

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**STATEMENT OF NET ASSETS**  
**DECEMBER 31, 2006**

EXHIBIT A - 1

	Primary Government			Component Units
	Governmental Activities	Business-Type Activities	Total	
<b>ASSETS</b>				
Cash and cash equivalents (Note 3)	\$ 130,116,984	\$ 80,469,313	\$ 210,586,297	\$ 14,059,892
Investments (Note 3)	300,453,392	206,067,605	506,520,997	944,104
Receivables - net (Note 13)	48,878,464	18,471,181	67,349,645	2,891,565
Due from other governments (Note 11)	71,261,348	2,533,766	73,795,114	5,063,481
Due from component units (Note 11)	248,355	--	248,355	--
Due from primary government (Note 11)	--	--	--	4,067
Prepaid items	--	37,199	37,199	23,589
Loans receivable	3,506,157	--	3,506,157	--
Inventory	1,009,714	40,436	1,050,150	435,166
Net pension asset	9,077	--	9,077	1,519,231
Other assets	--	--	--	104,018
Restricted assets:				
Cash and cash equivalents (Note 3)	--	5,730,649	5,730,649	211,849
Investments (Note 3)	--	83,185,640	83,185,640	--
Receivables - net (Note 13)	--	1,293,856	1,293,856	--
Investment in joint venture (Note 19)	--	2,411,458	2,411,458	--
Deferred bond issuance costs	3,566,940	3,404,389	6,971,329	--
Capital assets (Note 6):				
Non-depreciable	115,599,824	84,156,982	199,756,806	1,307,274
Depreciable, net	346,751,206	564,612,447	911,363,653	27,721,527
Total assets	<u>1,021,401,461</u>	<u>1,052,414,921</u>	<u>2,073,816,382</u>	<u>54,285,763</u>
<b>LIABILITIES</b>				
Accounts payable and other current liabilities	24,374,632	10,257,890	34,632,522	2,414,006
Due to other governments	291,072	89,408	380,480	1,229,221
Due to primary government (Note 11)	--	--	--	248,355
Due to component units (Note 11)	4,067	--	4,067	--
Accrued payables	9,351,857	5,130,910	14,482,767	1,045,796
Unearned revenue	3,651,227	942,030	4,593,257	--
Deposits and escrow accounts	13,431,919	--	13,431,919	--
Other liabilities	--	--	--	185,152
Non-current liabilities (Note 10):				
Due within one year	25,655,102	13,128,969	38,784,071	3,832,377
Due in more than one year	277,016,092	304,845,470	581,861,562	13,970,393
Total liabilities	<u>353,775,968</u>	<u>334,394,677</u>	<u>688,170,645</u>	<u>22,925,300</u>
<b>NET ASSETS</b>				
Invested in capital assets, net of related debt	402,158,590	402,395,393	804,553,983	16,110,008
Restricted for (Note 14):				
Capital projects	87,770,533	10,992,447	98,762,980	74,485
Debt service	21,239,848	27,236,586	48,476,434	--
Passenger facility charges	--	2,419,374	2,419,374	--
External legal constraints	78,164,595	--	78,164,595	399,910
Unrestricted	78,291,927	274,976,444	353,268,371	14,776,060
Total net assets	<u>\$ 667,625,493</u>	<u>\$ 718,020,244</u>	<u>\$ 1,385,645,737</u>	<u>\$ 31,360,463</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, 2006**

	<u>Expenses</u>	<u>Program Revenues</u>		
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
<b>Function/Programs</b>				
<b>Primary government:</b>				
Governmental activities:				
General government	\$ 72,831,082	\$ 26,462,191	\$ 136,969	\$ 21,634
Public safety	146,539,350	18,815,693	10,459,670	2,756,113
Transportation	55,271,569	638,446	2,192,195	12,718,388
Sanitation	180,454	36,306	--	--
Health and welfare	7,741,814	626,847	1,459,330	--
Culture and recreation	23,531,171	436,039	422,111	--
Conservation and development	36,806,867	3,528,264	30,925,057	332,846
Interest and fiscal charges on long-term debt	9,091,822	--	--	--
Total governmental activities	<u>351,994,129</u>	<u>50,543,786</u>	<u>45,595,332</u>	<u>15,828,981</u>
Business-type activities:				
Airport	19,268,599	17,942,112	917,494	14,091,006
Sewer	72,992,588	61,085,493	841,955	8,528,029
Civic center	15,767,279	10,823,308	395,959	1,665,639
Parking facilities	627,221	887,716	--	--
Solid waste collection and disposal	45,172,295	30,856,944	33,907	--
Total business-type activities	<u>153,827,982</u>	<u>121,595,573</u>	<u>2,189,315</u>	<u>24,284,674</u>
Total primary government	<u>\$ 505,822,111</u>	<u>\$ 172,139,359</u>	<u>\$ 47,784,647</u>	<u>\$ 40,113,655</u>
<b>Component units:</b>				
Judicial court services	\$ 36,938,290	\$ 20,247,014	\$ 15,851,746	\$ 1,023
Coroner	1,203,314	365,313	841,930	--
Fire protection districts	15,494,127	1,963,215	1,057,697	--
Crime prevention districts	11,564	132,370	--	--
Mass transit	16,028,593	5,074,157	846,456	730,696
Total component units	<u>\$ 69,675,888</u>	<u>\$ 27,782,069</u>	<u>\$ 18,597,829</u>	<u>\$ 731,719</u>

