

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, 2001A and 2007A 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, 2007**

	Special Revenue			
	Juror Compensation	City Constable Court Costs	Mosquito Abatement and Rodent Control	Downtown Development District
ASSETS				
Cash and cash equivalents	\$ 164,892	\$ 234,214	\$ --	\$ --
Investments	--	--	--	--
Property taxes receivable-net	--	--	2,294,182	223,837
Sales taxes receivable	--	--	--	--
Accounts receivable	--	600	--	--
Accrued interest receivable	1,184	1,450	--	--
Due from other governments	15,949	--	3,696,772	154,623
Inventory	--	--	--	--
Total assets	<u>\$ 182,025</u>	<u>\$ 236,264</u>	<u>\$ 5,990,954</u>	<u>\$ 378,460</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts and contracts payable	\$ --	\$ 20,782	\$ 18,946	\$ 5,306
Due to other funds	--	--	1,629,568	277,858
Due to other governments	--	--	--	--
Accrued salaries payable	--	4,162	27,192	6,506
Deferred revenue	--	--	271,332	16,483
Total liabilities	<u>--</u>	<u>24,944</u>	<u>1,947,038</u>	<u>306,153</u>
Fund balances:				
Reserved for:				
Encumbrances	--	9,185	14,403	--
Inventory	--	--	--	--
Debt service - principal	--	--	--	--
Debt service - interest	--	--	--	--
Subsequent year expenditures	--	--	--	--
Continuing projects	--	--	22,800	20,000
Unreserved:				
Undesignated	182,025	202,135	4,006,713	52,307
Total fund balances	<u>182,025</u>	<u>211,320</u>	<u>4,043,916</u>	<u>72,307</u>
Total liabilities and fund balances	<u>\$ 182,025</u>	<u>\$ 236,264</u>	<u>\$ 5,990,954</u>	<u>\$ 378,460</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
\$ 44,199	\$ 286,292	\$ 139,342	\$ 1,093,388	\$ 5,403,014	\$ 6,713,255
--	--	--	--	--	--
--	--	--	--	--	3,220,082
--	--	--	--	--	--
--	11,840	--	--	581,038	1,251,254
287	1,851	1,141	5,691	34,650	57,097
--	--	--	--	--	5,185,894
--	--	--	--	70,965	--
<u>\$ 44,486</u>	<u>\$ 299,983</u>	<u>\$ 140,483</u>	<u>\$ 1,099,079</u>	<u>\$ 6,089,667</u>	<u>\$ 16,427,582</u>
\$ 20,558	\$ --	\$ 11,979	\$ --	\$ 49,992	\$ 184,640
--	--	--	--	--	--
--	--	--	--	--	--
1,036	--	19,750	259	67,104	287,091
--	--	--	--	--	380,836
<u>21,594</u>	<u>--</u>	<u>31,729</u>	<u>259</u>	<u>117,096</u>	<u>852,567</u>
--	--	4,453	--	--	251,903
--	--	--	--	70,965	--
--	--	--	--	--	--
--	--	--	--	--	--
--	--	--	--	--	694,150
--	--	13,565	427,253	460,900	990,000
22,892	299,983	90,736	671,567	5,440,706	13,638,962
<u>22,892</u>	<u>299,983</u>	<u>108,754</u>	<u>1,098,820</u>	<u>5,972,571</u>	<u>15,575,015</u>
<u>\$ 44,486</u>	<u>\$ 299,983</u>	<u>\$ 140,483</u>	<u>\$ 1,099,079</u>	<u>\$ 6,089,667</u>	<u>\$ 16,427,582</u>

Continued

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

	Special Revenue			
	B.R. Fire Department Pay Enhancement	Consolidated Road Lighting District No. 1	Parish Transpor- tation	Parish Transportation Beautification
ASSETS				
Cash and cash equivalents	\$ --	\$ 3,120,664	\$ 7,181,545	\$ 2,218,562
Investments	--	--	--	--
Property taxes receivable-net	3,493,128	301,411	--	--
Sales taxes receivable	--	--	--	110,722
Accounts receivable	--	--	--	--
Accrued interest receivable	--	22,201	48,185	13,249
Due from other governments	4,971,546	352,460	531,023	--
Inventory	--	--	--	--
Total assets	\$ 8,464,674	\$ 3,796,736	\$ 7,760,753	\$ 2,342,533
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts and contracts payable	\$ 29,765	\$ 42,347	\$ 92,369	\$ --
Due to other funds	5,730,019	--	--	--
Due to other governments	--	--	--	--
Accrued salaries payable	184,933	--	--	--
Deferred revenue	515,099	66,035	--	--
Total liabilities	6,459,816	108,382	92,369	--
Fund balances:				
Reserved for:				
Encumbrances	--	--	46,792	--
Inventory	--	--	--	--
Debt service - principal	--	--	--	--
Debt service - interest	--	--	--	--
Subsequent year expenditures	40,380	143,790	1,156,170	--
Continuing projects	--	--	4,728,348	1,937,880
Unreserved:				
Undesignated	1,964,478	3,544,564	1,737,074	404,653
Total fund balances	2,004,858	3,688,354	7,668,384	2,342,533
Total liabilities and fund balances	\$ 8,464,674	\$ 3,796,736	\$ 7,760,753	\$ 2,342,533

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
\$ 10,964,448	\$ 567,926	\$ 109,901	\$ 38,241,642
--	--	--	--
--	--	--	9,532,640
1,249,636	--	90,326	1,450,684
--	--	--	1,844,732
76,638	7,688	--	271,312
--	3,707	--	14,911,974
--	--	--	70,965
<u>\$ 12,290,722</u>	<u>\$ 579,321</u>	<u>\$ 200,227</u>	<u>\$ 66,323,949</u>
\$ 1,301,302	\$ --	\$ 94,185	\$ 1,872,171
--	--	--	7,637,445
162,409	--	--	162,409
3,664	--	--	601,697
--	--	--	1,249,785
<u>1,467,375</u>	<u>--</u>	<u>94,185</u>	<u>11,523,507</u>
4,498,126	--	--	4,824,862
--	--	--	70,965
--	--	--	--
--	--	--	--
--	573,550	--	2,608,040
1,797,511	--	--	10,398,257
<u>4,527,710</u>	<u>5,771</u>	<u>106,042</u>	<u>36,898,318</u>
<u>10,823,347</u>	<u>579,321</u>	<u>106,042</u>	<u>54,800,442</u>
<u>\$ 12,290,722</u>	<u>\$ 579,321</u>	<u>\$ 200,227</u>	<u>\$ 66,323,949</u>

