

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

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

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

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

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

Library Board of Control Fund accounts for the special property tax levy required to fund the operation, maintenance and expansion of the East Baton Rouge Parish Library System.

Downtown Development District accounts for the special property tax levied within the district for education, planning, traffic, security, promotion and development of the district.

Gaming Enforcement Division Fund accounts for monies collected from the 5% bingo assessment fee collected for the purpose of funding the enforcement and administration of guidelines and regulations relative to the playing of charitable bingo by licensed organizations.

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

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

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

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

Fire Department Pay Enhancement Fund accounts for the special property tax levied within the City of Baton Rouge to fund increases in salaries and benefits for the City of Baton Rouge Municipal Fire personnel.

Consolidated Road Lighting District No. 1 accounts for the special property tax levy required to provide street and road lights within the district.

Parish Transportation Fund accounts for receipts from the State Shared Revenue-Parish Transportation Fund as authorized by the Louisiana Revised Statute 48:751 to be used primarily for road improvement and mass transit.

Continued

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds (Continued)

Parish Street Maintenance Fund accounts for the portion (40%) of the one-half of one percent sales tax levied for the sole purpose of public road and street repair within East Baton Rouge Parish.

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

Grants Fund accounts for the receipts and disbursements of Federal and State grants.

Debt Service Funds

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

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

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

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

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

Excess Revenue and Limited Tax Fund accounts for transfers from the general fund, special revenue funds, and capital projects funds for payment of interest and principal redemption requirements of capital leases, contracts, loans, notes, and bonds that do not require a vote of the general public.



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

	Special Revenue				
	Juror Compensation	City Constable Court Costs	Mosquito Abatement and Rodent Control	Library Board of Control	Downtown Development District
ASSETS					
Cash and cash equivalents	\$ 14,269	\$ 26,751	\$ --	\$ 11,160,481	\$ --
Investments	--	--	--	20,726,607	--
Property taxes receivable-net	--	--	488,418	3,958,980	42,222
Sales taxes receivable	--	--	--	--	--
Accounts receivable	--	--	--	--	--
Accrued interest receivable	--	129	--	91,518	--
Due from other governments	3,254	--	2,155,437	17,472,519	274,125
U.S. Housing and Urban Development loans receivable	--	--	--	--	--
Total assets	<u>\$ 17,523</u>	<u>\$ 26,880</u>	<u>\$ 2,643,855</u>	<u>\$ 53,410,105</u>	<u>\$ 316,347</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts and contracts payable	\$ 103	\$ 2,876	\$ 72,686	\$ 576,963	\$ 4,314
Due to other funds	--	--	617,243	23,412,195	291,853
Due to other governments	--	--	--	--	--
Accrued salaries payable	--	3,245	22,514	202,226	5,360
Deferred revenue	--	--	102,702	832,485	8,805
Deposits and escrow accounts	--	--	--	--	--
Total liabilities	<u>103</u>	<u>6,121</u>	<u>815,145</u>	<u>25,023,869</u>	<u>310,332</u>
Fund balances:					
Reserved for:					
Encumbrances	--	--	60,053	140,427	--
U.S. Housing and Urban Development loans	--	--	--	--	--
Debt service - principal	--	--	--	--	--
Debt service - interest	--	--	--	--	--
Subsequent year expenditures	--	--	107,360	12,421,000	--
Continuing projects	--	20,759	194,984	--	--
Unreserved:					
Undesignated	17,420	--	1,466,313	15,824,809	6,015
Total fund balances	<u>17,420</u>	<u>20,759</u>	<u>1,828,710</u>	<u>28,386,236</u>	<u>6,015</u>
Total liabilities and fund balances	<u>\$ 17,523</u>	<u>\$ 26,880</u>	<u>\$ 2,643,855</u>	<u>\$ 53,410,105</u>	<u>\$ 316,347</u>

The accompanying notes are an integral part of this statement.

Continued

Special Revenue						
Gaming Enforcement Division	Animal Control Center	Federal Forfeited Property	E.B.R. Parish Communications District	Emergency Medical Services	B.R. Fire Department Pay Enhancement	Consolidated Road Lighting District No. 1
\$ 9,032	\$ 83,226	\$ 382,042	\$ 955,055	\$ 2,133,201	\$ --	\$ 945,264
--	--	--	1,773,674	3,961,660	--	1,375,353
--	--	--	--	1,072,140	1,211,968	138,419
--	--	--	--	--	--	--
--	--	--	--	911,155	--	--
29	233	1,001	6,868	17,753	--	6,099
--	1,208	4,894	547,296	4,731,773	5,978,070	435,425
--	--	--	--	--	--	--
<u>\$ 9,061</u>	<u>\$ 84,667</u>	<u>\$ 387,937</u>	<u>\$ 3,282,893</u>	<u>\$ 12,827,682</u>	<u>\$ 7,190,038</u>	<u>\$ 2,900,560</u>
\$ 1,261	\$ 15,527	\$ 838	\$ 62,535	\$ 166,192	\$ 39,625	\$ 37,681
--	--	--	--	--	5,504,193	--
--	--	--	--	--	--	--
1,106	12,995	973	40,939	162,912	138,681	--
--	--	--	--	225,446	364,051	15,596
--	--	--	--	--	--	--
<u>2,367</u>	<u>28,522</u>	<u>1,811</u>	<u>103,474</u>	<u>554,550</u>	<u>6,046,550</u>	<u>53,277</u>
--	--	--	--	197,653	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
3,290	--	--	471,900	--	--	--
--	1,035	385,259	--	420,000	--	--
3,404	55,110	867	2,707,519	11,655,479	1,143,488	2,847,283
<u>6,694</u>	<u>56,145</u>	<u>386,126</u>	<u>3,179,419</u>	<u>12,273,132</u>	<u>1,143,488</u>	<u>2,847,283</u>
<u>\$ 9,061</u>	<u>\$ 84,667</u>	<u>\$ 387,937</u>	<u>\$ 3,282,893</u>	<u>\$ 12,827,682</u>	<u>\$ 7,190,038</u>	<u>\$ 2,900,560</u>

Continued

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

	Parish Transpor- tation	Parish Street Maintenance	Special Revenue		Total
			Consolidated Garbage Service District No. 1	Grants	
ASSETS					
Cash and cash equivalents	\$ 1,881,618	\$ 2,344,191	\$ 2,306,248	\$ 2,836,872	\$ 25,078,250
Investments	3,494,433	4,353,498	4,283,032	--	39,968,257
Property taxes receivable-net	--	--	807,584	--	7,719,731
Sales taxes receivable	--	1,393,707	--	--	1,393,707
Accounts receivable	--	--	528,761	--	1,439,916
Accrued interest receivable	13,200	19,031	19,720	7,222	182,803
Due from other governments	456,872	--	3,578,680	5,612,477	41,252,030
U.S. Housing and Urban Development loans receivable	--	--	--	3,094,976	3,094,976
Total assets	\$ 5,846,123	\$ 8,110,427	\$ 11,524,025	\$ 11,551,547	\$ 120,129,670
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts and contracts payable	\$ 104,975	\$ 1,883,173	\$ 831,937	\$ 2,335,095	\$ 6,135,781
Due to other funds	--	--	--	--	29,825,484
Due to other governments	--	123,658	--	674	124,332
Accrued salaries payable	--	9,829	--	252,720	853,500
Deferred revenue	--	--	148,471	2,156,005	3,853,561
Deposits and escrow accounts	--	--	--	255,729	255,729
Total liabilities	104,975	2,016,660	980,408	5,000,223	41,048,387
Fund balances:					
Reserved for:					
Encumbrances	39,121	3,198,699	--	16,590	3,652,543
U.S. Housing and Urban Development loans	--	--	--	3,094,976	3,094,976
Debt service - principal	--	--	--	--	--
Debt service - interest	--	--	--	--	--
Subsequent year expenditures	1,002,110	--	1,101,780	--	15,107,440
Continuing projects	3,613,415	2,302,587	--	3,165,912	10,103,951
Unreserved:					
Undesignated	1,086,502	592,481	9,441,837	273,846	47,122,373
Total fund balances	5,741,148	6,093,767	10,543,617	6,551,324	79,081,283
Total liabilities and fund balances	\$ 5,846,123	\$ 8,110,427	\$ 11,524,025	\$ 11,551,547	\$ 120,129,670

The accompanying notes are an integral part of this statement.

