393,000</u>	<u>1,401,300</u>	<u>1,463,484</u>	<u>62,184</u>
Investment earnings	<u>510,000</u>	<u>510,000</u>	<u>848,786</u>	<u>338,786</u>
Miscellaneous revenues:				
Rentals:				
Land	19,000	19,000	17,944	(1,056)
Buildings	140,380	140,380	142,672	2,292
Oil, gas and mineral royalties	60,000	60,000	110,513	50,513
Airport note	2,636,600	2,636,600	2,621,302	(15,298)
East Baton Rouge sewerage commission	6,904,980	6,904,980	6,905,108	128
Condemnations	50,000	50,000	74,294	24,294
Juvenile detention meals	3,000	3,000	2,063	(937)
Confiscated funds - police	130,000	235,008	239,901	4,893
Abandoned or impounded bicycles	6,000	6,000	2,906	(3,094)
Police - miscellaneous revenues	--	--	396,995	396,995
Juvenile detention reimbursement	135,000	135,000	84,647	(50,353)
Donations and Contributions	15,000	65,700	55,800	(9,900)
Other	18,100	43,363	159,917	116,554
Total miscellaneous revenues	<u>10,118,060</u>	<u>10,299,031</u>	<u>10,814,062</u>	<u>515,031</u>
Total revenues	<u>213,663,460</u>	<u>213,763,086</u>	<u>225,405,914</u>	<u>11,642,828</u>

The accompanying notes are an integral part of this statement.

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES-BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2004**

EXHIBIT A - 7
(Continued)

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
EXPENDITURES				
Current:				
General government:				
Metropolitan council	\$ 772,454	\$ 751,532	\$ 668,905	\$ 82,627
Council administrator	1,596,741	1,601,671	1,408,441	193,230
Council budget office	170,873	173,846	167,478	6,368
Parish attorney	5,778,655	6,183,128	6,149,696	33,432
Public information office	234,174	269,328	269,328	--
Planning commission	1,107,736	1,130,426	1,121,798	8,628
City court - administration	6,395,289	6,563,469	6,470,345	93,124
City constable	1,850,830	1,884,680	1,854,950	29,730
Justice of peace and ward constables	60,360	60,360	59,284	1,076
Sheriff - costs of court	176,000	242,232	242,227	5
Registrar of voters	529,032	532,717	523,678	9,039
Mayor - president	1,061,865	1,296,894	1,069,178	227,716
Finance	7,038,622	7,107,650	6,409,771	697,879
Collection of funds	1,868,010	2,007,650	1,962,422	45,228
Information services	2,436,209	2,345,402	2,345,397	5
Computerized systems	1,081,621	1,031,504	414,413	617,091
Purchasing	843,909	820,931	760,399	60,532
Human resources	2,915,144	2,978,225	2,841,076	137,149
Risk management	4,554,540	6,205,138	2,645,869	3,559,269
Municipal fire and police civil service board	50,720	51,580	51,392	188
Public works - administration, engineering, warehouse, citizen service center, and building maintenance	13,166,377	14,979,199	14,979,199	--
Capital area legal services	39,290	39,290	39,290	--
Municipal associations	96,930	96,930	91,991	4,939
Total general government	<u>53,825,381</u>	<u>58,353,782</u>	<u>52,546,527</u>	<u>5,807,255</u>
Public safety:				
Sheriff - correctional institution	4,337,430	4,276,843	4,257,868	18,975
Mayor-President's anti-drug task force	285,570	228,110	211,128	16,982
Police	51,855,585	52,897,809	51,867,698	1,030,111
Fire	32,693,553	32,890,156	32,844,002	46,154
Emergency medical services	3,328,575	3,312,014	2,979,197	332,817
Juvenile services	3,464,449	3,570,811	3,514,063	56,748
Emergency preparedness	297,874	313,661	312,078	1,583
Public works - inspection and traffic engineering	6,903,967	7,089,394	7,089,394	--
Demolition program	395,513	395,513	317,775	77,738
Crimestoppers	13,390	13,390	13,390	--
Other	--	2,326	--	2,326
Total public safety	<u>103,575,906</u>	<u>104,990,027</u>	<u>103,406,593</u>	<u>1,583,434</u>
Transportation:				
Public works - highway division	17,076,158	18,151,915	18,141,915	10,000
Street lighting	4,045,000	3,888,346	3,888,346	--
Federal urban system	--	150,000	--	150,000
Street maintenance	95,580	95,580	95,580	--
Total transportation	<u>21,216,738</u>	<u>22,285,841</u>	<u>22,125,841</u>	<u>160,000</u>
Sanitation:				
Public works - waste management	13,995,962	14,252,200	14,218,330	33,870

The accompanying notes are an integral part of this statement.

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES-BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2004**

EXHIBIT A - 7
(Continued)

