

# NONMAJOR GOVERNMENTAL FUNDS

## Special Revenue Funds

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

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

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

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

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

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

**City Court Judicial Building Fund** accounts for the City Court filing fee imposed on all civil matters and dedicated to the acquisition, leasing, construction, equipping, and maintenance of new and existing City Courts.

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

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

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

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

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

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

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

Continued

## NONMAJOR GOVERNMENTAL FUNDS

### Special Revenue Funds (Continued)

**Parish Transportation Beautification Fund** accounts for the portion (3%) of the one-half of one percent sales tax levied for the sole purpose of public road and street beautification within East Baton Rouge Parish.

**Parish Street Maintenance Fund** accounts for the portion (27%) 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.

**Capitol House Economic Development District** accounts for the sales tax increments from the Capitol House Economic Development District dedicated by the State, the City and the Baton Rouge Convention and Visitors Bureau for the purpose of rehabilitating the historic Capitol House Hotel.

### 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 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.

**Road and Street Improvement Sales Tax Bonds Debt Service Fund** accounts for sales tax revenues dedicated for the payment of principal and interest requirements of the 2006 A/B Road and Street Improvement Sales Tax Bonds of the Parish of East Baton Rouge.

**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, 2006**

	Special Revenue			
	Juror Compensation	City Constable Court Costs	Mosquito Abatement and Rodent Control	Downtown Development District
<b>ASSETS</b>				
Cash and cash equivalents	\$ 125,121	\$ 240,392	\$ --	\$ --
Investments	--	--	--	--
Property taxes receivable-net	--	--	500,968	53,939
Sales taxes receivable	--	--	--	--
Accounts receivable	--	--	--	--
Accrued interest receivable	841	1,739	--	--
Due from other governments	3,622	--	2,539,415	307,230
Inventory	--	--	--	--
<b>Total assets</b>	<b><u>\$ 129,584</u></b>	<b><u>\$ 242,131</u></b>	<b><u>\$ 3,040,383</u></b>	<b><u>\$ 361,169</u></b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts and contracts payable	\$ --	\$ 12,910	\$ 99,571	\$ 3,979
Due to other funds	--	--	1,651,672	307,048
Due to other governments	--	--	--	--
Accrued salaries payable	--	3,405	22,752	5,340
Deferred revenue	--	--	132,733	32,705
Deposits and escrow accounts	--	--	--	--
<b>Total liabilities</b>	<b><u>--</u></b>	<b><u>16,315</u></b>	<b><u>1,906,728</u></b>	<b><u>349,072</u></b>
<b>Fund balances:</b>				
<b>Reserved for:</b>				
Encumbrances	--	102,712	--	--
Inventory	--	--	--	--
Debt service - principal	--	--	--	--
Debt service - interest	--	--	--	--
Subsequent year expenditures	--	--	--	--
Continuing projects	--	37,500	90,000	--
<b>Unreserved:</b>				
Undesignated	129,584	85,604	1,043,655	12,097
<b>Total fund balances</b>	<b><u>129,584</u></b>	<b><u>225,816</u></b>	<b><u>1,133,655</u></b>	<b><u>12,097</u></b>
<b>Total liabilities and fund balances</b>	<b><u>\$ 129,584</u></b>	<b><u>\$ 242,131</u></b>	<b><u>\$ 3,040,383</u></b>	<b><u>\$ 361,169</u></b>

The accompanying notes are an integral part of this statement.

Continued

## Special Revenue

Gaming Enforcement Division	City Court Judicial Building	Animal Control Center	Federal Forfeited Property	E.B.R. Parish Communications District	Emergency Medical Services
\$ 27,922	\$ 139,830	\$ 134,947	\$ 643,920	\$ 3,900,362	\$ 6,557,020
--	--	--	--	--	--
--	--	--	--	--	1,274,822
--	--	--	--	--	--
--	10,260	912	--	557,304	1,210,608
227	951	1,240	4,656	28,892	62,521
--	--	--	--	--	6,462,089
--	--	--	--	74,934	--
<u>\$ 28,149</u>	<u>\$ 151,041</u>	<u>\$ 137,099</u>	<u>\$ 648,576</u>	<u>\$ 4,561,492</u>	<u>\$ 15,567,060</u>
\$ 1,031	\$ --	\$ 41,958	\$ 2,403	\$ 110,137	\$ 246,341
--	--	--	--	--	--
--	--	--	--	--	--
1,047	--	14,676	13	49,060	208,099
--	--	--	--	--	337,769
--	--	--	--	--	--
<u>2,078</u>	<u>--</u>	<u>56,634</u>	<u>2,416</u>	<u>159,197</u>	<u>792,209</u>
--	--	2,205	--	46,679	120,612
--	--	--	--	74,934	--
--	--	--	--	--	--
--	--	--	--	--	--
--	--	--	--	--	408,300
--	--	10,069	389,743	100,900	264,750
26,071	151,041	68,191	256,417	4,179,782	13,981,189
<u>26,071</u>	<u>151,041</u>	<u>80,465</u>	<u>646,160</u>	<u>4,402,295</u>	<u>14,774,851</u>
<u>\$ 28,149</u>	<u>\$ 151,041</u>	<u>\$ 137,099</u>	<u>\$ 648,576</u>	<u>\$ 4,561,492</u>	<u>\$ 15,567,060</u>

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
 COMBINING BALANCE SHEET  
 NONMAJOR GOVERNMENTAL FUNDS  
 DECEMBER 31, 2006**

	Special Revenue			
	B.R. Fire Department Pay Enhancement	Consolidated Road Lighting District No. 1	Parish Transportation	Parish Transportation Beautification
<b>ASSETS</b>				
Cash and cash equivalents	\$ --	\$ 2,866,007	\$ 5,763,290	\$ 1,022,469
Investments	--	--	--	--
Property taxes receivable-net	1,522,655	158,322	--	--
Sales taxes receivable	--	--	--	116,521
Accounts receivable	--	--	--	--
Accrued interest receivable	--	23,424	46,215	6,215
Due from other governments	6,403,374	384,133	594,518	--
Inventory	--	--	--	--
<b>Total assets</b>	<b><u>\$ 7,926,029</u></b>	<b><u>\$ 3,431,886</u></b>	<b><u>\$ 6,404,023</u></b>	<b><u>\$ 1,145,205</u></b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts and contracts payable	\$ 81,483	\$ 41,861	\$ 70,981	\$ --
Due to other funds	6,109,713	--	--	--
Due to other governments	--	--	--	--
Accrued salaries payable	164,628	--	--	--
Deferred revenue	421,536	25,672	--	--
Deposits and escrow accounts	--	--	--	--
<b>Total liabilities</b>	<b><u>6,777,360</u></b>	<b><u>67,533</u></b>	<b><u>70,981</u></b>	<b><u>--</u></b>
<b>Fund balances:</b>				
<b>Reserved for:</b>				
Encumbrances	--	--	86,427	--
Inventory	--	--	--	--
Debt service - principal	--	--	--	--
Debt service - interest	--	--	--	--
Subsequent year expenditures	--	--	904,290	--
Continuing projects	--	--	3,411,156	937,880
<b>Unreserved:</b>				
Undesignated	1,148,669	3,364,353	1,931,169	207,325
<b>Total fund balances</b>	<b><u>1,148,669</u></b>	<b><u>3,364,353</u></b>	<b><u>6,333,042</u></b>	<b><u>1,145,205</u></b>
<b>Total liabilities and fund balances</b>	<b><u>\$ 7,926,029</u></b>	<b><u>\$ 3,431,886</u></b>	<b><u>\$ 6,404,023</u></b>	<b><u>\$ 1,145,205</u></b>

The accompanying notes are an integral part of this statement.