Debt Service

City Sales Tax Bonds	Parish Sales Tax Bonds	State and Local Government Securities	Taxable Refunding Bonds	Excess Revenue and Limited Tax	Total	Total Nonmajor Governmental Funds
\$ 2,335,982	\$ 98,451	\$ 2,471,570	\$ --	\$ --	\$ 4,906,003	\$ 29,984,253
19,651,382	620,131	--	--	--	20,271,513	60,239,770
--	--	--	--	--	--	7,719,731
--	--	--	--	--	--	1,393,707
--	--	--	--	--	--	1,439,916
284,199	8,302	--	--	--	292,501	475,304
--	--	--	--	--	--	41,252,030
--	--	--	--	--	--	3,094,976
<u>\$ 22,271,563</u>	<u>\$ 726,884</u>	<u>\$ 2,471,570</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 25,470,017</u>	<u>\$ 145,599,687</u>
\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ 6,135,781
--	--	--	--	--	--	29,825,484
--	--	--	--	--	--	124,332
--	--	--	--	--	--	853,500
--	--	--	--	--	--	3,853,561
--	--	--	--	--	--	255,729
--	--	--	--	--	--	41,048,387
--	--	--	--	--	--	3,652,543
--	--	--	--	--	--	3,094,976
14,662,500	687,083	2,469,333	--	--	17,818,916	17,818,916
7,609,063	39,801	2,237	--	--	7,651,101	7,651,101
--	--	--	--	--	--	15,107,440
--	--	--	--	--	--	10,103,951
--	--	--	--	--	--	47,122,373
<u>22,271,563</u>	<u>726,884</u>	<u>2,471,570</u>	<u>--</u>	<u>--</u>	<u>25,470,017</u>	<u>104,551,300</u>
<u>\$ 22,271,563</u>	<u>\$ 726,884</u>	<u>\$ 2,471,570</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 25,470,017</u>	<u>\$ 145,599,687</u>

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

	Special Revenue				
	Juror Compensation	City Constable Court Costs	Mosquito Abatement and Rodent Control	Library Board of Control	Downtown Development District
REVENUES					
Taxes:					
Property	\$ --	\$ --	\$ 2,752,398	\$ 22,481,488	\$ 336,201
Sales	--	--	--	--	--
Licenses and permits	--	--	--	--	--
Intergovernmental revenues	--	6,785	--	--	--
Charges for services	265,250	440,354	18,479	75,823	--
Fines and forfeits	--	94,111	--	344,759	--
Investment earnings	(342)	691	10,747	557,854	(2,214)
Miscellaneous revenues	--	--	117	12,528	29,500
Total revenues	<u>264,908</u>	<u>541,941</u>	<u>2,781,741</u>	<u>23,472,452</u>	<u>363,487</u>
EXPENDITURES					
Current:					
General government	349,186	521,182	--	--	--
Public safety	--	--	--	--	--
Transportation	--	--	--	--	--
Sanitation	--	--	--	--	--
Health and welfare	--	--	3,021,241	--	--
Culture and recreation	--	--	--	16,833,083	--
Conservation and development	--	--	--	--	409,074
Debt service:					
Principal retirement	--	--	--	--	--
Interest and fiscal charges	--	--	--	--	--
Capital outlay	--	--	370,783	77,702	--
Intergovernmental	--	--	--	--	--
Total expenditures	<u>349,186</u>	<u>521,182</u>	<u>3,392,024</u>	<u>16,910,785</u>	<u>409,074</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(84,278)</u>	<u>20,759</u>	<u>(610,283)</u>	<u>6,561,667</u>	<u>(45,587)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	86,660	--	--	--	18,221
Transfers out	--	--	--	(12,950,000)	--
Proceeds of capital asset disposition	--	--	4,340	8,259	--
Total other financing sources and uses	<u>86,660</u>	<u>--</u>	<u>4,340</u>	<u>(12,941,741)</u>	<u>18,221</u>
Net change in fund balances	2,382	20,759	(605,943)	(6,380,074)	(27,366)
Fund balances, January 1	<u>15,038</u>	<u>--</u>	<u>2,434,653</u>	<u>34,766,310</u>	<u>33,381</u>
Fund balances, December 31	<u>\$ 17,420</u>	<u>\$ 20,759</u>	<u>\$ 1,828,710</u>	<u>\$ 28,386,236</u>	<u>\$ 6,015</u>

The accompanying notes are an integral part of this statement.

Continued

Special Revenue						
Gaming Enforcement Division	Animal Control Center	Federal Forfeited Property	E.B.R. Parish Communications District	Emergency Medical Services	B.R. Fire Department Pay Enhancement	Consolidated Road Lighting District No. 1
\$ --	\$ --	\$ --	\$ --	\$ 6,087,907	\$ 7,584,319	\$ 600,343
--	--	--	--	--	--	--
--	366,458	--	--	--	--	--
3,600	--	--	--	--	--	74,019
76,465	110,444	--	2,949,669	5,626,874	--	--
--	--	103,753	--	--	--	--
141	1,302	5,470	36,814	110,124	(37,762)	33,763
--	83,531	--	1,240	92,041	--	--
<u>80,206</u>	<u>561,735</u>	<u>109,223</u>	<u>2,987,723</u>	<u>11,916,946</u>	<u>7,546,557</u>	<u>708,125</u>
78,982	--	--	--	--	--	--
--	--	95,703	3,350,381	10,329,004	7,344,562	--
--	--	--	--	--	--	478,713
--	--	--	--	--	--	--
--	1,140,090	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	60,387	60,000	78,417	282,384	--	--
--	--	--	--	--	--	--
<u>78,982</u>	<u>1,200,477</u>	<u>155,703</u>	<u>3,428,798</u>	<u>10,611,388</u>	<u>7,344,562</u>	<u>478,713</u>
1,224	(638,742)	(46,480)	(441,075)	1,305,558	201,995	229,412
--	624,712	--	553,324	--	--	--
--	--	--	--	(678,324)	--	--
1,710	2,850	--	--	3,100	--	--
<u>1,710</u>	<u>627,562</u>	<u>--</u>	<u>553,324</u>	<u>(675,224)</u>	<u>--</u>	<u>--</u>
2,934	(11,180)	(46,480)	112,249	630,334	201,995	229,412
3,760	67,325	432,606	3,067,170	11,642,798	941,493	2,617,871
<u>\$ 6,694</u>	<u>\$ 56,145</u>	<u>\$ 386,126</u>	<u>\$ 3,179,419</u>	<u>\$ 12,273,132</u>	<u>\$ 1,143,488</u>	<u>\$ 2,847,283</u>