**General revenues:**

**Taxes:**

Property

Gross receipts business

Sales

Occupancy

Occupational

Insurance premium

Gaming admissions

Interest and penalties - delinquent taxes

Miscellaneous

Grants and contributions not restricted to specific programs

Investment earnings

Gain (loss) on sale of capital assets

Special item - change in engineering method on project

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
\$ (46,210,288)	\$ --	\$ (46,210,288)	\$ --
(114,507,874)	--	(114,507,874)	--
(39,722,540)	--	(39,722,540)	--
(144,148)	--	(144,148)	--
(5,655,637)	--	(5,655,637)	--
(22,673,021)	--	(22,673,021)	--
(2,020,700)	--	(2,020,700)	--
(9,091,822)	--	(9,091,822)	--
<u>(240,026,030)</u>	<u>--</u>	<u>(240,026,030)</u>	<u>--</u>
--	13,682,013	13,682,013	--
--	(2,537,111)	(2,537,111)	--
--	(2,882,373)	(2,882,373)	--
--	260,495	260,495	--
--	<u>(14,281,444)</u>	<u>(14,281,444)</u>	<u>--</u>
--	<u>(5,758,420)</u>	<u>(5,758,420)</u>	<u>--</u>
<u>(240,026,030)</u>	<u>(5,758,420)</u>	<u>(245,784,450)</u>	<u>--</u>
--	--	--	(838,507)
--	--	--	3,929
--	--	--	(12,473,215)
--	--	--	120,806
--	--	--	<u>(9,377,284)</u>
--	--	--	<u>(22,564,271)</u>
72,124,989	--	72,124,989	12,110,014
27,442,169	--	27,442,169	--
205,855,750	40,035,525	245,891,275	--
1,390,059	--	1,390,059	1,309,751
8,915,743	--	8,915,743	--
3,180,180	--	3,180,180	--
7,005,783	--	7,005,783	--
1,982,487	--	1,982,487	--
--	2,651,037	2,651,037	--
4,688,156	--	4,688,156	9,848,477
18,145,749	13,665,915	31,811,664	1,536,095
610,868	77,988	688,856	(8,912)
--	(10,340,749)	(10,340,749)	--
<u>(20,805,627)</u>	<u>20,805,627</u>	<u>--</u>	<u>--</u>
<u>330,536,306</u>	<u>66,895,343</u>	<u>397,431,649</u>	<u>24,795,425</u>
90,510,276	61,136,923	151,647,199	2,231,154
<u>577,115,217</u>	<u>656,883,321</u>	<u>1,233,998,538</u>	<u>29,129,309</u>
<u>\$ 667,625,493</u>	<u>\$ 718,020,244</u>	<u>\$ 1,385,645,737</u>	<u>\$ 31,360,463</u>

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**

**BALANCE SHEET  
GOVERNMENTAL FUNDS  
DECEMBER 31, 2006**

	<u>General Fund</u>	<u>Library Board of Control</u>	<u>Grants</u>
<b>ASSETS</b>			
Cash and cash equivalents (Note 3)	\$ 25,956,096	\$ 10,193,121	\$ 7,044,074
Investments (Note 3)	70,177,593	27,559,179	--
Property taxes receivable - net (Note 4)	3,522,473	4,520,937	--
Gross receipts business taxes receivable	5,919,935	--	--
Sales taxes receivable	17,405,079	--	--
Interest and penalties receivable on taxes	242,965	--	--
Accounts receivable - net (Note 13)	1,211,494	5,265	50,124
Accrued interest receivable	740,653	332,646	67,627
Special assessments receivable	40,340	--	--
Due from other funds (Note 11)	8,068,433	--	--
Due from other governments (Note 11)	17,172,613	22,916,777	5,560,556
Due from component units	248,355	--	--
Loans receivable	--	--	3,506,157
Inventory	618,568	--	--
<b>Total assets</b>	<b><u>\$ 151,324,597</u></b>	<b><u>\$ 65,527,925</u></b>	<b><u>\$ 16,228,538</u></b>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>Liabilities:</b>			
Accounts and contracts payable	\$ 15,911,439	\$ 801,818	\$ 2,200,453
Due to other funds (Note 11)	--	32,353,136	--
Due to other governments	121,131	--	--
Due to component units	4,067	--	--
Accrued payables	2,801,555	221,340	257,868
Deferred revenue	979,628	1,197,844	3,272,915
Deposits and escrow accounts	13,283,980	--	147,939
<b>Total liabilities</b>	<b><u>33,101,800</u></b>	<b><u>34,574,138</u></b>	<b><u>5,879,175</u></b>
<b>Fund balances:</b>			
<b>Reserved for:</b>			
Encumbrances	3,535,083	250,726	1,613,168
Loans receivable	--	--	3,506,157
Inventory	618,568	--	--
Debt service - principal	--	--	--
Debt service - interest	--	--	--
Subsequent year expenditures (Note 1)	7,120,100	--	--
Continuing projects (Note 1)	10,456,962	--	4,653,323
<b>Unreserved, designated, reported in:</b>			
<b>General Fund:</b>			
Insurance	29,204,461	--	--
Special purposes	8,110,155	--	--
Gaming revenues	5,347,800	--	--
Budget stabilization	12,684,300	--	--
<b>Capital Projects Fund:</b>			
Arbitrage rebate	--	--	--
<b>Unreserved, Undesignated, reported in:</b>			
General Fund	41,145,368	--	--
Special Revenue Funds	--	30,703,061	576,715
<b>Total fund balances</b>	<b><u>118,222,797</u></b>	<b><u>30,953,787</u></b>	<b><u>10,349,363</u></b>
<b>Total liabilities and fund balances</b>	<b><u>\$ 151,324,597</u></b>	<b><u>\$ 65,527,925</u></b>	<b><u>\$ 16,228,538</u></b>

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>
\$ 37,874,012	\$ 39,721,247	\$ 120,788,550
184,004,871	18,711,749	300,453,392
--	3,908,809	11,952,219
--	--	5,919,935
2,718,819	1,456,882	21,580,780
--	--	242,965
265,902	1,779,084	3,311,869
3,513,162	603,739	5,257,827
10,100	--	50,440
32,353,136	--	40,421,569
4,326,932	18,671,145	68,648,023
--	--	248,355
--	--	3,506,157
--	74,934	693,502
<u>\$ 265,066,934</u>	<u>\$ 84,927,589</u>	<u>\$ 583,075,583</u>
\$ 3,319,605	\$ 1,696,481	\$ 23,929,796
--	8,068,433	40,421,569
--	169,941	291,072
--	--	4,067
--	471,873	3,752,636
337,973	1,068,907	6,857,267
--	--	13,431,919
<u>3,657,578</u>	<u>11,475,635</u>	<u>88,688,326</u>
22,474,767	3,827,013	31,700,757
--	--	3,506,157
--	74,934	693,502
--	17,007,904	17,007,904
--	8,132,458	8,132,458
--	4,541,000	11,661,100
237,858,847	7,015,659	259,984,791
--	--	29,204,461
--	--	8,110,155
--	--	5,347,800
--	--	12,684,300
1,075,742	--	1,075,742
--	--	41,145,368
--	32,852,986	64,132,762
<u>261,409,356</u>	<u>73,451,954</u>	<u>494,387,257</u>
<u>\$ 265,066,934</u>	<u>\$ 84,927,589</u>	<u>\$ 583,075,583</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, 2006**