Continued

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

	Debt Service			
	City Sales Tax Bonds	Parish Sales Tax Bonds	State and Local Government Securities	Taxable Refunding Bonds
ASSETS				
Cash and cash equivalents	\$ 16,663,665	\$ 160,980	\$ --	\$ --
Investments	2,238,513	477,353	--	--
Property taxes receivable-net	--	--	--	--
Sales taxes receivable	--	--	--	--
Accounts receivable	--	--	--	--
Accrued interest receivable	55,049	7,707	--	--
Due from other governments	--	--	--	--
Inventory	--	--	--	--
Total assets	\$ 18,957,227	\$ 646,040	\$ --	\$ --
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts and contracts payable	\$ --	\$ --	\$ --	\$ --
Due to other funds	--	--	--	--
Due to other governments	--	--	--	--
Accrued salaries payable	--	--	--	--
Deferred revenue	--	--	--	--
Total liabilities	--	--	--	--
Fund balances:				
Reserved for:				
Encumbrances	--	--	--	--
Inventory	--	--	--	--
Debt service - principal	13,685,417	620,000	--	--
Debt service - interest	5,271,810	26,040	--	--
Subsequent year expenditures	--	--	--	--
Continuing projects	--	--	--	--
Unreserved:				
Undesignated	--	--	--	--
Total fund balances	18,957,227	646,040	--	--
Total liabilities and fund balances	\$ 18,957,227	\$ 646,040	\$ --	\$ --

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
\$ 2,766,520	\$ --	\$ 19,591,165	\$ 57,832,807
689,615	--	3,405,481	3,405,481
--	--	--	9,532,640
--	--	--	1,450,684
19,693	--	82,449	1,844,732
--	--	--	353,761
--	--	--	14,911,974
--	--	--	70,965
<u>\$ 3,475,828</u>	<u>\$ --</u>	<u>\$ 23,079,095</u>	<u>\$ 89,403,044</u>
\$ 27,762	\$ --	\$ 27,762	\$ 1,899,933
--	--	--	7,637,445
--	--	--	162,409
--	--	--	601,697
--	--	--	1,249,785
<u>27,762</u>	<u>--</u>	<u>27,762</u>	<u>11,551,269</u>
--	--	--	4,824,862
--	--	--	70,965
1,331,250	--	15,636,667	15,636,667
2,116,816	--	7,414,666	7,414,666
--	--	--	2,608,040
--	--	--	10,398,257
--	--	--	36,898,318
<u>3,448,066</u>	<u>--</u>	<u>23,051,333</u>	<u>77,851,775</u>
<u>\$ 3,475,828</u>	<u>\$ --</u>	<u>\$ 23,079,095</u>	<u>\$ 89,403,044</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, 2007

	Special Revenue			
	Juror Compensation	City Constable Court Costs	Mosquito Abatement and Rodent Control	Downtown Development District
REVENUES				
Taxes:				
Property	\$ --	\$ --	\$ 6,051,408	\$ 411,237
Sales	--	--	--	--
Occupancy	--	--	--	--
Licenses and permits	--	--	--	--
Intergovernmental revenues	--	8,700	--	--
Charges for services	386,660	841,916	16,703	--
Fines and forfeits	--	52,403	--	--
Investment earnings	7,514	10,681	(6,098)	(5,775)
Miscellaneous revenues	--	--	4,262	10,000
Total revenues	<u>394,174</u>	<u>913,700</u>	<u>6,066,275</u>	<u>415,462</u>
EXPENDITURES				
Current:				
General government	341,733	775,692	--	--
Public safety	--	--	--	--
Transportation	--	--	--	--
Sanitation	--	--	--	--
Health and welfare	--	--	3,172,964	--
Conservation and development	--	--	--	405,252
Debt service:				
Principal retirement	--	--	--	--
Interest and fiscal charges	--	--	--	--
Capital outlay	--	146,626	--	--
Intergovernmental	--	--	--	--
Total expenditures	<u>341,733</u>	<u>922,318</u>	<u>3,172,964</u>	<u>405,252</u>
Excess (deficiency) of revenues over (under) expenditures	<u>52,441</u>	<u>(8,618)</u>	<u>2,893,311</u>	<u>10,210</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	--	--	--	50,000
Transfers out	--	(5,878)	--	--
Payment to refunded bond escrow agent	--	--	--	--
Proceeds of capital asset disposition	--	--	16,950	--
Total other financing sources and uses	<u>--</u>	<u>(5,878)</u>	<u>16,950</u>	<u>50,000</u>
Net change in fund balances	52,441	(14,496)	2,910,261	60,210
Fund balances, January 1	<u>129,584</u>	<u>225,816</u>	<u>1,133,655</u>	<u>12,097</u>
Fund balances, December 31	<u>\$ 182,025</u>	<u>\$ 211,320</u>	<u>\$ 4,043,916</u>	<u>\$ 72,307</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
\$ --	\$ --	\$ --	\$ --	\$ --	\$ 8,676,487
--	--	--	--	--	--
--	--	--	--	--	--
3,546	--	449,133	--	--	--
101,687	138,170	133,107	--	5,083,206	7,225,143
--	--	--	629,716	--	--
1,838	10,772	7,341	35,434	214,436	506,611
--	--	78,489	--	--	41,139
<u>107,071</u>	<u>148,942</u>	<u>668,070</u>	<u>665,150</u>	<u>5,297,642</u>	<u>16,449,380</u>
113,800	--	--	--	--	--
--	--	--	212,490	4,338,187	14,529,578
--	--	--	--	--	--
--	--	1,420,043	--	--	--
--	--	--	--	--	--
--	--	--	--	--	--
--	--	22,068	--	39,179	289,638
--	--	--	--	--	--
<u>113,800</u>	<u>--</u>	<u>1,442,111</u>	<u>212,490</u>	<u>4,377,366</u>	<u>14,819,216</u>
(6,729)	148,942	(774,041)	452,660	920,276	1,630,164
--	--	802,330	--	650,000	--
--	--	--	--	--	(830,000)
--	--	--	--	--	--
3,550	--	--	--	--	--
<u>3,550</u>	<u>--</u>	<u>802,330</u>	<u>--</u>	<u>650,000</u>	<u>(830,000)</u>
(3,179)	148,942	28,289	452,660	1,570,276	800,164
<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>\$ 22,892</u>	<u>\$ 299,983</u>	<u>\$ 108,754</u>	<u>\$ 1,098,820</u>	<u>\$ 5,972,571</u>	<u>\$ 15,575,015</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, 2007**