Continued

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

	Parish Transpor- tation	Parish Street Maintenance	Special Revenue		Total
			Consolidated Garbage Service District No. 1	Grants	
REVENUES					
Taxes:					
Property	\$ --	\$ --	\$ 4,711,422	\$ --	\$ 44,554,078
Sales	--	13,287,705	--	--	13,287,705
Licenses and permits	--	--	--	--	366,458
Intergovernmental revenues	2,832,614	--	771,286	36,095,564	39,783,868
Charges for services	--	--	5,883,342	--	15,446,700
Fines and forfeits	--	--	--	--	542,623
Investment earnings	71,437	101,386	120,338	33,384	1,043,133
Miscellaneous revenues	--	--	--	3,578,742	3,797,699
Total revenues	<u>2,904,051</u>	<u>13,389,091</u>	<u>11,486,388</u>	<u>39,707,690</u>	<u>118,822,264</u>
EXPENDITURES					
Current:					
General government	--	--	--	166,378	1,115,728
Public safety	--	--	--	2,896,843	24,016,493
Transportation	1,114,947	13,089,066	--	459,132	15,141,858
Sanitation	--	--	10,502,847	--	10,502,847
Health and welfare	--	--	--	1,011,290	5,172,621
Culture and recreation	--	--	--	178,873	17,011,956
Conservation and development	--	--	--	32,561,506	32,970,580
Debt service:					
Principal retirement	--	--	--	--	--
Interest and fiscal charges	--	--	--	--	--
Capital outlay	618,628	--	--	2,278,619	3,826,920
Intergovernmental	947,230	--	--	--	947,230
Total expenditures	<u>2,680,805</u>	<u>13,089,066</u>	<u>10,502,847</u>	<u>39,552,641</u>	<u>110,706,233</u>
Excess (deficiency) of revenues over (under) expenditures	<u>223,246</u>	<u>300,025</u>	<u>983,541</u>	<u>155,049</u>	<u>8,116,031</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	--	--	--	256,540	1,539,457
Transfers out	--	--	(2,650,410)	--	(16,278,734)
Proceeds of capital asset disposition	--	--	--	3,612	23,871
Total other financing sources and uses	--	--	(2,650,410)	260,152	(14,715,406)
Net change in fund balances	223,246	300,025	(1,666,869)	415,201	(6,599,375)
Fund balances, January 1	5,517,902	5,793,742	12,210,486	6,136,123	85,680,658
Fund balances, December 31	<u>\$ 5,741,148</u>	<u>\$ 6,093,767</u>	<u>\$ 10,543,617</u>	<u>\$ 6,551,324</u>	<u>\$ 79,081,283</u>

The accompanying notes are an integral part of this statement.

Debt Service

City Sales Tax Bonds	Parish Sales Tax Bonds	State and Local Government Securities	Taxable Refunding Bonds	Excess Revenue and Limited Tax	Total	Total Nonmajor Governmental Funds
\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ 44,554,078
14,971,063	619,488	--	--	--	15,590,551	28,878,256
--	--	--	--	--	--	366,458
--	--	--	--	--	--	39,783,868
--	--	--	--	--	--	15,446,700
--	--	--	--	--	--	542,623
717,222	21,617	144,982	--	--	883,821	1,926,954
--	--	--	--	--	--	3,797,699
<u>15,688,285</u>	<u>641,105</u>	<u>144,982</u>	<u>--</u>	<u>--</u>	<u>16,474,372</u>	<u>135,296,636</u>
--	--	--	--	--	--	1,115,728
--	--	--	--	--	--	24,016,493
--	--	--	--	--	--	15,141,858
--	--	--	--	--	--	10,502,847
--	--	--	--	--	--	5,172,621
--	--	--	--	--	--	17,011,956
--	--	--	--	--	--	32,970,580
9,850,000	525,000	--	1,500,000	383,269	12,258,269	12,258,269
5,813,785	116,522	--	3,742,265	47,513	9,720,085	9,720,085
--	--	--	--	--	--	3,826,920
--	--	--	--	--	--	947,230
<u>15,663,785</u>	<u>641,522</u>	<u>--</u>	<u>5,242,265</u>	<u>430,782</u>	<u>21,978,354</u>	<u>132,684,587</u>
<u>24,500</u>	<u>(417)</u>	<u>144,982</u>	<u>(5,242,265)</u>	<u>(430,782)</u>	<u>(5,503,982)</u>	<u>2,612,049</u>
--	--	--	5,242,265	430,782	5,673,047	7,212,504
--	--	(1,014,482)	--	--	(1,014,482)	(17,293,216)
--	--	--	--	--	--	23,871
--	--	(1,014,482)	5,242,265	430,782	4,658,565	(10,056,841)
24,500	(417)	(869,500)	--	--	(845,417)	(7,444,792)
<u>22,247,063</u>	<u>727,301</u>	<u>3,341,070</u>	<u>--</u>	<u>--</u>	<u>26,315,434</u>	<u>111,996,092</u>
<u>\$ 22,271,563</u>	<u>\$ 726,884</u>	<u>\$ 2,471,570</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 25,470,017</u>	<u>\$ 104,551,300</u>

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
FROM INCEPTION AND FOR THE YEAR ENDED DECEMBER 31, 2004**

EXHIBIT C - 3

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Taxes:				
General property taxes	\$ 3,835	\$ --	\$ 3,835	\$ 3,835
General sales and use taxes	109,693,694	17,870,665	127,564,359	126,991,240
Total taxes	109,697,529	17,870,665	127,568,194	126,995,075
Intergovernmental revenues:				
Federal grants:				
U. S. Federal Transit Authority	556,467	15,182	571,649	571,649
U. S. Department of HUD	--	--	--	223,538
State grants:				
Department of Public Safety and Corrections	23,552,128	3,383,727	26,935,855	34,908,046
Department of Transportation and Development	13,768,410	11,426	13,779,836	14,041,511
Louisiana State Capital Outlay Bill	8,603,756	3,053,054	11,656,810	13,750,000
Department of Treasury	1,161,000	--	1,161,000	1,161,000
Pride Fire Protection District	10,353	--	10,353	10,353
E.B.R. Parish Sheriff	500,000	--	500,000	500,000
Total intergovernmental revenues	48,152,114	6,463,389	54,615,503	65,166,097
Charges for Services:				
District court civil and criminal fees	639,739	1,816,482	2,456,221	2,498,000
Investment earnings	14,739,412	1,145,012	15,884,424	15,288,471
Miscellaneous revenues:				
Interest earned on assessments	4,984	--	4,984	4,984
Lease of old pistol range land	325,000	--	325,000	325,000
Special assessments	31,354	3,669	35,023	31,332
Contributions from private business	1,168,818	328,726	1,497,544	963,299
Contributions from government agencies	24,138	--	24,138	12,637
Donations	278,360	--	278,360	278,360
Total miscellaneous revenues	1,832,654	332,395	2,165,049	1,615,612
Total revenues	175,061,448	27,627,943	202,689,391	211,563,255
EXPENDITURES				
Land	16,969,518	2,354,058	19,323,576	31,682,835
Buildings	60,909,691	9,576,816	70,486,507	95,826,388
Improvements other than buildings	141,781,874	25,314,395	167,096,269	228,973,134
Equipment	14,323,412	3,848,159	18,171,571	23,129,687
Other	345,204	44,552	389,756	819,022
Total expenditures	234,329,699	41,137,980	275,467,679	380,431,066
Excess (deficiency) of revenues over (under) expenditures	(59,268,251)	(13,510,037)	(72,778,288)	(168,867,811)
OTHER FINANCING SOURCES (USES)				
Transfers in	140,189,038	21,982,669	162,171,707	162,171,707
Transfers out	(43,009,026)	(6,122,527)	(49,131,553)	(52,255,997)
Proceeds from long term debt	54,188,517	--	54,188,517	54,188,517
Increase in long term lease	4,763,584	--	4,763,584	4,763,584
Total other financing sources and uses	156,132,113	15,860,142	171,992,255	168,867,811
Net change in fund balances	\$ 96,863,862	2,350,105	\$ 99,213,967	\$ --
Fund balances, January 1		96,863,862		
Fund balances, December 31		\$ 99,213,967		

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
JUROR COMPENSATION SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2004**

EXHIBIT C - 4

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Charges for services:				
Criminal juror fees	\$ 140,000	\$ 140,000	\$ 146,748	\$ 6,748
Civil juror fees	110,900	110,900	118,502	7,602
Total charges for services	<u>250,900</u>	<u>250,900</u>	<u>265,250</u>	<u>14,350</u>
Investment earnings	<u>(228)</u>	<u>(228)</u>	<u>(342)</u>	<u>(114)</u>
Total revenues	250,672	250,672	264,908	14,236
EXPENDITURES				
Current:				
General government:				
Juror compensation	<u>352,370</u>	<u>352,370</u>	<u>349,186</u>	<u>3,184</u>
Excess (deficiency) of revenues over (under) expenditures	(101,698)	(101,698)	(84,278)	17,420
OTHER FINANCING SOURCES				
Transfers in:				
General Fund	<u>--</u>	<u>86,660</u>	<u>86,660</u>	<u>--</u>
Net change in fund balances	(101,698)	(15,038)	2,382	17,420
Fund balances, January 1	<u>15,038</u>	<u>15,038</u>	<u>15,038</u>	<u>--</u>
Fund balances, December 31	<u>\$ (86,660)</u>	<u>\$ --</u>	<u>\$ 17,420</u>	<u>\$ 17,420</u>