EXHIBIT A - 4

Fund balances - total governmental funds		\$ 494,387,257
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	864,827,359	
Less accumulated depreciation	<u>(407,756,290)</u>	457,071,069
Assets used in governmental activities that are not financial resources and, therefore, are not reported in the governmental funds		
Deferred bond issuance costs		3,566,940
Net pension assets recorded in governmental activities are not a financial resource and therefore are not reported in the governmental funds		
		9,077
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	3,206,040	
Louisiana revenue sharing	852,482	
Emergency Medical Services transport charges	491,421	
U.S. Health and Human Services	435,664	
La. Department of Transportation and Development	841,052	
La. Department of Military Affairs	157,640	
La. Department of Treasury	83,279	
East Baton Rouge Parish Sheriff - prisoner reimbursement	<u>243,208</u>	6,310,786
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	(5,569,037)	
Bonds payable	(249,410,939)	
Net deferred amount on refunding and premium	(1,628,556)	
Compensated absences payable	(16,714,161)	
Obligation under capital leases	(1,045)	
Arbitrage payable	(1,075,742)	
Claims and judgments payable	(29,174,425)	
Employee benefits payable	<u>(4,477,326)</u>	(308,051,231)
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.		
		<u>14,331,595</u>
Net assets of governmental activities		<u>\$ 667,625,493</u>



**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, 2006**

	<b>General Fund</b>	<b>Library Board of Control</b>	<b>Grants</b>
<b>REVENUES</b>			
Taxes:			
Property	\$ 20,575,361	\$ 28,270,691	\$ --
Gross receipts business taxes	27,442,169	--	--
Sales	151,489,233	--	--
Occupancy	1,341,766	--	--
Occupational	8,915,743	--	--
Insurance premiums	3,180,180	--	--
Gaming admissions	7,005,783	--	--
Interest and penalties - delinquent	1,982,487	--	--
Licenses and permits	4,515,188	--	--
Intergovernmental revenues	12,438,176	--	41,574,509
Charges for services	21,316,297	53,714	--
Fines and forfeits	2,507,568	355,288	--
Investment earnings	4,245,061	2,113,190	241,991
Miscellaneous revenues	8,821,262	8,503	3,508,444
Total revenues	275,776,274	30,801,386	45,324,944
<b>EXPENDITURES</b>			
Current:			
General government	57,962,869	--	198,792
Public safety	114,134,916	--	2,450,645
Transportation	24,895,233	--	17,458
Sanitation	454,015	--	--
Health and welfare	1,540,245	--	1,100,610
Culture and recreation	1,787,644	19,484,780	235,056
Conservation and development	2,501,061	--	33,244,519
Debt service:			
Principal retirement	--	--	--
Interest and fiscal charges	--	--	--
Bond issuance costs	--	--	--
Capital outlay	--	56,343	3,110,592
Intergovernmental	13,755,426	--	--
Total expenditures	217,031,409	19,541,123	40,357,672
Excess (deficiency) of revenues over (under) expenditures	58,744,865	11,260,263	4,967,272
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in (Note 12)	3,952,467	1,741	751,649
Transfers out (Note 12)	(34,805,971)	--	(1,741)
Issuance of long-term debt	--	--	--
Premium on debt issuance	--	--	--
Proceeds of capital asset disposition	465,261	4,456	3,625
Total other financing sources and uses	(30,388,243)	6,197	753,533
Net change in fund balances	28,356,622	11,266,460	5,720,805
Fund balances, January 1	89,866,175	19,687,327	4,628,558
Fund balances, December 31	\$ 118,222,797	\$ 30,953,787	\$ 10,349,363

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>
\$ --	\$ 23,054,936	\$ 71,900,988
--	--	27,442,169
21,430,246	32,936,271	205,855,750
--	48,293	1,390,059
--	--	8,915,743
--	--	3,180,180
--	--	7,005,783
--	--	1,982,487
--	392,373	4,907,561
7,520,454	4,335,460	65,868,599
2,545,162	12,562,417	36,477,590
--	348,317	3,211,173
8,581,550	2,545,731	17,727,523
390,610	120,900	12,849,719
<u>40,468,022</u>	<u>76,344,698</u>	<u>468,715,324</u>
--	1,118,088	59,279,749
--	25,111,347	141,696,908
--	10,781,087	35,693,778
--	144,166	598,181
--	4,843,305	7,484,160
--	--	21,507,480
--	392,849	36,138,429
--	12,194,626	12,194,626
--	9,992,392	9,992,392
1,786,557	--	1,786,557
28,195,504	2,025,692	33,388,131
--	1,082,230	14,837,656
<u>29,982,061</u>	<u>67,685,782</u>	<u>374,598,047</u>
<u>10,485,961</u>	<u>8,658,916</u>	<u>94,117,277</u>
11,657,253	6,852,679	23,215,789
(1,445,957)	(7,767,747)	(44,021,416)
125,000,000	--	125,000,000
912,610	--	912,610
--	14,640	487,982
<u>136,123,906</u>	<u>(900,428)</u>	<u>105,594,965</u>
146,609,867	7,758,488	199,712,242
<u>114,799,489</u>	<u>65,693,466</u>	<u>294,675,015</u>
<u>\$ 261,409,356</u>	<u>\$ 73,451,954</u>	<u>\$ 494,387,257</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, 2006**

EXHIBIT A - 6

Net change in fund balances - total governmental funds \$ 199,712,242

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	33,388,131	
Depreciation expense	<u>(25,914,559)</u>	7,473,572

The net effect of various miscellaneous transactions involving capital assets, such as sales, trade-ins, and donations, is to increase net assets. 3,881,221

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	224,001	
Louisiana revenue sharing	(194,570)	
Emergency Medical Services transport charges	357,393	
U.S. Health and Human Services	435,664	
La. Department of Transportation and Development	(84,101)	
La. Department of Military Affairs	(3,893,102)	
La. Department of Treasury	83,279	
East Baton Rouge Parish Sheriff - prisoner reimbursement	<u>243,208</u>	(2,828,228)

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	(125,000,000)	
Deferred premium on debt issuance	(912,610)	
Bond issuance costs	1,786,557	
Amortization of bond issuance costs	(108,422)	
Amortization of gain on refunding	130,679	
Principal payments	12,194,626	
Adjustment for debt recorded in business type activities	<u>(4,629,397)</u>	(116,538,567)

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 pension asset	9,077	
Accrued interest payable	(1,835,219)	
Compensated absences payable	(1,245,644)	
Claims and judgments payable	2,570,893	
Employee benefits payable	(283,184)	
Arbitrage payable	<u>(1,075,742)</u>	(1,859,819)

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.