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
EXPENDITURES (continued)				
Current (continued):				
Health and welfare:				
Health unit	\$ 618,138	\$ 595,945	\$ 547,425	\$ 48,520
Council on Aging projects	661,050	661,050	661,050	--
Crisis Care Center	185,050	185,050	185,086	(36)
Baton Rouge Area Alcohol and Drug Center	161,710	161,710	161,710	--
O'Brien House	17,020	17,020	17,020	--
Abounding Love Ministries, Incorporated	--	5,000	--	5,000
Hidden Treasure Prison Fellowship, Inc.	--	5,000	--	5,000
Working to Achieve	--	5,000	--	5,000
Total health and welfare	<u>1,642,968</u>	<u>1,635,775</u>	<u>1,572,291</u>	<u>63,484</u>
Culture and recreation:				
Community Centers Summer Programs	4,260	20,260	14,459	5,801
Louisiana Arts and Science Museum	591,240	666,240	666,240	--
Arts Council of Greater Baton Rouge	131,550	131,550	131,550	--
Baton Rouge Symphony Association	91,060	91,060	91,060	--
U.S.S. Kidd	128,400	135,210	135,160	50
Baton Rouge Center for World Affairs	84,920	84,920	84,920	--
Total culture and recreation	<u>1,031,430</u>	<u>1,129,240</u>	<u>1,123,389</u>	<u>5,851</u>
Conservation and development:				
Economic Development Program	306,713	326,968	88,569	238,399
Urban Restoration Projects	475,446	484,446	45,697	438,749
Community centers	1,001,515	1,051,978	971,635	80,343
Human Development and Services	567,978	557,387	557,383	4
Earth Day	22,990	22,990	22,990	--
Cooperative Extension Service	55,850	55,850	52,265	3,585
Veterans Service Office	45,640	45,640	45,634	6
Big Buddy Program	58,210	58,210	58,210	--
Greater Baton Rouge Food Bank	22,320	22,320	22,320	--
Can Do	127,720	137,720	124,955	12,765
Total conservation and development	<u>2,684,382</u>	<u>2,763,509</u>	<u>1,989,658</u>	<u>773,851</u>
Capital outlay	<u>3,642,014</u>	<u>1,870,661</u>	<u>--</u>	<u>1,870,661</u>
Intergovernmental expenditures:				
Equivalent three mills on industrial area assessment	95,430	99,230	95,953	3,277
District Attorney of the Nineteenth Judicial District	3,287,980	3,637,980	3,637,980	--
Nineteenth Judicial District Court	4,075,070	4,275,070	4,274,852	218
E.B.R. Parish Family Court	670,200	670,200	668,557	1,643
E.B.R. Parish Juvenile Court	774,429	806,207	801,517	4,690
Nineteenth Judicial District Indigent Defender Board	198,410	200,106	200,106	--
E.B.R. Parish Clerk of Court	1,027,040	729,460	712,535	16,925
E.B.R. Parish Coroner	680,960	736,724	736,724	--
Brownsfield Fire Protection District	17,050	17,050	17,050	--
Central Fire Protection District	36,820	36,820	36,820	--
E.B.R. Parish Fire Protection District No. 6	68,990	68,990	68,990	--
Eastside Fire Protection District	32,740	32,740	32,740	--
Pride Fire Protection District	11,120	12,283	12,283	--

The accompanying notes are an integral part of this statement.

Continued

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES-BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2004

EXHIBIT A - 7
(Continued)

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
EXPENDITURES (continued)				
Intergovernmental expenditures (continued):				
Chaneyville Fire Protection District	\$ 22,230	\$ 23,393	\$ 23,393	\$ --
Alsen-St. Irma Lee Fire Protection District	25,750	25,750	25,750	--
Capital Region Planning Commission	49,250	49,250	49,250	--
Capital Area Transit System	1,042,980	1,267,100	1,267,100	--
Total intergovernmental expenditures	<u>12,116,449</u>	<u>12,688,353</u>	<u>12,661,600</u>	<u>26,753</u>
Total expenditures	<u>213,731,230</u>	<u>219,969,388</u>	<u>209,644,229</u>	<u>10,325,159</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(67,770)</u>	<u>(6,206,302)</u>	<u>15,761,685</u>	<u>21,967,987</u>
OTHER FINANCING SOURCES (USES)				
Transfers in:				
Emergency Medical Services	--	125,000	125,000	--
Consolidated Garbage Service District No. 1	1,133,010	1,133,010	1,133,010	--
State and Local Government Securities Debt Service Fund	1,014,480	1,014,480	1,014,482	2
Total transfers in	<u>2,147,490</u>	<u>2,272,490</u>	<u>2,272,492</u>	<u>2</u>
Transfers out:				
Juror Compensation Fund	--	(86,660)	(86,660)	--
Downtown Development District	--	(18,221)	(18,221)	--
Animal Control Center Fund	(575,420)	(624,712)	(624,712)	--
Grants Fund	(43,197)	(205,386)	(205,386)	--
Taxable Refunding Bonds Fund	(5,243,280)	(5,243,280)	(5,242,265)	1,015
Excess Revenue and Limited Tax Fund	(407,150)	(377,150)	(375,508)	1,642
Capital Projects Fund	(3,436,740)	(9,032,669)	(9,032,669)	--
Baton Rouge River Center	(700,000)	(1,122,000)	(1,122,000)	--
Greater Baton Rouge Parking Authority	(352,730)	(557,730)	(557,730)	--
Comprehensive Sewerage System Fund	(4,000,000)	(4,000,000)	(4,000,000)	--
Solid Waste Disposal Facility Fund	--	(1,854,600)	(1,854,600)	--
Greater Baton Rouge Airport Fund	--	(646,629)	(646,629)	--
Total transfers out	<u>(14,758,517)</u>	<u>(23,769,037)</u>	<u>(23,766,380)</u>	<u>2,657</u>
Proceeds of capital asset disposition	<u>160,000</u>	<u>169,500</u>	<u>796,561</u>	<u>627,061</u>
Total other financing sources and uses	<u>(12,451,027)</u>	<u>(21,327,047)</u>	<u>(20,697,327)</u>	<u>629,720</u>
Net change in fund balances	<u>(12,518,797)</u>	<u>(27,533,349)</u>	<u>(4,935,642)</u>	<u>22,597,707</u>
Fund balances, January 1	<u>71,578,833</u>	<u>71,578,833</u>	<u>71,578,833</u>	<u>--</u>
Fund balances, December 31	<u>\$ 59,060,036</u>	<u>\$ 44,045,484</u>	<u>\$ 66,643,191</u>	<u>\$ 22,597,707</u>

The accompanying notes are an integral part of this statement.