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
CITY CONSTABLE COURT COSTS SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2004**

EXHIBIT C - 5

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental revenues:				
State shared revenues:				
On-behalf payments	\$ 24,000	\$ 6,510	\$ 6,785	\$ 275
Charges for services:				
Judiciary court costs	430,580	332,000	327,610	(4,390)
School security fees	25,000	25,000	18,811	(6,189)
Constable bench warrant fees	48,000	40,000	45,179	5,179
Evidence testing	12,000	35,000	48,434	13,434
Service of eviction notices	500	500	320	(180)
Total charges for services	516,080	432,500	440,354	7,854
Fines and forfeits:				
City court forfeitures	60,000	110,000	94,111	(15,889)
Investment earnings	--	--	691	691
Total revenues	600,080	549,010	541,941	(7,069)
EXPENDITURES				
Current:				
General government:				
Judicial	600,080	498,030	521,182	(23,152)
Capital outlay	--	50,980	--	50,980
Total expenditures	600,080	549,010	521,182	27,828
Excess (deficiency) of revenues over (under) expenditures	--	--	20,759	20,759
Fund balances, January 1	--	--	--	--
Fund balances, December 31	\$ --	\$ --	\$ 20,759	\$ 20,759

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
MOSQUITO ABATEMENT AND RODENT CONTROL SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2004**

EXHIBIT C - 6

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes:				
General property taxes	\$ 2,428,190	\$ 2,460,190	\$ 2,752,398	\$ 292,208
Charges for services:				
Out of parish spraying	29,500	29,500	18,479	(11,021)
Investment earnings	43,000	43,000	10,747	(32,253)
Miscellaneous revenues:				
Other income	500	500	117	(383)
Total revenues	<u>2,501,190</u>	<u>2,533,190</u>	<u>2,781,741</u>	<u>248,551</u>
EXPENDITURES				
Current:				
Health and welfare:				
Operations	2,443,570	3,065,570	3,021,241	44,329
Capital outlay	694,888	634,888	430,836	204,052
Total expenditures	<u>3,138,458</u>	<u>3,700,458</u>	<u>3,452,077</u>	<u>248,381</u>
Excess (deficiency) of revenues over (under) expenditures	(637,268)	(1,167,268)	(670,336)	496,932
OTHER FINANCING SOURCES				
Proceeds of capital asset disposition	3,000	3,000	4,340	1,340
Net change in fund balances	(634,268)	(1,164,268)	(665,996)	498,272
Fund balances, January 1	<u>2,434,653</u>	<u>2,434,653</u>	<u>2,434,653</u>	--
Fund balances, December 31	<u>\$ 1,800,385</u>	<u>\$ 1,270,385</u>	<u>\$ 1,768,657</u>	<u>\$ 498,272</u>

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
LIBRARY BOARD OF CONTROL SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2004**

EXHIBIT C - 7

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes:				
General property taxes	\$ 20,195,000	\$ 20,195,000	\$ 22,481,488	\$ 2,286,488
Charges for services:				
Library - copy machine	80,000	80,000	75,823	(4,177)
Fines and forfeits:				
Fines	300,000	300,000	344,759	44,759
Investment earnings	500,000	500,000	557,854	57,854
Miscellaneous revenues:				
Donations	5,000	5,000	9,035	4,035
Other income	500	500	3,493	2,993
Total miscellaneous revenues	5,500	5,500	12,528	7,028
Total revenues	21,080,500	21,080,500	23,472,452	2,391,952
EXPENDITURES				
Current:				
Culture and recreation:				
Operations	17,624,913	17,610,713	16,960,073	650,640
Capital outlay	87,913	102,113	91,139	10,974
Total expenditures	17,712,826	17,712,826	17,051,212	661,614
Excess (deficiency) of revenues over (under) expenditures	3,367,674	3,367,674	6,421,240	3,053,566
OTHER FINANCING SOURCES (USES)				
Transfers out:				
Capital Projects Fund	(12,950,000)	(12,950,000)	(12,950,000)	--
Proceeds of capital asset disposition	--	--	8,259	8,259
Total other financing sources and uses	(12,950,000)	(12,950,000)	(12,941,741)	8,259
Net change in fund balances	(9,582,326)	(9,582,326)	(6,520,501)	3,061,825
Fund balances, January 1	34,766,310	34,766,310	34,766,310	--
Fund balances, December 31	\$ 25,183,984	\$ 25,183,984	\$ 28,245,809	\$ 3,061,825

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
DOWNTOWN DEVELOPMENT DISTRICT SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2004**

EXHIBIT C - 8

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes:				
General property taxes	\$ 351,000	\$ 351,000	\$ 336,201	\$ (14,799)
Investment earnings	(2,500)	(2,500)	(2,214)	286
Miscellaneous revenues:				
Donations	16,000	31,000	29,500	(1,500)
Total revenues	364,500	379,500	363,487	(16,013)
EXPENDITURES				
Current:				
Conservation and development: Operations	364,500	404,901	409,074	(4,173)
Excess (deficiency) of revenues over (under) expenditures	--	(25,401)	(45,587)	(20,186)
OTHER FINANCING SOURCES				
Transfers in:				
General Fund	--	18,221	18,221	--
Net change in fund balances	--	(7,180)	(27,366)	(20,186)
Fund balances, January 1	33,381	33,381	33,381	--
Fund balances, December 31	<u>\$ 33,381</u>	<u>\$ 26,201</u>	<u>\$ 6,015</u>	<u>\$ (20,186)</u>

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
GAMING ENFORCEMENT DIVISION SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2004**

EXHIBIT C - 9

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental revenues:				
State shared revenues:				
On-behalf payments	\$ 3,600	\$ 3,600	\$ 3,600	\$ --
Charges for services:				
Gaming fees	73,250	73,250	76,465	3,215
Investment earnings	--	--	141	141
Total revenues	76,850	76,850	80,206	3,356
EXPENDITURES				
Current:				
General government:				
Operations	76,040	78,640	78,982	(342)
Excess (deficiency) of revenues over (under) expenditures	810	(1,790)	1,224	3,014
OTHER FINANCING SOURCES				
Proceeds of capital asset disposition	--	800	1,710	910
Net change in fund balances	810	(990)	2,934	3,924
Fund balances, January 1	3,760	3,760	3,760	--
Fund balances, December 31	<u>\$ 4,570</u>	<u>\$ 2,770</u>	<u>\$ 6,694</u>	<u>\$ 3,924</u>

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
ANIMAL CONTROL CENTER SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2004**

EXHIBIT C - 10

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Licenses and permits:				
Licenses	\$ 340,000	\$ 340,000	\$ 366,458	\$ 26,458
Charges for services:				
Shelter income	66,000	76,000	72,831	(3,169)
Outside sales	15,000	15,000	13,370	(1,630)
Veterinary services	30,000	30,000	24,243	(5,757)
Total charges for services	<u>111,000</u>	<u>121,000</u>	<u>110,444</u>	<u>(10,556)</u>
Investment earnings	600	600	1,302	702
Miscellaneous revenues:				
Contributions from government agencies	44,000	44,000	41,050	(2,950)
Donations	--	15,000	22,481	7,481
Other income	--	20,000	20,000	--
Total miscellaneous revenues	<u>44,000</u>	<u>79,000</u>	<u>83,531</u>	<u>4,531</u>
Total revenues	<u>495,600</u>	<u>540,600</u>	<u>561,735</u>	<u>21,135</u>
EXPENDITURES				
Current:				
Health and welfare:				
Operations	1,071,020	1,157,312	1,140,090	17,222
Capital outlay	47,630	55,630	60,387	(4,757)
Total expenditures	<u>1,118,650</u>	<u>1,212,942</u>	<u>1,200,477</u>	<u>12,465</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(623,050)</u>	<u>(672,342)</u>	<u>(638,742)</u>	<u>33,600</u>
OTHER FINANCING SOURCES				
Transfers in:				
General Fund	575,420	624,712	624,712	--
Proceeds of capital asset disposition	--	--	2,850	2,850
Total other financing sources	<u>575,420</u>	<u>624,712</u>	<u>627,562</u>	<u>2,850</u>
Net change in fund balances	<u>(47,630)</u>	<u>(47,630)</u>	<u>(11,180)</u>	<u>36,450</u>
Fund balances, January 1	67,325	67,325	67,325	--
Fund balances, December 31	<u>\$ 19,695</u>	<u>\$ 19,695</u>	<u>\$ 56,145</u>	<u>\$ 36,450</u>

