

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
STATEMENT OF NET ASSETS
DECEMBER 31, 2007

EXHIBIT A - 1

	Primary Government			Component Units
	Governmental Activities	Business-Type Activities	Total	
ASSETS				
Cash and cash equivalents (Note 3)	\$ 296,261,105	\$ 137,148,325	\$ 433,409,430	\$ 23,926,411
Investments (Note 3)	170,251,642	224,527,548	394,779,190	102,325,683
Receivables - net (Note 13)	63,582,856	15,972,655	79,555,511	4,044,279
Due from other governments (Note 11)	63,695,254	3,470,250	67,165,504	5,312,622
Due from component units (Note 11)	231,329	--	231,329	--
Due from primary government (Note 11)	--	--	--	10,275
Prepaid items	--	88,427	88,427	5,240
Loans receivable	5,808,246	--	5,808,246	--
Inventory	852,859	50,597	903,456	568,121
Net pension asset	--	--	--	1,668,484
Other assets	--	--	--	94,729
Restricted assets:				
Cash and cash equivalents (Note 3)	--	50,427,293	50,427,293	29,941
Investments (Note 3)	--	22,240,138	22,240,138	--
Receivables - net (Note 13)	--	1,317,520	1,317,520	--
Investment in joint venture (Note 19)	--	2,348,958	2,348,958	--
Deferred bond issuance costs	3,608,009	3,186,017	6,794,026	329,042
Capital assets (Note 6):				
Non-depreciable	134,506,287	93,462,149	227,968,436	1,999,739
Depreciable, net	375,600,687	564,810,088	940,410,775	27,368,837
Total assets	<u>1,114,398,274</u>	<u>1,119,049,965</u>	<u>2,233,448,239</u>	<u>167,683,403</u>
LIABILITIES				
Accounts payable and other current liabilities	30,566,728	11,852,126	42,418,854	3,101,809
Internal balances (Note 11)	2,000,000	(2,000,000)	--	--
Due to other governments	276,182	243,816	519,998	1,052,863
Due to primary government (Note 11)	--	--	--	231,329
Due to component units (Note 11)	10,275	--	10,275	--
Accrued payables	9,938,804	5,548,095	15,486,899	1,252,945
Unearned revenue	2,512,082	1,078,243	3,590,325	--
Deposits and escrow accounts	11,627,701	--	11,627,701	--
Other liabilities	--	--	--	104,534
Non-current liabilities (Note 10):				
Due within one year	25,092,492	16,247,039	41,339,531	3,506,294
Due in more than one year	305,874,869	304,088,838	609,963,707	122,625,092
Total liabilities	<u>387,899,133</u>	<u>337,058,157</u>	<u>724,957,290</u>	<u>131,874,866</u>
NET ASSETS				
Invested in capital assets, net of related debt	439,020,182	411,324,291	850,344,473	15,414,254
Restricted for (Note 14):				
Capital projects	102,270,663	11,695,201	113,965,864	107,290
Debt service	19,412,983	21,074,178	40,487,161	7,367,112
Passenger facility charges	--	4,346,118	4,346,118	--
External legal constraints	89,886,677	--	89,886,677	339,596
Unrestricted	75,908,636	333,552,020	409,460,656	12,580,285
Total net assets	<u>\$ 726,499,141</u>	<u>\$ 781,991,808</u>	<u>\$ 1,508,490,949</u>	<u>\$ 35,808,537</u>

The accompanying notes are an integral part of this statement.

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2007

	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Function/Programs				
Primary government:				
Governmental activities:				
General government	\$ 87,774,755	\$ 24,345,738	\$ 176,299	\$ 10,182
Public safety	189,130,903	19,607,145	13,717,613	4,236,825
Transportation	65,180,904	807,178	3,353,818	33,775,514
Sanitation	559,023	20,836	--	--
Health and welfare	8,091,167	681,694	1,570,641	6,850
Culture and recreation	27,503,645	445,988	535,623	--
Conservation and development	45,494,982	4,395,122	32,774,846	576,875
Interest and fiscal charges on long-term debt	10,517,535	--	--	--
Total governmental activities	<u>434,252,914</u>	<u>50,303,701</u>	<u>52,128,840</u>	<u>38,606,246</u>
Business-type activities:				
Airport	20,531,167	15,804,095	225,854	9,652,140
Sewer	77,923,738	64,069,423	26,368	11,539,734
Convention center	15,743,428	11,997,910	43,639	2,550,854
Parking facilities	697,829	963,349	--	--
Solid waste collection and disposal	38,953,782	36,687,545	252,010	--
Total business-type activities	<u>153,849,944</u>	<u>129,522,322</u>	<u>547,871</u>	<u>23,742,728</u>
Total primary government	<u>\$ 588,102,858</u>	<u>\$ 179,826,023</u>	<u>\$ 52,676,711</u>	<u>\$ 62,348,974</u>
Component units:				
Judicial court services	\$ 43,167,003	\$ 24,802,278	\$ 21,588,763	\$ --
Fire protection districts	18,266,303	1,951,239	1,355,005	--
Crime prevention districts	49,217	252,642	--	--
Mass transit	17,613,857	5,060,061	842,443	761,518
Total component units	<u>\$ 79,096,380</u>	<u>\$ 32,066,220</u>	<u>\$ 23,786,211</u>	<u>\$ 761,518</u>

General revenues:

Taxes:

Property

Gross receipts business

Sales

Occupancy

Occupational

Insurance premium

Gaming admissions

Interest and penalties - delinquent taxes

Grants and contributions not restricted to specific programs

Investment earnings

Gain (loss) on sale of capital assets

Transfers (to) from other funds

Total general revenues and transfers

Change in net assets

Net Assets - beginning of year, restated

Net Assets - end of year

The accompanying notes are an integral part of this statement.

Net (Expense) Revenue and Changes in Net Assets			
Primary Government			
Governmental Activities	Business-type Activities	Total	Component Units
\$ (63,242,536)	\$ --	\$ (63,242,536)	\$ --
(151,569,320)	--	(151,569,320)	--
(27,244,394)	--	(27,244,394)	--
(538,187)	--	(538,187)	--
(5,831,982)	--	(5,831,982)	--
(26,522,034)	--	(26,522,034)	--
(7,748,139)	--	(7,748,139)	--
(10,517,535)	--	(10,517,535)	--
<u>(293,214,127)</u>	<u>--</u>	<u>(293,214,127)</u>	<u>--</u>
--	5,150,922	5,150,922	--
--	(2,288,213)	(2,288,213)	--
--	(1,151,025)	(1,151,025)	--
--	265,520	265,520	--
--	(2,014,227)	(2,014,227)	--
--	(37,023)	(37,023)	--
<u>(293,214,127)</u>	<u>(37,023)</u>	<u>(293,251,150)</u>	<u>--</u>
--	--	--	3,224,038
--	--	--	(14,960,059)
--	--	--	203,425
--	--	--	(10,949,835)
--	--	--	<u>(22,482,431)</u>
78,080,842	--	78,080,842	13,042,621
26,634,785	--	26,634,785	--
204,231,503	39,922,390	244,153,893	--
2,335,690	--	2,335,690	1,330,563
9,950,278	--	9,950,278	--
3,474,637	--	3,474,637	--
6,362,330	--	6,362,330	--
1,623,126	--	1,623,126	--
4,740,457	--	4,740,457	10,523,444
23,337,960	17,833,590	41,171,550	2,124,522
1,115,992	(36,188)	1,079,804	5,370
(9,799,825)	9,799,825	--	--
<u>352,087,775</u>	<u>67,519,617</u>	<u>419,607,392</u>	<u>27,026,520</u>
58,873,648	67,482,594	126,356,242	4,544,089
667,625,493	714,509,214	1,382,134,707	31,264,448
<u>\$ 726,499,141</u>	<u>\$ 781,991,808</u>	<u>\$ 1,508,490,949</u>	<u>\$ 35,808,537</u>

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2007

	General Fund	Library Board of Control	Grants
ASSETS			
Cash and cash equivalents (Note 3)	\$ 38,410,658	\$ 17,804,885	\$ 6,338,942
Investments (Note 3)	65,401,931	30,316,425	--
Property taxes receivable - net (Note 4)	8,454,324	11,419,468	--
Gross receipts business taxes receivable	5,302,929	--	--
Sales taxes receivable	16,696,134	--	--
Interest and penalties receivable on taxes	109,334	--	--
Accounts receivable - net (Note 13)	1,164,751	9,505	41,245
Accrued interest receivable	733,107	360,740	49,991
Special assessments receivable	40,340	--	--
Due from other funds (Note 11)	7,637,445	--	--
Due from other governments (Note 11)	14,924,530	18,391,377	7,775,787
Due from component units	231,329	--	--
Loans receivable	2,262,280	--	3,545,966
Inventory	490,883	--	--
Total assets	\$ 161,859,975	\$ 78,302,400	\$ 17,751,931
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts and contracts payable	\$ 16,456,980	\$ 712,158	\$ 3,984,705
Due to other funds (Note 11)	2,000,000	32,259,606	--
Due to other governments	113,773	--	--
Due to component units	10,275	--	--
Accrued payables	3,427,769	275,911	300,869
Deferred revenue	1,907,919	1,350,574	2,133,914
Deposits and escrow accounts	11,512,470	--	115,231
Total liabilities	35,429,186	34,598,249	6,534,719
Fund balances:			
Reserved for:			
Encumbrances	1,981,199	434,236	505,042
Loans receivable	2,262,280	--	3,545,966
Inventory	490,883	--	--
Debt service - principal	--	--	--
Debt service - interest	--	--	--
Subsequent year expenditures (Note 1)	12,168,180	--	--
Continuing projects (Note 1)	20,200,296	--	6,202,589
Unreserved, designated, reported in:			
General Fund:			
Insurance	34,291,342	--	--
Special purposes	7,156,042	--	--
Gaming revenues	5,710,130	--	--
Budget stabilization	13,897,900	--	--
Capital Projects Fund:			
Arbitrage rebate	--	--	--
Unreserved, Undesignated, reported in:			
General Fund			
	28,272,537	--	--
Special Revenue Funds			
	--	43,269,915	963,615
Total fund balances	126,430,789	43,704,151	11,217,212
Total liabilities and fund balances	\$ 161,859,975	\$ 78,302,400	\$ 17,751,931

The accompanying notes are an integral part of this statement.

<u>Capital Projects Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ 167,595,335	\$ 57,832,807	\$ 287,982,627
71,127,805	3,405,481	170,251,642
--	9,532,640	29,406,432
--	--	5,302,929
2,583,516	1,450,684	20,730,334
--	--	109,334
30,401	1,844,732	3,090,634
3,337,224	353,761	4,834,823
9,955	--	50,295
32,259,606	--	39,897,051
695,177	14,911,974	56,698,845
--	--	231,329
--	--	5,808,246
--	70,965	561,848
<u>\$ 277,639,019</u>	<u>\$ 89,403,044</u>	<u>\$ 624,956,369</u>
\$ 6,752,248	\$ 1,899,933	\$ 29,806,024
--	7,637,445	41,897,051
--	162,409	276,182
--	--	10,275
--	601,697	4,606,246
337,828	1,249,785	6,980,020
--	--	11,627,701
<u>7,090,076</u>	<u>11,551,269</u>	<u>95,203,499</u>
40,079,154	4,824,862	47,824,493
--	--	5,808,246
--	70,965	561,848
--	15,636,667	15,636,667
--	7,414,666	7,414,666
--	2,608,040	14,776,220
228,246,385	10,398,257	265,047,527
--	--	34,291,342
--	--	7,156,042
--	--	5,710,130
--	--	13,897,900
2,223,404	--	2,223,404
--	--	28,272,537
--	36,898,318	81,131,848
<u>270,548,943</u>	<u>77,851,775</u>	<u>529,752,870</u>
<u>\$ 277,639,019</u>	<u>\$ 89,403,044</u>	<u>\$ 624,956,369</u>

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
RECONCILIATION OF THE GOVERNMENTAL FUNDS
BALANCE SHEET TO THE STATEMENT OF NET ASSETS
DECEMBER 31, 2007**

EXHIBIT A - 4

Fund balances - total governmental funds \$ 529,752,870

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

Capital assets used in governmental activities are not financial resources
and, therefore, are not reported in the governmental funds

Governmental capital assets	931,531,941	
Less accumulated depreciation	<u>(429,418,823)</u>	502,113,118

Assets used in governmental activities that are not financial
resources and, therefore, are not reported in the
governmental funds

Deferred bond issuance costs		3,608,009
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Some revenues were collected more than sixty days after
year-end and, therefore, are not available soon enough
to pay for current-period expenditures.