Continued

Special Revenue

Parish Street Maintenance	Consolidated Garbage Service District No. 1	Capital House Economic Development District	Total
\$ 10,567,040	\$ 1,516,434	\$ 79,367	\$ 33,584,121
--	--	--	--
--	398,103	--	3,908,809
1,310,897	--	29,464	1,456,882
--	--	--	1,779,084
85,842	29,604	123	292,490
--	1,976,764	--	18,671,145
--	--	--	74,934
<u>\$ 11,963,779</u>	<u>\$ 3,920,905</u>	<u>\$ 108,954</u>	<u>\$ 59,767,465</u>
\$ 963,615	\$ 449	\$ --	\$ 1,676,719
--	--	--	8,068,433
169,941	--	--	169,941
2,853	--	--	471,873
--	118,492	--	1,068,907
--	--	--	--
<u>1,136,409</u>	<u>118,941</u>	<u>--</u>	<u>11,455,873</u>
3,468,378	--	--	3,827,013
--	--	--	74,934
--	--	--	--
--	--	--	--
--	3,228,410	--	4,541,000
1,773,661	--	--	7,015,659
<u>5,585,331</u>	<u>573,554</u>	<u>108,954</u>	<u>32,852,986</u>
<u>10,827,370</u>	<u>3,801,964</u>	<u>108,954</u>	<u>48,311,592</u>
<u>\$ 11,963,779</u>	<u>\$ 3,920,905</u>	<u>\$ 108,954</u>	<u>\$ 59,767,465</u>

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
 COMBINING BALANCE SHEET  
 NONMAJOR GOVERNMENTAL FUNDS  
 DECEMBER 31, 2006**

	Debt Service			
	City Sales Tax Bonds	Parish Sales Tax Bonds	State and Local Government Securities	Taxable Refunding Bonds
<b>ASSETS</b>				
Cash and cash equivalents	\$ 3,334,021	\$ 151,998	\$ 584,570	\$ --
Investments	16,765,043	567,714	--	--
Property taxes receivable-net	--	--	--	--
Sales taxes receivable	--	--	--	--
Accounts receivable	--	--	--	--
Accrued interest receivable	280,647	9,219	--	--
Due from other governments	--	--	--	--
Inventory	--	--	--	--
<b>Total assets</b>	<b>\$ 20,379,711</b>	<b>\$ 728,931</b>	<b>\$ 584,570</b>	<b>\$ --</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts and contracts payable	\$ --	\$ --	\$ --	\$ --
Due to other funds	--	--	--	--
Due to other governments	--	--	--	--
Accrued salaries payable	--	--	--	--
Deferred revenue	--	--	--	--
Deposits and escrow accounts	--	--	--	--
<b>Total liabilities</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>Fund balances:</b>				
<b>Reserved for:</b>				
Encumbrances	--	--	--	--
Inventory	--	--	--	--
Debt service - principal	14,436,250	707,917	584,570	--
Debt service - interest	5,943,461	21,014	--	--
Subsequent year expenditures	--	--	--	--
Continuing projects	--	--	--	--
<b>Unreserved:</b>				
Undesignated	--	--	--	--
<b>Total fund balances</b>	<b>20,379,711</b>	<b>728,931</b>	<b>584,570</b>	<b>--</b>
<b>Total liabilities and fund balances</b>	<b>\$ 20,379,711</b>	<b>\$ 728,931</b>	<b>\$ 584,570</b>	<b>\$ --</b>

The accompanying notes are an integral part of this statement.

Debt Service			
Road and Street Improvement Sales Tax Bonds	Excess Revenue and Limited Tax	Total	Total Nonmajor Governmental Funds
\$ 2,066,537	\$ --	\$ 6,137,126	\$ 39,721,247
1,378,992	--	18,711,749	18,711,749
--	--	--	3,908,809
--	--	--	1,456,882
--	--	--	1,779,084
21,383	--	311,249	603,739
--	--	--	18,671,145
--	--	--	74,934
<u>\$ 3,466,912</u>	<u>\$ --</u>	<u>\$ 25,160,124</u>	<u>\$ 84,927,589</u>
\$ 19,762	\$ --	\$ 19,762	\$ 1,696,481
--	--	--	8,068,433
--	--	--	169,941
--	--	--	471,873
--	--	--	1,068,907
--	--	--	--
<u>19,762</u>	<u>--</u>	<u>19,762</u>	<u>11,475,635</u>
--	--	--	3,827,013
--	--	--	74,934
1,279,167	--	17,007,904	17,007,904
2,167,983	--	8,132,458	8,132,458
--	--	--	4,541,000
--	--	--	7,015,659
--	--	--	32,852,986
<u>3,447,150</u>	<u>--</u>	<u>25,140,362</u>	<u>73,451,954</u>
<u>\$ 3,466,912</u>	<u>\$ --</u>	<u>\$ 25,160,124</u>	<u>\$ 84,927,589</u>

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2006**

	Special Revenue			
	Juror Compensation	City Constable Court Costs	Mosquito Abatement and Rodent Control	Downtown Development District
<b>REVENUES</b>				
Taxes:				
Property	\$ --	\$ --	\$ 3,146,317	\$ 364,076
Sales	--	--	--	--
Occupancy	--	--	--	--
Licenses and permits	--	--	--	--
Intergovernmental revenues	--	18,695	339,233	--
Charges for services	430,376	832,678	28,520	--
Fines and forfeits	--	47,064	--	--
Investment earnings	4,395	7,776	(9,209)	(8,021)
Miscellaneous revenues	--	--	3,543	4,065
Total revenues	<u>434,771</u>	<u>906,213</u>	<u>3,508,404</u>	<u>360,120</u>
<b>EXPENDITURES</b>				
Current:				
General government	360,754	668,597	--	--
Public safety	--	--	--	--
Transportation	--	--	--	--
Sanitation	--	--	--	--
Health and welfare	--	--	3,592,272	--
Conservation and development	--	--	--	392,849
Debt service:				
Principal retirement	--	--	--	--
Interest and fiscal charges	--	--	--	--
Capital outlay	--	11,800	48,485	--
Intergovernmental	--	--	--	--
Total expenditures	<u>360,754</u>	<u>680,397</u>	<u>3,640,757</u>	<u>392,849</u>
Excess (deficiency) of revenues over (under) expenditures	<u>74,017</u>	<u>225,816</u>	<u>(132,353)</u>	<u>(32,729)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	--	--	--	42,800
Transfers out	--	--	--	--
Proceeds of capital asset disposition	--	--	8,600	--
Total other financing sources and uses	<u>--</u>	<u>--</u>	<u>8,600</u>	<u>42,800</u>
Net change in fund balances	74,017	225,816	(123,753)	10,071
Fund balances, January 1	<u>55,567</u>	<u>--</u>	<u>1,257,408</u>	<u>2,026</u>
Fund balances, December 31	<u>\$ 129,584</u>	<u>\$ 225,816</u>	<u>\$ 1,133,655</u>	<u>\$ 12,097</u>

The accompanying notes are an integral part of this statement.