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
STATEMENT OF NET ASSETS
PROPRIETARY FUNDS
DECEMBER 31, 2004

EXHIBIT A - 8

	Business-type Activities - Enterprise Funds				Governmental Activities Internal Service Funds
	Greater Baton Rouge Airport District	Comprehensive Sewerage System	Other Enterprise Total	Total	
ASSETS					
Current assets:					
Cash and cash equivalents	\$ --	\$ 62,261,504	\$ 7,301,758	\$ 69,563,262	\$ 7,867,485
Investments	--	115,628,508	11,042,395	126,670,903	--
Sales taxes receivable	--	3,300,433	--	3,300,433	--
Accounts receivable - net	220,226	4,625,581	1,581,605	6,427,412	--
Accrued interest receivable	3,695	825,392	43,273	872,360	18,388
Special assessments receivable	--	129,077	--	129,077	--
Due from other governments (Note 11)	8,274,726	136,620	1,405,605	9,816,951	--
Prepaid items	--	--	11,961	11,961	--
Inventory	--	--	--	--	198,909
Total current assets	<u>8,498,647</u>	<u>186,907,115</u>	<u>21,386,597</u>	<u>216,792,359</u>	<u>8,084,782</u>
Noncurrent assets:					
Restricted assets:					
Cash and cash equivalents	633,548	8,729,065	646,331	10,008,944	--
Investments	--	47,055,665	1,305,540	48,361,205	--
Accounts receivable - net	481,490	--	--	481,490	--
Accrued interest receivable	1,859	95,563	7,146	104,568	--
Total restricted assets	<u>1,116,897</u>	<u>55,880,293</u>	<u>1,959,017</u>	<u>58,956,207</u>	<u>--</u>
Deferred bond issuance costs	--	1,119,728	--	1,119,728	--
Capital assets (Note 6):					
Land	51,116,397	9,347,076	10,965,525	71,428,998	47,568
Buildings	76,702,932	--	75,027,960	151,730,892	2,213,798
Improvements (other than buildings)	100,238,086	589,071,351	33,089,440	722,398,877	7,190
Equipment	2,624,710	8,113,495	1,451,876	12,190,081	21,186,497
Construction work in progress	1,014,711	21,735,102	951,449	23,701,262	--
Total capital assets	<u>231,696,836</u>	<u>628,267,024</u>	<u>121,486,250</u>	<u>981,450,110</u>	<u>23,455,053</u>
Accumulated depreciation	<u>(48,492,992)</u>	<u>(250,320,382)</u>	<u>(44,177,586)</u>	<u>(342,990,960)</u>	<u>(17,461,660)</u>
Net capital assets	<u>183,203,844</u>	<u>377,946,642</u>	<u>77,308,664</u>	<u>638,459,150</u>	<u>5,993,393</u>
Total assets	<u>192,819,388</u>	<u>621,853,778</u>	<u>100,654,278</u>	<u>915,327,444</u>	<u>14,078,175</u>

The accompanying notes are an integral part of this statement.

Continued

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
STATEMENT OF NET ASSETS
PROPRIETARY FUNDS
DECEMBER 31, 2004

EXHIBIT A - 8
(Continued)

	Business-type Activities - Enterprise Funds				Governmental Activities Internal Service Funds
	Greater Baton Rouge Airport District	Comprehensive Sewerage System	Other Enterprise Total	Total	
LIABILITIES					
Current liabilities:					
Accounts and contracts payable	\$ 6,423,952	\$ 5,260,214	\$ 3,565,868	\$ 15,250,034	\$ 398,312
Due to other funds (Note 11)	9,255,964	--	--	9,255,964	--
Accrued salaries payable	71,522	251,645	42,978	366,145	41,923
Accrued interest payable	--	4,658,703	98	4,658,801	--
Deferred revenue	--	129,447	425,645	555,092	--
Obligations payable (Note 10)	1,886,306	4,095,228	--	5,981,534	--
Bonds payable (Note 10)	220,100	9,380,000	26,000	9,626,100	--
Compensated absences payable	223,353	995,952	76,050	1,295,355	164,423
Total current liabilities	<u>18,081,197</u>	<u>24,771,189</u>	<u>4,136,639</u>	<u>46,989,025</u>	<u>604,658</u>
Noncurrent liabilities:					
Obligations payable (Note 10)	4,764,167	30,250,346	--	35,014,513	--
Bonds payable (Note 10)	10,981,415	228,227,012	509,243	239,717,670	--
Net deferred amount on refunding and premiums (Note 10)	--	(1,490,408)	--	(1,490,408)	--
Landfill closure and postclosure care liability (Note 17)	--	--	12,164,565	12,164,565	--
Total noncurrent liabilities	<u>15,745,582</u>	<u>256,986,950</u>	<u>12,673,808</u>	<u>285,406,340</u>	<u>--</u>
Total liabilities	<u>33,826,779</u>	<u>281,758,139</u>	<u>16,810,447</u>	<u>332,395,365</u>	<u>604,658</u>
NET ASSETS					
Invested in capital assets, net of related debt	165,351,856	140,075,045	76,773,421	382,200,322	5,993,393
Restricted for capital projects	--	--	38,222	38,222	--
Restricted for debt service	831,625	30,262,815	--	31,094,440	--
Restricted Passenger Facility Charges	723,713	--	--	723,713	--
Unrestricted	(7,914,585)	169,757,779	7,032,188	168,875,382	7,480,124
Total net assets	<u>\$ 158,992,609</u>	<u>\$ 340,095,639</u>	<u>\$ 83,843,831</u>	<u>\$ 582,932,079</u>	<u>\$ 13,473,517</u>

The accompanying notes are an integral part of this statement.