Property tax revenue	3,689,273	
Louisiana revenue sharing	778,665	
U.S. Health and Human Services	111,745	
La. Department of Transportation and Development	5,423,700	
La. Department of Military Affairs	606,408	
Cities of Baker and Zachary	<u>854,556</u>	11,464,347

Long-term liabilities, including bonds payable, are not due and payable
in the current period and, therefore, are not reported in the
governmental funds.

Accrued interest payable	(5,281,285)	
Bonds payable	(238,513,725)	
Net deferred amount on refunding and premium	(1,685,640)	
Compensated absences payable	(18,787,867)	
Arbitrage payable	(2,223,404)	
Claims and judgments payable	(25,117,417)	
Employee benefits payable	(4,728,390)	
Net other post employment benefit obligation	<u>(39,715,296)</u>	(336,053,024)

Internal service funds are used by management to charge the
costs of fleet management and maintenance to individual
funds. The assets and liabilities of the internal service funds
are included in governmental activities in the statement
of net assets.

15,613,821

Net assets of governmental activities

\$ 726,499,141



CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2007

	<u>General Fund</u>	<u>Library Board of Control</u>	<u>Grants</u>
REVENUES			
Taxes:			
Property	\$ 22,033,969	\$ 30,775,363	\$ --
Gross receipts business taxes	26,634,785	--	--
Sales	150,734,790	--	--
Occupancy	1,148,906	--	--
Occupational	9,950,278	--	--
Insurance premiums	3,474,637	--	--
Gaming admissions	6,362,330	--	--
Interest and penalties - delinquent	1,623,126	--	--
Licenses and permits	4,760,584	--	--
Intergovernmental revenues	11,853,649	--	46,439,225
Charges for services	21,324,656	49,081	--
Fines and forfeits	2,476,517	361,064	--
Investment earnings	5,424,408	2,730,383	325,152
Miscellaneous revenues	8,954,234	18,105	4,282,609
Total revenues	<u>276,756,869</u>	<u>33,933,996</u>	<u>51,046,986</u>
EXPENDITURES			
Current:			
General government	59,129,501	--	256,973
Public safety	126,106,028	--	7,306,685
Transportation	28,083,802	--	(15,327)
Sanitation	780,780	--	--
Health and welfare	1,653,905	--	1,173,232
Culture and recreation	1,815,103	21,132,909	151,271
Conservation and development	3,796,400	--	36,638,524
Debt service:			
Principal retirement	--	--	--
Interest and fiscal charges	--	--	--
Bond issuance costs	--	--	--
Capital outlay	--	55,613	4,854,795
Intergovernmental	13,756,088	--	--
Total expenditures	<u>235,121,607</u>	<u>21,188,522</u>	<u>50,366,153</u>
Excess (deficiency) of revenues over (under) expenditures	<u>41,635,262</u>	<u>12,745,474</u>	<u>680,833</u>
OTHER FINANCING SOURCES (USES)			
Transfers in (Note 12)	3,337,593	--	177,830
Transfers out (Note 12)	(37,414,501)	--	--
Issuance of long-term debt	--	--	--
Premium on debt issuance	--	--	--
Payment to refunded bond escrow agent	--	--	--
Proceeds of capital asset disposition	649,638	4,890	9,186
Total other financing sources and uses	<u>(33,427,270)</u>	<u>4,890</u>	<u>187,016</u>
Net change in fund balances	8,207,992	12,750,364	867,849
Fund balances, January 1	<u>118,222,797</u>	<u>30,953,787</u>	<u>10,349,363</u>
Fund balances, December 31	<u>\$ 126,430,789</u>	<u>\$ 43,704,151</u>	<u>\$ 11,217,212</u>

The accompanying notes are an integral part of this statement.

<u>Capital Projects Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ --	\$ 24,788,277	\$ 77,597,609
--	--	26,634,785
17,635,401	35,006,756	203,376,947
--	1,186,784	2,335,690
--	--	9,950,278
--	--	3,474,637
--	--	6,362,330
--	--	1,623,126
--	449,133	5,209,717
10,825,118	3,485,656	72,603,648
338,986	13,926,592	35,639,315
--	682,119	3,519,700
11,537,201	2,903,733	22,920,877
489,022	133,890	13,877,860
<u>40,825,728</u>	<u>82,562,940</u>	<u>485,126,519</u>
--	1,231,225	60,617,699
--	27,008,126	160,420,839
--	14,889,997	42,958,472
--	31,163	811,943
--	4,593,007	7,420,144
--	--	23,099,283
--	1,603,094	42,038,018
--	15,672,045	15,672,045
--	13,007,001	13,007,001
427,095	--	427,095
48,831,634	627,044	54,369,086
4,950,801	1,147,200	19,854,089
<u>54,209,530</u>	<u>79,809,902</u>	<u>440,695,714</u>
<u>(13,383,802)</u>	<u>2,753,038</u>	<u>44,430,805</u>
22,101,970	38,627,360	64,244,753
(31,451,623)	(5,178,454)	(74,044,578)
30,395,000	--	30,395,000
1,478,042	--	1,478,042
--	(31,822,623)	(31,822,623)
--	20,500	684,214
<u>22,523,389</u>	<u>1,646,783</u>	<u>(9,065,192)</u>
9,139,587	4,399,821	35,365,613
261,409,356	73,451,954	494,387,257
<u>\$ 270,548,943</u>	<u>\$ 77,851,775</u>	<u>\$ 529,752,870</u>

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2007**

EXHIBIT A - 6

Net change in fund balances - total governmental funds \$ 35,365,613

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

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

Capital outlay	54,369,086	
Depreciation expense	<u>(27,329,896)</u>	27,039,190

The net effect of various miscellaneous transactions involving capital assets, such as sales, trade-ins, and donations, is to increase net assets. 18,002,859

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

Property tax revenue	483,233	
Motor vehicle sales tax audit	854,556	
Louisiana revenue sharing	(73,817)	
Emergency Medical Services transport charges	(491,421)	
U.S. Health and Human Services	(323,919)	
La. Department of Transportation and Development	4,582,648	
La. Department of Military Affairs	448,768	
La. Department of Treasury	(83,279)	
East Baton Rouge Parish Sheriff - prisoner reimbursement	<u>(243,208)</u>	5,153,561

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

Long-term debt issued	(30,395,000)	
Deferred premium on debt issuance	(1,478,042)	
Bond issuance costs	147,754	
Payment to refunded bond escrow agent	31,822,623	
Amortization of bond issuance costs	(106,685)	
Amortization of gain on refunding	253,335	
Principal payments	15,672,045	
Adjustment for debt recorded in business type activities	<u>(5,033,786)</u>	10,882,244

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

Net other post employment benefit obligation	(39,715,296)	
Accrued interest payable	287,752	
Compensated absences payable	(2,073,706)	
Claims and judgments payable	4,047,931	
Employee benefits payable	(251,064)	
Arbitrage payable	<u>(1,147,662)</u>	(38,852,045)

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

1,282,226

Change in net assets of governmental activities \$ 58,873,648

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES-BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2007**

EXHIBIT A - 7

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes:				
General property taxes	\$ 20,147,420	\$ 20,201,320	\$ 22,033,969	\$ 1,832,649
Gross receipts business taxes	23,119,020	23,119,020	26,634,785	3,515,765
General sales and use taxes	135,036,720	139,442,620	150,734,790	11,292,170
Occupancy taxes	850,000	1,133,150	1,148,906	15,756
Occupational taxes	8,550,000	8,664,000	9,950,278	1,286,278
Insurance premiums taxes	3,400,000	3,400,000	3,474,637	74,637
Gaming admissions taxes	2,000,000	2,000,000	6,362,330	4,362,330
Interest and penalties - delinquent taxes	1,560,000	1,560,000	1,623,126	63,126
Total taxes	194,663,160	199,520,110	221,962,821	22,442,711
Licenses and permits:				
Use of streets:				
Public conveyances	10,000	10,000	8,888	(1,112)
Bicycle registration fees	60,000	60,000	44,995	(15,005)
Occupational and professional:				
Air conditioning and heating	33,000	33,000	40,525	7,525
Electrical contractors	30,000	30,000	42,910	12,910
Plumbers	25,000	25,000	28,950	3,950
House moving	700	700	450	(250)
Garbage collectors	21,800	21,800	22,200	400
Arborists	100	100	--	(100)
Classified employees	110,000	110,000	107,500	(2,500)
Waiter / waitress	600	600	150	(450)
Retail clerks	66,500	66,500	74,423	7,923
Entertainers	5,500	5,500	6,575	1,075
Liquor and beer	467,000	467,000	492,551	25,551
Restaurant	18,600	18,600	20,575	1,975
Gaming	4,000	4,000	9,350	5,350
Chauffeurs	1,600	1,600	1,850	250
Second hand dealers	500	500	1,040	540
Construction permits:				
Air conditioning and heating	325,000	325,000	357,689	32,689
Electrical	600,000	600,000	604,756	4,756
Building	1,950,000	1,950,000	2,126,430	176,430
Plumbing and gas	425,000	425,000	568,846	143,846
House moving	4,300	4,300	3,900	(400)
Fence	700	700	450	(250)
Miscellaneous	--	--	25,673	25,673
Special events	15,500	15,500	21,700	6,200
Alarm user	110,000	110,000	104,410	(5,590)
Sign permits	2,000	2,000	2,100	100
Other permits	25,000	25,000	41,698	16,698
Total licenses and permits	4,312,400	4,312,400	4,760,584	448,184
Intergovernmental revenues:				
State grants:				
Public safety:				
Traffic signal maintenance	590,480	590,480	591,700	1,220
Department of Military Affairs	75,000	75,000	105,417	30,417
Juvenile meal reimbursement	50,000	50,000	87,462	37,462
Transportation:				
Street maintenance	299,380	299,380	324,501	25,121

The accompanying notes are an integral part of this statement.