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FEDERAL FORFEITED PROPERTY SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2004**

EXHIBIT C - 11

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Fines and forfeits:				
Forfeited property	\$ 200,000	\$ 200,000	\$ 103,753	\$ (96,247)
Investment earnings	--	--	5,470	5,470
Total revenues	<u>200,000</u>	<u>200,000</u>	<u>109,223</u>	<u>(90,777)</u>
EXPENDITURES				
Current:				
Public safety:				
Dedicated funds	157,709	159,390	95,703	63,687
Capital outlay	<u>474,030</u>	<u>472,349</u>	<u>60,000</u>	<u>412,349</u>
Total expenditures	<u>631,739</u>	<u>631,739</u>	<u>155,703</u>	<u>476,036</u>
Excess (deficiency) of revenues over (under) expenditures	(431,739)	(431,739)	(46,480)	385,259
Fund balances, January 1	<u>432,606</u>	<u>432,606</u>	<u>432,606</u>	--
Fund balances, December 31	<u>\$ 867</u>	<u>\$ 867</u>	<u>\$ 386,126</u>	<u>\$ 385,259</u>

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
EAST BATON ROUGE PARISH COMMUNICATIONS DISTRICT SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2004**

EXHIBIT C - 12

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Charges for services:				
Enhanced 911	\$ 3,064,210	\$ 3,064,210	\$ 2,949,669	\$ (114,541)
Investment earnings	--	--	36,814	36,814
Miscellaneous revenues:				
Other income	--	--	1,240	1,240
Total revenues	<u>3,064,210</u>	<u>3,064,210</u>	<u>2,987,723</u>	<u>(76,487)</u>
EXPENDITURES				
Current:				
Public safety:				
Communications	3,662,895	3,699,895	3,350,381	349,514
Capital outlay	<u>378,417</u>	<u>341,417</u>	<u>78,417</u>	<u>263,000</u>
Total expenditures	<u>4,041,312</u>	<u>4,041,312</u>	<u>3,428,798</u>	<u>612,514</u>
Excess (deficiency) of revenues over (under) expenditures	(977,102)	(977,102)	(441,075)	536,027
OTHER FINANCING SOURCES				
Transfers in:				
Emergency Medical Services Fund	<u>597,000</u>	<u>597,000</u>	<u>553,324</u>	<u>(43,676)</u>
Net change in fund balances	(380,102)	(380,102)	112,249	492,351
Fund balances, January 1	<u>3,067,170</u>	<u>3,067,170</u>	<u>3,067,170</u>	<u>--</u>
Fund balances, December 31	<u>\$ 2,687,068</u>	<u>\$ 2,687,068</u>	<u>\$ 3,179,419</u>	<u>\$ 492,351</u>

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
EMERGENCY MEDICAL SERVICES SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2004**

EXHIBIT C - 13

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes:				
General property taxes	\$ 5,771,390	\$ 5,771,390	\$ 6,087,907	\$ 316,517
Charges for services:				
Emergency transport charges	5,318,200	5,318,200	5,626,874	308,674
Investment earnings	109,850	109,850	110,124	274
Miscellaneous revenues:				
Donations	--	--	50,000	50,000
Other income	25,950	25,950	42,041	16,091
Total miscellaneous revenues	25,950	25,950	92,041	66,091
Total revenues	11,225,390	11,225,390	11,916,946	691,556
EXPENDITURES				
Current:				
Public safety:				
Operations	10,903,016	10,828,016	10,380,344	447,672
Capital outlay	426,032	941,032	428,697	512,335
Total expenditures	11,329,048	11,769,048	10,809,041	960,007
Excess (deficiency) of revenues over (under) expenditures	(103,658)	(543,658)	1,107,905	1,651,563
OTHER FINANCING SOURCES (USES)				
Transfers out:				
General Fund	--	(125,000)	(125,000)	--
East Baton Rouge Parish Communications District	(597,000)	(597,000)	(553,324)	43,676
Total transfers out	(597,000)	(722,000)	(678,324)	43,676
Proceeds of capital asset disposition	--	--	3,100	3,100
Total other financing sources and uses	(597,000)	(722,000)	(675,224)	46,776
Net change in fund balances	(700,658)	(1,265,658)	432,681	1,698,339
Fund balances, January 1	11,642,798	11,642,798	11,642,798	--
Fund balances, December 31	\$ 10,942,140	\$ 10,377,140	\$ 12,075,479	\$ 1,698,339

The accompanying notes are an integral part of this statement.

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
BATON ROUGE FIRE DEPARTMENT PAY ENHANCEMENT SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2004

EXHIBIT C - 14

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes:				
General property taxes	\$ 6,893,260	\$ 6,989,260	\$ 7,584,319	\$ 595,059
Investment earnings	(60,000)	(60,000)	(37,762)	22,238
Total revenues	6,833,260	6,929,260	7,546,557	617,297
EXPENDITURES				
Current:				
Public safety:				
Operations	6,413,320	7,338,840	7,344,562	(5,722)
Excess (deficiency) of revenues over (under) expenditures	419,940	(409,580)	201,995	611,575
Fund balances, January 1	941,493	941,493	941,493	--
Fund balances, December 31	\$ 1,361,433	\$ 531,913	\$ 1,143,488	\$ 611,575

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
CONSOLIDATED ROAD LIGHTING DISTRICT NO. 1 SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2004**

EXHIBIT C - 15

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes:				
General property taxes	\$ 569,130	\$ 569,130	\$ 600,343	\$ 31,213
Intergovernmental revenues:				
State shared revenues:				
Louisiana revenue sharing	73,500	73,500	74,019	519
Investment earnings	<u>36,000</u>	<u>36,000</u>	<u>33,763</u>	<u>(2,237)</u>
Total revenues	678,630	678,630	708,125	29,495
EXPENDITURES				
Current:				
Transportation:				
Operations	<u>652,300</u>	<u>652,300</u>	<u>478,713</u>	<u>173,587</u>
Excess (deficiency) of revenues over (under) expenditures	26,330	26,330	229,412	203,082
Fund balances, January 1	<u>2,617,871</u>	<u>2,617,871</u>	<u>2,617,871</u>	<u>--</u>
Fund balances, December 31	<u>\$ 2,644,201</u>	<u>\$ 2,644,201</u>	<u>\$ 2,847,283</u>	<u>\$ 203,082</u>

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
PARISH TRANSPORTATION SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2004**

EXHIBIT C - 16

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental revenues:				
State shared revenues:				
State road fund	\$ 2,500,000	\$ 2,500,000	\$ 2,832,614	\$ 332,614
Investment earnings	60,000	60,000	71,437	11,437
Total revenues	<u>2,560,000</u>	<u>2,560,000</u>	<u>2,904,051</u>	<u>344,051</u>
EXPENDITURES				
Current:				
Transportation:				
Operations	1,474,900	1,474,900	1,114,946	359,954
Capital outlay	4,271,164	4,271,164	657,750	3,613,414
Intergovernmental	947,230	947,230	947,230	--
Total expenditures	<u>6,693,294</u>	<u>6,693,294</u>	<u>2,719,926</u>	<u>3,973,368</u>
Excess (deficiency) of revenues over (under) expenditures	(4,133,294)	(4,133,294)	184,125	4,317,419
Fund balances, January 1	<u>5,517,902</u>	<u>5,517,902</u>	<u>5,517,902</u>	<u>--</u>
Fund balances, December 31	<u>\$ 1,384,608</u>	<u>\$ 1,384,608</u>	<u>\$ 5,702,027</u>	<u>\$ 4,317,419</u>