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN
FUND NET ASSETS
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2004

EXHIBIT A - 9

	Business-type Activities - Enterprise Funds				Governmental Activities Internal Service Funds
	Greater Baton Rouge Airport District	Comprehensive Sewerage System	Other Enterprise Total	Total	
OPERATING REVENUES					
Charges for services	\$ 8,359,582	\$ 52,693,539	\$ 10,382,828	\$ 71,435,949	\$ 13,028,010
Miscellaneous revenues	311,944	117,237	84,280	513,461	--
Total operating revenues	<u>8,671,526</u>	<u>52,810,776</u>	<u>10,467,108</u>	<u>71,949,410</u>	<u>13,028,010</u>
OPERATING EXPENSES					
Personal services	2,807,002	10,671,190	1,524,424	15,002,616	1,325,136
Employee benefits	960,994	3,646,823	432,808	5,040,625	502,480
Supplies	278,489	2,115,049	244,291	2,637,829	199,881
Contractual services	3,184,439	16,750,928	9,416,746	29,352,113	3,008,940
Landfill closure and postclosure care expense	--	--	1,107,014	1,107,014	--
Cost of materials	--	--	--	--	5,596,631
Depreciation	5,734,056	26,884,744	2,662,894	35,281,694	2,869,977
Bad debts	--	422,707	22,878	445,585	--
Management fee	--	--	208,008	208,008	--
Total operating expenses	<u>12,964,980</u>	<u>60,491,441</u>	<u>15,619,063</u>	<u>89,075,484</u>	<u>13,503,045</u>
Operating income (loss)	<u>(4,293,454)</u>	<u>(7,680,665)</u>	<u>(5,151,955)</u>	<u>(17,126,074)</u>	<u>(475,035)</u>
NONOPERATING REVENUES					
(EXPENSES)					
Taxes pledged as securities for revenue bonds	--	31,161,368	--	31,161,368	--
Operating grants	3,081	--	76,340	79,421	--
Passenger facility charges (Note 16)	1,138,722	--	--	1,138,722	--
Customer facility charges	962,556	--	--	962,556	--
Investment earnings	(124,047)	3,480,101	273,927	3,629,981	101,019
Interest expense	(596,098)	(14,074,068)	(4,118)	(14,674,284)	--
Bond issuance costs	--	(368,462)	--	(368,462)	--
Gain (loss) on disposition of capital assets	(16,866)	145,781	155	129,070	429,534
Total nonoperating revenues (expenses)	<u>1,367,348</u>	<u>20,344,720</u>	<u>346,304</u>	<u>22,058,372</u>	<u>530,553</u>
Income (loss) before contributions and transfers	<u>(2,926,106)</u>	<u>12,664,055</u>	<u>(4,805,651)</u>	<u>4,932,298</u>	<u>55,518</u>
Capital contributions	22,318,421	23,051,239	6,689,060	52,058,720	--
Transfers in	646,629	4,000,000	11,123,103	15,769,732	--
Change in net assets	20,038,944	39,715,294	13,006,512	72,760,750	55,518
Total net assets - January 1, restated	<u>138,953,665</u>	<u>300,380,345</u>	<u>70,837,319</u>	<u>510,171,329</u>	<u>13,417,999</u>
Total net assets - December 31	<u>\$ 158,992,609</u>	<u>\$ 340,095,639</u>	<u>\$ 83,843,831</u>	<u>\$ 582,932,079</u>	<u>\$ 13,473,517</u>

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2004**

EXHIBIT A - 10

	Business-type Activities - Enterprise Funds				Governmental Activities Internal Service Funds
	Greater Baton Rouge Airport District	Comprehensive Sewerage System	Other Enterprise Total	Total	
CASH FLOWS FROM OPERATING ACTIVITIES:					
Receipts from customers	\$ 8,543,935	\$ 51,393,425	\$ 10,214,600	\$ 70,151,960	\$ 13,028,010
Payments to suppliers for goods and services	(3,365,064)	(19,604,225)	(9,989,367)	(32,958,656)	(8,887,354)
Payments to employees for services and benefits	(3,780,451)	(14,409,576)	(1,948,323)	(20,138,350)	(1,867,420)
Other operating revenues	--	117,237	--	117,237	--
Net cash provided by (used for) operating activities	1,398,420	17,496,861	(1,723,090)	17,172,191	2,273,236
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:					
Receipts from general property taxes	--	939	--	939	--
Receipts from general sales and use taxes	--	30,902,232	--	30,902,232	--
Operating grants received	3,081	49,334	76,340	128,755	--
Transfers in from other funds	646,629	4,000,000	5,279,730	9,926,359	--
Loans from other funds	9,231,756	--	--	9,231,756	--
Repayment of loans to other funds	(11,375,901)	--	--	(11,375,901)	--
Net cash provided by (used for) noncapital financing activities	(1,494,435)	34,952,505	5,356,070	38,814,140	--
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:					
Proceeds from sale of debt	4,565,313	26,798,531	539,743	31,903,587	--
Proceeds from capital grants	19,783,937	868,481	--	20,652,418	--
Proceeds from sale of capital assets	22,800	154,150	2,275	179,225	432,264
Passenger facility charges	1,000,956	--	--	1,000,956	--
Customer facility charges	921,557	--	--	921,557	--
Acquisition and construction of capital assets	(22,433,055)	(21,860,427)	(11,413,675)	(55,707,157)	(2,965,234)
Principal paid on bonds, obligations and capital leases	(2,393,732)	(12,506,221)	(4,500)	(14,904,453)	--
Interest paid on bonds, obligations and capital leases	(618,541)	(16,107,294)	(4,118)	(16,729,953)	--
Payment made to Refunding Bonds Escrow Agent	--	(26,506,508)	--	(26,506,508)	--
Capital contributed by other governments	--	--	7,839,187	7,839,187	--
Capital contributed from impact fees	--	4,395,150	--	4,395,150	--
Net cash provided by (used for) capital and related financing activities	849,235	(44,764,138)	(3,041,088)	(46,955,991)	(2,532,970)
CASH FLOWS FROM INVESTING ACTIVITIES:					
Purchase of investments	--	(162,684,173)	(12,347,935)	(175,032,108)	--
Proceeds from sales and maturities of investments	--	132,526,714	6,250,992	138,777,706	--
Interest received on investments	(119,672)	3,167,271	248,979	3,296,578	92,068
Net cash provided by (used for) investing activities	(119,672)	(26,990,188)	(5,847,964)	(32,957,824)	92,068

The accompanying notes are an integral part of this statement.