	Special Revenue			
	B.R. Fire Department Pay Enhancement	Consolidated Road Lighting District No. 1	Parish Transportation	Parish Transportation Beautification
REVENUES				
Taxes:				
Property	\$ 8,883,160	\$ 633,624	\$ --	\$ --
Sales	--	--	--	1,120,391
Occupancy	--	--	--	--
Licenses and permits	--	--	--	--
Intergovernmental revenues	--	66,043	3,174,177	--
Charges for services	--	--	--	--
Fines and forfeits	--	--	--	--
Investment earnings	(99,100)	159,208	325,117	75,504
Miscellaneous revenues	--	--	--	--
Total revenues	<u>8,784,060</u>	<u>858,875</u>	<u>3,499,294</u>	<u>1,195,895</u>
EXPENDITURES				
Current:				
General government	--	--	--	--
Public safety	7,927,871	--	--	--
Transportation	--	534,874	887,219	--
Sanitation	--	--	--	--
Health and welfare	--	--	--	--
Conservation and development	--	--	--	--
Debt service:				
Principal retirement	--	--	--	--
Interest and fiscal charges	--	--	--	--
Capital outlay	--	--	129,533	--
Intergovernmental	--	--	1,147,200	--
Total expenditures	<u>7,927,871</u>	<u>534,874</u>	<u>2,163,952</u>	<u>--</u>
Excess (deficiency) of revenues over (under) expenditures	<u>856,189</u>	<u>324,001</u>	<u>1,335,342</u>	<u>1,195,895</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	--	--	--	1,433
Transfers out	--	--	--	--
Payment to refunded bond escrow agent	--	--	--	--
Proceeds of capital asset disposition	--	--	--	--
Total other financing sources and uses	<u>--</u>	<u>--</u>	<u>--</u>	<u>1,433</u>
Net change in fund balances	856,189	324,001	1,335,342	1,197,328
Fund balances, January 1	<u>1,148,669</u>	<u>3,364,353</u>	<u>6,333,042</u>	<u>1,145,205</u>
Fund balances, December 31	<u>\$ 2,004,858</u>	<u>\$ 3,688,354</u>	<u>\$ 7,668,384</u>	<u>\$ 2,342,533</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
\$ --	\$ 132,361	\$ --	\$ 24,788,277
12,923,161	--	88,706	14,132,258
--	--	1,186,784	1,186,784
--	--	--	449,133
--	233,190	--	3,485,656
--	--	--	13,926,592
--	--	--	682,119
537,827	88,059	4,943	1,874,312
--	--	--	133,890
<u>13,460,988</u>	<u>453,610</u>	<u>1,280,433</u>	<u>60,659,021</u>
--	--	--	1,231,225
--	--	--	27,008,126
13,467,904	--	--	14,889,997
--	31,163	--	31,163
--	--	--	4,593,007
--	--	1,197,842	1,603,094
--	--	--	--
--	--	--	--
--	--	--	627,044
--	--	--	1,147,200
<u>13,467,904</u>	<u>31,163</u>	<u>1,197,842</u>	<u>51,130,856</u>
<u>(6,916)</u>	<u>422,447</u>	<u>82,591</u>	<u>9,528,165</u>
2,893	--	--	1,506,656
--	(3,645,090)	(85,503)	(4,566,471)
--	--	--	--
--	--	--	20,500
<u>2,893</u>	<u>(3,645,090)</u>	<u>(85,503)</u>	<u>(3,039,315)</u>
(4,023)	(3,222,643)	(2,912)	6,488,850
<u>10,827,370</u>	<u>3,801,964</u>	<u>108,954</u>	<u>48,311,592</u>
<u>\$ 10,823,347</u>	<u>\$ 579,321</u>	<u>\$ 106,042</u>	<u>\$ 54,800,442</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, 2007

	Debt Service			
	City Sales Tax Bonds	Parish Sales Tax Bonds	State and Local Government Securities	Taxable Refunding Bonds
REVENUES				
Taxes:				
Property	\$ --	\$ --	\$ --	\$ --
Sales	12,101,477	532,157	--	--
Occupancy	--	--	--	--
Licenses and permits	--	--	--	--
Intergovernmental revenues	--	--	--	--
Charges for services	--	--	--	--
Fines and forfeits	--	--	--	--
Investment earnings	856,111	30,387	27,413	--
Miscellaneous revenues	--	--	--	--
Total revenues	<u>12,957,588</u>	<u>562,544</u>	<u>27,413</u>	<u>--</u>
EXPENDITURES				
Current:				
General government	--	--	--	--
Public safety	--	--	--	--
Transportation	--	--	--	--
Sanitation	--	--	--	--
Health and welfare	--	--	--	--
Conservation and development	--	--	--	--
Debt service:				
Principal retirement	9,995,000	595,000	--	1,630,000
Interest and fiscal charges	4,014,072	50,435	--	3,613,499
Capital outlay	--	--	--	--
Intergovernmental	--	--	--	--
Total expenditures	<u>14,009,072</u>	<u>645,435</u>	<u>--</u>	<u>5,243,499</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,051,484)</u>	<u>(82,891)</u>	<u>27,413</u>	<u>(5,243,499)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	31,451,623	--	--	5,243,499
Transfers out	--	--	(611,983)	--
Payment to refunded bond escrow agent	(31,822,623)	--	--	--
Proceeds of capital asset disposition	--	--	--	--
Total other financing sources and uses	<u>(371,000)</u>	<u>--</u>	<u>(611,983)</u>	<u>5,243,499</u>
Net change in fund balances	(1,422,484)	(82,891)	(584,570)	--
Fund balances, January 1	<u>20,379,711</u>	<u>728,931</u>	<u>584,570</u>	<u>--</u>
Fund balances, December 31	<u>\$ 18,957,227</u>	<u>\$ 646,040</u>	<u>\$ --</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
\$ --	\$ --	\$ --	\$ 24,788,277
8,240,864	--	20,874,498	35,006,756
--	--	--	1,186,784
--	--	--	449,133
--	--	--	3,485,656
--	--	--	13,926,592
--	--	--	682,119
115,510	--	1,029,421	2,903,733
--	--	--	133,890
<u>8,356,374</u>	<u>--</u>	<u>21,903,919</u>	<u>82,562,940</u>
--	--	--	1,231,225
--	--	--	27,008,126
--	--	--	14,889,997
--	--	--	31,163
--	--	--	4,593,007
--	--	--	1,603,094
3,070,000	382,045	15,672,045	15,672,045
5,285,458	43,537	13,007,001	13,007,001
--	--	--	627,044
--	--	--	1,147,200
<u>8,355,458</u>	<u>425,582</u>	<u>28,679,046</u>	<u>79,809,902</u>
<u>916</u>	<u>(425,582)</u>	<u>(6,775,127)</u>	<u>2,753,038</u>
--	425,582	37,120,704	38,627,360
--	--	(611,983)	(5,178,454)
--	--	(31,822,623)	(31,822,623)
--	--	--	20,500
--	425,582	4,686,098	1,646,783
916	--	(2,089,029)	4,399,821
3,447,150	--	25,140,362	73,451,954
<u>\$ 3,448,066</u>	<u>\$ --</u>	<u>\$ 23,051,333</u>	<u>\$ 77,851,775</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, 2007**