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES-BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2007**

EXHIBIT A - 7
(Continued)

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES (continued)				
Intergovernmental revenues (continued):				
State grants (continued):				
Culture and recreation:				
Hotel/motel sales tax	\$ 680,870	\$ 397,720	\$ 384,353	\$ (13,367)
Conservation and development:				
State shared revenues:				
Beer taxes	420,000	420,000	449,557	29,557
Insurance company taxes	702,000	702,000	752,824	50,824
Louisiana revenue sharing	1,053,900	1,053,900	1,097,742	43,842
Mineral royalties	71,490	71,490	232,351	160,861
Severance taxes	775,000	775,000	925,192	150,192
Tobacco taxes	--	--	224,431	224,431
On-behalf payments for salaries and benefits	5,516,720	6,248,820	6,241,537	(7,283)
Retiree drug subsidy	--	--	435,664	435,664
Payments in lieu of taxes - Federal government	--	--	918	918
Total intergovernmental revenues	10,234,840	10,683,790	11,853,649	1,169,859
Charges for services:				
General government:				
City court civil fees	1,535,000	1,535,000	1,535,762	762
Judiciary court costs	600,000	600,000	1,183,671	583,671
City court school fees	180,000	180,000	187,432	7,432
City court bench warrant fees	800,000	800,000	1,073,976	273,976
City court miscellaneous fees	260,000	260,000	346,381	86,381
City court credit card payment fees	50,000	50,000	90,949	40,949
City court expungement	25,000	25,000	36,185	11,185
City court home incarceration monitoring	3,500	3,500	9,595	6,095
City constable civil fees	500,000	500,000	539,420	39,420
Fiscal management fees	5,900,000	5,900,000	6,774,902	874,902
Fiscal management fees - inventory	30,000	30,000	39,981	9,981
Fiscal management fees - auction facility	82,300	82,300	82,130	(170)
Sales tax collection charges	2,000,000	2,000,000	1,714,762	(285,238)
Occupancy tax collection charges	6,000	6,000	14,000	8,000
NSF check fees	3,200	3,200	3,851	651
Advertising	10,600	10,600	20,117	9,517
Central Transition District	3,712,770	3,712,770	4,673,368	960,598
Board of adjustment fees	5,000	5,000	6,215	1,215
Sale of construction codes and plans	13,000	13,000	19,425	6,425
Pre-trial diversion fees	340,000	340,000	406,437	66,437
Notice of intent	60,000	60,000	71,064	11,064
Adjudicated property	30,000	30,000	17,327	(12,673)
Zoning fees	75,000	94,580	107,627	13,047
Planning assistance	103,000	188,000	251,139	63,139
Planning advertising fees	22,000	22,000	49,150	27,150
Miscellaneous	27,100	27,100	38,575	11,475
Public safety:				
Subdivision inspection, testing and plan review	22,890	22,890	51,550	28,660
Flood determination fees	32,000	32,000	35,395	3,395
Commercial and residential plan review	325,000	325,000	488,377	163,377
Sale of reports and photos	250,000	250,000	314,172	64,172
Sobriety test	20,000	20,000	21,664	1,664
False alarm fees	105,000	105,000	49,526	(55,474)
Reimbursements for overtime	288,000	288,000	435,516	147,516

The accompanying notes are an integral part of this statement.

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES-BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2007**

EXHIBIT A - 7
(Continued)

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES (continued)				
Charges for services (continued):				
Public safety (continued):				
Prison medical charges	\$ 49,000	\$ 49,000	\$ 66,877	\$ 17,877
Coroners report fee	100,000	120,000	99,665	(20,335)
Juvenile services fees	2,100	2,100	1,470	(630)
Miscellaneous	4,000	4,000	7,760	3,760
Transportation:				
Parking meters	220,000	220,000	318,156	98,156
Sanitation:				
Weed cutting charges	40,750	40,750	20,836	(19,914)
Culture and recreation:				
Summer programs:				
North Baton Rouge Community Center	12,000	15,238	15,238	--
Riverfront docking fees	6,140	6,140	2,500	(3,640)
Conservation and development:				
Rent/utilities:				
Leo S. Butler Community Center	15,000	15,000	21,570	6,570
North Baton Rouge Community Center	--	--	28,924	28,924
Dr. Martin Luther King, Jr. Community Center	--	--	15,662	15,662
Chaneyville Community Center	--	--	6,083	6,083
Rent/donations:				
Delmont Community Center	--	--	30,274	30,274
Total charges for services	<u>17,865,350</u>	<u>17,993,168</u>	<u>21,324,656</u>	<u>3,331,488</u>
Fines and forfeits:				
City court criminal fines and forfeitures	250,000	250,000	327,728	77,728
City court forfeitures	70,000	70,000	109,891	39,891
City court traffic fines	1,250,000	1,250,000	1,918,711	668,711
Parish parking fines	--	--	48,505	48,505
Alcoholic Beverage Control Board fines	21,000	21,000	71,682	50,682
Total fines and forfeits	<u>1,591,000</u>	<u>1,591,000</u>	<u>2,476,517</u>	<u>885,517</u>
Investment earnings	<u>1,650,000</u>	<u>1,650,000</u>	<u>5,424,408</u>	<u>3,774,408</u>
Miscellaneous revenues:				
Rentals:				
Land	19,000	19,000	17,644	(1,356)
Buildings	284,380	284,380	286,499	2,119
Oil, gas and mineral royalties	100,000	100,000	92,686	(7,314)
Airport note	401,000	401,000	400,998	(2)
East Baton Rouge sewerage commission	6,967,190	6,967,190	6,967,193	3
Emergency Operations Recoveries	--	10,000	--	(10,000)
Condemnations	110,000	110,000	(69,941)	(179,941)
Juvenile detention meals	1,600	1,600	5,607	4,007
Confiscated funds - police	265,000	265,000	183,394	(81,606)
Police - miscellaneous revenues	400,000	400,000	387,680	(12,320)
Juvenile detention reimbursement	90,000	90,000	363,345	273,345
Donations and Contributions	40,000	80,165	241,168	161,003
Other	18,000	18,537	77,961	59,424
Total miscellaneous revenues	<u>8,696,170</u>	<u>8,746,872</u>	<u>8,954,234</u>	<u>207,362</u>
Total revenues	<u>239,012,920</u>	<u>244,497,340</u>	<u>276,756,869</u>	<u>32,259,529</u>

The accompanying notes are an integral part of this statement.

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES-BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2007**

EXHIBIT A - 7
(Continued)

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
EXPENDITURES				
Current:				
General government:				
Metropolitan council	\$ 941,478	\$ 940,478	\$ 853,273	\$ 87,205
Council administrator	1,778,486	1,687,226	1,556,043	131,183
Council budget office	212,120	200,363	196,195	4,168
Parish attorney	7,030,772	7,062,483	6,992,570	69,913
Public information office	319,054	327,824	325,618	2,206
Planning commission	1,536,924	1,624,334	1,499,700	124,634
City court - administration	7,695,912	7,654,025	7,566,617	87,408
City constable	2,137,459	2,244,404	2,213,786	30,618
Justice of peace and ward constables	69,360	71,070	59,972	11,098
Sheriff - costs of court	200,000	200,000	188,084	11,916
Registrar of voters	649,753	646,685	618,056	28,629
Mayor - president	1,485,302	1,595,802	1,508,518	87,284
Finance	8,468,589	8,452,512	7,176,570	1,275,942
Collection of funds	2,187,570	2,436,670	2,413,038	23,632
Information services	3,410,203	3,196,405	3,196,371	34
Computerized systems	785,270	826,691	556,760	269,931
Purchasing	943,040	951,040	929,915	21,125
Human resources	3,091,134	3,030,879	2,951,374	79,505
Risk management	4,427,390	4,697,204	1,331,167	3,366,037
Municipal fire and police civil service board	51,990	51,990	51,109	881
Public works - administration, engineering, warehouse, citizen service center, and building maintenance	17,000,723	17,174,747	17,152,901	21,846
Priority Building Improvements	1,169,300	1,169,300	212,601	956,699
Miscellaneous Public Works Projects	--	6,757,000	232,174	6,524,826
Capital area legal services	39,300	39,300	39,300	--
Municipal associations	114,660	114,660	111,083	3,577
Total general government	<u>65,745,789</u>	<u>73,153,092</u>	<u>59,932,795</u>	<u>13,220,297</u>
Public safety:				
Sheriff - correctional institution	4,966,630	8,357,130	7,309,724	1,047,406
E.B.R. Parish Coroner	1,003,620	1,083,620	1,080,273	3,347
Police	68,588,497	68,257,271	64,674,074	3,583,197
Fire	38,731,556	38,689,144	38,153,694	535,450
Emergency medical services	3,177,449	3,177,449	2,880,780	296,669
Juvenile services	4,324,803	4,235,247	4,068,033	167,214
Emergency preparedness	414,885	414,885	306,105	108,780
Public works - inspection and traffic engineering	9,654,059	8,611,740	8,401,577	210,163
Demolition program	455,011	455,011	117,776	337,235
Project exile	--	50,000	50,000	--
Crimestoppers	13,400	13,400	13,400	--
Purchase of radios for outside agencies	--	--	158,300	(158,300)
Total public safety	<u>131,329,910</u>	<u>133,344,897</u>	<u>127,213,736</u>	<u>6,131,161</u>
Transportation:				
Public works - highway division	21,518,003	23,727,333	23,721,613	5,720
Street lighting	4,395,000	4,395,000	4,309,966	85,034
Federal urban system	150,000	150,000	--	150,000
Street maintenance	95,580	95,580	95,580	--
Total transportation	<u>26,158,583</u>	<u>28,367,913</u>	<u>28,127,159</u>	<u>240,754</u>

The accompanying notes are an integral part of this statement.

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES-BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2007**

EXHIBIT A - 7
(Continued)

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
EXPENDITURES (continued)				
Current (continued):				
Sanitation:				
Public works - waste management	\$ 661,600	\$ 780,780	\$ 780,780	\$ --
Health and welfare:				
Health unit	544,589	546,462	546,462	--
Council on Aging projects	664,900	664,923	664,923	--
Crisis Care Center	250,100	252,762	252,762	--
Baton Rouge Area Alcohol and Drug Center	161,800	162,658	162,658	--
O'Brien House	17,100	32,100	27,100	5,000
Total health and welfare	<u>1,638,489</u>	<u>1,658,905</u>	<u>1,653,905</u>	<u>5,000</u>
Culture and recreation:				
Community Centers Summer Programs	19,413	22,651	21,646	1,005
Louisiana Arts and Science Museum	841,300	842,158	842,158	--
Arts Council of Greater Baton Rouge	131,600	207,025	207,025	--
Baton Rouge Symphony Association	95,000	95,000	95,000	--
U.S.S. Kidd	128,400	228,824	228,824	--
Baton Rouge Center for World Affairs	85,000	114,700	114,700	--
Rural Life Museum	100,000	100,000	100,000	--
Opera Louisiane's Young Artist Program	--	55,750	55,750	--
U S Navy Club - Baton Rouge	--	150,000	150,000	--
Total culture and recreation	<u>1,400,713</u>	<u>1,816,108</u>	<u>1,815,103</u>	<u>1,005</u>
Conservation and development:				
Economic Development Program	491,743	1,776,957	1,131,847	645,110
Urban Restoration Projects	435,800	435,800	--	435,800
Baton Rouge Film Commission	--	150,000	147,637	2,363
Community centers	1,171,073	1,191,074	1,035,446	155,628
Human Development and Services	705,682	705,682	676,556	29,126
Baton Rouge Area Chamber	--	500,000	500,000	--
Score Chapter 141-Baton Rouge	20,000	20,000	20,000	--
Earth Day	23,000	23,000	23,000	--
Cooperative Extension Service	53,197	53,197	51,441	1,756
Veterans Service Office	54,690	54,690	51,432	3,258
Big Buddy Program	58,300	58,300	58,300	--
Greater Baton Rouge Food Bank	22,400	22,400	22,400	--
CAFC/Children's Coalition	25,000	25,000	25,000	--
Downtown Merchants Association	40,000	50,000	50,000	--
City Year Louisiana	--	25,000	25,000	--
Teach for America	5,000	5,000	5,000	--
Total conservation and development	<u>3,105,885</u>	<u>5,096,100</u>	<u>3,823,059</u>	<u>1,273,041</u>
Capital outlay	<u>3,449,424</u>	<u>4,212,314</u>	<u>--</u>	<u>4,212,314</u>
Intergovernmental expenditures:				
Equivalent three mills on industrial area assessment	91,760	113,773	113,773	--
District Attorney of the Nineteenth Judicial District	3,813,880	3,813,880	3,813,880	--
Nineteenth Judicial District Court	4,654,730	4,658,366	4,658,366	--
E.B.R. Parish Family Court	800,440	800,440	800,440	--

The accompanying notes are an integral part of this statement.