Continued

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2004

EXHIBIT A - 10
(Continued)

	Business-type Activities - Enterprise Funds				Governmental Activities Internal Service Funds
	Greater Baton Rouge Airport District	Comprehensive Sewerage System	Other Enterprise Total	Total	
Net increase (decrease) in cash and cash equivalents (Note 1)	\$ 633,548	\$ (19,304,960)	\$ (5,256,072)	\$ (23,927,484)	\$ (167,666)
Cash and cash equivalents, January 1	--	90,295,529	13,204,161	103,499,690	8,035,151
Cash and cash equivalents, December 31	<u>\$ 633,548</u>	<u>\$ 70,990,569</u>	<u>\$ 7,948,089</u>	<u>\$ 79,572,206</u>	<u>\$ 7,867,485</u>
Classified as:					
Current assets	\$ --	\$ 62,261,504	\$ 7,301,758	\$ 69,563,262	\$ 7,867,485
Restricted assets	633,548	8,729,065	646,331	10,008,944	--
Totals	<u>\$ 633,548</u>	<u>\$ 70,990,569</u>	<u>\$ 7,948,089</u>	<u>\$ 79,572,206</u>	<u>\$ 7,867,485</u>
Reconciliation of operating income to net cash provided by (used for) operating activities:					
Operating income (loss)	\$ (4,293,454)	\$ (7,680,665)	\$ (5,151,955)	\$ (17,126,074)	\$ (475,035)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:					
Depreciation	5,734,056	26,884,744	2,662,894	35,281,694	2,869,977
Landfill closure and postclosure care expense	--	--	1,107,014	1,107,014	--
Increase (decrease) in compensated absences payable	57,282	180,690	(672)	237,300	(11,709)
Change in assets and liabilities:					
Decrease (increase) in accounts receivable	(127,591)	(874,019)	(170,954)	(1,172,564)	2,149
Decrease (increase) in prepaid items	--	--	(19,979)	(19,979)	--
Decrease (increase) in inventory	--	--	--	--	(7,653)
Increase (decrease) in accounts and contracts payable	97,864	(741,636)	(77,635)	(721,407)	(76,398)
Increase (decrease) in accrued salaries payable	(69,737)	(272,253)	9,581	(332,409)	(28,095)
Increase (decrease) in deferred revenue	--	--	(81,384)	(81,384)	--
Total adjustments	<u>5,691,874</u>	<u>25,177,526</u>	<u>3,428,865</u>	<u>34,298,265</u>	<u>2,748,271</u>
Net cash provided by (used for) operating activities	<u>\$ 1,398,420</u>	<u>\$ 17,496,861</u>	<u>\$ (1,723,090)</u>	<u>\$ 17,172,191</u>	<u>\$ 2,273,236</u>
Non cash investing, capital, and financing activities:					
Gain in fair value of investments	\$ 5,554	\$ 920,955	\$ 50,419	\$ 976,928	\$ 18,388
Capital assets contributed from other funds	--	--	5,843,373	5,843,373	--
Loss on disposal of capital assets	--	(8,369)	(2,120)	(10,489)	(2,730)

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
STATEMENT OF FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
DECEMBER 31, 2004**

EXHIBIT A - 11

	<u>Pension Trust Funds</u>
ASSETS	
Cash and cash equivalents	\$ 12,667,163
Receivables:	
Employee contributions	1,564,116
Employer contributions	724,180
Interest and dividends	1,371,830
Pending trades	9,911,753
Other contributions	554,384
Total receivables	<u>14,126,263</u>
Investments, at fair value	
U.S. government obligations	62,956,028
Bonds - domestic	79,358,235
Bonds - enhanced index fund	143,024,861
Equity securities - domestic	444,373,914
Equity securities - international	170,334,186
Total investments	<u>900,047,224</u>
Capital assets:	
Land	550,628
Buildings	697,496
Equipment	153,359
Accumulated depreciation	(671,725)
Total capital assets	<u>729,758</u>
 Total assets	 <u>927,570,408</u>
LIABILITIES	
Accrued expenses and benefits payable	1,466,069
Pending Trade Payables	<u>20,207,777</u>
 Total liabilities	 <u>21,673,846</u>
NET ASSETS	
Held in trust for pension benefits	<u>\$ 905,896,562</u>

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2004**

EXHIBIT A - 12

	<u>Pension Trust Funds</u>
ADDITIONS	
Contributions:	
Employee	\$ 10,329,469
Employer	17,823,126
Severance contributions from employee	874,255
Total contributions	<u>29,026,850</u>
Investment income:	
Net appreciation (depreciation) in fair value of investments	87,635,290
Interest	6,004,406
Dividends	2,191,373
Total investment income	<u>95,831,069</u>
Less: investment expense	<u>1,917,435</u>
Net investment income	<u>93,913,634</u>
Total additions	<u>122,940,484</u>
DEDUCTIONS	
Benefit payments	54,561,270
Refunds and withdrawals	1,433,709
Administrative expenses	1,036,853
Total deductions	<u>57,031,832</u>
Change in net assets	65,908,652
Net assets - beginning of year	<u>839,987,910</u>
Net assets - end of year	<u>\$ 905,896,562</u>

The accompanying notes are an integral part of this statement.



CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
COMBINING STATEMENT OF NET ASSETS
ALL DISCRETELY PRESENTED COMPONENT UNITS
DECEMBER 31, 2004

	Governmental Fund Types		
	District Attorney of the Nineteenth Judicial District	Nineteenth Judicial District Court (1)	E.B.R. Parish Family Court
ASSETS			
Cash and cash equivalents	\$ 2,895,374	\$ 399,764	\$ 300,117
Investments	--	--	--
Property taxes receivable - net (Note 4)	--	--	--
Accounts receivable	115,983	92,873	--
Accrued interest receivable	--	--	--
Due from other governments	--	210,740	--
Due from primary government (Note 11)	--	--	--
Prepaid items	--	--	--
Inventory	--	--	--
Net pension asset	--	--	--
Other assets	--	--	--
Restricted assets:			
Cash and cash equivalents	--	--	--
Capital assets:			
Land	--	--	--
Buildings	--	--	--
Equipment	1,580,229	861,062	304,095
Equipment under capital leases	--	--	--
Construction work-in-progress	--	--	--
Accumulated depreciation	<u>(1,319,477)</u>	<u>(631,737)</u>	<u>(257,318)</u>
Total assets	<u>\$ 3,272,109</u>	<u>\$ 932,702</u>	<u>\$ 346,894</u>

(1) As of June 30, 2004

(2) As of September 30, 2004

The accompanying notes are an integral part of this statement.

Continued

Governmental Fund Types

<u>E.B.R. Parish Juvenile Court</u>	<u>Nineteenth Judicial District Indigent Defender Board</u>	<u>E.B.R. Parish Clerk of Court (1)</u>	<u>E.B.R. Parish Coroner</u>	<u>St. George Fire Protection District (2)</u>	<u>Brownsfield Fire Protection District</u>
\$ 351,757	\$ 285,873	\$ 5,442,185	\$ 55	\$ 787,988	\$ --
201,193	--	740,000	--	--	--
--	--	--	--	49,406	60,949
1,470	202,037	625,013	32,304	2,024	--
--	--	--	--	--	--
113,922	--	--	--	--	288,413
--	6,702	--	--	--	--
--	9,066	--	--	--	--
--	--	--	--	--	--
--	--	20,332	--	17,340	--
--	--	--	--	--	--
--	--	--	--	289,531	18,592
--	--	--	--	1,332,493	91,523
374,432	141,165	5,984,158	189,367	3,621,664	313,193
--	--	--	--	--	--
--	--	--	--	587,955	--
(311,300)	(103,687)	(2,674,790)	(112,660)	(2,460,596)	(303,523)
<u>\$ 731,474</u>	<u>\$ 541,156</u>	<u>\$ 10,136,898</u>	<u>\$ 109,066</u>	<u>\$ 4,227,805</u>	<u>\$ 469,147</u>

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
 COMBINING STATEMENT OF NET ASSETS
 ALL DISCRETELY PRESENTED COMPONENT UNITS
 DECEMBER 31, 2004**

	Governmental Fund Types		
	Central Fire Protection District	E.B.R. Parish Fire Protection District No. 6	Eastside Fire Protection District
ASSETS			
Cash and cash equivalents	\$ 435,458	\$ 154,981	\$ 79,128
Investments	--	--	--
Property taxes receivable - net (Note 4)	342,483	145,963	110,001
Accounts receivable	117,884	42,068	--
Accrued interest receivable	--	--	--
Due from other governments	1,290,799	570,587	611,198
Due from primary government (Note 11)	--	--	--
Prepaid items	--	--	--
Inventory	--	--	--
Net pension asset	--	--	--
Other assets	--	--	--
Restricted assets:			
Cash and cash equivalents	--	--	--
Capital assets:			
Land	264,018	43,000	151,360
Buildings	922,077	456,930	1,522,429
Equipment	1,888,237	637,146	1,257,682
Equipment under capital leases	--	534,526	143,143
Construction work-in-progress	--	--	--
Accumulated depreciation	<u>(1,352,917)</u>	<u>(813,760)</u>	<u>(969,569)</u>
Total assets	<u>\$ 3,908,039</u>	<u>\$ 1,771,441</u>	<u>\$ 2,905,372</u>

- (1) As of June 30, 2004
 (2) As of September 30, 2004

The accompanying notes are an integral part of this statement.

Continued

Governmental Fund Types				Proprietary Fund Type	
Pride Fire Protection District	Chaneyville Fire Protection District	Alsen- St. Irma Lee Fire Protection District	Capital Region Planning Commission (1)	Capital Area Transit System	Totals
\$ 64,235	\$ --	\$ 29,918	\$ 163,682	\$ 19,808	\$ 11,410,323
--	--	--	330,918	--	1,272,111
--	--	69,528	--	--	778,330
--	--	--	3,547	47,874	1,283,077
236	--	120	--	--	356
24,662	38,313	140,044	101,322	494,559	3,884,559
--	--	--	--	--	6,702
--	--	--	--	3,492	12,558
--	--	--	--	354,667	354,667
--	--	--	--	1,168,484	1,168,484
--	--	--	--	--	37,672
--	--	--	--	251,688	251,688
15,000	--	9,000	--	--	790,501
135,353	109,334	256,496	--	--	4,826,635
215,946	221,984	210,824	383,552	20,709,770	38,894,506
--	--	256,663	--	--	934,332
--	--	--	--	--	587,955
(187,470)	(310,602)	(439,803)	(327,132)	(8,201,191)	(20,777,532)
\$ 267,962	\$ 59,029	\$ 532,790	\$ 655,889	\$ 14,849,151	\$ 45,716,924

Continued

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
COMBINING STATEMENT OF NET ASSETS
ALL DISCRETELY PRESENTED COMPONENT UNITS
DECEMBER 31, 2004