669,855

Change in net assets of governmental activities \$ 90,510,276

**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, 2006**

EXHIBIT A - 7

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes:				
General property taxes	\$ 19,109,500	\$ 19,161,400	\$ 20,575,361	\$ 1,413,961
Gross receipts business taxes	22,108,470	23,846,970	27,442,169	3,595,199
General sales and use taxes	123,526,570	126,015,216	151,489,233	25,474,017
Occupancy taxes	750,000	750,000	1,341,766	591,766
Occupational taxes	8,200,000	8,257,500	8,915,743	658,243
Insurance premiums taxes	3,375,000	3,375,000	3,180,180	(194,820)
Gaming admissions taxes	2,000,000	2,000,000	7,005,783	5,005,783
Interest and penalties - delinquent taxes	1,443,000	1,443,000	1,982,487	539,487
Total taxes	180,512,540	184,849,086	221,932,722	37,083,636
Licenses and permits:				
Use of streets:				
Public conveyances	10,000	10,000	11,158	1,158
Bicycle registration fees	60,000	60,000	55,015	(4,985)
Occupational and professional:				
Air conditioning and heating	32,000	32,000	42,165	10,165
Electrical contractors	28,000	28,000	40,255	12,255
Plumbers	23,000	23,000	34,850	11,850
House moving	650	650	450	(200)
Garbage collectors	21,800	21,800	22,400	600
Arborists	100	100	100	--
Classified employees	110,000	110,000	112,525	2,525
Waiter / waitress	600	600	225	(375)
Retail clerks	66,500	66,500	72,030	5,530
Entertainers	5,500	5,500	5,475	(25)
Liquor and beer	465,000	465,000	483,126	18,126
Restaurant	18,700	18,700	19,935	1,235
Gaming	4,000	4,000	3,712	(288)
Chauffeurs	1,600	1,600	2,105	505
Second hand dealers	500	500	210	(290)
Construction permits:				
Air conditioning and heating	269,500	269,500	336,888	67,388
Electrical	434,500	434,500	558,343	123,843
Building	2,084,000	2,084,000	2,066,912	(17,088)
Plumbing and gas	341,000	341,000	461,099	120,099
House moving	5,200	5,200	5,000	(200)
Fence	1,000	1,000	1,550	550
Miscellaneous	3,060	3,060	--	(3,060)
Special events	111,200	111,200	19,100	(92,100)
Alarm user	110,000	110,000	115,250	5,250
Sign permits	1,500	1,500	2,300	800
Other permits	600	600	43,010	42,410
Total licenses and permits	4,209,510	4,209,510	4,515,188	305,678
Intergovernmental revenues:				
State grants:				
Public safety:				
Traffic signal maintenance	590,480	590,480	586,820	(3,660)
Department of Military Affairs	75,000	2,894,959	2,963,446	68,487
Juvenile meal reimbursement	48,000	48,000	42,910	(5,090)
Transportation:				
Street maintenance	299,380	299,380	299,382	2

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, 2006**

EXHIBIT A - 7  
(Continued)

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES (continued)</b>				
Intergovernmental revenues (continued):				
State grants (continued):				
Culture and recreation:				
Hotel/motel sales tax	\$ 779,240	\$ 779,240	\$ 187,054	\$ (592,186)
Conservation and development:				
State shared revenues:				
Beer taxes	420,000	420,000	482,652	62,652
Insurance company taxes	600,500	600,500	702,124	101,624
Louisiana revenue sharing	980,900	980,900	994,641	13,741
Mineral royalties	71,490	71,490	134,421	62,931
Severance taxes	775,000	775,000	801,729	26,729
On-behalf payments for salaries and benefits	5,385,030	5,243,450	5,242,075	(1,375)
Payments in lieu of taxes:				
Federal government	--	--	922	922
Total intergovernmental revenues	<u>10,025,020</u>	<u>12,703,399</u>	<u>12,438,176</u>	<u>(265,223)</u>
Charges for services:				
General government:				
City court civil fees	1,440,000	1,440,000	1,767,861	327,861
Judiciary court costs	575,000	575,000	1,190,115	615,115
City court school fees	160,000	160,000	187,403	27,403
City court bench warrant fees	525,000	525,000	915,978	390,978
City court miscellaneous fees	260,000	260,000	313,958	53,958
City court credit card payment fees	35,000	35,000	78,503	43,503
City court expungement	22,000	22,000	27,155	5,155
City court home incarceration monitoring	3,500	3,500	6,036	2,536
City constable civil fees	600,000	600,000	545,107	(54,893)
Fiscal management fees	5,737,540	5,737,540	6,798,880	1,061,340
Fiscal management fees - inventory	32,000	32,000	67,488	35,488
Fiscal management fees - auction facility	82,050	43,329	27,863	(15,466)
Sales tax collection charges	1,724,000	1,724,000	1,921,284	197,284
Occupancy tax collection charges	6,000	6,000	6,000	--
NSF check fees	3,200	3,200	4,133	933
Advertising	10,600	10,600	9,826	(774)
Central Transition District	3,379,180	3,379,180	4,521,629	1,142,449
Board of adjustment fees	5,000	5,000	6,565	1,565
Sale of construction codes and plans	15,000	15,000	15,510	510
Pre-trial diversion fees	300,000	300,000	421,695	121,695
Notice of intent	69,000	69,000	80,652	11,652
Adjudicated property	30,000	30,000	26,275	(3,725)
Zoning fees	85,000	85,000	106,563	21,563
Planning assistance	78,000	99,045	240,664	141,619
Planning advertising fees	23,000	23,000	31,800	8,800
Miscellaneous	15,360	36,405	32,160	(4,245)
Public safety:				
Subdivision inspection, testing and plan review	35,500	35,500	48,425	12,925
Flood determination fees	32,000	32,000	45,437	13,437
Commercial and residential plan review	250,000	250,000	582,325	332,325
Sale of reports and photos	250,000	250,000	305,760	55,760
Sobriety test	20,000	20,000	18,879	(1,121)
False alarm fees	52,000	52,000	54,650	2,650
Reimbursements for overtime	115,000	115,000	436,641	321,641
Radio shop charges	3,000	3,000	--	(3,000)