EXHIBIT B - 3

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Taxes:				
General property taxes	\$ 3,835	\$ --	\$ 3,835	\$ 3,835
General sales and use taxes	169,579,143	17,635,401	187,214,544	182,386,430
Total taxes	<u>169,582,978</u>	<u>17,635,401</u>	<u>187,218,379</u>	<u>182,390,265</u>
Intergovernmental revenues:				
Federal grants:				
U. S. Federal Transit Authority	571,649	7,090	578,739	954,649
U. S. Department of HUD	--	43,295	43,295	223,538
State grants:				
Department of Public Safety and Corrections	151,351	--	151,351	151,351
Department of Transportation and Development	40,804,156	10,516,364	51,320,520	65,556,932
Louisiana State Capital Outlay Bill	12,591,714	258,369	12,850,083	16,177,644
Department of Treasury	1,161,000	--	1,161,000	1,161,000
Capital Area Transit System	200,000	--	200,000	200,000
E.B.R. Parish Sheriff	500,000	--	500,000	500,000
Total intergovernmental revenues	<u>55,979,870</u>	<u>10,825,118</u>	<u>66,804,988</u>	<u>84,925,114</u>
Charges for Services:				
District court civil and criminal fees	6,671,861	338,986	7,010,847	7,010,847
Investment earnings	24,431,528	11,537,201	35,968,729	26,733,142
Miscellaneous revenues:				
Interest earned on assessments	7,285	102	7,387	4,984
Lease of old pistol range land	325,000	--	325,000	325,000
Special assessments	35,146	145	35,291	31,332
Contributions from private business	2,125,564	488,775	2,614,339	1,417,049
Contributions from government agencies	24,137	--	24,137	12,637
Donations	278,360	--	278,360	278,360
Total miscellaneous revenues	<u>2,795,492</u>	<u>489,022</u>	<u>3,284,514</u>	<u>2,069,362</u>
Total revenues	<u>259,461,729</u>	<u>40,825,728</u>	<u>300,287,457</u>	<u>303,128,730</u>
EXPENDITURES				
Land	21,776,886	9,445,762	31,222,648	74,274,836
Buildings	61,049,336	535,620	61,584,956	103,362,114
Improvements other than buildings	210,332,995	31,338,550	241,671,545	425,008,844
Equipment	24,149,270	7,511,702	31,660,972	37,433,871
Other	2,131,761	5,377,896	7,509,657	7,717,424
Total expenditures	<u>319,440,248</u>	<u>54,209,530</u>	<u>373,649,778</u>	<u>647,797,089</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(59,978,519)</u>	<u>(13,383,802)</u>	<u>(73,362,321)</u>	<u>(344,668,359)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	195,066,557	22,101,970	217,168,527	217,135,101
Transfers out	(4,354,876)	(31,451,623)	(35,806,499)	(36,015,978)
Issuance of long term debt	125,000,000	30,395,000	155,395,000	156,395,000
Premium on long term debt	912,610	1,478,042	2,390,652	2,390,652
Increase in long term lease	4,763,584	--	4,763,584	4,763,584
Total other financing sources and uses	<u>321,387,875</u>	<u>22,523,389</u>	<u>343,911,264</u>	<u>344,668,359</u>
Net change in fund balances	<u>\$ 261,409,356</u>	<u>9,139,587</u>	<u>\$ 270,548,943</u>	<u>\$ --</u>
Fund balances, January 1		<u>261,409,356</u>		
Fund balances, December 31		<u>\$ 270,548,943</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, 2007**

EXHIBIT B - 4

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Charges for services:				
Criminal juror fees	\$ 260,000	\$ 260,000	\$ 264,598	\$ 4,598
Civil juror fees	152,000	152,000	122,062	(29,938)
Total charges for services	<u>412,000</u>	<u>412,000</u>	<u>386,660</u>	<u>(25,340)</u>
Investment earnings	<u>--</u>	<u>--</u>	<u>7,514</u>	<u>7,514</u>
Total revenues	412,000	412,000	394,174	(17,826)
EXPENDITURES				
Current:				
General government:				
Juror compensation	<u>412,000</u>	<u>412,000</u>	<u>341,733</u>	<u>70,267</u>
Excess (deficiency) of revenues over (under) expenditures	--	--	52,441	52,441
Fund balances, January 1	<u>129,584</u>	<u>129,584</u>	<u>129,584</u>	<u>--</u>
Fund balances, December 31	<u>\$ 129,584</u>	<u>\$ 129,584</u>	<u>\$ 182,025</u>	<u>\$ 52,441</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, 2007**

