

DEBT SERVICE FUNDS DETAIL

Fund/Department/Division/Object/Account Title				2002 Actual	2003 Budget	2004 Request	2004 Proposed	2004 Final
1993 CITY STRB PUBLIC BUILDING DEBT SERVICE								
215	0000000	413000	General Sales & Use Tax	275,820	277,020	279,170	279,170	279,170
215	0000000	481000	Interest Earnings on Investments	10,320	11,800	13,500	13,500	13,500
TOTAL SOURCES				<u>286,140</u>	<u>288,820</u>	<u>292,670</u>	<u>292,670</u>	<u>292,670</u>
215	9121058	671000	Bond Principal	120,000	130,000	140,000	140,000	140,000
215	9121058	672000	Bond Interest	165,720	156,120	150,210	150,210	150,210
215	9121058	673000	Paying Agent Fees & Other Charges	320	1,000	1,000	1,000	1,000
				<u>286,040</u>	<u>287,120</u>	<u>291,210</u>	<u>291,210</u>	<u>291,210</u>
TOTAL USES				<u>286,040</u>	<u>287,120</u>	<u>291,210</u>	<u>291,210</u>	<u>291,210</u>
EXCESS SOURCES OVER (UNDER) USES				100	1,700	1,460	1,460	1,460
FUND BALANCE, JANUARY 1				423,050	423,150	424,850	424,850	424,850
ADJUSTMENT				0	0	0	0	0
FUND BALANCE DECEMBER 31				423,150	424,850	426,310	426,310	426,310
DEBT SERVICE RESERVE REQUIREMENT				303,930	303,930	303,930	303,930	303,930
SINKING FUND REQUIREMENT				119,220	120,920	122,380	122,380	122,380
1997 CITY STRB CONSTRUCTION DEBT SERVICE								
216	0000000	413000	General Sales & Use Tax	2,383,400	2,412,440	2,443,580	2,443,580	2,443,580
216	0000000	481000	Interest Earnings on Investments	84,270	101,230	103,000	103,000	103,000
TOTAL SOURCES				<u>2,467,670</u>	<u>2,513,670</u>	<u>2,546,580</u>	<u>2,546,580</u>	<u>2,546,580</u>
216	9121068	671000	Bond Principal	1,835,000	1,980,000	2,100,000	2,100,000	2,100,000
216	9121068	672000	Bond Interest	609,300	517,560	431,430	431,430	431,430
216	9121068	673000	Paying Agent Fees & Other Charges	1,240	2,000	2,000	2,000	2,000
				<u>2,445,540</u>	<u>2,499,560</u>	<u>2,533,430</u>	<u>2,533,430</u>	<u>2,533,430</u>
TOTAL USES				<u>2,445,540</u>	<u>2,499,560</u>	<u>2,533,430</u>	<u>2,533,430</u>	<u>2,533,430</u>
EXCESS SOURCES OVER (UNDER) USES				22,130	14,110	13,150	13,150	13,150
FUND BALANCE, JANUARY 1				3,315,520	3,337,650	3,351,760	3,351,760	3,351,760
ADJUSTMENT				0	0	0	0	0
FUND BALANCE DECEMBER 31				3,337,650	3,351,760	3,364,910	3,364,910	3,364,910