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, 2006**

EXHIBIT A - 7  
(Continued)

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES (continued)</b>				
Charges for services (continued):				
Public safety (continued):				
Prison medical charges	\$ 49,000	\$ 49,000	\$ 63,913	\$ 14,913
Juvenile services fees	2,100	2,100	1,731	(369)
Miscellaneous	4,000	4,000	7,365	3,365
Transportation:				
Parking meters	210,000	210,000	247,836	37,836
Sanitation:				
Weed cutting charges	20,000	20,000	36,306	16,306
Culture and recreation:				
Summer programs:				
North Baton Rouge Community Center	12,000	16,084	16,084	--
Riverfront docking fees	6,140	6,140	2,450	(3,690)
Conservation and development:				
Rent/utilities:				
Leo S. Butler Community Center	15,000	15,000	23,119	8,119
North Baton Rouge Community Center	--	--	25,740	25,740
Dr. Martin Luther King, Jr. Community Center	--	--	14,998	14,998
Chaneyville Community Center	--	--	4,726	4,726
Rent/donations:				
Delmont Community Center	--	--	28,809	28,809
Total charges for services	<u>16,291,170</u>	<u>16,298,623</u>	<u>21,316,297</u>	<u>5,017,674</u>
Fines and forfeits:				
City court criminal fines and forfeitures	230,000	230,000	319,938	89,938
City court forfeitures	64,000	64,000	89,660	25,660
City court traffic fines	1,050,000	1,050,000	2,019,491	969,491
Alcoholic Beverage Control Board fines	22,000	22,000	78,479	56,479
Total fines and forfeits	<u>1,366,000</u>	<u>1,366,000</u>	<u>2,507,568</u>	<u>1,141,568</u>
Investment earnings	<u>800,000</u>	<u>800,000</u>	<u>4,245,061</u>	<u>3,445,061</u>
Miscellaneous revenues:				
Rentals:				
Land	19,000	19,000	19,875	875
Buildings	284,380	284,380	283,672	(708)
Oil, gas and mineral royalties	60,000	60,000	124,425	64,425
Airport note	398,360	398,360	398,363	3
East Baton Rouge sewerage commission	6,944,560	6,944,560	6,944,566	6
Emergency Operations Recoveries	--	10,000	--	(10,000)
Condemnations	90,000	90,000	191,281	101,281
Juvenile detention meals	1,600	1,600	5,802	4,202
Confiscated funds - police	130,000	130,000	366,894	236,894
Abandoned or impounded bicycles	6,000	6,000	5,994	(6)
Police - miscellaneous revenues	400,000	400,000	309,719	(90,281)
Juvenile detention reimbursement	90,000	90,000	74,002	(15,998)
Donations and Contributions	40,000	45,855	61,776	15,921
Other	18,000	8,000	34,893	26,893
Total miscellaneous revenues	<u>8,481,900</u>	<u>8,487,755</u>	<u>8,821,262</u>	<u>333,507</u>
Total revenues	<u>221,686,140</u>	<u>228,714,373</u>	<u>275,776,274</u>	<u>47,061,901</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, 2006**

EXHIBIT A - 7  
(Continued)

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>EXPENDITURES</b>				
<b>Current:</b>				
General government:				
Metropolitan council	\$ 884,745	\$ 874,461	\$ 756,876	\$ 117,585
Council administrator	1,638,973	1,505,646	1,299,031	206,615
Council budget office	195,618	195,618	184,357	11,261
Parish attorney	6,442,621	6,516,514	6,471,936	44,578
Public information office	269,640	290,762	283,575	7,187
Planning commission	1,388,120	1,457,499	1,382,054	75,445
City court - administration	7,137,823	7,255,109	7,193,818	61,291
City constable	2,098,920	1,952,909	1,940,049	12,860
Justice of peace and ward constables	60,360	60,360	60,093	267
Sheriff - costs of court	218,000	187,100	183,963	3,137
Registrar of voters	596,103	593,963	570,479	23,484
Mayor - president	1,508,585	1,544,572	1,455,998	88,574
Finance	7,743,575	7,454,366	6,649,793	804,573
Collection of funds	2,049,020	2,260,610	2,239,176	21,434
Information services	2,716,603	2,828,843	2,813,790	15,053
Computerized systems	1,177,383	1,005,420	757,160	248,260
Purchasing	893,435	827,349	787,704	39,645
Human resources	2,690,886	2,775,668	2,676,441	99,227
Risk management	4,050,190	4,736,888	4,739,728	(2,840)
Municipal fire and police civil service board	56,460	56,460	49,562	6,898
Public works - administration, engineering, warehouse, citizen service center, and building maintenance	14,787,832	15,680,348	15,670,645	9,703
Priority Building Improvements	1,041,921	1,041,921	372,618	669,303
Capital area legal services	39,290	39,290	39,290	--
Municipal associations	98,550	108,009	108,009	--
Total general government	<u>59,784,653</u>	<u>61,249,685</u>	<u>58,686,145</u>	<u>2,563,540</u>
Public safety:				
Sheriff - correctional institution	4,821,105	5,435,617	5,275,007	160,610
Police	62,743,023	64,702,162	60,890,190	3,811,972
Fire	35,794,011	35,521,763	35,515,522	6,241
Emergency medical services	2,982,931	2,929,915	2,627,762	302,153
Juvenile services	3,976,285	4,008,188	3,992,212	15,976
Emergency preparedness	378,720	388,777	375,222	13,555
Public works - inspection and traffic engineering	8,494,684	7,860,539	7,860,390	149
Demolition program	377,856	377,856	306,131	71,725
Crimestoppers	13,390	13,390	13,390	--
Total public safety	<u>119,582,005</u>	<u>121,238,207</u>	<u>116,855,826</u>	<u>4,382,381</u>
Transportation:				
Public works - highway division	19,258,272	20,390,150	20,334,232	55,918
Street lighting	4,045,000	4,539,255	4,538,244	1,011
Federal urban system	150,000	150,000	--	150,000
Street maintenance	95,580	95,580	95,580	--
Total transportation	<u>23,548,852</u>	<u>25,174,985</u>	<u>24,968,056</u>	<u>206,929</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, 2006**