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
PARISH STREET MAINTENANCE SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2004**

EXHIBIT C - 17

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes:				
General sales and use taxes	\$ 13,276,190	\$ 13,276,190	\$ 13,287,705	\$ 11,515
Investment earnings	80,000	80,000	101,386	21,386
Total revenues	13,356,190	13,356,190	13,389,091	32,901
EXPENDITURES				
Current:				
Transportation:				
Street maintenance	18,590,352	18,590,352	16,287,765	2,302,587
Excess (deficiency) of revenues over (under) expenditures	(5,234,162)	(5,234,162)	(2,898,674)	2,335,488
Fund balances, January 1	5,793,742	5,793,742	5,793,742	--
Fund balances, December 31	\$ 559,580	\$ 559,580	\$ 2,895,068	\$ 2,335,488

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
CONSOLIDATED GARBAGE SERVICE DISTRICT NO. 1 SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2004**

EXHIBIT C - 18

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes:				
General property taxes	\$ 4,348,660	\$ 4,348,660	\$ 4,711,422	\$ 362,762
Intergovernmental revenues:				
State shared revenues:				
Louisiana revenue sharing	775,010	775,010	771,286	(3,724)
Charges for services:				
Solid waste user fees	5,781,040	5,781,040	5,883,342	102,302
Investment earnings	120,000	120,000	120,338	338
Total revenues	11,024,710	11,024,710	11,486,388	461,678
EXPENDITURES				
Current:				
Sanitation:				
Operations	10,543,210	10,543,210	10,502,847	40,363
Excess (deficiency) of revenues over (under) expenditures	481,500	481,500	983,541	502,041
OTHER FINANCING SOURCES (USES)				
Transfers out:				
General Fund	(1,133,010)	(1,133,010)	(1,133,010)	--
Solid Waste Disposal Facility	--	(1,517,400)	(1,517,400)	--
Total Transfers out	(1,133,010)	(2,650,410)	(2,650,410)	--
Net change in fund balances	(651,510)	(2,168,910)	(1,666,869)	502,041
Fund balances, January 1	12,210,486	12,210,486	12,210,486	--
Fund balances, December 31	\$ 11,558,976	\$ 10,041,576	\$ 10,543,617	\$ 502,041

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
GRANTS SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2004**

EXHIBIT C - 19

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental revenues:				
Federal grants:				
Federal Emergency Management Agency	\$ 856,904	\$ 856,904	\$ 149,884	\$ (707,020)
Department of Justice	2,342,103	2,341,941	1,020,843	(1,321,098)
Office of National Drug Control Policy	6,624	6,624	6,624	--
Department of Transportation	338,375	441,895	89,491	(352,404)
Department of the Interior	6,233	6,233	6,233	--
Department of Health and Human Services	8,792,969	9,398,083	8,752,843	(645,240)
Department of Housing and Urban Development	36,457,080	34,783,266	14,348,151	(20,435,115)
Department of Agriculture	153,461	153,461	153,461	--
Environmental Protection Agency	445,995	445,995	244,203	(201,792)
State grants:				
Department of Health and Hospitals	44,305	44,305	44,305	--
Highway Safety Commission	117,067	117,067	70,465	(46,602)
Commission on Law Enforcement	887,665	889,301	661,245	(228,056)
Department of Military Affairs	6,040,738	6,046,836	268,403	(5,778,433)
Department of Public Safety and Corrections	1,312,484	1,312,484	1,114,093	(198,391)
Office of the Governor	1,637,562	1,630,466	88,737	(1,541,729)
Louisiana State Supreme Court	82,583	82,583	65,014	(17,569)
Department of Revenue	20,000	19,940	19,940	--
Department of Transportation and Development	248,456	248,456	91,620	(156,836)
Louisiana Housing Finance Agency	659,192	487,797	226,476	(261,321)
Department of Culture, Recreation and Tourism	185,050	185,050	93,769	(91,281)
Louisiana Endowment for the Humanities	19,460	19,460	2,153	(17,307)
Louisiana Department of Treasury	124,422	174,422	63,822	(110,600)
Department of Social Services	859,034	756,926	433,960	(322,966)
Department of Labor	9,488,070	10,390,861	5,955,748	(4,435,113)
Department of Environmental Quality	543,225	553,225	178,609	(374,616)
Department of Agriculture	27,963	26,170	18,170	(8,000)
Department of Education	2,686,325	2,536,667	1,721,311	(815,356)
Department of Economic Development	76,801	86,330	42,098	(44,232)
Other grants:				
Capital Region Planning Commission	87,337	95,700	55,698	(40,002)
Entergy	35,305	35,305	33,929	(1,376)
Pennington Foundation	42,502	42,502	42,502	--
Summerlee Foundation	496	496	--	(496)
North Baton Rouge Chemical Industry Task Force	1,475	2,675	2,351	(324)
Arts Council of Greater Baton Rouge	17,097	17,097	10,116	(6,981)
Capital Area United Way	19,297	19,297	19,297	--
Total intergovernmental revenues	<u>74,663,655</u>	<u>74,255,820</u>	<u>36,095,564</u>	<u>(38,160,256)</u>
Investment earnings	--	11,537	33,384	21,847
Miscellaneous revenues:				
Program income (Housing and Urban Development)	650,000	1,080,296	1,080,296	--
Condemnations (Housing and Urban Development)	--	2,302	2,302	--
Headstart - in kind contributions	2,034,761	2,157,470	2,157,470	--
Contributions from other agencies	327,152	327,152	327,152	--
Other	--	--	11,522	11,522
Total miscellaneous revenues	<u>3,011,913</u>	<u>3,567,220</u>	<u>3,578,742</u>	<u>11,522</u>
Total revenues	<u>77,675,568</u>	<u>77,834,577</u>	<u>39,707,690</u>	<u>(38,126,887)</u>

The accompanying notes are an integral part of this statement.

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
GRANTS SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2004**

EXHIBIT C - 19
(Continued)