DEBT SERVICE RESERVE REQUIREMENT				2,297,000	2,297,000	2,297,000	2,297,000	2,297,000
SINKING FUND REQUIREMENT				1,040,650	1,054,760	1,067,910	1,067,910	1,067,910
1998A CITY STRB REVENUE AND REFUNDING DEBT SERVICE								
217	0000000	413000	General Sales & Use Tax	10,586,380	10,762,220	10,758,130	10,758,130	10,758,130
217	0000000	481000	Interest Earnings on Investments	400,800	400,000	496,000	496,000	496,000
TOTAL SOURCES				<u>10,987,180</u>	<u>11,162,220</u>	<u>11,254,130</u>	<u>11,254,130</u>	<u>11,254,130</u>
217	9121078	671000	Bond Principal	6,205,000	6,660,000	7,135,000	7,135,000	7,135,000
217	9121078	672000	Bond Interest	4,704,760	4,441,050	4,108,050	4,108,050	4,108,050
217	9121078	673000	Paying Agent Fees & Other Charges	600	2,000	2,000	2,000	2,000
				<u>10,910,360</u>	<u>11,103,050</u>	<u>11,245,050</u>	<u>11,245,050</u>	<u>11,245,050</u>
TOTAL USES				<u>10,910,360</u>	<u>11,103,050</u>	<u>11,245,050</u>	<u>11,245,050</u>	<u>11,245,050</u>
EXCESS SOURCES OVER (UNDER) USES				76,820	59,170	9,080	9,080	9,080
FUND BALANCE, JANUARY 1				16,069,170	16,145,990	16,205,160	16,205,160	16,205,160
ADJUSTMENT/RESIDUAL EQUITY TRANSFER				0	0	0	0	0
FUND BALANCE DECEMBER 31				16,145,990	16,205,160	16,214,240	16,214,240	16,214,240
DEBT SERVICE RESERVE REQUIREMENT				11,520,550	11,520,550	11,520,550	11,520,550	11,520,550
SINKING FUND REQUIREMENT				4,625,440	4,684,610	4,693,690	4,693,690	4,693,690
2001 CITY STRB CENTROPLEX/AIRPORT DEBT SERVICE								
218	0000000	413000	General Sales & Use Tax	1,402,480	1,511,700	1,512,950	1,512,950	1,512,950
218	0000000	481000	Interest Earnings on Investments	81,770	88,050	87,500	87,500	87,500
218	0000000	499318	Transfer from 2001 City Bonds Centroplex Capital Fund	0	0	0	0	0
TOTAL SOURCES				<u>1,484,250</u>	<u>1,599,750</u>	<u>1,600,450</u>	<u>1,600,450</u>	<u>1,600,450</u>
218	9121088	671000	Bond Principal	405,000	440,000	475,000	475,000	475,000
218	9121088	672000	Bond Interest	1,077,810	1,157,830	1,122,630	1,122,630	1,122,630
218	9121088	673000	Paying Agent Fees & Other Charges	250	2,000	2,000	2,000	2,000
				<u>1,483,060</u>	<u>1,599,830</u>	<u>1,599,630</u>	<u>1,599,630</u>	<u>1,599,630</u>