Continued

## Special Revenue

Gaming Enforcement Division	City Court Judicial Building	Animal Control Center	Federal Forfeited Property	E.B.R. Parish Communications District	Emergency Medical Services
\$ --	\$ --	\$ --	\$ --	\$ --	\$ 8,004,553
--	--	--	--	--	--
--	--	--	--	--	--
--	--	392,373	--	--	--
3,600	--	--	--	12,994	117,845
94,949	128,650	139,433	--	4,831,834	6,075,977
--	--	--	301,253	--	--
1,131	3,796	7,185	25,661	151,982	441,564
--	--	62,978	--	--	50,314
<u>99,680</u>	<u>132,446</u>	<u>601,969</u>	<u>326,914</u>	<u>4,996,810</u>	<u>14,690,253</u>
88,737	--	--	--	--	--
--	--	--	228,885	4,092,576	13,137,945
--	--	--	--	--	--
--	--	1,251,033	--	--	--
--	--	--	--	--	--
--	--	--	--	--	--
--	--	55,810	--	259,919	347,622
--	--	--	--	--	--
<u>88,737</u>	<u>--</u>	<u>1,306,843</u>	<u>228,885</u>	<u>4,352,495</u>	<u>13,485,567</u>
10,943	132,446	(704,874)	98,029	644,315	1,204,686
--	--	687,820	--	449,390	--
--	--	--	--	--	(539,390)
5,200	--	840	--	--	--
<u>5,200</u>	<u>--</u>	<u>688,660</u>	<u>--</u>	<u>449,390</u>	<u>(539,390)</u>
16,143	132,446	(16,214)	98,029	1,093,705	665,296
9,928	18,595	96,679	548,131	3,308,590	14,109,555
<u>\$ 26,071</u>	<u>\$ 151,041</u>	<u>\$ 80,465</u>	<u>\$ 646,160</u>	<u>\$ 4,402,295</u>	<u>\$ 14,774,851</u>

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2006**

	Special Revenue			
	B.R. Fire Department Pay Enhancement	Consolidated Road Lighting District No. 1	Parish Transportation	Parish Transportation Beautification
<b>REVENUES</b>				
Taxes:				
Property	\$ 8,375,975	\$ 562,815	\$ --	\$ --
Sales	--	--	--	1,123,161
Occupancy	--	--	--	--
Licenses and permits	--	--	--	--
Intergovernmental revenues	--	67,435	3,178,429	--
Charges for services	--	--	--	--
Fines and forfeits	--	--	--	--
Investment earnings	(140,969)	138,524	254,820	22,044
Miscellaneous revenues	--	--	--	--
Total revenues	<u>8,235,006</u>	<u>768,774</u>	<u>3,433,249</u>	<u>1,145,205</u>
<b>EXPENDITURES</b>				
Current:				
General government	--	--	--	--
Public safety	7,651,941	--	--	--
Transportation	--	540,339	367,113	--
Sanitation	--	--	--	--
Health and welfare	--	--	--	--
Conservation and development	--	--	--	--
Debt service:				
Principal retirement	--	--	--	--
Interest and fiscal charges	--	--	--	--
Capital outlay	--	--	1,302,056	--
Intergovernmental	--	--	1,082,230	--
Total expenditures	<u>7,651,941</u>	<u>540,339</u>	<u>2,751,399</u>	<u>--</u>
Excess (deficiency) of revenues over (under) expenditures	<u>583,065</u>	<u>228,435</u>	<u>681,850</u>	<u>1,145,205</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	--	--	--	--
Transfers out	--	--	--	--
Proceeds of capital asset disposition	--	--	--	--
Total other financing sources and uses	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balances	583,065	228,435	681,850	1,145,205
Fund balances, January 1	<u>565,604</u>	<u>3,135,918</u>	<u>5,651,192</u>	<u>--</u>
Fund balances, December 31	<u>\$ 1,148,669</u>	<u>\$ 3,364,353</u>	<u>\$ 6,333,042</u>	<u>\$ 1,145,205</u>

The accompanying notes are an integral part of this statement.

Continued

Special Revenue			
Parish Street Maintenance	Consolidated Garbage Service District No. 1	Capitol House Economic Development District	Total
\$ --	\$ 2,601,200	\$ --	\$ 23,054,936
12,700,326	--	60,386	13,883,873
--	--	48,293	48,293
--	--	--	392,373
--	597,229	--	4,335,460
--	--	--	12,562,417
--	--	--	348,317
461,099	216,945	275	1,578,998
--	--	--	120,900
<u>13,161,425</u>	<u>3,415,374</u>	<u>108,954</u>	<u>56,325,567</u>
--	--	--	1,118,088
--	--	--	25,111,347
9,873,635	--	--	10,781,087
--	144,166	--	144,166
--	--	--	4,843,305
--	--	--	392,849
--	--	--	--
--	--	--	--
--	--	--	2,025,692
--	--	--	1,082,230
<u>9,873,635</u>	<u>144,166</u>	<u>--</u>	<u>45,498,764</u>
<u>3,287,790</u>	<u>3,271,208</u>	<u>108,954</u>	<u>10,826,803</u>
--	--	--	1,180,010
--	(6,187,080)	--	(6,726,470)
--	--	--	14,640
<u>--</u>	<u>(6,187,080)</u>	<u>--</u>	<u>(5,531,820)</u>
3,287,790	(2,915,872)	108,954	5,294,983
<u>7,539,580</u>	<u>6,717,836</u>	<u>--</u>	<u>43,016,609</u>
<u>\$ 10,827,370</u>	<u>\$ 3,801,964</u>	<u>\$ 108,954</u>	<u>\$ 48,311,592</u>