EXHIBIT B - 5

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental revenues:				
State shared revenues:				
On-behalf payments	\$ 7,200	\$ 8,700	\$ 8,700	\$ --
Charges for services:				
Judiciary court costs	550,000	639,000	719,862	80,862
School security fees	25,000	25,000	23,445	(1,555)
Constable bench warrant fees	20,000	20,000	17,550	(2,450)
Evidence testing	50,000	50,000	80,419	30,419
Service of eviction notices	800	800	640	(160)
Total charges for services	<u>645,800</u>	<u>734,800</u>	<u>841,916</u>	<u>107,116</u>
Fines and forfeits:				
City court forfeitures	<u>55,000</u>	<u>55,000</u>	<u>52,403</u>	<u>(2,597)</u>
Investment earnings	<u>--</u>	<u>--</u>	<u>10,681</u>	<u>10,681</u>
Total revenues	<u>708,000</u>	<u>798,500</u>	<u>913,700</u>	<u>115,200</u>
EXPENDITURES				
Current:				
General government:				
Judicial	684,040	774,540	784,877	(10,337)
Capital outlay	<u>164,172</u>	<u>158,294</u>	<u>146,626</u>	<u>11,668</u>
Total expenditures	<u>848,212</u>	<u>932,834</u>	<u>931,503</u>	<u>1,331</u>
Excess (deficiency) of revenues over (under) expenditures	(140,212)	(134,334)	(17,803)	116,531
OTHER FINANCING USES				
Transfers out	<u>--</u>	<u>(5,878)</u>	<u>(5,878)</u>	<u>--</u>
Net change in fund balances	(140,212)	(140,212)	(23,681)	116,531
Fund balances, January 1	<u>225,816</u>	<u>225,816</u>	<u>225,816</u>	<u>--</u>
Fund balances, December 31	<u>\$ 85,604</u>	<u>\$ 85,604</u>	<u>\$ 202,135</u>	<u>\$ 116,531</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, 2007**

EXHIBIT B - 6

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes:				
General property taxes	\$ 3,121,900	\$ 3,121,900	\$ 6,051,408	\$ 2,929,508
Charges for services:				
Out of parish spraying	5,000	5,000	16,703	11,703
Investment earnings	14,000	14,000	(6,098)	(20,098)
Miscellaneous revenues:				
Other income	6,500	6,500	4,262	(2,238)
Total revenues	3,147,400	3,147,400	6,066,275	2,918,875
EXPENDITURES				
Current:				
Health and welfare:				
Operations	3,243,400	3,523,400	3,187,367	336,033
Excess (deficiency) of revenues over (under) expenditures	(96,000)	(376,000)	2,878,908	3,254,908
OTHER FINANCING SOURCES				
Proceeds of capital asset disposition	6,000	6,000	16,950	10,950
Net change in fund balances	(90,000)	(370,000)	2,895,858	3,265,858
Fund balances, January 1	1,133,655	1,133,655	1,133,655	--
Fund balances, December 31	\$ 1,043,655	\$ 763,655	\$ 4,029,513	\$ 3,265,858

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, 2007**

EXHIBIT B - 7

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes:				
General property taxes	\$ 381,000	\$ 381,000	\$ 411,237	\$ 30,237
Investment earnings	(10,000)	(10,000)	(5,775)	4,225
Miscellaneous revenues:				
Donations	5,000	5,000	10,000	5,000
Total revenues	376,000	376,000	415,462	39,462
EXPENDITURES				
Current:				
Conservation and development:				
Operations	426,000	426,000	405,252	20,748
Excess (deficiency) of revenues over (under) expenditures	(50,000)	(50,000)	10,210	60,210
OTHER FINANCING SOURCES				
Transfers in:				
General Fund	50,000	50,000	50,000	--
Net change in fund balances	--	--	60,210	60,210
Fund balances, January 1	12,097	12,097	12,097	--
Fund balances, December 31	\$ 12,097	\$ 12,097	\$ 72,307	\$ 60,210

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, 2007**

EXHIBIT B - 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>		
REVENUES				
Intergovernmental revenues:				
State shared revenues:				
On-behalf payments	\$ 3,600	\$ 3,600	\$ 3,546	\$ (54)
Charges for services:				
Gaming fees	90,000	112,000	101,687	(10,313)
Investment earnings	<u> --</u>	<u> --</u>	<u>1,838</u>	<u>1,838</u>
Total revenues	93,600	115,600	107,071	(8,529)
EXPENDITURES				
Current:				
General government:				
Operations	<u>89,150</u>	<u>111,150</u>	<u>113,800</u>	<u>(2,650)</u>
Excess (deficiency) of revenues over (under) expenditures	4,450	4,450	(6,729)	(11,179)
OTHER FINANCING SOURCES				
Proceeds of capital asset disposition	<u> --</u>	<u> --</u>	<u>3,550</u>	<u>3,550</u>
Net change in fund balances	4,450	4,450	(3,179)	(7,629)
Fund balances, January 1	<u>26,071</u>	<u>26,071</u>	<u>26,071</u>	<u> --</u>
Fund balances, December 31	<u>\$ 30,521</u>	<u>\$ 30,521</u>	<u>\$ 22,892</u>	<u>\$ (7,629)</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, 2007**

EXHIBIT B - 9

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Charges for services:				
Civil Fees	\$ 115,000	\$ 115,000	\$ 138,170	\$ 23,170
Investment earnings	--	--	10,772	10,772
Total revenues	115,000	115,000	148,942	33,942
EXPENDITURES				
Capital outlay	54,570	54,570	--	54,570
Excess (deficiency) of revenues over (under) expenditures	60,430	60,430	148,942	88,512
Fund balances, January 1	151,041	151,041	151,041	--
Fund balances, December 31	\$ 211,471	\$ 211,471	\$ 299,983	\$ 88,512