2004 ANNUAL OPERATING BUDGET

DEBT SERVICE FUNDS DETAIL

Fund/Department/Division/Object/Account Title	2002 Actual	2003 Budget	Request	2004 Proposed	Final
TOTAL USES	1,483,060	1,599,830	1,599,630	1,599,630	1,599,630
EXCESS SOURCES OVER (UNDER) USES	1,190	(80)	820	820	820
FUND BALANCE, JANUARY 1	2,264,210	2,265,400	2,265,320	2,265,320	2,265,320
ADJUSTMENT/RESIDUAL EQUITY TRANSFER	0	0	0	0	0
FUND BALANCE DECEMBER 31	2,265,400	2,265,320	2,266,140	2,266,140	2,266,140
DEBT SERVICE RESERVE REQUIREMENT	1,599,630	1,599,630	1,599,630	1,599,630	1,599,630
SINKING FUND REQUIREMENT	665,770	665,690	666,510	666,510	666,510
1998C PARISH STRB REVENUE AND REFUNDING DEBT SERVICE					
222 0000000 413000 General Sales & Use Tax	415,690	638,940	620,130	620,130	620,130
222 0000000 481000 Interest Earnings on Investments	20,990	14,700	22,000	22,000	22,000
TOTAL SOURCES	436,680	653,640	642,130	642,130	642,130
222 9122028 649600 Arbitrage Expense	0	11,000	0	0	0
222 9122028 671000 Bond Principal	470,000	505,000	525,000	525,000	525,000
222 9122028 672000 Bond Interest	156,930	136,730	116,530	116,530	116,530
222 9122028 673000 Paying Agent Fees & Other Charges	20	1,000	1,000	1,000	1,000
	626,950	653,730	642,530	642,530	642,530
TOTAL USES	626,950	653,730	642,530	642,530	642,530
EXCESS SOURCES OVER (UNDER) USES	(190,270)	(90)	(400)	(400)	(400)
FUND BALANCE, JANUARY 1	917,650	727,380	727,290	727,290	727,290
ADJUSTMENT/RESIDUAL EQUITY TRANSFER	0	0	0	0	0
FUND BALANCE DECEMBER 31	727,380	727,290	726,890	726,890	726,890
DEBT SERVICE RESERVE REQUIREMENT	460,000	460,000	460,000	460,000	460,000
SINKING FUND REQUIREMENT	267,380	267,290	266,890	266,890	266,890
1997 CITY SLGS REFUNDING DEBT SERVICE					
240 0000000 481000 Interest Earnings on Investments	190,940	175,380	144,980	144,980	144,980
240 0000000 492100 Proceeds from Long-Term Debt	0	0	0	0	0
TOTAL SOURCES	190,940	175,380	144,980	144,980	144,980
240 9900019 690000 Transfer to City General Fund	982,740	1,001,410	1,014,480	1,014,480	1,014,480
240 9904839 690000 Transfer to Greater Baton Rouge Airport District	0	0	0	0	0
	982,740	1,001,410	1,014,480	1,014,480	1,014,480
TOTAL USES	982,740	1,001,410	1,014,480	1,014,480	1,014,480
EXCESS SOURCES OVER (UNDER) USES	(791,800)	(826,030)	(869,500)	(869,500)	(869,500)
FUND BALANCE, JANUARY 1	4,958,970	4,167,170	3,341,140	3,341,140	3,341,140
ADJUSTMENT/RESIDUAL EQUITY TRANSFER	0	0	0	0	0
FUND BALANCE DECEMBER 31	4,167,170	3,341,140	2,471,640	2,471,640	2,471,640
2002-A TAXABLE REFUNDING BONDS					
241 0000000 481000 Interest Earnings on Investments	3,950	12,000	0	0	0
241 0000000 492100 Proceeds from Long-Term Debt	73,450,000	0	0	0	0
241 0000000 499001 Transfer from City General Fund	3,019,030	5,265,350	5,243,280	5,243,280	5,243,280
TOTAL SOURCES	76,472,980	5,277,350	5,243,280	5,243,280	5,243,280
MPERS NOTE					
241 9170008 671000 Bond Principal	299,770	0	0	0	0
241 9170008 672000 Bond Interest	1,578,680	0	0	0	0
	1,878,450	0	0	0	0
2002-A TAXABLE VARIABLE RATE BONDS					
241 9180008 671000 Bond Principal	0	363,080	0	0	0
241 9180008 672000 Bond Interest	184,780	1,270,620	0	0	0
241 9180008 673000 Paying Agent Fees & Other Charges	3,500	6,500	0	0	0
241 9180008 673100 Liquidity Facility Provider	23,870	65,000	0	0	0
241 9180008 673200 Remarketing Agent	16,250	26,120	0	0	0
241 9180008 673300 Bond Insurance	323,820	0	0	0	0
241 9180008 673400 Bond Issuance Costs	277,630	0	0	0	0
241 9180008 673600 Cash Management Fees	1,740	10,000	0	0	0
241 9180008 674000 Payment to Refunded Bond Escrow Agent	25,284,660	0	0	0	0
	26,116,250	1,741,320	0	0	0