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2006**

	Debt Service			
	City Sales Tax Bonds	Parish Sales Tax Bonds	State and Local Government Securities	Taxable Refunding Bonds
<b>REVENUES</b>				
Taxes:				
Property	\$ --	\$ --	\$ --	\$ --
Sales	13,659,057	616,491	--	--
Occupancy	--	--	--	--
Licenses and permits	--	--	--	--
Intergovernmental revenues	--	--	--	--
Charges for services	--	--	--	--
Fines and forfeits	--	--	--	--
Investment earnings	830,743	30,862	71,377	--
Miscellaneous revenues	--	--	--	--
<b>Total revenues</b>	<u>14,489,800</u>	<u>647,353</u>	<u>71,377</u>	<u>--</u>
<b>EXPENDITURES</b>				
Current:				
General government	--	--	--	--
Public safety	--	--	--	--
Transportation	--	--	--	--
Sanitation	--	--	--	--
Health and welfare	--	--	--	--
Conservation and development	--	--	--	--
Debt service:				
Principal retirement	9,670,000	575,000	--	1,575,000
Interest and fiscal charges	4,832,175	73,723	--	3,665,040
Capital outlay	--	--	--	--
Intergovernmental	--	--	--	--
<b>Total expenditures</b>	<u>14,502,175</u>	<u>648,723</u>	<u>--</u>	<u>5,240,040</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(12,375)</u>	<u>(1,370)</u>	<u>71,377</u>	<u>(5,240,040)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	--	--	--	5,240,040
Transfers out	--	--	(1,041,277)	--
Proceeds of capital asset disposition	--	--	--	--
<b>Total other financing sources and uses</b>	<u>--</u>	<u>--</u>	<u>(1,041,277)</u>	<u>5,240,040</u>
Net change in fund balances	(12,375)	(1,370)	(969,900)	--
Fund balances, January 1	<u>20,392,086</u>	<u>730,301</u>	<u>1,554,470</u>	<u>--</u>
Fund balances, December 31	<u>\$ 20,379,711</u>	<u>\$ 728,931</u>	<u>\$ 584,570</u>	<u>\$ --</u>

The accompanying notes are an integral part of this statement.

Debt Service			
Road and Street Improvement Sales Tax Bonds	Excess Revenue and Limited Tax	Total	Total Nonmajor Governmental Funds
\$ --	\$ --	\$ --	\$ 23,054,936
4,776,850	--	19,052,398	32,936,271
--	--	--	48,293
--	--	--	392,373
--	--	--	4,335,460
--	--	--	12,562,417
--	--	--	348,317
33,751	--	966,733	2,545,731
--	--	--	120,900
<u>4,810,601</u>	<u>--</u>	<u>20,019,131</u>	<u>76,344,698</u>
--	--	--	1,118,088
--	--	--	25,111,347
--	--	--	10,781,087
--	--	--	144,166
--	--	--	4,843,305
--	--	--	392,849
--	374,626	12,194,626	12,194,626
1,363,451	58,003	9,992,392	9,992,392
--	--	--	2,025,692
--	--	--	1,082,230
<u>1,363,451</u>	<u>432,629</u>	<u>22,187,018</u>	<u>67,685,782</u>
<u>3,447,150</u>	<u>(432,629)</u>	<u>(2,167,887)</u>	<u>8,658,916</u>
--	432,629	5,672,669	6,852,679
--	--	(1,041,277)	(7,767,747)
--	--	--	14,640
--	<u>432,629</u>	<u>4,631,392</u>	<u>(900,428)</u>
3,447,150	--	2,463,505	7,758,488
--	--	22,676,857	65,693,466
<u>\$ 3,447,150</u>	<u>\$ --</u>	<u>\$ 25,140,362</u>	<u>\$ 73,451,954</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, 2006**

EXHIBIT C - 3

	Prior Years	Current Year	Total to Date	Project Authorization
<b>REVENUES</b>				
<b>Taxes:</b>				
General property taxes	\$ 3,835	\$ --	\$ 3,835	\$ 3,835
General sales and use taxes	148,148,897	21,430,246	169,579,143	162,872,820
Total taxes	<u>148,152,732</u>	<u>21,430,246</u>	<u>169,582,978</u>	<u>162,876,655</u>
<b>Intergovernmental revenues:</b>				
<b>Federal grants:</b>				
U. S. Federal Transit Authority	571,649	--	571,649	954,649
U. S. Department of HUD	--	--	--	223,538
<b>State grants:</b>				
Department of Public Safety and Corrections	151,351	--	151,351	151,351
Department of Transportation and Development	34,129,666	6,674,490	40,804,156	64,925,861
Louisiana State Capital Outlay Bill	11,795,218	796,497	12,591,715	15,977,644
Department of Treasury	1,161,000	--	1,161,000	1,161,000
Pride Fire Protection District	10,353	--	10,353	10,353
Capital Area Transit System	150,533	49,467	200,000	200,000
E.B.R. Parish Sheriff	500,000	--	500,000	500,000
Total intergovernmental revenues	<u>48,469,770</u>	<u>7,520,454</u>	<u>55,990,224</u>	<u>84,104,396</u>
<b>Charges for Services:</b>				
District court civil and criminal fees	4,126,699	2,545,162	6,671,861	2,498,000
Investment earnings	17,863,622	8,581,550	26,445,172	22,080,812
<b>Miscellaneous revenues:</b>				
Interest earned on assessments	7,072	213	7,285	4,984
Lease of old pistol range land	325,000	--	325,000	325,000
Special assessments	33,565	1,581	35,146	31,332
Contributions from private business	1,736,747	388,816	2,125,563	963,299
Contributions from government agencies	24,137	--	24,137	12,637
Donations	278,360	--	278,360	278,360
Total miscellaneous revenues	<u>2,404,881</u>	<u>390,610</u>	<u>2,795,491</u>	<u>1,615,612</u>
Total revenues	<u>221,017,704</u>	<u>40,468,022</u>	<u>261,485,726</u>	<u>273,175,475</u>
<b>EXPENDITURES</b>				
Land	20,672,747	1,104,139	21,776,886	62,244,130
Buildings	62,845,502	3,511,647	66,357,149	100,318,758
Improvements other than buildings	191,725,697	18,607,297	210,332,994	402,661,234
Equipment	19,176,849	4,972,421	24,149,270	29,779,321
Other	345,204	1,786,557	2,131,761	2,634,242
Total expenditures	<u>294,765,999</u>	<u>29,982,061</u>	<u>324,748,060</u>	<u>597,637,685</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(73,748,295)</u>	<u>10,485,961</u>	<u>(63,262,334)</u>	<u>(324,462,210)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	183,409,304	11,657,253	195,066,557	195,066,557
Transfers out	(26,844,748)	(1,445,957)	(28,290,705)	(28,500,185)
Issuance of long term debt	27,219,644	125,000,000	152,219,644	152,219,644
Premium on long term debt	--	912,610	912,610	912,610
Increase in long term lease	4,763,584	--	4,763,584	4,763,584
Total other financing sources and uses	<u>188,547,784</u>	<u>136,123,906</u>	<u>324,671,690</u>	<u>324,462,210</u>
Net change in fund balances	<u>\$ 114,799,489</u>	<u>146,609,867</u>	<u>\$ 261,409,356</u>	<u>\$ --</u>
Fund balances, January 1		<u>114,799,489</u>		
Fund balances, December 31		<u>\$ 261,409,356</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)  
JUROR COMPENSATION SPECIAL REVENUE FUND  
FOR THE YEAR ENDED DECEMBER 31, 2006**