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
EXPENDITURES				
Current:				
General government:				
City Constable - Domestic Violence Grant	\$ 449,316	\$ 449,316	\$ 112,200	\$ 337,116
National Spatial Data Infrastructure Program	6,233	6,233	6,233	--
Governor's Safe and Drug Free Schools and Communities	46,307	44,011	27,175	16,836
General Appropriation Act-City Constable	50,000	50,000	--	50,000
City Constable - DARE	34,190	31,058	19,941	11,117
City Constable Electronic Equipment	829	829	829	--
Louisiana Commission on Law Enforcement-Info Sharing	13,417	13,417	--	13,417
Total general government	600,292	594,864	166,378	428,486
Public safety:				
FEMA-Metropolitan Medical Response System	602,955	602,955	--	602,955
Local Law Enforcement Block Grant	613,406	506,692	350,000	156,692
Drug-free Communities	223,008	223,008	142,010	80,998
Domestic Preparedness Equipment Program	30,414	30,414	21,595	8,819
Project Sentry	244,313	244,313	95,940	148,373
Personal Protective Equipment Grant	63	--	--	--
Project Safe Neighborhoods	92,455	92,455	77,942	14,513
Police Intelligence Technology Grant	100	--	--	--
Community Prosecution and Project Safe Neighborhoods	224,722	224,722	93,292	131,430
Project Safe Neighborhoods Community Outreach Program	517,197	517,197	125,608	391,589
First Responder Training	225	225	225	--
Metropolitan Medical Response System	194,194	194,194	172,918	21,276
Ecstasy and Club Drug Infrastructure Development	44,647	--	--	--
Medical Reserve Corps	50,000	100,000	45,726	54,274
East Baton Rouge Parish Jail Diversion Program	300,000	300,000	84,483	215,517
High Intensity Drug Trafficking Area	6,624	6,624	--	6,624
Rural Development Grant	19,350	19,330	19,330	--
Governor's Safe and Drug-free Schools and Community	45,906	41,125	20,750	20,375
Disaster Operations and Special Needs Shelter	38,805	44,305	44,305	--
State and Local Domestic Preparedness Equipment Program	662,594	662,594	381,901	280,693
Domestic Preparedness Equipment Grant: Urban Search and Rescue Funding	27,965	27,965	27,675	290
Title IV-E Reimbursements	283,680	283,680	91,002	192,678
Community Emergency Response Team Grant	5,385	11,484	11,484	--
Hurricane Lili-Tropical Storm Isidore Hazard Mitigation Plan	37,500	37,500	23,004	14,496
Enhanced Hazardous Materials Grant	4,026	4,026	4,026	--
Hazardous Materials Emergency Preparedness Grant	4,195	4,195	4,195	--
Citizen Corps Council	31,770	31,770	3,749	28,021
Supplemental Planning Grant	3,846	3,846	3,696	150
Regional Planning Grant	95,734	95,734	95,734	--
Regional Bioterrorism and Emergency Response Planning	60,000	60,000	16,858	43,142
Urban Areas Security Initiative Grant	3,224,687	3,224,687	119,841	3,104,846
Families In Need of Services	107,002	107,002	77,223	29,779
Juvenile and Underage Drinking Enforcement Task Force	20,000	19,940	19,940	--
Drug Abuse Resistance Education	99,709	104,478	67,594	36,884
City Court Electronic Equipment Enhancement	829	829	829	--
Juvenile Accountability Incentive Block Grant	510,026	510,026	319,192	190,834
Integrated Criminal Apprehension Project	152,787	152,787	136,778	16,009
Law Enforcement Terrorism Prevention Program	184,155	184,155	183,549	606
Reduce Underage Drinking	70,376	70,143	41,574	28,569
Operation Crossroads	57,831	57,831	33,958	23,873

The accompanying notes are an integral part of this statement.

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
GRANTS SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2004**

EXHIBIT C - 19
(Continued)

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
EXPENDITURES (continued)				
Current (continued):				
Public safety (continued):				
Shelter-in-Place Educational Partnership	\$ 1,475	\$ 2,675	\$ 2,352	\$ 323
Pennington Foundation Grants	42,502	42,502	42,502	--
Non-grant funds:				
Multi-Jurisdictional Investigative Narcotics				
Task Force Program Income	137,492	137,492	--	137,492
Total public safety	<u>9,073,950</u>	<u>8,984,900</u>	<u>3,002,780</u>	<u>5,982,120</u>
Transportation:				
Comite River at Port Hudson Road	204,615	204,615	204,615	--
Capital Area Transit	415,301	544,701	162,704	381,997
Street Name Sign Program	222,656	222,656	86,971	135,685
I-10/I12 Planter Enhancement	25,800	25,800	4,649	21,151
East Baton Rouge Flood Property Acquisition	126,788	126,788	2,848	123,940
Capital Region Planning Commission				
Transportation Planning Study	10,000	55,699	55,699	--
Mass transit local assistance	250,000	250,000		250,000
Total transportation	<u>1,255,160</u>	<u>1,430,259</u>	<u>517,486</u>	<u>912,773</u>
Health and welfare:				
Summer Food Program	1,079,460	929,802	929,802	--
Council on Aging Rural Development -Chaneyville	16,000	16,000	15,016	984
Low Income Housing Energy Assistance Program	120,096	150,342	34,957	115,385
Temporary Assistance to Needy Families	11,298	11,172	--	11,172
Federal Emergency Management Agency				
Emergency Shelter	19,297	19,297	19,297	--
Summerlee Foundation Grant	496	496	--	496
Non-grant funds:				
Health Insurance	468	468	--	468
Weatherization Assistance Program	640	640	--	640
Low Income Housing Energy Assistance Program	12,899	12,899	12,899	--
Summer Food Program	5,362	5,362	--	5,362
Temporary Assistance to Needy Families	96,660	96,660	--	96,660
Total health and welfare	<u>1,362,676</u>	<u>1,243,138</u>	<u>1,011,971</u>	<u>231,167</u>
Culture and recreation:				
State Aid to Public Libraries	182,725	182,725	182,725	--
Early Childhood Collection Grant	2,326	2,326	2,326	--
Louisiana Dept. of Treasury-American Bowling Conference	74,422	124,422	63,822	60,600
Decentralized Arts Funding Grant	30,004	30,004	21,282	8,722
Total culture and recreation	<u>289,477</u>	<u>339,477</u>	<u>270,155</u>	<u>69,322</u>
Conservation and development:				
Environmental Protection Agency				
Brownsfield Pilot Program	445,995	445,995	247,358	198,637
Section 8 Operating Reserve	125,427	276,977	--	276,977
Sharlo Terrace II	695,129	468,142	344,351	123,791
MOD I Section 8 Rehabilitation	47,280	--	--	--
MOD III Section 8 Rehabilitation	2,007	--	--	--
MOD IV Section 8 Rehabilitation	1,131,199	126,333	126,333	--
Section 8 Certificate Program	633,761	--	--	--
Section 8 Voucher Program	834,040	914,332	878,182	36,150

The accompanying notes are an integral part of this statement.

Continued

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
GRANTS SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2004

EXHIBIT C - 19
(Continued)

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
EXPENDITURES (continued)				
Current (continued):				
Conservation and development (continued):				
Downtown Parking Structure Feasibility Study	\$ 44,122	\$ 44,122	\$ 41,000	\$ 3,122
Headstart	8,145,228	8,632,990	8,503,167	129,823
Urban Forestry Educational Enhancement	18,333	18,170	18,170	--
Arbor Week Community Education Initiative	8,000	8,000	--	8,000
Headstart Food Program	1,606,865	1,606,865	810,369	796,496
Community Services Block Grant:				
Administration and Outreach	1,248,988	1,341,717	1,015,860	325,857
State Discretionary	15	15	15	--
McKinley High Renovations	1,500,000	1,500,000	--	1,500,000
Christians of Education Rural Development Grant	10,000	10,000	6,466	3,534
Louisiana Job Employment Training	650,219	539,762	253,506	286,256
Community Development Emergency Shelter Grants	208,815	208,815	172,105	36,710
Emergency Shelter Grants	5,366	720	720	--
Flood Mitigation Assistance Program - Acquisition/				
Elevation of Structures	5,706	5,706	73	5,633
USTfields Pilot Program	11,124	21,124	16,259	4,865
Blight Elimination Grant	15,747	15,747	8,424	7,323
Non-Point Source Pollution in Urban Watershed	516,354	516,354	299,688	216,666
Workforce Investment Act:				
Administration	929,876	1,011,766	471,876	539,890
Adult Program	1,822,823	2,493,823	1,534,081	959,742
Youth Program	2,914,295	2,914,295	1,813,665	1,100,630
Dislocated Workers Program	2,467,683	2,533,693	1,045,734	1,487,959
Strategies to Empower People	86,831	86,831	50,638	36,193
Weatherization Assistance Program	418,738	321,202	187,118	134,084
Community Development - Metro Share Grant	109,060	5,081	5,081	--
Small and Emerging Business Development Program	76,801	81,279	37,047	44,232
Gulf States Emergency Management	35,305	35,305	33,929	1,376
Louisiana Endowment for the Humanities - Public				
Humanities Program	19,460	19,460	2,153	17,307
Non-grant funds:				
Headstart Programs	32,717	32,717	(1,465)	34,182
Childhood Learning Centers Food Program	810	4,501	4,501	--
Rental Rehabilitation Local Funds	453,250	495,876	--	495,876
Head Start - In Kind Services	2,034,761	2,157,470	2,157,470	--
Louisiana Job Employment Training	91,557	91,557	10,715	80,842
Community Development Block Grant:				
Public Improvements, Facilities	96,094	40,715	--	40,715
Demolition and Clearance	396,060	394,060	24,426	369,634
Public Services	2,065,806	1,982,806	790,677	1,192,129
Relocation Assistance	40,000	35,000	--	35,000
Housing Rehabilitation	6,720,591	7,288,220	3,688,968	3,599,252
Economic Development	121,754	121,754	46,519	75,235
Planning	10,000	10,000	--	10,000
Program Administration	3,509,128	3,413,279	1,126,633	2,286,646
Contingencies	365,874	350,107	--	350,107
Community Development Home Program:				
Construction of Housing	56,488	56,488	--	56,488
Direct Home Ownership Assistance	5,048,192	5,048,192	2,131,673	2,916,519
Housing Rehabilitation	1,522,579	1,522,579	--	1,522,579

The accompanying notes are an integral part of this statement.