	Governmental Fund Types		
	District Attorney of the Nineteenth Judicial District	Nineteenth Judicial District Court (1)	E.B.R. Parish Family Court
LIABILITIES			
Accounts payable and other current liabilities	\$ 67,496	\$ 88,438	\$ --
Due to other governments	--	266,750	--
Due to primary government (Note 11)	60,926	--	--
Accrued payables	104,754	61,368	--
Other liabilities	176,592	--	--
Non-current liabilities:			
Due within one year	--	--	--
Due in more than one year:			
Bonds and notes payable	--	--	--
Compensated absences payable	--	620,496	64,025
Obligation under capital leases (Note 10)	--	--	--
Claims and judgments payable	--	--	--
Other long-term liabilities	--	--	--
	409,768	1,037,052	64,025
NET ASSETS			
Invested in capital assets, net of related debt	260,752	229,325	46,777
Restricted for:			
Other purposes	--	--	--
Unrestricted	2,601,589	(333,675)	236,092
Total net assets	\$ 2,862,341	\$ (104,350)	\$ 282,869

- (1) As of June 30, 2004
(2) As of September 30, 2004

The accompanying notes are an integral part of this statement.

Continued

Governmental Fund Types

<u>E.B.R. Parish Juvenile Court</u>	<u>Nineteenth Judicial District Indigent Defender Board</u>	<u>E.B.R. Parish Clerk of Court (1)</u>	<u>E.B.R. Parish Coroner</u>	<u>St. George Fire Protection District (2)</u>	<u>Brownsfield Fire Protection District</u>
\$ 13,961	\$ 629,813	\$ 276,723	\$ 17,997	\$ 24,360	\$ 12,196
--	--	--	--	516,885	--
--	--	--	--	--	173,750
--	--	414,124	--	29,932	--
--	--	--	--	64,137	--
--	--	--	--	1,384,084	1,621
--	--	--	--	1,428,590	--
140,254	--	423,526	1,594	45,074	--
--	--	--	--	--	--
--	--	--	--	--	--
--	--	--	--	--	--
<u>154,215</u>	<u>629,813</u>	<u>1,114,373</u>	<u>19,591</u>	<u>3,493,062</u>	<u>187,567</u>
63,132	37,478	3,309,368	76,707	1,738,373	119,785
57,144	89,199	--	--	--	--
456,983	(215,334)	5,713,157	12,768	(1,003,630)	161,795
<u>\$ 577,259</u>	<u>\$ (88,657)</u>	<u>\$ 9,022,525</u>	<u>\$ 89,475</u>	<u>\$ 734,743</u>	<u>\$ 281,580</u>

Continued

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
COMBINING STATEMENT OF NET ASSETS
ALL DISCRETELY PRESENTED COMPONENT UNITS
DECEMBER 31, 2004

	Governmental Fund Types		
	Central Fire Protection District	E.B.R. Parish Fire Protection District No. 6	Eastside Fire Protection District
LIABILITIES			
Accounts payable and other current liabilities	\$ 57,345	\$ 43,755	\$ --
Due to other governments	--	--	--
Due to primary government (Note 11)	--	--	--
Accrued payables	81,484	--	52,516
Other liabilities	--	--	--
Non-current liabilities:			
Due within one year	55,556	52,540	169,040
Due in more than one year:			
Bonds and notes payable	444,444	--	300,000
Compensated absences payable	85,965	1,623	102,475
Obligation under capital leases (Note 10)	--	188,238	70,753
Claims and judgments payable	--	--	--
Other long-term liabilities	--	--	--
Total liabilities	724,794	286,156	694,784
NET ASSETS			
Invested in capital assets, net of related debt	1,721,414	617,064	1,565,252
Restricted for:			
Other purposes	208,972	--	--
Unrestricted	1,252,859	868,221	645,336
Total net assets	\$ 3,183,245	\$ 1,485,285	\$ 2,210,588

- (1) As of June 30, 2004
(2) As of September 30, 2004

The accompanying notes are an integral part of this statement.

Governmental Fund Types				Proprietary Fund Type	
Pride Fire Protection District	Chaneyville Fire Protection District	Alsen- St. Irma Lee Fire Protection District	Capital Region Planning Commission (1)	Capital Area Transit System	Totals
\$ 889	\$ 3,023	\$ 4,494	\$ 55,942	\$ 1,033,589	\$ 2,330,021
--	--	--	--	--	783,635
--	5,273	--	--	--	239,949
--	--	--	--	934,565	1,678,743
--	22,942	30,391	26,333	239,597	559,992
--	--	46,296	--	--	1,709,137
--	--	--	--	--	2,173,034
--	--	--	46,963	262,924	1,794,919
--	--	15,560	--	7,393,590	7,668,141
--	--	--	--	1,099,112	1,099,112
--	--	--	--	81,106	81,106
<u>889</u>	<u>31,238</u>	<u>96,741</u>	<u>129,238</u>	<u>11,044,483</u>	<u>20,117,789</u>
178,829	20,716	277,620	56,420	4,591,025	14,910,037
--	--	--	--	104,108	459,423
<u>88,244</u>	<u>7,075</u>	<u>158,429</u>	<u>470,231</u>	<u>(890,465)</u>	<u>10,229,675</u>
<u>\$ 267,073</u>	<u>\$ 27,791</u>	<u>\$ 436,049</u>	<u>\$ 526,651</u>	<u>\$ 3,804,668</u>	<u>\$ 25,599,135</u>

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
 COMBINING STATEMENT OF ACTIVITIES
 ALL DISCRETELY PRESENTED COMPONENT UNITS
 FOR THE YEAR ENDED DECEMBER 31, 2004**