EXHIBIT C - 4

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Charges for services:				
Criminal juror fees	\$ 255,390	\$ 255,390	\$ 276,064	\$ 20,674
Civil juror fees	138,320	138,320	154,312	15,992
Total charges for services	<u>393,710</u>	<u>393,710</u>	<u>430,376</u>	<u>36,666</u>
Investment earnings	<u>--</u>	<u>--</u>	<u>4,395</u>	<u>4,395</u>
Total revenues	393,710	393,710	434,771	41,061
<b>EXPENDITURES</b>				
Current:				
General government:				
Juror compensation	<u>375,080</u>	<u>375,080</u>	<u>360,754</u>	<u>14,326</u>
Excess (deficiency) of revenues over (under) expenditures	18,630	18,630	74,017	55,387
Fund balances, January 1	<u>55,567</u>	<u>55,567</u>	<u>55,567</u>	<u>--</u>
Fund balances, December 31	<u>\$ 74,197</u>	<u>\$ 74,197</u>	<u>\$ 129,584</u>	<u>\$ 55,387</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, 2006**

EXHIBIT C - 5

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Intergovernmental revenues:				
State grants:				
Department of Military Affairs	\$ --	\$ 11,495	\$ 11,495	\$ --
State shared revenues:				
On-behalf payments	7,200	7,200	7,200	--
Total intergovernmental revenues	<u>7,200</u>	<u>18,695</u>	<u>18,695</u>	<u>--</u>
Charges for services:				
Judiciary court costs	360,000	649,500	718,362	68,862
School security fees	22,000	22,000	24,430	2,430
Constable bench warrant fees	38,000	38,000	25,609	(12,391)
Evidence testing	48,000	48,000	63,177	15,177
Service of eviction notices	200	200	1,100	900
Total charges for services	<u>468,200</u>	<u>757,700</u>	<u>832,678</u>	<u>74,978</u>
Fines and forfeits:				
City court forfeitures	50,000	50,000	47,064	(2,936)
Investment earnings				
	--	--	7,776	7,776
Total revenues	<u>525,400</u>	<u>826,395</u>	<u>906,213</u>	<u>79,818</u>
<b>EXPENDITURES</b>				
Current:				
General government:				
Judicial	525,400	720,423	677,137	43,286
Capital outlay				
	--	105,972	105,972	--
Total expenditures	<u>525,400</u>	<u>826,395</u>	<u>783,109</u>	<u>43,286</u>
Excess (deficiency) of revenues over (under) expenditures	--	--	123,104	123,104
Fund balances, January 1				
	--	--	--	--
Fund balances, December 31	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 123,104</u>	<u>\$ 123,104</u>

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
MOSQUITO ABATEMENT AND RODENT CONTROL SPECIAL REVENUE FUND  
FOR THE YEAR ENDED DECEMBER 31, 2006**

EXHIBIT C - 6

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes:				
General property taxes	\$ 2,887,640	\$ 2,967,640	\$ 3,146,317	\$ 178,677
Intergovernmental revenues:				
State grants:				
Department of Military Affairs	--	339,233	339,233	--
Charges for services:				
Out of parish spraying	19,000	19,000	28,520	9,520
Investment earnings	14,000	14,000	(9,209)	(23,209)
Miscellaneous revenues:				
Other income	6,500	6,500	3,543	(2,957)
Total revenues	<u>2,927,140</u>	<u>3,346,373</u>	<u>3,508,404</u>	<u>162,031</u>
<b>EXPENDITURES</b>				
Current:				
Health and welfare:				
Operations	2,899,055	3,724,841	3,592,272	132,569
Capital outlay	87,267	135,714	48,485	87,229
Total expenditures	<u>2,986,322</u>	<u>3,860,555</u>	<u>3,640,757</u>	<u>219,798</u>
Excess (deficiency) of revenues over (under) expenditures	(59,182)	(514,182)	(132,353)	381,829
<b>OTHER FINANCING SOURCES</b>				
Proceeds of capital asset disposition	7,000	7,000	8,600	1,600
Net change in fund balances	(52,182)	(507,182)	(123,753)	383,429
Fund balances, January 1	<u>1,257,408</u>	<u>1,257,408</u>	<u>1,257,408</u>	--
Fund balances, December 31	<u>\$ 1,205,226</u>	<u>\$ 750,226</u>	<u>\$ 1,133,655</u>	<u>\$ 383,429</u>

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**DOWNTOWN DEVELOPMENT DISTRICT SPECIAL REVENUE FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2006**

EXHIBIT C - 7

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes:				
General property taxes	\$ 353,970	\$ 353,970	\$ 364,076	\$ 10,106
Investment earnings	(5,000)	(5,000)	(8,021)	(3,021)
Miscellaneous revenues:				
Donations	20,000	20,000	4,065	(15,935)
Total revenues	368,970	368,970	360,120	(8,850)
<b>EXPENDITURES</b>				
Current:				
Conservation and development:				
Operations	411,770	411,770	392,849	18,921
Excess (deficiency) of revenues over (under) expenditures	(42,800)	(42,800)	(32,729)	10,071
<b>OTHER FINANCING SOURCES</b>				
Transfers in:				
General Fund	42,800	42,800	42,800	--
Net change in fund balances	--	--	10,071	10,071
Fund balances, January 1	2,026	2,026	2,026	--
Fund balances, December 31	\$ 2,026	\$ 2,026	\$ 12,097	\$ 10,071

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, 2006**

EXHIBIT C - 8

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Intergovernmental revenues:				
State shared revenues:				
On-behalf payments	\$ 3,600	\$ 3,600	\$ 3,600	\$ --
Charges for services:				
Gaming fees	80,000	84,610	94,949	10,339
Investment earnings	--	--	1,131	1,131
Total revenues	83,600	88,210	99,680	11,470
<b>EXPENDITURES</b>				
Current:				
General government:				
Operations	83,600	88,210	88,737	(527)
Excess (deficiency) of revenues over (under) expenditures	--	--	10,943	10,943
<b>OTHER FINANCING SOURCES</b>				
Proceeds of capital asset disposition	--	--	5,200	5,200
Net change in fund balances	--	--	16,143	16,143
Fund balances, January 1	9,928	9,928	9,928	--
Fund balances, December 31	<u>\$ 9,928</u>	<u>\$ 9,928</u>	<u>\$ 26,071</u>	<u>\$ 16,143</u>

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
 IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 CITY COURT JUDICIAL BUILDING FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2006**

EXHIBIT C - 9

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Charges for services:				
Civil Fees	\$ 128,650	\$ 128,650	\$ 128,650	\$ --
Investment earnings	--	--	3,796	3,796
Total revenues	128,650	128,650	132,446	3,796
Fund balances, January 1	18,595	18,595	18,595	--
Fund balances, December 31	<u>\$ 147,245</u>	<u>\$ 147,245</u>	<u>\$ 151,041</u>	<u>\$ 3,796</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, 2006**