Continued

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
GRANTS SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2004

EXHIBIT C - 19
(Continued)

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
EXPENDITURES (continued)				
Current (continued):				
Conservation and development (continued):				
Community Development Home Program (continued):				
Program Administration	\$ 1,447,123	\$ 1,896,699	\$ 391,723	\$ 1,504,976
Community Housing Development Organization	2,649,057	2,649,057	617,444	2,031,613
Continuum of Care - Supportive Housing Program:				
Public Services	4,100,120	4,100,120	1,636,685	2,463,435
Program Administration	220,789	220,789	85,979	134,810
Housing Opportunities for Persons with AIDS Program:				
Public Services	1,492,962	1,502,208	1,358,023	144,185
Program Administration	34,110	34,110	34,110	--
Total conservation and development	<u>59,300,414</u>	<u>59,652,925</u>	<u>32,027,449</u>	<u>27,625,476</u>
Capital outlay	<u>7,950,291</u>	<u>7,778,544</u>	<u>2,679,944</u>	<u>5,098,600</u>
Total expenditures	<u>79,832,260</u>	<u>80,024,107</u>	<u>39,676,163</u>	<u>40,347,944</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,156,692)</u>	<u>(2,189,530)</u>	<u>31,527</u>	<u>2,221,057</u>
OTHER FINANCING SOURCES				
Transfers in:				
General Fund	179,759	205,386	205,386	--
Capital Projects Fund	51,154	51,154	51,154	--
Total transfers in	<u>230,913</u>	<u>256,540</u>	<u>256,540</u>	<u>--</u>
Proceeds of capital asset disposition	--	3,612	3,612	--
Total other financing sources	<u>230,913</u>	<u>260,152</u>	<u>260,152</u>	<u>--</u>
Net change in fund balances	(1,925,779)	(1,929,378)	291,679	2,221,057
Fund balances, January 1	<u>1,948,448</u>	<u>1,948,448</u>	<u>1,948,448</u>	<u>--</u>
Fund balances, December 31	<u>\$ 22,669</u>	<u>\$ 19,070</u>	<u>\$ 2,240,127</u>	<u>\$ 2,221,057</u>

The accompanying notes are an integral part of this statement.

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
CITY SALES TAX BONDS DEBT SERVICE FUND
FOR THE YEAR ENDED DECEMBER 31, 2004

EXHIBIT C - 20

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes:				
General sales and use taxes	\$ 14,993,830	\$ 14,993,830	\$ 14,971,063	\$ (22,767)
Investment earnings	700,000	700,000	717,222	17,222
Total revenues	15,693,830	15,693,830	15,688,285	(5,545)
EXPENDITURES				
Debt service:				
Principal:				
Bond principal	9,850,000	9,850,000	9,850,000	--
Interest and fiscal charges:				
Bond interest	5,812,320	5,812,320	5,812,304	16
Paying agent fees	7,000	7,000	1,481	5,519
Total interest and fiscal charges	5,819,320	5,819,320	5,813,785	5,535
Total expenditures	15,669,320	15,669,320	15,663,785	5,535
Excess (deficiency) of revenues over (under) expenditures	24,510	24,510	24,500	(10)
Fund balances, January 1	22,247,063	22,247,063	22,247,063	--
Fund balances, December 31	\$ 22,271,573	\$ 22,271,573	\$ 22,271,563	\$ (10)

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
PARISH SALES TAX BONDS DEBT SERVICE FUND
FOR THE YEAR ENDED DECEMBER 31, 2004**

EXHIBIT C - 21

	Budgeted Amounts		Actual Amounts Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes:				
General sales and use taxes	\$ 620,130	\$ 620,130	\$ 619,488	\$ (642)
Investment earnings	22,000	22,000	21,617	(383)
Total revenues	<u>642,130</u>	<u>642,130</u>	<u>641,105</u>	<u>(1,025)</u>
EXPENDITURES				
Debt service:				
Principal:				
Bond principal	<u>525,000</u>	<u>525,000</u>	<u>525,000</u>	<u>--</u>
Interest and fiscal charges:				
Bond interest	116,530	116,530	116,522	8
Paying agent fees	1,000	1,000	--	1,000
Total interest and fiscal charges	<u>117,530</u>	<u>117,530</u>	<u>116,522</u>	<u>1,008</u>
Total expenditures	<u>642,530</u>	<u>642,530</u>	<u>641,522</u>	<u>1,008</u>
Excess (deficiency) of revenues over (under) expenditures	(400)	(400)	(417)	(17)
Fund balances, January 1	<u>727,301</u>	<u>727,301</u>	<u>727,301</u>	<u>--</u>
Fund balances, December 31	<u>\$ 726,901</u>	<u>\$ 726,901</u>	<u>\$ 726,884</u>	<u>\$ (17)</u>

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
STATE AND LOCAL GOVERNMENT SECURITIES DEBT SERVICE FUND
FOR THE YEAR ENDED DECEMBER 31, 2004**

EXHIBIT C - 22

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Investment earnings	\$ 144,980	\$ 144,980	\$ 144,982	\$ 2
OTHER FINANCING SOURCES (USES)				
Transfers out:				
General Fund	(1,014,480)	(1,014,480)	(1,014,482)	(2)
Net change in fund balances	(869,500)	(869,500)	(869,500)	--
Fund balances, January 1	3,341,070	3,341,070	3,341,070	--
Fund balances, December 31	<u>\$ 2,471,570</u>	<u>\$ 2,471,570</u>	<u>\$ 2,471,570</u>	<u>\$ --</u>

The accompanying notes are an integral part of this statement.

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
TAXABLE REFUNDING BONDS DEBT SERVICE FUND
FOR THE YEAR ENDED DECEMBER 31, 2004

EXHIBIT C - 23

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
EXPENDITURES				
Debt service:				
Principal:				
Bond principal	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ --
Interest and fiscal charges:				
Bond interest	3,741,280	3,741,280	3,741,265	15
Paying agent fees	2,000	2,000	1,000	1,000
Total interest and fiscal charges	<u>3,743,280</u>	<u>3,743,280</u>	<u>3,742,265</u>	<u>1,015</u>
Total expenditures	5,243,280	5,243,280	5,242,265	1,015
OTHER FINANCING SOURCES				
Transfers in:				
General Fund	<u>5,243,280</u>	<u>5,243,280</u>	<u>5,242,265</u>	<u>(1,015)</u>
Net change in fund balances	--	--	--	--
Fund balances, January 1	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Fund balances, December 31	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
EXCESS REVENUE AND LIMITED TAX DEBT SERVICE FUND
FOR THE YEAR ENDED DECEMBER 31, 2004**

EXHIBIT C - 24

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
EXPENDITURES				
Debt service:				
Principal:				
Bond principal	\$ 327,500	\$ 331,000	\$ 331,000	\$ --
Interest and fiscal charges:				
Bond interest	<u>79,650</u>	<u>46,150</u>	<u>44,508</u>	<u>1,642</u>
Total expenditures	407,150	377,150	375,508	1,642
OTHER FINANCING SOURCES				
Transfers in:				
General Fund	<u>407,150</u>	<u>377,150</u>	<u>375,508</u>	<u>(1,642)</u>
Net change in fund balances	--	--	--	--
Fund balances, January 1	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Fund balances, December 31	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

The accompanying notes are an integral part of this statement.