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES-BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2007**

EXHIBIT A - 7
(Continued)

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
EXPENDITURES (continued)				
Intergovernmental expenditures (continued):				
E.B.R. Parish Juvenile Court	\$ 926,678	\$ 926,678	\$ 919,533	\$ 7,145
E.B.R. Parish Clerk of Court	488,000	520,750	518,710	2,040
Brownsfield Fire Protection District	17,100	17,100	17,100	--
E.B.R. Parish Fire Protection District No. 6	75,000	75,000	75,000	--
Eastside Fire Protection District	70,430	70,430	70,425	5
Pride Fire Protection District	11,200	11,200	11,200	--
Chaneyville Fire Protection District	37,750	37,750	37,750	--
Alsen-St. Irma Lee Fire Protection District	25,800	25,800	25,800	--
Capital Region Planning Commission	49,250	49,250	49,252	(2)
Capital Area Transit System	2,194,400	2,646,099	2,646,099	--
Total intergovernmental expenditures	<u>13,256,418</u>	<u>13,766,516</u>	<u>13,757,328</u>	<u>9,188</u>
Total expenditures	<u>246,746,811</u>	<u>262,196,625</u>	<u>237,103,865</u>	<u>25,092,760</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(7,733,891)</u>	<u>(17,699,285)</u>	<u>39,653,004</u>	<u>57,352,289</u>
OTHER FINANCING SOURCES (USES)				
Transfers in:				
Emergency Medical Services Fund	180,000	180,000	180,000	--
Consolidated Garbage Service District No. 1	1,196,440	1,196,440	1,196,440	--
State and Local Government Securities Debt Service Fund	612,000	612,000	611,983	(17)
Solid Waste Collection and Disposal Fund	1,349,170	1,349,170	1,349,170	--
Total transfers in	<u>3,337,610</u>	<u>3,337,610</u>	<u>3,337,593</u>	<u>(17)</u>
Transfers out:				
Downtown Development District	(50,000)	(50,000)	(50,000)	--
Animal Control Center Fund	(777,330)	(802,330)	(802,330)	--
Grants Fund	(77,684)	(172,110)	(171,952)	158
Taxable Refunding Bonds Fund	(5,244,510)	(5,244,510)	(5,243,499)	1,011
Excess Revenue and Limited Tax Fund	(437,000)	(437,000)	(424,523)	12,477
Capital Projects Fund	(5,611,560)	(22,034,613)	(22,034,613)	--
Baton Rouge River Center	(1,730,050)	(1,730,050)	(1,683,795)	46,255
Greater Baton Rouge Parking Authority	(252,730)	(252,730)	(252,730)	--
Comprehensive Sewerage System Fund	(4,000,000)	(4,000,000)	(4,000,000)	--
Solid Waste Collection and Disposal Fund	(2,750,000)	(2,750,000)	(2,750,000)	--
Total transfers out	<u>(20,930,864)</u>	<u>(37,473,343)</u>	<u>(37,413,442)</u>	<u>59,901</u>
Proceeds of capital asset disposition	215,000	292,645	649,638	356,993
Total other financing sources and uses	<u>(17,378,254)</u>	<u>(33,843,088)</u>	<u>(33,426,211)</u>	<u>416,877</u>
Net change in fund balances	<u>(25,112,145)</u>	<u>(51,542,373)</u>	<u>6,226,793</u>	<u>57,769,166</u>
Fund balances, January 1	<u>118,222,797</u>	<u>118,222,797</u>	<u>118,222,797</u>	<u>--</u>
Fund balances, December 31	<u>\$ 93,110,652</u>	<u>\$ 66,680,424</u>	<u>\$ 124,449,590</u>	<u>\$ 57,769,166</u>

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
LIBRARY BOARD OF CONTROL SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES-BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2007**

EXHIBIT A - 8

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes:				
General property taxes	\$ 27,605,000	\$ 27,605,000	\$ 30,775,363	\$ 3,170,363
Charges for services:				
Library - copy machine	71,000	71,000	49,081	(21,919)
Fines and forfeits:				
Fines	338,000	338,000	361,064	23,064
Investment earnings	1,300,000	1,300,000	2,730,383	1,430,383
Miscellaneous revenues:				
Donations	5,000	5,000	11,844	6,844
Other income	1,000	1,000	6,261	5,261
Total miscellaneous revenues	6,000	6,000	18,105	12,105
Total revenues	29,320,000	29,320,000	33,933,996	4,613,996
EXPENDITURES				
Current:				
Culture and recreation:				
Operations	23,852,391	23,852,391	21,551,297	2,301,094
Capital outlay	132,155	132,155	71,461	60,694
Total expenditures	23,984,546	23,984,546	21,622,758	2,361,788
Excess (deficiency) of revenues over (under) expenditures	5,335,454	5,335,454	12,311,238	6,975,784
OTHER FINANCING SOURCES				
Proceeds of capital asset disposition	--	--	4,890	4,890
Net change in fund balances	5,335,454	5,335,454	12,316,128	6,980,674
Fund balances, January 1	30,953,787	30,953,787	30,953,787	--
Fund balances, December 31	\$ 36,289,241	\$ 36,289,241	\$ 43,269,915	\$ 6,980,674

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
GRANTS SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES-BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2007**

EXHIBIT A - 9

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental revenues:				
Federal grants:				
Federal Emergency Management Agency	\$ 524,706	\$ 523,438	\$ 523,438	\$ --
Department of Justice	6,791,561	6,844,320	5,603,915	(1,240,405)
Department of Transportation	26,043	26,043	--	(26,043)
Department of Health and Human Services	15,258,334	15,646,648	12,471,638	(3,175,010)
Department of Housing and Urban Development	35,206,323	35,142,671	11,905,963	(23,236,708)
Department of Commerce	378,943	213,283	213,283	--
Environmental Protection Agency	382,035	382,035	50,265	(331,770)
National Endowment for the Humanities	1,000	1,000	1,000	--
National Endowment for the Arts	17,239	17,239	17,239	--
State grants:				
Department of Health and Hospitals	129,353	129,353	129,353	--
Highway Safety Commission	435,245	450,081	170,674	(279,407)
Commission on Law Enforcement	482,431	472,767	343,073	(129,694)
Department of Military Affairs	12,300,814	9,902,408	2,785,339	(7,117,069)
Department of Public Safety and Corrections	53,729	385,069	332,931	(52,138)
Office of the Governor	59,122	58,866	27,272	(31,594)
Louisiana State Supreme Court	84,040	84,040	74,401	(9,639)
Department of Revenue	30,000	30,000	27,752	(2,248)
Department of Transportation and Development	135,685	(27,827)	(27,827)	--
Louisiana Housing Finance Agency	665,616	571,507	537,771	(33,736)
Department of Culture, Recreation and Tourism	293,508	293,508	90,580	(202,928)
Louisiana Department of Treasury	108,366	108,366	70,842	(37,524)
Department of Social Services	906,286	966,942	593,677	(373,265)
Department of Labor	10,274,506	10,328,947	6,675,954	(3,652,993)
Department of Environmental Quality	178,294	144,659	144,659	--
Department of Education	3,766,339	3,260,709	2,119,596	(1,141,113)
Department of Economic Development	149,491	102,237	55,937	(46,300)
Office of Community Development	22,000	22,000	--	(22,000)
Department of Natural Resources	25,000	25,000	25,000	--
Other grants:				
Capital Region Planning Commission	76,062	(24,833)	(25,573)	(740)
Entergy	97,507	97,507	97,507	--
Baton Rouge Area Foundation	16,000	16,000	16,000	--
Gates Library Foundation	130	8,779	8,779	--
North Baton Rouge Chemical Industry Task Force	224	224	224	--
Louisiana Association of Community Action Partner	98,903	108,315	108,315	--
Target Corporation	3,000	3,000	2,021	(979)
National Association of County and City Health Officials	10,000	10,000	10,000	--
East Baton Rouge Parish Mortgage Finance Authority	90,000	90,000	--	(90,000)
Arts Council of Greater Baton Rouge	23,370	23,370	15,650	(7,720)
Capital Area United Way	28,726	28,717	27,267	(1,450)
Police Interoperable Communications Technology Program - other agencies contributions	1,464,434	1,464,434	1,200,310	(264,124)
Keep America Beautiful, Inc.	15,000	15,000	15,000	--
Total intergovernmental revenues	<u>90,609,365</u>	<u>87,945,822</u>	<u>46,439,225</u>	<u>(41,506,597)</u>
Investment earnings	--	209,563	325,152	115,589

The accompanying notes are an integral part of this statement.

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
GRANTS SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES-BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2007**

EXHIBIT A - 9
(Continued)

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES (continued)				
Miscellaneous revenues:				
Program income (Housing and Urban Development)	\$ 900,000	\$ 1,893,963	\$ 1,893,963	\$ --
Condemnations (Housing and Urban Development)	--	234,506	234,506	--
Headstart - in kind contributions	2,066,731	2,086,775	2,086,775	--
Other	--	5,822	67,365	61,543
Total miscellaneous revenues	<u>2,966,731</u>	<u>4,221,066</u>	<u>4,282,609</u>	<u>61,543</u>
Total revenues	<u>93,576,096</u>	<u>92,376,451</u>	<u>51,046,986</u>	<u>(41,329,465)</u>
EXPENDITURES				
Current:				
General government:				
Governor's Safe and Drug Free Schools and Communities	34,122	33,866	33,441	425
General Appropriation Act-City Constable	41,580	60,660	60,660	--
City Constable - DARE	286,021	264,255	160,406	103,849
City Constable Electronic Equipment	1,000	1,000	1,000	--
Louisiana Commission on Law Enforcement-Info Sharing	8,245	8,245	--	8,245
Louisiana Domestic Violence Fatality Review Project	5,000	5,000	5,000	--
City Court Domestic Violence Offenders Program	6,667	5,916	5,916	--
Adjudicated Properties Geospatial Database	90,000	90,000	--	90,000
Total general government	<u>472,635</u>	<u>468,942</u>	<u>266,423</u>	<u>202,519</u>
Public safety:				
FEMA-Assistance to Firefighters	1,584	--	--	--
FEMA-Metropolitan Medical Response System	461,298	306,369	100,914	205,455
FEMA-Hurricane Katrina	1,612,148	280,682	209,107	71,575
FEMA-Hurricane Rita	1,824,400	1,635,954	6,118	1,629,836
Community Policing Unit Grant	4,400,782	5,865,217	4,984,420	880,797
Police Bulletproof Vest Program Grant	35,380	35,380	35,380	--
Project Safe Neighborhoods Community Outreach Program	46,658	31,625	31,625	--
Edward Byrne Memorial Justices Assistance Grant	205,614	205,614	191,434	14,180
Project Safe Neighborhoods-Anti Gang Act	157,972	225,764	50,069	175,695
Mental Health Planning Grant	49,990	49,990	43,117	6,873
Project Safe Neighborhood	168,904	168,904	47,521	121,383
Medical Reserve Corps	72,557	7,345	7,345	--
East Baton Rouge Parish Jail Diversion Program	509,647	509,646	168,398	341,248
Terrorism Preparedness Grant	44,848	44,848	44,848	--
State and Local Domestic Preparedness Equipment Program	651,054	529,604	77,828	451,776
Title IV-E Reimbursements	200,300	605,187	225,509	379,678
Citizen Corps Council	1,921	11,992	8,307	3,685
Regional Bioterrorism and Emergency Response Planning	9,373	9,373	--	9,373
Urban Areas Security Initiative Grant	5,744,709	3,706,184	552,345	3,153,839
Metropolitan Medical Response System Grant	217,211	217,211	115,422	101,789
Hazard Mitigation Planning Grant	112,500	112,500	--	112,500
Families In Need of Services	153,121	144,057	96,798	47,259
Juvenile and Underage Drinking Enforcement Task Force	30,000	30,000	27,752	2,248
Local Government Assistance Program - Eastside	22,000	22,000	--	22,000
Juvenile Accountability Incentive Block Grant	126,546	122,875	99,283	23,592
Law Enforcement Terrorism Prevention Program	143,207	142,678	135,492	7,186
Targeted Violent Offender Program	99,367	97,238	42,041	55,197
Reduce Underage Drinking	207,304	206,017	84,616	121,401

The accompanying notes are an integral part of this statement.