EXHIBIT A - 7  
(Continued)

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>EXPENDITURES (continued)</b>				
Current (continued):				
Sanitation:				
Public works - waste management	\$ 686,270	\$ 493,116	\$ 454,015	\$ 39,101
Health and welfare:				
Health unit	552,218	543,804	507,685	36,119
Council on Aging projects	661,050	665,310	665,307	3
Crisis Care Center	185,050	187,610	187,664	(54)
Baton Rouge Area Alcohol and Drug Center	161,710	162,569	162,569	--
O'Brien House	17,020	17,020	17,020	--
Total health and welfare	<u>1,577,048</u>	<u>1,576,313</u>	<u>1,540,245</u>	<u>36,068</u>
Culture and recreation:				
Community Centers Summer Programs	21,152	25,236	17,823	7,413
Louisiana Arts and Science Museum	841,240	842,099	842,099	--
Arts Council of Greater Baton Rouge	131,550	181,976	181,976	--
Baton Rouge Symphony Association	95,000	95,000	95,000	--
U.S.S. Kidd	128,400	165,826	165,826	--
Baton Rouge Center for World Affairs	84,920	84,920	84,920	--
2005 ABC Bowling Congress Tournament	--	400,000	400,000	--
Total culture and recreation	<u>1,302,262</u>	<u>1,795,057</u>	<u>1,787,644</u>	<u>7,413</u>
Conservation and development:				
Economic Development Program	543,897	673,897	509,233	164,664
Urban Restoration Projects	435,800	435,800	--	435,800
Community centers	1,073,843	1,195,904	1,077,594	118,310
Human Development and Services	713,170	677,368	627,660	49,708
Truancy Assessment & Service Center	--	35,000	35,000	--
Shout Out USA	7,800	7,800	7,800	--
Score Chapter 141-Baton Rouge	--	20,000	20,000	--
Earth Day	22,990	22,990	22,990	--
Cooperative Extension Service	56,962	56,951	55,664	1,287
Veterans Service Office	47,670	47,670	47,664	6
Big Buddy Program	58,210	58,210	58,210	--
Greater Baton Rouge Food Bank	22,320	27,320	27,320	--
CAFC/Children's Coalition	25,000	25,000	25,000	--
Teach for America	--	5,000	5,000	--
Total conservation and development	<u>3,007,662</u>	<u>3,288,910</u>	<u>2,519,135</u>	<u>769,775</u>
Capital outlay	<u>905,612</u>	<u>3,487,186</u>	<u>--</u>	<u>3,487,186</u>
Intergovernmental expenditures:				
Equivalent three mills on industrial area assessment	101,040	109,319	109,319	--
District Attorney of the Nineteenth Judicial District	3,507,000	3,507,000	3,507,000	--
Nineteenth Judicial District Court	4,464,570	4,464,570	4,428,387	36,183
E.B.R. Parish Family Court	750,240	770,240	770,240	--
E.B.R. Parish Juvenile Court	870,548	870,548	853,370	17,178
Nineteenth Judicial District Indigent Defender Board	223,040	226,100	226,100	--
E.B.R. Parish Clerk of Court	472,690	480,032	478,774	1,258

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, 2006**

EXHIBIT A - 7  
(Continued)

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>EXPENDITURES (continued)</b>				
Intergovernmental expenditures (continued):				
E.B.R. Parish Coroner	\$ 733,590	\$ 876,730	\$ 876,726	\$ 4
Brownsfield Fire Protection District	17,050	17,050	17,050	--
E.B.R. Parish Fire Protection District No. 6	68,990	68,990	68,990	--
Eastside Fire Protection District	70,000	70,425	70,425	--
Pride Fire Protection District	11,120	87,120	82,083	5,037
Chaneyville Fire Protection District	31,480	48,980	48,980	--
Alsen-St. Irma Lee Fire Protection District	25,750	25,750	25,750	--
Capital Region Planning Commission	49,250	49,250	49,252	(2)
Capital Area Transit System	1,642,980	2,187,379	2,142,980	44,399
Total intergovernmental expenditures	<u>13,039,338</u>	<u>13,859,483</u>	<u>13,755,426</u>	<u>104,057</u>
Total expenditures	<u>223,433,702</u>	<u>232,162,942</u>	<u>220,566,492</u>	<u>11,596,450</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,747,562)</u>	<u>(3,448,569)</u>	<u>55,209,782</u>	<u>58,658,351</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in:				
Emergency Medical Services Fund	--	90,000	90,000	--
Consolidated Garbage Service District No. 1	1,142,130	1,142,130	1,142,130	--
State and Local Government Securities				
Debt Service Fund	1,041,270	1,041,270	1,041,277	7
Solid Waste Collection and Disposal Fund	1,679,060	1,679,060	1,679,060	--
Total transfers in	<u>3,862,460</u>	<u>3,952,460</u>	<u>3,952,467</u>	<u>7</u>
Transfers out:				
Downtown Development District	(42,800)	(42,800)	(42,800)	--
Animal Control Center Fund	(663,320)	(687,820)	(687,820)	--
Grants Fund	(71,000)	(751,654)	(751,649)	5
Taxable Refunding Bonds Fund	(5,241,050)	(5,241,050)	(5,240,040)	1,010
Excess Revenue and Limited Tax Fund	(424,810)	(440,599)	(432,629)	7,970
Capital Projects Fund	(4,037,870)	(11,657,253)	(11,657,253)	--
Baton Rouge River Center	(1,100,000)	(5,575,000)	(5,575,000)	--
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	(5,500,000)	(6,166,050)	(6,166,050)	--
Total transfers out	<u>(21,333,580)</u>	<u>(34,814,956)</u>	<u>(34,805,971)</u>	<u>8,985</u>
Proceeds of capital asset disposition	<u>215,000</u>	<u>242,623</u>	<u>465,261</u>	<u>222,638</u>
Total other financing sources and uses	<u>(17,256,120)</u>	<u>(30,619,873)</u>	<u>(30,388,243)</u>	<u>231,630</u>
Net change in fund balances	<u>(19,003,682)</u>	<u>(34,068,442)</u>	<u>24,821,539</u>	<u>58,889,981</u>
Fund balances, January 1	<u>89,866,175</u>	<u>89,866,175</u>	<u>89,866,175</u>	<u>--</u>
Fund balances, December 31	<u>\$ 70,862,493</u>	<u>\$ 55,797,733</u>	<u>\$ 114,687,714</u>	<u>\$ 58,889,981</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, 2006**