EXHIBIT C - 10

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Licenses and permits:				
Licenses	\$ 362,000	\$ 402,400	\$ 392,373	\$ (10,027)
Charges for services:				
Shelter income	64,500	82,000	89,287	7,287
Outside sales	13,000	13,000	20,624	7,624
Veterinary services	30,000	30,000	29,522	(478)
Total charges for services	<u>107,500</u>	<u>125,000</u>	<u>139,433</u>	<u>14,433</u>
Investment earnings	<u>600</u>	<u>5,600</u>	<u>7,185</u>	<u>1,585</u>
Miscellaneous revenues:				
Contributions from government agencies	54,000	54,000	52,250	(1,750)
Donations	5,000	11,200	10,095	(1,105)
Other income	--	--	633	633
Total miscellaneous revenues	<u>59,000</u>	<u>65,200</u>	<u>62,978</u>	<u>(2,222)</u>
Total revenues	<u>529,100</u>	<u>598,200</u>	<u>601,969</u>	<u>3,769</u>
<b>EXPENDITURES</b>				
Current:				
Health and welfare:				
Operations	1,204,351	1,256,851	1,253,238	3,613
Capital outlay	<u>15,788</u>	<u>63,886</u>	<u>55,810</u>	<u>8,076</u>
Total expenditures	<u>1,220,139</u>	<u>1,320,737</u>	<u>1,309,048</u>	<u>11,689</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(691,039)</u>	<u>(722,537)</u>	<u>(707,079)</u>	<u>15,458</u>
<b>OTHER FINANCING SOURCES</b>				
Transfers in:				
General Fund	663,320	687,820	687,820	--
Proceeds of capital asset disposition	--	--	840	840
Total other financing sources	<u>663,320</u>	<u>687,820</u>	<u>688,660</u>	<u>840</u>
Net change in fund balances	<u>(27,719)</u>	<u>(34,717)</u>	<u>(18,419)</u>	<u>16,298</u>
Fund balances, January 1	<u>96,679</u>	<u>96,679</u>	<u>96,679</u>	<u>--</u>
Fund balances, December 31	<u>\$ 68,960</u>	<u>\$ 61,962</u>	<u>\$ 78,260</u>	<u>\$ 16,298</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, 2006**

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>		
<b>REVENUES</b>				
Fines and forfeits:				
Forfeited property	\$ 255,600	\$ 175,000	\$ 301,253	\$ 126,253
Investment earnings	--	15,000	25,661	10,661
Total revenues	<u>255,600</u>	<u>190,000</u>	<u>326,914</u>	<u>136,914</u>
<b>EXPENDITURES</b>				
Current:				
Public safety:				
Dedicated funds	191,600	191,600	228,885	(37,285)
Capital outlay	<u>492,629</u>	<u>427,029</u>	--	<u>427,029</u>
Total expenditures	<u>684,229</u>	<u>618,629</u>	<u>228,885</u>	<u>389,744</u>
Excess (deficiency) of revenues over (under) expenditures	(428,629)	(428,629)	98,029	526,658
Fund balances, January 1	<u>548,131</u>	<u>548,131</u>	<u>548,131</u>	--
Fund balances, December 31	<u>\$ 119,502</u>	<u>\$ 119,502</u>	<u>\$ 646,160</u>	<u>\$ 526,658</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, 2006**

EXHIBIT C - 12

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Intergovernmental revenues:				
State grants:				
Department of Military Affairs	\$           --	\$     12,994	\$     12,994	\$           --
Charges for services:				
Enhanced 911	5,352,250	4,782,250	4,821,898	39,648
Radio shop charges	--	--	9,936	9,936
Total charges for services	<u>5,352,250</u>	<u>4,782,250</u>	<u>4,831,834</u>	<u>49,584</u>
Investment earnings	--	110,000	151,982	41,982
Total revenues	<u>5,352,250</u>	<u>4,905,244</u>	<u>4,996,810</u>	<u>91,566</u>
<b>EXPENDITURES</b>				
Current:				
Public safety:				
Communications	4,692,190	4,705,184	4,100,076	605,108
Capital outlay	<u>360,000</u>	<u>360,000</u>	<u>299,098</u>	<u>60,902</u>
Total expenditures	<u>5,052,190</u>	<u>5,065,184</u>	<u>4,399,174</u>	<u>666,010</u>
Excess (deficiency) of revenues over (under) expenditures	300,060	(159,940)	597,636	757,576
<b>OTHER FINANCING SOURCES</b>				
Transfers in:				
Emergency Medical Services Fund	<u>449,390</u>	<u>449,390</u>	<u>449,390</u>	--
Net change in fund balances	749,450	289,450	1,047,026	757,576
Fund balances, January 1	<u>3,308,590</u>	<u>3,308,590</u>	<u>3,308,590</u>	--
Fund balances, December 31	<u>\$ 4,058,040</u>	<u>\$ 3,598,040</u>	<u>\$ 4,355,616</u>	<u>\$ 757,576</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, 2006**

EXHIBIT C - 13

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes:				
General property taxes	\$ 7,029,110	\$ 7,131,520	\$ 8,004,553	\$ 873,033
Intergovernmental revenues:				
State grants:				
Department of Military Affairs	--	117,845	117,845	--
Charges for services:				
Emergency transport charges	6,509,170	6,509,170	6,075,977	(433,193)
Investment earnings	102,350	102,350	441,564	339,214
Miscellaneous revenues:				
Other income	29,840	29,840	50,314	20,474
Total revenues	<u>13,670,470</u>	<u>13,890,725</u>	<u>14,690,253</u>	<u>799,528</u>
<b>EXPENDITURES</b>				
Current:				
Public safety:				
Operations	13,569,126	13,410,760	13,258,557	152,203
Capital outlay	348,580	637,201	347,622	289,579
Total expenditures	<u>13,917,706</u>	<u>14,047,961</u>	<u>13,606,179</u>	<u>441,782</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(247,236)</u>	<u>(157,236)</u>	<u>1,084,074</u>	<u>1,241,310</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out:				
General Fund	--	(90,000)	(90,000)	--
East Baton Rouge Parish Communications District	(449,390)	(449,390)	(449,390)	--
Total transfers out	<u>(449,390)</u>	<u>(539,390)</u>	<u>(539,390)</u>	<u>--</u>
Net change in fund balances	(696,626)	(696,626)	544,684	1,241,310
Fund balances, January 1	<u>14,109,555</u>	<u>14,109,555</u>	<u>14,109,555</u>	<u>--</u>
Fund balances, December 31	<u>\$ 13,412,929</u>	<u>\$ 13,412,929</u>	<u>\$ 14,654,239</u>	<u>\$ 1,241,310</u>