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
GRANTS SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES-BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2007**

EXHIBIT A - 9
(Continued)

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
EXPENDITURES (continued)				
Current (continued):				
Public safety (continued):				
Operation Crossroads	\$ 255,902	\$ 260,088	\$ 86,581	\$ 173,507
Capital Region Planning Commission				
Transportation Planning	76,062	(48,959)	(48,959)	--
Shelter-in-Place Educational Partnership	224	224	224	--
Medical Reserve Corps Grant	10,000	10,000	10,000	--
Non-grant funds:				
Multi-Jurisdictional Investigative Narcotics				
Task Force Program Income	149,685	55,534	14,719	40,815
Total public safety	<u>17,802,268</u>	<u>15,601,141</u>	<u>7,448,254</u>	<u>8,152,887</u>
Transportation:				
Capital Area Transit	32,553	32,553	--	32,553
Street Name Sign Program	135,685	(27,827)	(27,827)	--
East Baton Rouge Flood Property Acquisition	124,265	--	--	--
Capital Region Planning Commission				
Transportation Planning Study	12,500	12,500	12,500	--
Mass transit local assistance	250,000	250,000	--	250,000
Total transportation	<u>555,003</u>	<u>267,226</u>	<u>(15,327)</u>	<u>282,553</u>
Health and welfare:				
Summer Food Program	1,350,000	985,718	985,718	--
Emergency Supplemental Appropriations Act	84,505	84,505	84,505	--
Low Income Housing Energy Assistance Program	221,011	294,370	76,031	218,339
Temporary Assistance to Needy Families	11,172	11,172	--	11,172
Federal Emergency Management Agency				
Emergency Shelter	28,726	28,717	27,267	1,450
Louisiana Association of Community Action Partner	98,903	108,315	--	108,315
Non-grant funds:				
Health Insurance	468	468	--	468
Weatherization Assistance Program	640	640	--	640
Summer Food Program	21,013	23,617	20,088	3,529
Temporary Assistance to Needy Families	96,660	96,660	--	96,660
Total health and welfare	<u>1,913,098</u>	<u>1,634,182</u>	<u>1,193,609</u>	<u>440,573</u>
Culture and recreation:				
National Endowment for the Humanities	1,000	1,000	1,000	--
The Big Read-One Book/One Community	33,239	33,239	33,239	--
State Aid to Public Libraries	293,508	293,508	90,580	202,928
Decentralized Arts Funding Grant	23,370	23,370	15,650	7,720
Gates Library Foundation Grant	131	8,780	8,780	--
Target	3,000	3,000	2,022	978
Total culture and recreation	<u>354,248</u>	<u>362,897</u>	<u>151,271</u>	<u>211,626</u>
Conservation and development:				
Environmental Protection Agency				
Brownsfield Pilot Program	382,035	382,035	97,474	284,561
Minority Business Opportunity Center	468,444	269,769	269,769	--
Section 8 Operating Reserve	354,172	354,172	3,191	350,981
Sharlo Terrace II	595,120	352,617	189,805	162,812
Section 8 Voucher Program	2,622,112	2,744,106	1,536,316	1,207,790

The accompanying notes are an integral part of this statement.

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
GRANTS SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES-BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2007**

EXHIBIT A - 9
(Continued)

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
EXPENDITURES (continued)				
Current (continued):				
Conservation and development (continued):				
Katrina Disaster Housing Assistance Program	\$ 62,127	\$ 226,162	\$ 186,939	\$ 39,223
Headstart	11,425,705	11,874,756	10,551,934	1,322,822
Headstart Food Program	2,316,852	2,172,899	1,030,610	1,142,289
North Baton Rouge Community Center Tutorial Program	99,487	99,487	99,487	--
Community Services Block Grant	1,403,489	1,485,844	1,097,219	388,625
Delmont Service Center Sweep Grant	25,000	25,000	3,281	21,719
Louisiana Job Employment Training	720,590	781,246	452,768	328,478
Community Development Emergency Shelter Grants	185,696	185,696	142,055	43,641
Flood Mitigation Assistance Program - Acquisition/ Elevation of Structures	5,005	(701)	(701)	--
Non-Point Source Pollution in Urban Watershed	178,294	144,659	144,659	--
Workforce Investment Act:				
Administration	797,180	797,180	425,858	371,322
Adult Program	1,997,224	1,997,224	1,473,576	523,648
Youth Program	1,860,949	1,860,949	994,507	866,442
Dislocated Workers Program	2,806,340	2,106,340	862,211	1,244,129
Strategies to Empower People	271,766	244,189	166,849	77,340
Hurricane Katrina	958,491	958,154	958,154	--
National Emergency Reserve	179,068	179,068	27,283	151,785
Transfer Funds Adult	--	700,000	700,000	--
Weatherization Assistance Program	436,471	224,941	180,105	44,836
Small and Emerging Business Development Program	99,769	102,514	30,762	71,752
Clean Cities Program	25,000	25,000	25,000	--
Civil Defense Emergency Preparedness	55,093	49,406	44,830	4,576
Entergy Grant	48,101	48,101	48,101	--
Keep Louisiana Beautiful, Inc.	30,000	29,842	29,842	--
Non-grant funds:				
Headstart Programs	39,847	45,668	13,748	31,920
Rental Rehabilitation Local Funds	576,523	631,654	642	631,012
Head Start - In Kind Services	2,066,731	2,086,775	2,086,775	--
Louisiana Job Employment Training	53,994	53,994	5,771	48,223
Community Development Block Grant:				
Riverfront Master Plan	1,650	1,650	1,650	--
Public Improvements, Facilities	40,715	440,715	400,000	40,715
Demolition and Clearance	450,634	450,634	--	450,634
Public Services	1,323,511	1,463,036	786,996	676,040
Relocation Assistance	50,000	50,000	--	50,000
Housing Rehabilitation	7,128,994	7,196,476	3,719,215	3,477,261
Economic Development	66,064	66,064	66,064	--
Planning	10,000	10,000	--	10,000
Program Administration	4,410,328	4,799,196	2,072,810	2,726,386
Contingencies	426,624	237,585	--	237,585
Community Development Home Program:				
Construction of Housing	56,488	56,488	--	56,488
Direct Home Ownership Assistance	5,338,513	5,338,513	1,458,082	3,880,431
Housing Rehabilitation	501,723	501,723	96,041	405,682
Program Administration	4,284,240	5,190,426	1,545,597	3,644,829
Community Housing Development Organization	2,814,865	2,814,865	349,195	2,465,670

The accompanying notes are an integral part of this statement.

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
GRANTS SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES-BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2007**

EXHIBIT A - 9
(Continued)

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
EXPENDITURES (continued)				
Current (continued):				
Conservation and development (continued):				
Continuum of Care - Supportive Housing Program:				
Public Services	\$ 3,455,754	\$ 3,354,747	\$ 3,247,904	\$ 106,843
Program Administration	175,913	169,741	112,629	57,112
Housing Opportunities for Persons with AIDS Program:				
Public Services	2,757,751	2,757,751	1,690,776	1,066,975
Program Administration	967,586	967,586	310,572	657,014
Ryan White HIV/AIDS Treatment Grant	3,017,787	3,031,887	2,756,231	275,656
Total conservation and development	70,425,815	72,137,829	42,492,582	29,645,247
Capital outlay	6,482,387	7,804,211	5,428,399	2,375,812
Total expenditures	98,005,454	98,276,428	56,965,211	41,311,217
Excess (deficiency) of revenues over (under) expenditures	(4,429,358)	(5,899,977)	(5,918,225)	(18,248)
OTHER FINANCING SOURCES (USES)				
Transfers in:				
General Fund	157,982	171,952	171,952	--
City Constable Court Costs Fund	6,111	5,878	5,878	--
Total transfers in	164,093	177,830	177,830	--
Proceeds of capital asset disposition	--	9,186	9,186	--
Total other financing sources and uses	164,093	187,016	187,016	--
Net change in fund balances	(4,265,265)	(5,712,961)	(5,731,209)	(18,248)
Fund balances, January 1	6,843,206	6,843,206	6,843,206	--
Fund balances, December 31	\$ 2,577,941	\$ 1,130,245	\$ 1,111,997	\$ (18,248)

The accompanying notes are an integral part of this statement.



CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
STATEMENT OF NET ASSETS
PROPRIETARY FUNDS
DECEMBER 31, 2007

	Business-type Activities - Enterprise Funds		
	Greater Baton Rouge Airport District	Comprehensive Sewerage System	Solid Waste Collection and Disposal
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 4,688,106	\$ 119,024,413	\$ 8,152,866
Investments	7,982,452	202,663,189	13,881,907
Sales taxes receivable	--	3,945,732	--
Accounts receivable - net	333,944	5,437,266	3,136,147
Accrued interest receivable	92,363	2,156,274	149,683
Special assessments receivable	--	54,863	--
Due from other funds (Note 11)	2,000,000	--	--
Due from other governments (Note 11)	2,990,941	10,728	--
Prepaid items	--	--	--
Inventory	--	--	--
Total current assets	<u>18,087,806</u>	<u>333,292,465</u>	<u>25,320,603</u>
Noncurrent assets:			
Restricted assets:			
Cash and cash equivalents	1,023,956	45,575,766	--
Investments	1,756,698	13,966,225	--
Accounts receivable - net	278,516	--	--
Accrued interest receivable	20,598	947,993	--
Total restricted assets	<u>3,079,768</u>	<u>60,489,984</u>	<u>--</u>
Investment in joint venture (Note 19)	--	--	--
Deferred bond issuance costs	60,620	3,125,397	--
Capital assets (Note 6):			
Land	56,828,543	9,765,715	9,174,358
Buildings	85,386,418	--	--
Noise mitigation costs	28,106,475	--	--
Improvements (other than buildings)	108,624,485	689,694,758	27,737,669
Equipment	3,111,319	8,462,182	166,042
Construction work in progress	4,745,663	11,097,756	--
Total capital assets	286,802,903	719,020,411	37,078,069
Accumulated depreciation	(71,470,784)	(345,745,186)	(14,349,986)
Net capital assets	<u>215,332,119</u>	<u>373,275,225</u>	<u>22,728,083</u>
Total noncurrent assets	<u>218,472,507</u>	<u>436,890,606</u>	<u>22,728,083</u>
Total assets	<u>236,560,313</u>	<u>770,183,071</u>	<u>48,048,686</u>

The accompanying notes are an integral part of this statement.