	Judicial Court Services			
	District Attorney of the Nineteenth Judicial District	Nineteenth Judicial District Court (1)	E.B.R. Parish Family Court	E.B.R. Parish Juvenile Court
EXPENSES	\$ 7,174,833	\$ 9,311,108	\$ 1,268,242	\$ 1,538,022
PROGRAM REVENUES:				
Charges for services	1,875,959	2,171,174	94,599	430,620
Operating grants and contributions	5,718,029	6,169,774	1,168,896	1,082,856
Capital grants and contributions	--	--	--	--
Net program (expenses) revenue	<u>419,155</u>	<u>(970,160)</u>	<u>(4,747)</u>	<u>(24,546)</u>
GENERAL REVENUES:				
Taxes:				
Property	--	--	--	--
Occupancy	--	--	--	--
Grants and contributions not restricted to specific programs	6,080	694,294	--	6,762
Investment earnings	35,666	8,115	1,732	9,016
Gain (loss) on sale of capital assets	--	--	--	--
Total general revenues	<u>41,746</u>	<u>702,409</u>	<u>1,732</u>	<u>15,778</u>
Change in net assets	460,901	(267,751)	(3,015)	(8,768)
Net assets, beginning, restated	<u>2,401,440</u>	<u>163,401</u>	<u>285,884</u>	<u>586,027</u>
Net assets, ending	<u>\$ 2,862,341</u>	<u>\$ (104,350)</u>	<u>\$ 282,869</u>	<u>\$ 577,259</u>

(1) Period ending June 30, 2004

(2) Period ending September 30, 2004

The accompanying notes are an integral part of this statement.

Continued

Judicial Court Services			Coroner	Fire Protection Districts	
Nineteenth Judicial District Indigent Defender Board	E.B.R. Parish Clerk of Court (1)	Total Judicial Court Services	E.B.R. Parish Coroner	St. George Fire Protection District (2)	Brownsfield Fire Protection District
\$ 2,638,649	\$ 12,608,794	\$ 34,539,648	\$ 905,919	\$ 8,337,740	\$ 557,450
2,047,799	12,611,734	19,231,885	169,763	886,486	108,129
527,165	712,535	15,379,255	738,775	305,250	10,800
--	--	--	--	--	--
(63,685)	715,475	71,492	2,619	(7,146,004)	(438,521)
--	--	--	--	6,654,644	328,520
--	--	--	--	--	--
--	274,832	981,968	--	441,626	94,929
5,215	305,149	364,893	--	35,677	--
--	--	--	--	--	1,600
5,215	579,981	1,346,861	--	7,131,947	425,049
(58,470)	1,295,456	1,418,353	2,619	(14,057)	(13,472)
(30,187)	7,727,069	11,133,634	86,856	748,800	295,052
\$ (88,657)	\$ 9,022,525	\$ 12,551,987	\$ 89,475	\$ 734,743	\$ 281,580

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
 COMBINING STATEMENT OF ACTIVITIES
 ALL DISCRETELY PRESENTED COMPONENT UNITS
 FOR THE YEAR ENDED DECEMBER 31, 2004**

	Fire Protection Districts			
	Central Fire Protection District	E.B.R. Parish Fire Protection District No. 6	Eastside Fire Protection District	Pride Fire Protection District
EXPENSES	\$ 1,383,729	\$ 1,059,832	\$ 875,154	\$ 90,292
PROGRAM REVENUES:				
Charges for services	335,514	236,303	271,164	35,284
Operating grants and contributions	102,666	--	7,200	11,525
Capital grants and contributions	--	--	--	--
Net program (expenses) revenue	<u>(945,549)</u>	<u>(823,529)</u>	<u>(596,790)</u>	<u>(43,483)</u>
GENERAL REVENUES:				
Taxes:				
Property	1,062,545	668,648	722,311	--
Occupancy	--	--	--	--
Grants and contributions not restricted to specific programs	358,042	235,554	32,740	22,727
Investment earnings	10,152	7,667	4,988	1,285
Gain on sale of capital assets	--	--	--	215
Total general revenues	<u>1,430,739</u>	<u>911,869</u>	<u>760,039</u>	<u>24,227</u>
Change in net assets	485,190	88,340	163,249	(19,256)
Net assets, beginning, restated	<u>2,698,055</u>	<u>1,396,945</u>	<u>2,047,339</u>	<u>286,329</u>
Net assets, ending	<u>\$ 3,183,245</u>	<u>\$ 1,485,285</u>	<u>\$ 2,210,588</u>	<u>\$ 267,073</u>

- (1) Period ending June 30, 2004
- (2) Period ending September 30, 2004

The accompanying notes are an integral part of this statement.

Fire Protection Districts			Mass Transit			
Chaneyville Fire Protection District	Alsen- St. Irma Lee Fire Protection District	Total Fire Protection Districts	Capital Region Planning Commission (1)	Capital Area Transit System	Total Mass Transit	Total All Component Units
\$ 157,045	\$ 316,670	\$ 12,777,912	\$ 1,126,038	\$ 12,648,691	\$ 13,774,729	\$ 61,998,208
32,745	12,967	1,918,592	152,602	3,962,460	4,115,062	25,435,302
36,383	22,635	496,459	864,029	152,661	1,016,690	17,631,179
--	--	--	--	617,502	617,502	617,502
(87,917)	(281,068)	(10,362,861)	(109,407)	(7,916,068)	(8,025,475)	(18,314,225)
--	239,914	9,676,582	--	--	--	9,676,582
--	--	--	--	788,776	788,776	788,776
33,814	31,237	1,250,669	--	6,510,125	6,510,125	8,742,762
--	970	60,739	3,718	355	4,073	429,705
3,455	8	5,278	--	--	--	5,278
37,269	272,129	10,993,268	3,718	7,299,256	7,302,974	19,643,103
(50,648)	(8,939)	630,407	(105,689)	(616,812)	(722,501)	1,328,878
78,439	444,988	7,995,947	632,340	4,421,480	5,053,820	24,270,257
\$ 27,791	\$ 436,049	\$ 8,626,354	\$ 526,651	\$ 3,804,668	\$ 4,331,319	\$ 25,599,135