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
BATON ROUGE FIRE DEPARTMENT PAY ENHANCEMENT SPECIAL REVENUE FUND  
FOR THE YEAR ENDED DECEMBER 31, 2006**

EXHIBIT C - 14

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Taxes:				
General property taxes	\$ 7,698,500	\$ 7,787,090	\$ 8,375,975	\$ 588,885
Investment earnings	(53,570)	(53,570)	(140,969)	(87,399)
Total revenues	7,644,930	7,733,520	8,235,006	501,486
<b>EXPENDITURES</b>				
Current:				
Public safety:				
Operations	7,644,930	7,733,520	7,651,941	81,579
Excess (deficiency) of revenues over (under) expenditures	--	--	583,065	583,065
Fund balances, January 1	565,604	565,604	565,604	--
Fund balances, December 31	<u>\$ 565,604</u>	<u>\$ 565,604</u>	<u>\$ 1,148,669</u>	<u>\$ 583,065</u>

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
CONSOLIDATED ROAD LIGHTING DISTRICT NO. 1 SPECIAL REVENUE FUND  
FOR THE YEAR ENDED DECEMBER 31, 2006**

EXHIBIT C - 15

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Taxes:				
General property taxes	\$ 522,200	\$ 522,200	\$ 562,815	\$ 40,615
Intergovernmental revenues:				
State shared revenues:				
Louisiana revenue sharing	62,100	62,100	67,435	5,335
Investment earnings	<u>30,000</u>	<u>30,000</u>	<u>138,524</u>	<u>108,524</u>
Total revenues	614,300	614,300	768,774	154,474
<b>EXPENDITURES</b>				
Current:				
Transportation:				
Operations	<u>650,560</u>	<u>650,560</u>	<u>540,339</u>	<u>110,221</u>
Excess (deficiency) of revenues over (under) expenditures	(36,260)	(36,260)	228,435	264,695
Fund balances, January 1	<u>3,135,918</u>	<u>3,135,918</u>	<u>3,135,918</u>	<u>--</u>
Fund balances, December 31	<u>\$ 3,099,658</u>	<u>\$ 3,099,658</u>	<u>\$ 3,364,353</u>	<u>\$ 264,695</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, 2006**

EXHIBIT C - 16

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Intergovernmental revenues:				
State shared revenues:				
State road fund	\$ 2,635,000	\$ 2,635,000	\$ 3,178,429	\$ 543,429
Investment earnings	<u>50,000</u>	<u>50,000</u>	<u>254,820</u>	<u>204,820</u>
Total revenues	<u>2,685,000</u>	<u>2,685,000</u>	<u>3,433,249</u>	<u>748,249</u>
<b>EXPENDITURES</b>				
Current:				
Transportation:				
Operations	1,540,000	1,540,000	367,113	1,172,887
Capital outlay	4,109,639	4,109,639	1,388,483	2,721,156
Intergovernmental	<u>1,082,230</u>	<u>1,082,230</u>	<u>1,082,230</u>	<u>--</u>
Total expenditures	<u>6,731,869</u>	<u>6,731,869</u>	<u>2,837,826</u>	<u>3,894,043</u>
Excess (deficiency) of revenues over (under) expenditures	(4,046,869)	(4,046,869)	595,423	4,642,292
Fund balances, January 1	<u>5,651,192</u>	<u>5,651,192</u>	<u>5,651,192</u>	<u>--</u>
Fund balances, December 31	<u>\$ 1,604,323</u>	<u>\$ 1,604,323</u>	<u>\$ 6,246,615</u>	<u>\$ 4,642,292</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 BEAUTIFICATION SPECIAL REVENUE FUND  
FOR THE YEAR ENDED DECEMBER 31, 2006**

EXHIBIT C - 17

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes:				
General sales and use taxes	\$ 932,880	\$ 932,880	\$ 1,123,161	\$ 190,281
Investment earnings	5,000	5,000	22,044	17,044
Total revenues	937,880	937,880	1,145,205	207,325
<b>EXPENDITURES</b>				
Current:				
Transportation: Operations	937,880	937,880	--	937,880
Excess (deficiency) of revenues over (under) expenditures	--	--	1,145,205	1,145,205
Fund balances, January 1	--	--	--	--
Fund balances, December 31	\$ --	\$ --	\$ 1,145,205	\$ 1,145,205

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, 2006**

EXHIBIT C - 18

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Taxes:				
General sales and use taxes	\$ 10,628,990	\$ 10,911,790	\$ 12,700,326	\$ 1,788,536
Investment earnings	<u>65,000</u>	<u>65,000</u>	<u>461,099</u>	<u>396,099</u>
Total revenues	10,693,990	10,976,790	13,161,425	2,184,635
<b>EXPENDITURES</b>				
Current:				
Transportation:				
Street maintenance	<u>15,642,722</u>	<u>15,925,522</u>	<u>13,342,013</u>	<u>2,583,509</u>
Excess (deficiency) of revenues over (under) expenditures	(4,948,732)	(4,948,732)	(180,588)	4,768,144
Fund balances, January 1	<u>7,539,580</u>	<u>7,539,580</u>	<u>7,539,580</u>	--
Fund balances, December 31	<u>\$ 2,590,848</u>	<u>\$ 2,590,848</u>	<u>\$ 7,358,992</u>	<u>\$ 4,768,144</u>

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
CONSOLIDATED GARBAGE SERVICE DISTRICT NO. 1 SPECIAL REVENUE FUND  
FOR THE YEAR ENDED DECEMBER 31, 2006**

EXHIBIT C - 19

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes:				
General property taxes	\$ 2,339,700	\$ 2,598,700	\$ 2,601,200	\$ 2,500
Intergovernmental revenues:				
State shared revenues:				
Louisiana revenue sharing	471,600	596,600	597,229	629
Charges for services:				
Solid waste user fees	200	200	--	(200)
Investment earnings	100,000	210,000	216,945	6,945
Total revenues	2,911,500	3,405,500	3,415,374	9,874
<b>EXPENDITURES</b>				
Current:				
Sanitation:				
Operations	99,000	143,920	144,166	(246)
Excess (deficiency) of revenues over (under) expenditures	2,812,500	3,261,580	3,271,208	9,628
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out:				
General Fund	(1,142,130)	(1,142,130)	(1,142,130)	--
Solid Waste Collection and Disposal Fund	(4,500,000)	(5,044,950)	(5,044,950)	--
Total transfers out	(5,642,130)	(6,187,080)	(6,187,080)	--
Net change in fund balances	(2,829,630)	(2,925,500)	(2,915,872)	9,628
Fund balances, January 1	6,717,836	6,717,836	6,717,836	--
Fund balances, December 31	<u>\$ 3,888,206</u>	<u>\$ 3,792,336</u>	<u>\$ 3,801,964</u>	<u>\$ 9,628</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)  
 CAPITOL HOUSE ECONOMIC DEVELOPMENT DISTRICT  
 FOR THE YEAR ENDED DECEMBER 31, 2006**