<u>Business-type Activities - Enterprise Funds</u>		<u>Governmental</u>
<u>Other</u>		<u>Activities</u>
<u>Enterprise</u>		<u>Internal</u>
<u>Total</u>	<u>Total</u>	<u>Service</u>
		<u>Funds</u>
\$ 5,282,940	\$ 137,148,325	\$ 8,278,478
--	224,527,548	--
--	3,945,732	--
644,803	9,552,160	543
21,580	2,419,900	57,532
--	54,863	--
--	2,000,000	--
468,581	3,470,250	--
88,427	88,427	--
50,597	50,597	291,011
<u>6,556,928</u>	<u>383,257,802</u>	<u>8,627,564</u>
3,827,571	50,427,293	--
6,517,215	22,240,138	--
--	278,516	--
70,413	1,039,004	--
<u>10,415,199</u>	<u>73,984,951</u>	<u>--</u>
2,348,958	2,348,958	--
--	3,186,017	--
1,833,500	77,602,116	47,568
79,894,915	165,281,333	2,213,798
--	28,106,475	--
6,303,162	832,360,074	7,190
1,050,845	12,790,388	25,281,037
16,614	15,860,033	--
89,099,036	1,132,000,419	27,549,593
(42,162,226)	(473,728,182)	(19,555,737)
<u>46,936,810</u>	<u>658,272,237</u>	<u>7,993,856</u>
59,700,967	737,792,163	7,993,856
<u>66,257,895</u>	<u>1,121,049,965</u>	<u>16,621,420</u>

Continued

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
STATEMENT OF NET ASSETS
PROPRIETARY FUNDS
DECEMBER 31, 2007

	Business-type Activities - Enterprise Funds		
	Greater Baton Rouge Airport District	Comprehensive Sewerage System	Solid Waste Collection and Disposal
LIABILITIES			
Current liabilities:			
Accounts and contracts payable	\$ 3,351,741	\$ 5,098,855	\$ 2,523,235
Due to other governments	--	243,816	--
Accrued salaries payable	104,031	366,630	34,782
Accrued interest payable	45,182	4,937,482	--
Unearned revenue	--	55,233	--
Obligations payable (Note 10)	206,250	5,266,501	--
Bonds payable (Note 10)	755,200	7,750,000	181,000
Compensated absences payable	328,202	1,402,073	125,017
Total current liabilities	4,790,606	25,120,590	2,864,034
Noncurrent liabilities:			
Obligations payable (Note 10)	4,190,417	15,688,162	--
Loans payable	2,262,280	--	--
Bonds payable (Note 10)	23,879,888	245,815,000	1,274,875
Net deferred amount on refunding and premiums (Note 10)	--	(3,127,101)	--
Landfill closure and postclosure care liability (Note 17)	--	--	7,970,084
Net other postemployment benefit obligation	799,144	2,985,720	343,073
Total noncurrent liabilities	31,131,729	261,361,781	9,588,032
Total liabilities	35,922,335	286,482,371	12,452,066
NET ASSETS			
Invested in capital assets, net of related debt	184,098,704	157,560,694	22,728,083
Restricted for capital projects	1,280,002	--	--
Restricted for debt service	--	21,074,178	--
Restricted Passenger Facility Charges	4,346,118	--	--
Unrestricted	10,913,154	305,065,828	12,868,537
Total net assets	\$ 200,637,978	\$ 483,700,700	\$ 35,596,620

The accompanying notes are an integral part of this statement.

<u>Business-type Activities - Enterprise Funds</u>		<u>Governmental</u>
<u>Other</u>		<u>Activities</u>
<u>Enterprise</u>		<u>Internal</u>
<u>Total</u>	<u>Total</u>	<u>Service</u>
		<u>Funds</u>
\$ 878,295	\$ 11,852,126	\$ 760,704
--	243,816	--
59,988	565,431	51,273
--	4,982,664	--
1,023,010	1,078,243	--
--	5,472,751	--
153,000	8,839,200	--
79,796	1,935,088	195,622
<u>2,194,089</u>	<u>34,969,319</u>	<u>1,007,599</u>
--	19,878,579	--
--	2,262,280	--
1,937,500	272,907,263	--
--	(3,127,101)	--
--	7,970,084	--
69,796	4,197,733	--
<u>2,007,296</u>	<u>304,088,838</u>	<u>--</u>
4,201,385	339,058,157	1,007,599
46,936,810	411,324,291	7,993,856
10,415,199	11,695,201	--
--	21,074,178	--
--	4,346,118	--
4,704,501	333,552,020	7,619,965
<u>\$ 62,056,510</u>	<u>\$ 781,991,808</u>	<u>\$ 15,613,821</u>

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN
FUND NET ASSETS
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2007

	Business-type Activities - Enterprise Funds		
	Greater Baton Rouge Airport District	Comprehensive Sewerage System	Solid Waste Collection and Disposal
OPERATING REVENUES			
Charges for services	\$ 12,148,485	\$ 64,042,574	\$ 36,627,275
Miscellaneous revenues	295,143	26,849	60,270
Total operating revenues	<u>12,443,628</u>	<u>64,069,423</u>	<u>36,687,545</u>
OPERATING EXPENSES			
Personal services	3,177,985	11,484,516	1,252,150
Employee benefits	2,003,372	7,497,851	815,766
Supplies	521,809	2,677,497	393,588
Contractual services	5,440,576	18,477,393	34,646,071
Landfill closure and postclosure care expense	--	--	589,471
Cost of materials	--	--	--
Depreciation	8,001,898	24,335,930	1,162,702
Management fee	--	--	--
Total operating expenses	<u>19,145,640</u>	<u>64,473,187</u>	<u>38,859,748</u>
Operating income (loss)	<u>(6,702,012)</u>	<u>(403,764)</u>	<u>(2,172,203)</u>
NONOPERATING REVENUES			
(EXPENSES)			
Taxes pledged as securities for revenue bonds	--	39,922,390	--
Operating grants	225,854	26,368	252,010
Net income (loss) from joint venture	--	--	--
Passenger facility charges (Note 16)	2,078,452	--	--
Customer facility charges	1,282,015	--	--
Investment earnings	693,349	15,576,626	966,442
Interest expense	(1,385,527)	(12,649,894)	(94,034)
Bond issuance costs	--	(800,657)	--
Gain (loss) on disposition of capital assets	1,703	(38,166)	--
Total nonoperating revenues (expenses)	<u>2,895,846</u>	<u>42,036,667</u>	<u>1,124,418</u>
Income (loss) before contributions and transfers	<u>(3,806,166)</u>	<u>41,632,903</u>	<u>(1,047,785)</u>
Capital contributions	9,652,140	11,539,734	--
Transfers in	--	4,047,751	5,198,650
Transfers out	--	--	(1,349,170)
Change in net assets	<u>5,845,974</u>	<u>57,220,388</u>	<u>2,801,695</u>
Total net assets - January 1, restated	<u>194,792,004</u>	<u>426,480,312</u>	<u>32,794,925</u>
Total net assets - December 31	<u>\$ 200,637,978</u>	<u>\$ 483,700,700</u>	<u>\$ 35,596,620</u>

The accompanying notes are an integral part of this statement.

<u>Business-type Activities - Enterprise Funds</u>		<u>Governmental Activities Internal Service Funds</u>
<u>Other Enterprise Total</u>	<u>Total</u>	
\$ 12,333,626	\$ 125,151,960	\$ 17,263,386
510,849	893,111	--
<u>12,844,475</u>	<u>126,045,071</u>	<u>17,263,386</u>
2,384,193	18,298,844	1,410,291
509,635	10,826,624	583,824
867,050	4,459,944	226,591
9,251,841	67,815,881	3,404,586
--	589,471	--
--	--	8,783,075
3,037,892	36,538,422	2,657,010
288,916	288,916	--
<u>16,339,527</u>	<u>138,818,102</u>	<u>17,065,377</u>
<u>(3,495,052)</u>	<u>(12,773,031)</u>	<u>198,009</u>
--	39,922,390	--
43,639	547,871	--
116,784	116,784	--
--	2,078,452	--
--	1,282,015	--
597,173	17,833,590	417,083
(101,730)	(14,231,185)	--
--	(800,657)	--
275	(36,188)	667,134
<u>656,141</u>	<u>46,713,072</u>	<u>1,084,217</u>
(2,838,911)	33,940,041	1,282,226
2,550,854	23,742,728	--
1,936,525	11,182,926	--
<u>(33,931)</u>	<u>(1,383,101)</u>	<u>--</u>
1,614,537	67,482,594	1,282,226
<u>60,441,973</u>	<u>714,509,214</u>	<u>14,331,595</u>
<u>\$ 62,056,510</u>	<u>\$ 781,991,808</u>	<u>\$ 15,613,821</u>

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2007

	Business-type Activities - Enterprise Funds		
	Greater Baton Rouge Airport District	Comprehensive Sewerage System	Solid Waste Collection and Disposal
CASH FLOWS FROM OPERATING ACTIVITIES:			
Receipts from customers	\$ 12,578,445	\$ 63,573,854	\$ 36,171,821
Payments to suppliers for goods and services	(5,833,073)	(20,783,920)	(35,043,206)
Payments to employees for services and benefits	(4,289,828)	(15,764,929)	(1,700,751)
Other operating receipts	--	26,849	--
Net cash provided by (used for) operating activities	<u>2,455,544</u>	<u>27,051,854</u>	<u>(572,136)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:			
Receipts from general property taxes	--	694	--
Receipts from general sales and use taxes	--	40,122,276	--
Operating grants received	359,873	222,640	252,010
Transfers in from other funds	--	4,047,751	5,198,650
Transfers out to other funds	--	--	(1,349,170)
Net cash provided by (used for) noncapital financing activities	<u>359,873</u>	<u>44,393,361</u>	<u>4,101,490</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:			
Proceeds from sale of debt	2,956,755	--	--
Proceeds from capital grants	8,353,513	--	--
Proceeds from sale of capital assets	1,703	103,810	--
Passenger facility charges	2,100,833	--	--
Customer facility charges	1,297,714	--	--
Acquisition and construction of capital assets	(14,954,681)	(22,618,596)	(9,319)
Principal paid on bonds, obligations and capital leases	(847,150)	(10,352,536)	(667,500)
Interest paid on bonds, obligations and capital leases	(1,381,780)	(13,699,116)	(94,034)
Loans from other funds	262,280	--	--
Litigation settlements	2,651,037	--	--
Capital contributed by other governments	--	200,544	--
Capital contributed from impact fees	--	6,633,363	--
Net cash provided by (used for) capital and related financing activities	<u>440,224</u>	<u>(39,732,531)</u>	<u>(770,853)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:			
Purchase of investments	(9,739,150)	(216,629,414)	(13,881,907)
Proceeds from sales and maturities of investments	8,438,978	261,146,758	13,361,437
Cash received from joint venture activity	--	--	--
Cash paid for expenses of joint venture	--	--	--
Interest received on investments	672,008	15,897,097	972,933
Net cash provided by (used for) investing activities	<u>(628,164)</u>	<u>60,414,441</u>	<u>452,463</u>

The accompanying notes are an integral part of this statement.