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, 2007**

EXHIBIT B - 10

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Licenses and permits:				
Licenses	\$ 365,000	\$ 436,500	\$ 449,133	\$ 12,633
Charges for services:				
Shelter income	70,000	75,000	85,632	10,632
Outside sales	13,000	13,000	16,161	3,161
Veterinary services	30,000	30,000	31,314	1,314
Total charges for services	113,000	118,000	133,107	15,107
Investment earnings	600	4,100	7,341	3,241
Miscellaneous revenues:				
Contributions from government agencies	54,000	54,000	51,000	(3,000)
Donations	5,000	25,000	26,139	1,139
Other income	--	--	1,350	1,350
Total miscellaneous revenues	59,000	79,000	78,489	(511)
Total revenues	537,600	637,600	668,070	30,470
EXPENDITURES				
Current:				
Health and welfare:				
Operations	1,317,135	1,442,135	1,424,496	17,639
Capital outlay	28,069	28,069	22,068	6,001
Total expenditures	1,345,204	1,470,204	1,446,564	23,640
Excess (deficiency) of revenues over (under) expenditures	(807,604)	(832,604)	(778,494)	54,110
OTHER FINANCING SOURCES				
Transfers in:				
General Fund	777,330	802,330	802,330	--
Net change in fund balances	(30,274)	(30,274)	23,836	54,110
Fund balances, January 1	80,465	80,465	80,465	--
Fund balances, December 31	\$ 50,191	\$ 50,191	\$ 104,301	\$ 54,110

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, 2007**

EXHIBIT B - 11

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Fines and forfeits:				
Forfeited property	\$ 250,000	\$ 250,000	\$ 629,716	\$ 379,716
Investment earnings	--	--	35,434	35,434
Total revenues	<u>250,000</u>	<u>250,000</u>	<u>665,150</u>	<u>415,150</u>
EXPENDITURES				
Current:				
Public safety:				
Dedicated funds	174,000	174,000	212,490	(38,490)
Capital outlay	<u>465,743</u>	<u>465,743</u>	<u>--</u>	<u>465,743</u>
Total expenditures	<u>639,743</u>	<u>639,743</u>	<u>212,490</u>	<u>427,253</u>
Excess (deficiency) of revenues over (under) expenditures	(389,743)	(389,743)	452,660	842,403
Fund balances, January 1	<u>646,160</u>	<u>646,160</u>	<u>646,160</u>	<u>--</u>
Fund balances, December 31	<u>\$ 256,417</u>	<u>\$ 256,417</u>	<u>\$ 1,098,820</u>	<u>\$ 842,403</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, 2007

EXHIBIT B - 12

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Charges for services:				
Enhanced 911	\$ 4,536,000	\$ 4,536,000	\$ 5,079,948	\$ 543,948
Miscellaneous	--	--	3,258	3,258
Total charges for services	<u>4,536,000</u>	<u>4,536,000</u>	<u>5,083,206</u>	<u>547,206</u>
Investment earnings	--	--	214,436	214,436
Total revenues	<u>4,536,000</u>	<u>4,536,000</u>	<u>5,297,642</u>	<u>761,642</u>
EXPENDITURES				
Current:				
Public safety:				
Communications	4,925,390	5,075,390	4,338,187	737,203
Capital outlay	<u>265,079</u>	<u>465,079</u>	<u>39,179</u>	<u>425,900</u>
Total expenditures	<u>5,190,469</u>	<u>5,540,469</u>	<u>4,377,366</u>	<u>1,163,103</u>
Excess (deficiency) of revenues over (under) expenditures	(654,469)	(1,004,469)	920,276	1,924,745
OTHER FINANCING SOURCES				
Transfers in:				
Emergency Medical Services Fund	<u>650,000</u>	<u>650,000</u>	<u>650,000</u>	<u>--</u>
Net change in fund balances	(4,469)	(354,469)	1,570,276	1,924,745
Fund balances, January 1	<u>4,402,295</u>	<u>4,402,295</u>	<u>4,402,295</u>	<u>--</u>
Fund balances, December 31	<u>\$ 4,397,826</u>	<u>\$ 4,047,826</u>	<u>\$ 5,972,571</u>	<u>\$ 1,924,745</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, 2007**

EXHIBIT B - 13

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes:				
General property taxes	\$ 7,763,000	\$ 7,763,000	\$ 8,676,487	\$ 913,487
Charges for services:				
Emergency transport charges	7,200,000	7,200,000	7,225,143	25,143
Investment earnings	252,000	252,000	506,611	254,611
Miscellaneous revenues:				
Other income	31,000	31,000	41,139	10,139
Total revenues	<u>15,246,000</u>	<u>15,246,000</u>	<u>16,449,380</u>	<u>1,203,380</u>
EXPENDITURES				
Current:				
Public safety:				
Operations	14,948,162	15,020,343	14,597,516	422,827
Capital outlay	261,500	1,168,620	473,603	695,017
Total expenditures	<u>15,209,662</u>	<u>16,188,963</u>	<u>15,071,119</u>	<u>1,117,844</u>
Excess (deficiency) of revenues over (under) expenditures	<u>36,338</u>	<u>(942,963)</u>	<u>1,378,261</u>	<u>2,321,224</u>
OTHER FINANCING SOURCES (USES)				
Transfers out:				
General Fund	(180,000)	(180,000)	(180,000)	--
East Baton Rouge Parish Communications District	(650,000)	(650,000)	(650,000)	--
Total transfers out	<u>(830,000)</u>	<u>(830,000)</u>	<u>(830,000)</u>	<u>--</u>
Net change in fund balances	(793,662)	(1,772,963)	548,261	2,321,224
Fund balances, January 1	<u>14,774,851</u>	<u>14,774,851</u>	<u>14,774,851</u>	<u>--</u>
Fund balances, December 31	<u>\$ 13,981,189</u>	<u>\$ 13,001,888</u>	<u>\$ 15,323,112</u>	<u>\$ 2,321,224</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, 2007**

EXHIBIT B - 14

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes:				
General property taxes	\$ 8,124,400	\$ 8,124,400	\$ 8,883,160	\$ 758,760
Investment earnings	(175,770)	(175,770)	(99,100)	76,670
Total revenues	7,948,630	7,948,630	8,784,060	835,430
EXPENDITURES				
Current:				
Public safety:				
Operations	7,948,630	8,285,770	7,927,871	357,899
Excess (deficiency) of revenues over (under) expenditures	--	(337,140)	856,189	1,193,329
Fund balances, January 1	1,148,669	1,148,669	1,148,669	--
Fund balances, December 31	\$ 1,148,669	\$ 811,529	\$ 2,004,858	\$ 1,193,329