EXHIBIT C - 20

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes:				
General sales and use taxes	\$ 60,386	\$ 60,386	\$ 60,386	\$ --
Occupancy taxes	48,293	48,293	48,293	--
Total taxes	<u>108,679</u>	<u>108,679</u>	<u>108,679</u>	<u>--</u>
Investment earnings	<u>--</u>	<u>--</u>	<u>275</u>	<u>275</u>
Total revenues	108,679	108,679	108,954	275
Fund balances, January 1	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Fund balances, December 31	<u>\$ 108,679</u>	<u>\$ 108,679</u>	<u>\$ 108,954</u>	<u>\$ 275</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, 2006**

EXHIBIT C - 21

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Taxes:				
General sales and use taxes	\$ 13,728,630	\$ 13,728,630	\$ 13,659,057	\$ (69,573)
Investment earnings	<u>764,000</u>	<u>764,000</u>	<u>830,743</u>	<u>66,743</u>
Total revenues	<u>14,492,630</u>	<u>14,492,630</u>	<u>14,489,800</u>	<u>(2,830)</u>
<b>EXPENDITURES</b>				
Debt service:				
Principal:				
Bond principal	<u>9,670,000</u>	<u>9,670,000</u>	<u>9,670,000</u>	<u>--</u>
Interest and fiscal charges:				
Bond interest	4,831,020	4,831,020	4,831,006	14
Paying agent fees	<u>4,000</u>	<u>4,000</u>	<u>1,169</u>	<u>2,831</u>
Total interest and fiscal charges	<u>4,835,020</u>	<u>4,835,020</u>	<u>4,832,175</u>	<u>2,845</u>
Total expenditures	<u>14,505,020</u>	<u>14,505,020</u>	<u>14,502,175</u>	<u>2,845</u>
Excess (deficiency) of revenues over (under) expenditures	(12,390)	(12,390)	(12,375)	15
Fund balances, January 1	<u>20,392,086</u>	<u>20,392,086</u>	<u>20,392,086</u>	<u>--</u>
Fund balances, December 31	<u>\$ 20,379,696</u>	<u>\$ 20,379,696</u>	<u>\$ 20,379,711</u>	<u>\$ 15</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 SALES TAX BONDS DEBT SERVICE FUND  
FOR THE YEAR ENDED DECEMBER 31, 2006**

EXHIBIT C - 22

	Budgeted Amounts		Actual Amounts Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes:				
General sales and use taxes	\$ 624,360	\$ 624,360	\$ 616,491	\$ (7,869)
Investment earnings	24,000	24,000	30,862	6,862
Total revenues	<u>648,360</u>	<u>648,360</u>	<u>647,353</u>	<u>(1,007)</u>
<b>EXPENDITURES</b>				
Debt service:				
Principal:				
Bond principal	<u>575,000</u>	<u>575,000</u>	<u>575,000</u>	<u>--</u>
Interest and fiscal charges:				
Bond interest	73,730	73,730	73,723	7
Paying agent fees	1,000	1,000	--	1,000
Total interest and fiscal charges	<u>74,730</u>	<u>74,730</u>	<u>73,723</u>	<u>1,007</u>
Total expenditures	<u>649,730</u>	<u>649,730</u>	<u>648,723</u>	<u>1,007</u>
Excess (deficiency) of revenues over (under) expenditures	(1,370)	(1,370)	(1,370)	--
Fund balances, January 1	<u>730,301</u>	<u>730,301</u>	<u>730,301</u>	<u>--</u>
Fund balances, December 31	<u>\$ 728,931</u>	<u>\$ 728,931</u>	<u>\$ 728,931</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)  
STATE AND LOCAL GOVERNMENT SECURITIES DEBT SERVICE FUND  
FOR THE YEAR ENDED DECEMBER 31, 2006**

EXHIBIT C - 23

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Investment earnings	\$ 71,380	\$ 71,380	\$ 71,377	\$ (3)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out:				
General Fund	<u>(1,041,270)</u>	<u>(1,041,270)</u>	<u>(1,041,277)</u>	<u>(7)</u>
Net change in fund balances	(969,890)	(969,890)	(969,900)	(10)
Fund balances, January 1	<u>1,554,470</u>	<u>1,554,470</u>	<u>1,554,470</u>	<u>--</u>
Fund balances, December 31	<u>\$ 584,580</u>	<u>\$ 584,580</u>	<u>\$ 584,570</u>	<u>\$ (10)</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, 2006**

EXHIBIT C - 24

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>EXPENDITURES</b>				
Debt service:				
Principal:				
Bond principal	\$ 985,000	\$ 1,575,000	\$ 1,575,000	\$ --
Interest and fiscal charges:				
Bond interest	2,393,790	3,664,050	3,664,040	10
Paying agent fees	1,000	2,000	1,000	1,000
Total interest and fiscal charges	2,394,790	3,666,050	3,665,040	1,010
Total expenditures	3,379,790	5,241,050	5,240,040	1,010
<b>OTHER FINANCING SOURCES</b>				
Transfers in:				
General Fund	5,241,050	5,241,050	5,240,040	(1,010)
Net change in fund balances	1,861,260	--	--	--
Fund balances, January 1	--	--	--	--
Fund balances, December 31	\$ 1,861,260	\$ --	\$ --	\$ --

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)**  
**ROAD AND STREET IMPROVEMENT SALES TAX BONDS DEBT SERVICE FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2006**

EXHIBIT C - 25

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes:				
General sales and use taxes	\$ 4,841,000	\$ 4,841,000	\$ 4,776,850	\$ (64,150)
Investment earnings	--	--	33,751	33,751
Total revenues	4,841,000	4,841,000	4,810,601	(30,399)
<b>EXPENDITURES</b>				
Debt service:				
Principal:				
Bond principal	1,280,000	--	--	--
Interest and fiscal charges:				
Bond interest	3,444,000	1,176,366	1,175,113	1,253
Paying agent fees	117,000	194,620	188,338	6,282
Total interest and fiscal charges	3,561,000	1,370,986	1,363,451	7,535
Total expenditures	4,841,000	1,370,986	1,363,451	7,535
Excess (deficiency) of revenues over (under) expenditures	--	3,470,014	3,447,150	(22,864)
Fund balances, January 1	--	--	--	--
Fund balances, December 31	\$ --	\$ 3,470,014	\$ 3,447,150	\$ (22,864)

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, 2006**

EXHIBIT C - 26

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>EXPENDITURES</b>				
Debt service:				
Principal:				
Bond principal	\$ 360,000	\$ 360,000	\$ 359,000	\$ 1,000
Interest and fiscal charges:				
Bond interest	<u>64,810</u>	<u>64,810</u>	<u>57,840</u>	<u>6,970</u>
Total expenditures	424,810	424,810	416,840	7,970
<b>OTHER FINANCING SOURCES</b>				
Transfers in:				
General Fund	<u>424,810</u>	<u>424,810</u>	<u>416,840</u>	<u>(7,970)</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.