Business-type Activities - Enterprise Funds		Governmental Activities Internal Service Funds
Other Enterprise Total	Total	
\$ 12,885,420	\$ 125,209,540	\$ 17,262,844
(10,268,509)	(71,928,708)	(12,398,795)
(2,813,569)	(24,569,077)	(1,966,405)
--	26,849	--
(196,658)	28,738,604	2,897,644
--	694	--
--	40,122,276	--
43,639	878,162	--
1,936,525	11,182,926	--
(33,931)	(1,383,101)	--
1,946,233	50,800,957	--
--	2,956,755	--
--	8,353,513	--
275	105,788	701,608
--	2,100,833	--
--	1,297,714	--
(1,199,055)	(38,781,651)	(5,079,768)
(146,500)	(12,013,686)	--
(101,730)	(15,276,660)	--
--	262,280	--
--	2,651,037	--
2,593,322	2,793,866	--
--	6,633,363	--
1,146,312	(38,916,848)	(4,378,160)
(6,517,215)	(246,767,686)	--
6,306,072	289,253,245	--
233,464	233,464	--
(90,396)	(90,396)	--
582,278	18,124,316	430,560
514,203	60,752,943	430,560

Continued

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2007

	Business-type Activities - Enterprise Funds		
	Greater Baton Rouge Airport District	Comprehensive Sewerage System	Solid Waste Collection and Disposal
Net increase (decrease) in cash and cash equivalents (Note 1)	\$ 2,627,477	\$ 92,127,125	\$ 3,210,964
Cash and cash equivalents, January 1	3,084,585	72,473,054	4,941,902
Cash and cash equivalents, December 31	<u>\$ 5,712,062</u>	<u>\$ 164,600,179</u>	<u>\$ 8,152,866</u>
Classified as:			
Current assets	\$ 4,688,106	\$ 119,024,413	\$ 8,152,866
Restricted assets	1,023,956	45,575,766	--
Totals	<u>\$ 5,712,062</u>	<u>\$ 164,600,179</u>	<u>\$ 8,152,866</u>
Reconciliation of operating income to net cash provided by (used for) operating activities:			
Operating income (loss)	\$ (6,702,012)	\$ (403,764)	\$ (2,172,203)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:			
Depreciation	8,001,898	24,335,930	1,162,702
Landfill closure and postclosure care expense	--	--	589,471
Increase (decrease) in compensated absences payable	73,532	177,189	16,515
Increase (decrease) in net other post employment benefit obligation	799,144	2,985,720	343,073
Change in assets and liabilities:			
Decrease (increase) in accounts receivable	134,817	(37,431)	(515,460)
Decrease (increase) in prepaid items	--	--	--
Decrease (increase) in inventory	--	--	--
Increase (decrease) in accounts and contracts payable	129,312	(60,319)	(3,547)
Increase (decrease) in accrued salaries payable	18,853	54,529	7,577
Increase (decrease) in unearned revenue	--	--	(264)
Total adjustments	<u>9,157,556</u>	<u>27,455,618</u>	<u>1,600,067</u>
Net cash provided by (used for) operating activities	<u>\$ 2,455,544</u>	<u>\$ 27,051,854</u>	<u>\$ (572,136)</u>
Non cash investing, capital, and financing activities:			
Gain in fair value of investments	\$ 112,961	\$ 3,104,267	\$ 149,683
Loss on disposal of capital assets	(4,684)	(141,976)	--

The accompanying notes are an integral part of this statement.

<u>Business-type Activities - Enterprise Funds</u>		<u>Governmental Activities Internal Service Funds</u>
<u>Other Enterprise Total</u>	<u>Total</u>	
\$ 3,410,090	\$ 101,375,656	\$ (1,049,956)
5,700,421	86,199,962	9,328,434
<u>\$ 9,110,511</u>	<u>\$ 187,575,618</u>	<u>\$ 8,278,478</u>
\$ 5,282,940	\$ 137,148,325	\$ 8,278,478
3,827,571	50,427,293	--
<u>\$ 9,110,511</u>	<u>\$ 187,575,618</u>	<u>\$ 8,278,478</u>
\$ (3,495,052)	\$ (12,773,031)	\$ 198,009
3,037,892	36,538,422	2,657,010
--	589,471	--
3,669	270,905	6,622
69,796	4,197,733	--
(92,313)	(510,387)	(542)
(22,673)	(22,673)	--
(10,161)	(10,161)	25,201
173,722	239,168	(9,745)
6,794	87,753	21,089
131,668	131,404	--
<u>3,298,394</u>	<u>41,511,635</u>	<u>2,699,635</u>
<u>\$ (196,658)</u>	<u>\$ 28,738,604</u>	<u>\$ 2,897,644</u>
\$ 91,993	\$ 3,458,904	\$ 57,532
--	(146,660)	(36,152)

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
STATEMENT OF FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
DECEMBER 31, 2007

EXHIBIT A - 13

	<u>Pension Trust Fund</u>
ASSETS	
Cash and cash equivalents	\$ 13,786,303
Receivables:	
Employee contributions	2,167,792
Employer contributions	671,234
Interest and dividends	679,354
Pending trades	28,464,464
Other contributions	765,069
Total receivables	<u>32,747,913</u>
Investments, at fair value	
Fixed income - domestic	320,881,878
Fixed income - international	11,500,166
Equity securities - domestic	394,978,683
Equity securities - international	278,072,870
Real estate investments	59,468,521
Total investments	<u>1,064,902,118</u>
Securities lending collateral:	
Short term securities - securities lending program	<u>3,619,516</u>
Capital assets:	
Land	550,628
Buildings	706,345
Equipment	41,962
Accumulated depreciation	(645,550)
Total capital assets	<u>653,385</u>
Total assets	<u>1,115,709,235</u>
LIABILITIES	
Accrued expenses and benefits payable	1,048,273
Pending Trade Payables	44,416,624
Securities lending obligations:	
Obligations held-securities lending program	<u>3,619,516</u>
Total liabilities	<u>49,084,413</u>
NET ASSETS	
Held in trust for pension benefits	<u>\$ 1,066,624,822</u>

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2007**

EXHIBIT A - 14

	<u>Pension Trust Fund</u>
ADDITIONS	
Contributions:	
Employee	\$ 12,200,849
Employer	25,344,587
Severance contributions from employee	1,591,009
Total contributions	<u>39,136,445</u>
Investment income:	
<i>From investment activities</i>	
Net appreciation (depreciation) in fair value of investments	38,410,641
Interest	6,875,243
Dividends	1,905,355
Total investment income	<u>47,191,239</u>
Less: investment expense	3,755,828
Net income from investing activities	<u>43,435,411</u>
<i>From securities lending activities</i>	
Securities lending income	132,513
Less: Borrower rebate, fees, and expenses	53,210
Net income from securities lending activities	<u>79,303</u>
Total net investment income	<u>43,514,714</u>
Total additions	<u>82,651,159</u>
DEDUCTIONS	
Benefit payments	66,069,111
Refunds and withdrawals	10,507,562
Administrative expenses	1,325,590
Total deductions	<u>77,902,263</u>
Change in net assets	4,748,896
Net assets - beginning of year	<u>1,061,875,926</u>
Net assets - end of year	<u>\$ 1,066,624,822</u>

The accompanying notes are an integral part of this statement.

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
COMBINING STATEMENT OF NET ASSETS
ALL DISCRETELY PRESENTED COMPONENT UNITS
DECEMBER 31, 2007

	Governmental Fund Types			
	District Attorney of the Nineteenth Judicial District	Nineteenth Judicial District Court (1)	E.B.R. Parish Family Court	E.B.R. Parish Juvenile Court
ASSETS				
Cash and cash equivalents	\$ 4,016,402	\$ 7,998,314	\$ 407,396	\$ 647,409
Investments	--	101,244,442	--	--
Property taxes receivable - net (Note 4)	--	--	--	--
Accounts receivable	129,142	72,506	--	11,302
Accrued interest receivable	--	60,400	--	--
Due from other governments	--	840,799	--	96,183
Due from primary government (Note 11)	--	--	--	--
Prepaid items	--	--	--	--
Inventory	--	--	--	--
Net pension asset	--	--	--	--
Other assets	--	3,450	--	--
Restricted assets:				
Cash and cash equivalents	--	--	--	--
Deferred bond issuance costs	--	329,042	--	--
Capital assets: (Note 6)				
Land	--	--	--	--
Buildings	--	--	--	--
Equipment	1,768,592	869,792	183,181	394,749
Equipment under capital leases	--	--	--	--
Construction work in progress	--	890,813	--	--
Accumulated depreciation	(1,171,065)	(652,642)	(172,148)	(345,869)
Total assets	<u>\$ 4,743,071</u>	<u>\$ 111,656,916</u>	<u>\$ 418,429</u>	<u>\$ 803,774</u>
LIABILITIES				
Accounts payable and other current liabilities	\$ 33,752	\$ 198,377	\$ --	\$ 10,526
Due to other governments	--	--	--	--
Due to primary government (Note 11)	13,477	--	--	--
Accrued payables	122,180	80,970	--	--
Other liabilities	71,799	--	--	--
Non-current liabilities: (Note 10)				
Due within one year	--	--	10,000	--
Due in more than one year:				
Bonds and notes payable	--	100,000,000	--	--
Deferred premium on bonds	--	2,801,350	--	--
Compensated absences payable	--	541,876	78,633	160,971
Net other postemployment benefit obligation	800,416	947,760	124,552	250,939
Obligation under capital leases	--	--	--	--
Claims and judgments payable	--	--	--	--
Total liabilities	<u>1,041,624</u>	<u>104,570,333</u>	<u>213,185</u>	<u>422,436</u>
NET ASSETS				
Invested in capital assets, net of related debt	597,527	--	11,033	48,880
Restricted for:				
Capital projects	--	--	--	--
Debt service	--	7,367,112	--	--
External legal constraints	--	--	--	72,675
Unrestricted	3,103,920	(280,529)	194,211	259,783
Total net assets	<u>\$ 3,701,447</u>	<u>\$ 7,086,583</u>	<u>\$ 205,244</u>	<u>\$ 381,338</u>

(1) As of June 30, 2007

(2) As of September 30, 2007

The accompanying notes are an integral part of this statement.

Continued

Governmental Fund Types

Nineteenth Judicial District Indigent Defender Board	E.B.R. Parish Clerk of Court (1)	St. George Fire Protection District (2)	Brownsfield Fire Protection District	Central Fire Protection District	E.B.R. Parish Fire Protection District No. 6
\$ 1,177,506	\$ 6,689,082	\$ 858,002	\$ --	\$ 442,824	\$ 222,680
--	640,000	--	--	--	--
--	--	80,327	179,767	651,539	416,197
381,814	968,363	4,228	--	91,066	42,948
--	--	--	--	--	--
--	--	220,091	330,636	1,246,645	410,563
10,275	--	--	--	--	--
--	--	--	--	--	--
--	--	--	--	--	--
--	--	--	--	--	--
11,473	78,806	1,000	--	--	--
--	--	--	--	--	--
--	--	--	--	--	--
--	--	289,531	18,592	264,018	43,000
--	--	3,445,731	91,523	2,030,686	493,238
241,971	8,413,540	5,007,767	324,491	2,386,388	717,494
--	--	--	--	--	534,526
--	--	--	--	--	--
(170,084)	(4,580,753)	(2,935,722)	(362,861)	(1,788,109)	(1,010,913)
<u>\$ 1,652,955</u>	<u>\$ 12,209,038</u>	<u>\$ 6,970,955</u>	<u>\$ 582,148</u>	<u>\$ 5,325,057</u>	<u>\$ 1,869,733</u>
\$ 1,028,946	\$ 484,185	\$ 75,211	\$ 11,741	\$ 6,599	\$ 49,031
--	--	--	--	--	--
--	--	--	217,658	--	--
--	673,066	222,410	--	74,387	--
--	--	--	--	--	--
--	--	1,506,589	11,916	222,223	35,467
--	--	2,183,412	--	1,277,776	--
--	--	--	--	--	--
--	558,331	63,733	--	104,517	10,415
--	1,608,165	1,556,120	53,618	--	--
--	--	--	--	--	93,182
--	--	--	--	--	--
<u>1,028,946</u>	<u>3,323,747</u>	<u>5,607,475</u>	<u>294,933</u>	<u>1,685,502</u>	<u>188,095</u>
71,887	3,832,787	3,351,306	71,745	1,392,984	648,696
--	--	--	--	--	--
--	--	--	--	--	--
236,980	--	--	--	--	--
315,142	5,052,504	(1,987,826)	215,470	2,246,571	1,032,942
<u>\$ 624,009</u>	<u>\$ 8,885,291</u>	<u>\$ 1,363,480</u>	<u>\$ 287,215</u>	<u>\$ 3,639,555</u>	<u>\$ 1,681,638</u>

Continued

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
COMBINING STATEMENT OF NET ASSETS
ALL DISCRETELY PRESENTED COMPONENT UNITS
DECEMBER 31, 2007