EXHIBIT A - 8

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes:				
General property taxes	\$ 26,028,450	\$ 26,028,450	\$ 28,270,691	\$ 2,242,241
Charges for services:				
Library - copy machine	74,100	74,100	53,714	(20,386)
Fines and forfeits:				
Fines	331,500	331,500	355,288	23,788
Investment earnings	500,000	500,000	2,113,190	1,613,190
Miscellaneous revenues:				
Donations	5,000	5,000	3,893	(1,107)
Other income	1,000	1,000	4,610	3,610
Total miscellaneous revenues	6,000	6,000	8,503	2,503
Total revenues	26,940,050	26,940,050	30,801,386	3,861,336
<b>EXPENDITURES</b>				
Current:				
Culture and recreation:				
Operations	21,627,477	21,627,477	19,695,351	1,932,126
Capital outlay	641,400	641,400	96,498	544,902
Total expenditures	22,268,877	22,268,877	19,791,849	2,477,028
Excess (deficiency) of revenues over (under) expenditures	4,671,173	4,671,173	11,009,537	6,338,364
<b>OTHER FINANCING SOURCES</b>				
Transfers in:				
Grants Fund	--	--	1,741	1,741
Proceeds of capital asset disposition	--	--	4,456	4,456
Total other financing sources	--	--	6,197	6,197
Net change in fund balances	4,671,173	4,671,173	11,015,734	6,344,561
Fund balances, January 1	19,687,327	19,687,327	19,687,327	--
Fund balances, December 31	\$ 24,358,500	\$ 24,358,500	\$ 30,703,061	\$ 6,344,561

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, 2006**

EXHIBIT A - 9

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Intergovernmental revenues:				
Federal grants:				
Federal Emergency Management Agency	\$ 703,896	\$ 703,896	\$ 179,190	\$ (524,706)
Department of Justice	6,790,228	6,787,739	454,359	(6,333,380)
Department of Transportation	30,055	30,055	4,012	(26,043)
Department of Health and Human Services	10,710,488	12,421,368	9,977,843	(2,443,525)
Department of Housing and Urban Development	35,697,275	35,846,837	12,218,436	(23,628,401)
Department of Commerce	415,000	415,000	36,057	(378,943)
Environmental Protection Agency	302,178	302,178	120,143	(182,035)
National Endowment for the Humanities	2,500	2,500	1,500	(1,000)
National Endowment for the Arts	20,000	20,000	2,761	(17,239)
State grants:				
Highway Safety Commission	274,082	302,004	146,167	(155,837)
Commission on Law Enforcement	438,606	401,025	341,863	(59,162)
Department of Military Affairs	20,496,842	16,656,201	6,438,738	(10,217,463)
Department of Public Safety and Corrections	870,448	1,091,222	1,031,599	(59,623)
Office of the Governor	1,546,355	1,546,355	32,232	(1,514,123)
Louisiana State Supreme Court	59,020	59,020	33,999	(25,021)
Department of Revenue	30,000	30,000	30,000	--
Department of Transportation and Development	156,836	135,685	--	(135,685)
Louisiana Housing Finance Agency	708,299	808,662	293,803	(514,859)
Department of Culture, Recreation and Tourism	182,311	182,311	91,731	(90,580)
Louisiana Endowment for the Humanities	18	18	18	--
Louisiana Department of Treasury	50,000	50,000	21,634	(28,366)
Department of Social Services	943,342	940,942	491,086	(449,856)
Department of Labor	11,309,614	11,914,302	6,987,402	(4,926,900)
Department of Environmental Quality	289,232	289,232	110,938	(178,294)
Department of Agriculture	7,035	--	--	--
Department of Education	3,305,065	3,088,822	2,121,823	(966,999)
Department of Economic Development	125,113	125,113	31,518	(93,595)
Other grants:				
Capital Region Planning Commission	64,745	64,745	62,079	(2,666)
Entergy	115,609	115,608	53,102	(62,506)
Baton Rouge Area Foundation	32,122	32,122	16,122	(16,000)
Gates Library Foundation	108,000	108,000	107,869	(131)
Summerlee Foundation	496	496	496	--
North Baton Rouge Chemical Industry Task Force	316	316	93	(223)
Junior League of Baton Rouge, Inc.	572	299	299	--
American Library Association	1,500	1,500	1,500	--
Capital Area Transit System	100,000	100,000	100,000	--
National Network of Libraries of Medicine	716	519	519	--
Louisiana Association of Community Action Partner	2,870	--	--	--
Dorothy Lemelson Foundation	6,500	6,500	6,500	--
Target Corporation	3,000	3,000	--	(3,000)
Urban Libraries Council	2,245	2,245	2,245	--
Arts Council of Greater Baton Rouge	17,160	17,160	4,010	(13,150)
Capital Area United Way	21,293	20,823	20,823	--
Total intergovernmental revenues	<u>95,940,982</u>	<u>94,623,820</u>	<u>41,574,509</u>	<u>(53,049,311)</u>
Investment earnings	--	122,624	241,991	119,367

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, 2006**

EXHIBIT A - 9  
(Continued)