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, 2007**

EXHIBIT B - 15

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes:				
General property taxes	\$ 573,500	\$ 573,500	\$ 633,624	\$ 60,124
Intergovernmental revenues:				
State shared revenues:				
Louisiana revenue sharing	63,800	63,800	66,043	2,243
Investment earnings	100,000	100,000	159,208	59,208
Total revenues	737,300	737,300	858,875	121,575
EXPENDITURES				
Current:				
Transportation:				
Operations	737,300	737,300	534,874	202,426
Excess (deficiency) of revenues over (under) expenditures	--	--	324,001	324,001
Fund balances, January 1	3,364,353	3,364,353	3,364,353	--
Fund balances, December 31	<u>\$ 3,364,353</u>	<u>\$ 3,364,353</u>	<u>\$ 3,688,354</u>	<u>\$ 324,001</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, 2007**

EXHIBIT B - 16

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental revenues:				
State shared revenues:				
State road fund	\$ 2,700,000	\$ 2,700,000	\$ 3,174,177	\$ 474,177
Investment earnings	100,000	100,000	325,117	225,117
Total revenues	<u>2,800,000</u>	<u>2,800,000</u>	<u>3,499,294</u>	<u>699,294</u>
EXPENDITURES				
Current:				
Transportation:				
Operations	1,865,000	1,865,000	887,219	977,781
Capital outlay	4,189,673	4,189,673	176,325	4,013,348
Intergovernmental	1,147,200	1,147,200	1,147,200	--
Total expenditures	<u>7,201,873</u>	<u>7,201,873</u>	<u>2,210,744</u>	<u>4,991,129</u>
Excess (deficiency) of revenues over (under) expenditures	(4,401,873)	(4,401,873)	1,288,550	5,690,423
Fund balances, January 1	<u>6,333,042</u>	<u>6,333,042</u>	<u>6,333,042</u>	<u>--</u>
Fund balances, December 31	<u>\$ 1,931,169</u>	<u>\$ 1,931,169</u>	<u>\$ 7,621,592</u>	<u>\$ 5,690,423</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, 2007**

EXHIBIT B - 17

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes:				
General sales and use taxes	\$ 995,000	\$ 995,000	\$ 1,120,391	\$ 125,391
Investment earnings	5,000	5,000	75,504	70,504
Total revenues	1,000,000	1,000,000	1,195,895	195,895
EXPENDITURES				
Current:				
Transportation:				
Operations	1,937,880	937,880	--	937,880
Excess (deficiency) of revenues over (under) expenditures	(937,880)	62,120	1,195,895	1,133,775
OTHER FINANCING SOURCES				
Transfers in:				
Capitol House Economic Development District	--	--	1,433	1,433
Net change in fund balances	(937,880)	62,120	1,197,328	1,135,208
Fund balances, January 1	1,145,205	1,145,205	1,145,205	--
Fund balances, December 31	\$ 207,325	\$ 1,207,325	\$ 2,342,533	\$ 1,135,208

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, 2007**

EXHIBIT B - 18

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes:				
General sales and use taxes	\$ 11,463,500	\$ 11,921,660	\$ 12,923,161	\$ 1,001,501
Investment earnings	100,000	100,000	537,827	437,827
Total revenues	11,563,500	12,021,660	13,460,988	1,439,328
EXPENDITURES				
Current:				
Transportation:				
Street maintenance	16,805,539	19,854,547	17,966,030	1,888,517
Excess (deficiency) of revenues over (under) expenditures	(5,242,039)	(7,832,887)	(4,505,042)	3,327,845
OTHER FINANCING SOURCES				
Transfers in:				
Capitol House Economic Development District	--	73,750	2,893	(70,857)
Net change in fund balances	(5,242,039)	(7,759,137)	(4,502,149)	3,256,988
Fund balances, January 1	10,827,370	10,827,370	10,827,370	--
Fund balances, December 31	\$ 5,585,331	\$ 3,068,233	\$ 6,325,221	\$ 3,256,988

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, 2007**

EXHIBIT B - 19

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes:				
General property taxes	\$ 114,860	\$ 124,060	\$ 132,361	\$ 8,301
Intergovernmental revenues:				
State shared revenues:				
Louisiana revenue sharing	116,190	233,190	233,190	--
Investment earnings	5,000	90,600	88,059	(2,541)
Total revenues	236,050	447,850	453,610	5,760
EXPENDITURES				
Current:				
Sanitation:				
Operations	18,020	31,170	31,163	7
Excess (deficiency) of revenues over (under) expenditures	218,030	416,680	422,447	5,767
OTHER FINANCING SOURCES (USES)				
Transfers out:				
General Fund	(1,196,440)	(1,196,440)	(1,196,440)	--
Solid Waste Collection and Disposal Fund	(2,250,000)	(2,448,650)	(2,448,650)	--
Total transfers out	(3,446,440)	(3,645,090)	(3,645,090)	--
Net change in fund balances	(3,228,410)	(3,228,410)	(3,222,643)	5,767
Fund balances, January 1	3,801,964	3,801,964	3,801,964	--
Fund balances, December 31	\$ 573,554	\$ 573,554	\$ 579,321	\$ 5,767

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, 2007**

EXHIBIT B - 20

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes:				
General sales and use taxes	\$ 149,030	\$ 149,030	\$ 88,706	\$ (60,324)
Occupancy taxes	1,184,820	1,184,820	1,186,784	1,964
Total taxes	<u>1,333,850</u>	<u>1,333,850</u>	<u>1,275,490</u>	<u>(58,360)</u>
Investment earnings	--	--	4,943	4,943
Total revenues	1,333,850	1,333,850	1,280,433	(53,417)
EXPENDITURES				
Current:				
Conservation and development: Operations	<u>1,285,300</u>	<u>1,285,300</u>	<u>1,197,842</u>	<u>87,458</u>
Excess (deficiency) of revenues over (under) expenditures	48,550	48,550	82,591	34,041
OTHER FINANCING SOURCES				
Transfers Out:				
Parish Transportation Beautification Fund	--	--	(1,433)	(1,433)
Parish Street Maintenance Fund	(73,750)	(73,750)	(2,893)	70,857
Road & Street Improvement	--	--	(33,426)	(33,426)
Parish Sewer Sales Tax	(83,750)	(83,750)	(47,751)	35,999
Total transfers out	<u>(157,500)</u>	<u>(157,500)</u>	<u>(85,503)</u>	<u>71,997</u>
Net change in fund balances	(108,950)	(108,950)	(2,912)	106,038
Fund balances, January 1	<u>108,954</u>	<u>108,954</u>	<u>108,954</u>	<u>--</u>
Fund balances, December 31	<u>\$ 4</u>	<u>\$ 4</u>	<u>\$ 106,042</u>	<u>\$ 106,038</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, 2007