	Governmental Fund Types			
	Eastside Fire Protection District	Pride Fire Protection District	Chaneyville Fire Protection District	Alsen- St. Irma Lee Fire Protection District
ASSETS				
Cash and cash equivalents	\$ 728,644	\$ 39,170	\$ 20,289	\$ 132,868
Investments	--	--	--	--
Property taxes receivable - net (Note 4)	714,020	--	--	117,729
Accounts receivable	--	--	200	25
Accrued interest receivable	--	369	160	1,170
Due from other governments	894,281	35,793	35,749	107,109
Due from primary government (Note 11)	--	--	--	--
Prepaid items	5,240	--	--	--
Inventory	--	--	--	--
Net pension asset	--	--	--	--
Other assets	--	--	--	--
Restricted assets:				
Cash and cash equivalents	--	--	--	--
Deferred bond issuance costs	--	--	--	--
Capital assets: (Note 6)				
Land	469,785	15,000	--	9,000
Buildings	3,516,455	140,853	109,334	256,496
Equipment	1,603,182	362,909	183,989	467,487
Equipment under capital leases	748,680	--	--	--
Construction work in progress	--	--	--	--
Accumulated depreciation	(1,503,218)	(268,842)	(292,907)	(599,690)
Total assets	<u>\$ 7,177,069</u>	<u>\$ 325,252</u>	<u>\$ 56,814</u>	<u>\$ 492,194</u>
LIABILITIES				
Accounts payable and other current liabilities	\$ 264,807	\$ 916	\$ 3,193	\$ 6,967
Due to other governments	--	--	--	--
Due to primary government (Note 11)	--	--	--	--
Accrued payables	79,932	--	--	--
Other liabilities	--	--	--	--
Non-current liabilities: (Note 10)				
Due within one year	315,539	--	--	905
Due in more than one year:				
Bonds and notes payable	1,730,000	--	--	--
Deferred premium on bonds	--	--	--	--
Compensated absences payable	196,000	--	--	--
Net other postemployment benefit obligation	--	--	--	5,786
Obligation under capital leases	570,340	--	--	--
Claims and judgments payable	--	--	--	--
Total liabilities	<u>3,156,618</u>	<u>916</u>	<u>3,193</u>	<u>13,658</u>
NET ASSETS				
Invested in capital assets, net of related debt	2,326,295	249,920	416	133,293
Restricted for:				
Capital projects	107,290	--	--	--
Debt service	--	--	--	--
External legal constraints	--	--	--	--
Unrestricted	1,586,866	74,416	53,205	345,243
Total net assets	<u>\$ 4,020,451</u>	<u>\$ 324,336</u>	<u>\$ 53,621</u>	<u>\$ 478,536</u>

(1) As of June 30, 2007

(2) As of September 30, 2007

The accompanying notes are an integral part of this statement.

Governmental Fund Types				Proprietary Fund Type	
South Burbank Crime Prevention District	Concord Estates Crime Prevention District	Wedgewood Crime Prevention District	Capital Region Planning Commission (1)	Capital Area Transit System	Totals
\$ 127,141	\$ 6,737	\$ --	\$ 89,306	\$ 322,641	\$ 23,926,411
--	--	--	441,241	--	102,325,683
--	--	--	--	--	2,159,579
--	--	--	3,638	70,081	1,775,313
47,235	53	--	--	--	109,387
148,327	6,309	20,569	286,878	632,690	5,312,622
--	--	--	--	--	10,275
--	--	--	--	--	5,240
--	--	--	--	568,121	568,121
--	--	--	--	1,668,484	1,668,484
--	--	--	--	--	94,729
--	--	--	--	29,941	29,941
--	--	--	--	--	329,042
--	--	--	--	--	1,108,926
--	--	--	--	--	10,084,316
--	--	--	196,627	17,950,697	41,072,856
--	--	--	--	--	1,283,206
--	--	--	--	--	890,813
--	--	--	(174,486)	(9,042,232)	(25,071,541)
<u>\$ 322,703</u>	<u>\$ 13,099</u>	<u>\$ 20,569</u>	<u>\$ 843,204</u>	<u>\$ 12,200,423</u>	<u>\$ 167,683,403</u>
\$ --	\$ --	\$ 20,375	\$ 60,487	\$ 846,696	\$ 3,101,809
--	--	--	--	1,052,863	1,052,863
--	--	194	--	--	231,329
--	--	--	--	--	1,252,945
--	--	--	32,735	--	104,534
--	--	--	--	1,403,655	3,506,294
--	--	--	--	--	105,191,188
--	--	--	--	--	2,801,350
--	--	--	56,390	361,265	2,132,131
--	--	--	59,865	--	5,407,221
--	--	--	--	5,650,267	6,313,789
--	--	--	--	779,413	779,413
--	--	20,569	209,477	10,094,159	131,874,866
--	--	--	22,141	2,655,344	15,414,254
--	--	--	--	--	107,290
--	--	--	--	--	7,367,112
--	--	--	--	29,941	339,596
322,703	13,099	--	611,586	(579,021)	12,580,285
<u>\$ 322,703</u>	<u>\$ 13,099</u>	<u>\$ --</u>	<u>\$ 633,727</u>	<u>\$ 2,106,264</u>	<u>\$ 35,808,537</u>

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
COMBINING STATEMENT OF ACTIVITIES
ALL DISCRETELY PRESENTED COMPONENT UNITS
FOR THE YEAR ENDED DECEMBER 31, 2007**

	Judicial Court Services				
	District Attorney of the Nineteenth Judicial District	Nineteenth Judicial District Court (1)	E.B.R. Parish Family Court	E.B.R. Parish Juvenile Court	Nineteenth Judicial District Indigent Defender Board
EXPENSES	\$ 9,143,954	\$ 10,741,901	\$ 1,582,863	\$ 2,057,903	\$ 3,925,964
PROGRAM REVENUES:					
Charges for services	2,233,212	4,776,496	92,350	538,659	3,181,051
Operating grants and contributions	6,475,705	11,511,758	1,361,302	1,267,050	454,238
Capital grants and contributions	--	--	--	--	--
Net program (expenses) revenue	(435,037)	5,546,353	(129,211)	(252,194)	(290,675)
GENERAL REVENUES:					
Taxes:					
Property	--	--	--	--	--
Occupancy	--	--	--	--	--
Grants and contributions not restricted to specific programs	--	791,199	--	6,026	--
Investment earnings	172,230	185,807	18,831	26,845	31,266
Gain (loss) on sale of capital assets	--	--	--	--	--
Total general revenues	172,230	977,006	18,831	32,871	31,266
Change in net assets	(262,807)	6,523,359	(110,380)	(219,323)	(259,409)
Net assets, beginning	3,964,254	563,224	315,624	600,661	883,418
Net assets, ending	\$ 3,701,447	\$ 7,086,583	\$ 205,244	\$ 381,338	\$ 624,009

- (1) Period ending June 30, 2007
(2) Period ending September 30, 2007

The accompanying notes are an integral part of this statement.

Continued

Judicial Court Services		Fire Protection Districts				
E.B.R. Parish Clerk of Court (1)	Total Judicial Court Services	St. George Fire Protection District (2)	Brownsfield Fire Protection District	Central Fire Protection District	E.B.R. Parish Fire Protection District No. 6	Eastside Fire Protection District
\$ 15,714,418	\$ 43,167,003	\$ 12,413,199	\$ 656,845	\$ 2,028,977	\$ 1,202,483	\$ 1,514,080
13,980,510	24,802,278	972,426	129,504	355,247	167,071	206,368
518,710	21,588,763	982,789	17,400	115,288	--	223,560
--	--	--	--	--	--	--
(1,215,198)	3,224,038	(10,457,984)	(509,941)	(1,558,442)	(1,035,412)	(1,084,152)
--	--	8,955,703	394,219	1,228,806	758,368	1,485,439
--	--	--	--	--	--	--
260,931	1,058,156	554,179	123,334	401,563	281,261	174,434
1,328,541	1,763,520	161,290	(1,326)	56,508	29,018	63,292
--	--	(430)	800	--	--	--
1,589,472	2,821,676	9,670,742	517,027	1,686,877	1,068,647	1,723,165
374,274	6,045,714	(787,242)	7,086	128,435	33,235	639,013
8,511,017	14,838,198	2,150,722	280,129	3,511,120	1,648,403	3,381,438
\$ 8,885,291	\$ 20,883,912	\$ 1,363,480	\$ 287,215	\$ 3,639,555	\$ 1,681,638	\$ 4,020,451

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
 COMBINING STATEMENT OF ACTIVITIES
 ALL DISCRETELY PRESENTED COMPONENT UNITS
 FOR THE YEAR ENDED DECEMBER 31, 2007**

	Fire Protection Districts				Crime Prevention
	Pride Fire Protection District	Chaneyville Fire Protection District	Alsen- St. Irma Lee Fire Protection District	Total Fire Protection Districts	South Burbank Crime Prevention District
EXPENSES	\$ 127,086	\$ 73,916	\$ 249,717	\$ 18,266,303	\$ 24,066
PROGRAM REVENUES:					
Charges for services	54,313	49,384	16,926	1,951,239	223,066
Operating grants and contributions	14,500	1,468	--	1,355,005	--
Capital grants and contributions	--	--	--	--	--
Net program (expenses) revenue	<u>(58,273)</u>	<u>(23,064)</u>	<u>(232,791)</u>	<u>(14,960,059)</u>	<u>199,000</u>
GENERAL REVENUES:					
Taxes:					
Property	--	--	220,086	13,042,621	--
Occupancy	--	--	--	--	--
Grants and contributions not restricted to specific programs	24,777	51,294	32,858	1,643,700	--
Investment earnings	3,639	738	10,015	323,174	5,703
Gain on sale of capital assets	2,050	2,950	--	5,370	--
Total general revenues	<u>30,466</u>	<u>54,982</u>	<u>262,959</u>	<u>15,014,865</u>	<u>5,703</u>
Change in net assets	(27,807)	31,918	30,168	54,806	204,703
Net assets, beginning	<u>352,143</u>	<u>21,703</u>	<u>448,368</u>	<u>11,794,026</u>	<u>118,000</u>
Net assets, ending	<u>\$ 324,336</u>	<u>\$ 53,621</u>	<u>\$ 478,536</u>	<u>\$ 11,848,832</u>	<u>\$ 322,703</u>

- (1) Period ending June 30, 2007
 (2) Period ending September 30, 2007

The accompanying notes are an integral part of this statement.

Crime Prevention			Mass Transit			
Concord Estates Crime Prevention District	Wedgewood Crime Prevention District	Total Crime Prevention Districts	Capital Region Planning Commission (1)	Capital Area Transit System	Total Mass Transit	Total All Component Units
\$ 3,711	\$ 21,440	\$ 49,217	\$ 997,513	\$ 16,616,344	\$ 17,613,857	\$ 79,096,380
8,136	21,440	252,642	165,793	4,894,268	5,060,061	32,066,220
--	--	--	701,191	141,252	842,443	23,786,211
--	--	--	--	761,518	761,518	761,518
4,425	--	203,425	(130,529)	(10,819,306)	(10,949,835)	(22,482,431)
--	--	--	--	--	--	13,042,621
--	--	--	--	1,330,563	1,330,563	1,330,563
--	--	--	--	7,821,588	7,821,588	10,523,444
429	--	6,132	25,668	6,028	31,696	2,124,522
--	--	--	--	--	--	5,370
429	--	6,132	25,668	9,158,179	9,183,847	27,026,520
4,854	--	209,557	(104,861)	(1,661,127)	(1,765,988)	4,544,089
8,245	--	126,245	738,588	3,767,391	4,505,979	31,264,448
<u>\$ 13,099</u>	<u>\$ --</u>	<u>\$ 335,802</u>	<u>\$ 633,727</u>	<u>\$ 2,106,264</u>	<u>\$ 2,739,991</u>	<u>\$ 35,808,537</u>