2004 ANNUAL OPERATING BUDGET

DEBT SERVICE FUNDS DETAIL

Fund/Department/Division/Object/Account Title				2002	2003	2004		
				Actual	Budget	Request	Proposed	Final
2002-B TAXABLE FIXED RATE BONDS								
241	9180018	671000	Bond Principal	0	1,250,000	935,000	935,000	935,000
241	9180018	672000	Bond Interest	0	1,943,450	2,444,320	2,444,320	2,444,320
241	9180018	673000	Paying Agent Fees & Other Charges	500	750	1,000	1,000	1,000
241	9180018	673300	Bond Insurance	400,700	0	0	0	0
241	9180018	673400	Bond Issuance Costs	555,040	0	0	0	0
241	9180018	673500	Issuance Discounts on Long-Term Debt	369,680	0	0	0	0
241	9180018	674000	Payment to Refunded Bond Escrow Agent	46,198,250	0	0	0	0
				<u>47,524,170</u>	<u>3,194,200</u>	<u>3,380,320</u>	<u>3,380,320</u>	<u>3,380,320</u>
2002-A TAXABLE FIXED RATE BONDS								
241	9180028	671000	Bond Principal	0	0	565,000	565,000	565,000
241	9180028	672000	Bond Interest	0	0	1,296,960	1,296,960	1,296,960
241	9180028	673000	Paying Agent Fees & Other Charges	0	0	1,000	1,000	1,000
				<u>0</u>	<u>0</u>	<u>1,862,960</u>	<u>1,862,960</u>	<u>1,862,960</u>
TOTAL USES				<u>75,518,870</u>	<u>4,935,520</u>	<u>5,243,280</u>	<u>5,243,280</u>	<u>5,243,280</u>
EXCESS SOURCES OVER (UNDER) USES				954,110	341,830	0	0	0
FUND BALANCE, JANUARY 1				0	954,110	0	0	0
ADJUSTMENT				0	(1,295,940)	0	0	0
FUND BALANCE, DECEMBER 31				954,110	0	0	0	0
LIMITED TAX BONDS								
290	0000000	499001	Transfer from City General Fund	2,809,020	0	0	0	0
290	0000000	499002	Transfer from Parish General Fund	430,370	521,490	407,150	407,150	407,150
290	0000000	499118	Transfer from EBRP Communications District	400,000	0	0	0	0
290	0000000	499340	Transfer from LCDA Capital Projects Fund	440,000	1,500,000	0	0	0
TOTAL SOURCES				<u>4,079,390</u>	<u>2,021,490</u>	<u>407,150</u>	<u>407,150</u>	<u>407,150</u>
1982 JAIL IMPROVEMENT NOTE								
290	9129028	671000	Bond Principal	16,020	0	0	0	0
290	9129028	672000	Bond Interest	860	0	0	0	0
				<u>16,880</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
LA COMMUNITY DEVELOPMENT AUTHORITY								
290	9129058	671000	Bond Principal	1,136,500	1,815,500	327,500	327,500	327,500
290	9129058	672000	Bond Interest	116,990	205,990	79,650	79,650	79,650
				<u>1,253,490</u>	<u>2,021,490</u>	<u>407,150</u>	<u>407,150</u>	<u>407,150</u>
MPERS NOTE								
290	9170008	671000	Bond Principal	426,090	0	0	0	0
290	9170008	672000	Bond Interest	2,382,930	0	0	0	0
				<u>2,809,020</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL USES				<u>4,079,390</u>	<u>2,021,490</u>	<u>407,150</u>	<u>407,150</u>	<u>407,150</u>
EXCESS SOURCES OVER (UNDER) USES				0	0	0	0	0
FUND BALANCE, JANUARY 1				0	0	0	0	0
ADJUSTMENT				0	0	0	0	0
FUND BALANCE, DECEMBER 31				0	0	0	0	0
GRAND TOTAL USE OF FUNDS				<u>96,332,950</u>	<u>24,101,710</u>	<u>22,976,760</u>	<u>22,976,760</u>	<u>22,976,760</u>