EXHIBIT B - 21

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes:				
General sales and use taxes	\$ 13,568,600	\$ 12,390,590	\$ 12,101,477	\$ (289,113)
Investment earnings	811,000	788,370	856,111	67,741
Total revenues	14,379,600	13,178,960	12,957,588	(221,372)
EXPENDITURES				
Debt service:				
Principal:				
Bond principal	10,155,000	9,995,000	9,995,000	--
Interest and fiscal charges:				
Bond interest	4,807,660	4,012,735	4,012,704	31
Paying agent fees	5,200	5,200	1,368	3,832
Total interest and fiscal charges	4,812,860	4,017,935	4,014,072	3,863
Total expenditures	14,967,860	14,012,935	14,009,072	3,863
Excess (deficiency) of revenues over (under) expenditures	(588,260)	(833,975)	(1,051,484)	(217,509)
OTHER FINANCING SOURCES (USES)				
Transfers in:				
Capital Projects Fund	--	31,451,623	31,451,623	--
Payment to refunded bond escrow agent	--	(31,822,623)	(31,822,623)	--
Total other financing sources and uses	--	(371,000)	(371,000)	--
Net change in fund balances	(588,260)	(1,204,975)	(1,422,484)	(217,509)
Fund balances, January 1	20,379,711	20,379,711	20,379,711	--
Fund balances, December 31	\$ 19,791,451	\$ 19,174,736	\$ 18,957,227	\$ (217,509)

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, 2007**

EXHIBIT B - 22

	Budgeted Amounts		Actual Amounts Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes:				
General sales and use taxes	\$ 536,550	\$ 536,550	\$ 532,157	\$ (4,393)
Investment earnings	27,000	27,000	30,387	3,387
Total revenues	563,550	563,550	562,544	(1,006)
EXPENDITURES				
Debt service:				
Principal:				
Bond principal	595,000	595,000	595,000	--
Interest and fiscal charges:				
Bond interest	50,440	50,440	50,435	5
Paying agent fees	1,000	1,000	--	1,000
Total interest and fiscal charges	51,440	51,440	50,435	1,005
Total expenditures	646,440	646,440	645,435	1,005
Excess (deficiency) of revenues over (under) expenditures	(82,890)	(82,890)	(82,891)	(1)
Fund balances, January 1	728,931	728,931	728,931	--
Fund balances, December 31	\$ 646,041	\$ 646,041	\$ 646,040	\$ (1)

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, 2007**

EXHIBIT B - 23

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Investment earnings	\$ 27,420	\$ 27,420	\$ 27,413	\$ (7)
OTHER FINANCING SOURCES (USES)				
Transfers out:				
General Fund	(612,000)	(612,000)	(611,983)	17
Net change in fund balances	(584,580)	(584,580)	(584,570)	10
Fund balances, January 1	584,570	584,570	584,570	--
Fund balances, December 31	<u>\$ (10)</u>	<u>\$ (10)</u>	<u>\$ --</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, 2007**

EXHIBIT B - 24

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
EXPENDITURES				
Debt service:				
Principal:				
Bond principal	\$ 1,630,000	\$ 1,630,000	\$ 1,630,000	\$ --
Interest and fiscal charges:				
Bond interest	3,612,510	3,612,510	3,612,499	11
Paying agent fees	2,000	2,000	1,000	1,000
Total interest and fiscal charges	<u>3,614,510</u>	<u>3,614,510</u>	<u>3,613,499</u>	<u>1,011</u>
Total expenditures	5,244,510	5,244,510	5,243,499	1,011
OTHER FINANCING SOURCES				
Transfers in:				
General Fund	<u>5,244,510</u>	<u>5,244,510</u>	<u>5,243,499</u>	<u>(1,011)</u>
Net change in fund balances	--	--	--	--
Fund balances, January 1	--	--	--	--
Fund balances, December 31	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
ROAD AND STREET IMPROVEMENT SALES TAX BONDS DEBT SERVICE FUND
FOR THE YEAR ENDED DECEMBER 31, 2007**

EXHIBIT B - 25

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes:				
General sales and use taxes	\$ 8,476,640	\$ 8,331,940	\$ 8,240,864	\$ (91,076)
Investment earnings	16,800	27,800	115,510	87,710
Total revenues	<u>8,493,440</u>	<u>8,359,740</u>	<u>8,356,374</u>	<u>(3,366)</u>
EXPENDITURES				
Debt service:				
Principal:				
Bond principal	3,070,000	3,070,000	3,070,000	--
Interest and fiscal charges:				
Bond interest	5,203,170	4,789,150	4,789,092	58
Paying agent fees	219,350	499,670	496,366	3,304
Total interest and fiscal charges	<u>5,422,520</u>	<u>5,288,820</u>	<u>5,285,458</u>	<u>3,362</u>
Total expenditures	<u>8,492,520</u>	<u>8,358,820</u>	<u>8,355,458</u>	<u>3,362</u>
Excess (deficiency) of revenues over (under) expenditures	920	920	916	(4)
Fund balances, January 1	<u>3,447,150</u>	<u>3,447,150</u>	<u>3,447,150</u>	--
Fund balances, December 31	<u>\$ 3,448,070</u>	<u>\$ 3,448,070</u>	<u>\$ 3,448,066</u>	<u>\$ (4)</u>

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
EXCESS REVENUE AND LIMITED TAX DEBT SERVICE FUND
FOR THE YEAR ENDED DECEMBER 31, 2007**

EXHIBIT B - 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>		
EXPENDITURES				
Debt service:				
Principal:				
Bond principal	\$ 381,000	\$ 381,000	\$ 381,000	\$ --
Interest and fiscal charges:				
Bond interest	<u>56,000</u>	<u>56,000</u>	<u>43,523</u>	<u>12,477</u>
Total expenditures	437,000	437,000	424,523	12,477
OTHER FINANCING SOURCES				
Transfers in:				
General Fund	<u>437,000</u>	<u>437,000</u>	<u>424,523</u>	<u>(12,477)</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.