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES (continued)</b>				
Miscellaneous revenues:				
Program income (Housing and Urban Development)	\$ 900,000	\$ 1,335,929	\$ 1,335,929	\$ --
Confiscated funds - police	--	81,637	81,637	--
Headstart - in kind contributions	2,087,366	2,086,711	2,086,711	--
Other	--	--	4,167	4,167
Total miscellaneous revenues	<u>2,987,366</u>	<u>3,504,277</u>	<u>3,508,444</u>	<u>4,167</u>
 Total revenues	 <u>98,928,348</u>	 <u>98,250,721</u>	 <u>45,324,944</u>	 <u>(52,925,777)</u>
<b>EXPENDITURES</b>				
Current:				
General government:				
Governor's Safe and Drug Free Schools and Communities	46,043	46,043	40,121	5,922
General Appropriation Act-City Constable	22,000	22,000	14,469	7,531
City Constable - DARE	260,522	266,550	158,369	108,181
City Constable Electronic Equipment	1,190	1,190	1,190	--
Louisiana Commission on Law Enforcement-Info Sharing	7,983	7,312	7,312	--
Total general government	<u>337,738</u>	<u>343,095</u>	<u>221,461</u>	<u>121,634</u>
Public safety:				
FEMA-Assistance to Firefighters	192,168	192,168	190,584	1,584
FEMA-Metropolitan Medical Response System	488,021	488,021	26,723	461,298
FEMA-Hurricane Katrina	5,022,987	1,486,081	11,797	1,474,284
FEMA-Hurricane Rita	2,072,498	1,833,621	9,221	1,824,400
Community Policing Unit Grant	4,407,303	4,407,303	6,521	4,400,782
Local Law Enforcement Block Grant	84,512	--	--	--
Drug-free Communities	2,484	--	--	--
Project Sentry	42,039	42,039	42,039	--
Project Safe Neighborhoods	1,348	1,344	1,344	--
Police Bulletproof Vest Program Grant	7,323	7,323	7,323	--
Community Prosecution and Project Safe Neighborhoods	75,459	75,459	75,459	--
Project Safe Neighborhoods Community Outreach Program	176,391	176,391	129,734	46,657
Edward Byrne Memorial Justices Assistance Grant	25,368	39,470	39,470	--
Project Safe Neighborhoods-Anti Gang Act	33,897	33,897	10,486	23,411
Mental Health Planning Grant	49,990	49,990	--	49,990
Project Safe Neighborhood	75,042	75,042	--	75,042
Medical Reserve Corps	102,723	102,723	30,167	72,556
East Baton Rouge Parish Jail Diversion Program	365,288	665,288	181,575	483,713
State and Local Domestic Preparedness Equipment Program	747,353	748,451	280,241	468,210
Title IV-E Reimbursements	140,443	421,183	226,893	194,290
Hurricane Lili-Tropical Storm Isidore Hazard Mitigation Plan	14,496	14,496	14,496	--
Hazardous Materials Emergency Preparedness Grant	32,183	32,183	32,183	--
Citizen Corps Council	33,174	77,674	75,753	1,921
Regional Bioterrorism and Emergency Response Planning	9,443	9,443	70	9,373
Urban Areas Security Initiative Grant	5,069,802	5,165,753	663,481	4,502,272
Metropolitan Medical Response System Grant	217,211	217,211	1,003	216,208
Families In Need of Services	115,557	109,290	52,809	56,481
Juvenile and Underage Drinking Enforcement Task Force	30,000	30,000	30,000	--
Juvenile Accountability Incentive Block Grant	107,363	102,230	73,974	28,256
Integrated Criminal Apprehension Project	13,600	--	--	--
Law Enforcement Terrorism Prevention Program	126,750	126,750	120,817	5,933

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, 2006**

EXHIBIT A - 9  
(Continued)

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>EXPENDITURES (continued)</b>				
Current (continued):				
Public safety (continued):				
Targeted Violent Offender Program	\$ 94,675	\$ 94,675	\$ 67,897	\$ 26,778
JABG Residual Funds	14,372	14,372	14,372	--
Police Summer Holiday Overtime Enforcement	4,600	2,264	2,264	--
Reduce Underage Drinking	123,021	155,916	70,012	85,904
Operation Crossroads	164,587	164,587	82,193	82,394
Capital Region Planning Commission				
Transportation Planning	12,245	49,751	45,266	4,485
Shelter-in-Place Educational Partnership	316	316	93	223
Non-grant funds:				
Multi-Jurisdictional Investigative Narcotics				
Task Force Program Income	100,166	185,554	35,868	149,686
Total public safety	<u>20,396,198</u>	<u>17,398,259</u>	<u>2,652,128</u>	<u>14,746,131</u>
Transportation:				
Capital Area Transit	37,569	37,569	5,015	32,554
Street Name Sign Program	135,685	135,685	--	135,685
I-10/I12 Planter Enhancement	21,151	--	--	--
East Baton Rouge Flood Property Acquisition	124,208	124,208	(57)	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>581,113</u>	<u>559,962</u>	<u>17,458</u>	<u>542,504</u>
Health and welfare:				
Summer Food Program	1,207,088	1,068,277	1,068,277	--
Low Income Housing Energy Assistance Program	232,025	232,025	17,959	214,066
Temporary Assistance to Needy Families	11,172	11,172	--	11,172
Federal Emergency Management Agency				
Emergency Shelter	21,293	20,823	20,823	--
Summerlee Foundation Grant	496	496	496	--
Louisiana Association of Community Action Partner	2,870	--	--	--
Non-grant funds:				
Health Insurance	468	468	--	468
Weatherization Assistance Program	640	640	--	640
Summer Food Program	10,765	21,013	--	21,013
Temporary Assistance to Needy Families	96,660	96,660	--	96,660
Total health and welfare	<u>1,583,477</u>	<u>1,451,574</u>	<u>1,107,555</u>	<u>344,019</u>
Culture and recreation:				
National Endowment for the Humanities	2,500	2,500	1,500	1,000
The Big Read-One Book/One Community	36,000	36,000	2,761	33,239
State Aid to Public Libraries	182,311	182,311	91,731	90,580
Decentralized Arts Funding Grant	18,901	17,160	4,010	13,150
Gates Library Foundation Grant	108,000	108,000	107,869	131
Junior League of Baton Rouge, Inc.	573	299	299	--
American Library Association Grants	1,500	1,500	1,500	--
National Network of Libraries of Medicine	716	519	519	--
Baton Rouge Area Foundation Grants	16,122	16,122	16,122	--

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, 2006**

EXHIBIT A - 9  
(Continued)

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>EXPENDITURES (continued)</b>				
Current (continued):				
Culture and recreation (continued):				
Dorothy Lemelson Foundation	\$ 6,500	\$ 6,500	\$ 6,500	\$ --
Target	3,000	3,000	--	3,000
Urban Libraries Council	2,245	2,245	2,245	--
Total culture and recreation	<u>378,368</u>	<u>376,156</u>	<u>235,056</u>	<u>141,100</u>
Conservation and development:				
Environmental Protection Agency				
Brownsfield Pilot Program	302,178	302,178	127,240	174,938
Minority Business Opportunity Center	505,000	505,000	36,556	468,444
Section 8 Operating Reserve	355,719	355,719	1,547	354,172
Sharlo Terrace II	501,857	501,857	324,227	177,630
Section 8 Voucher Program	2,166,192	2,191,470	1,264,778	926,692
Katrina Disaster Housing Assistance Program	93,985	330,150	268,023	62,127
Headstart	9,827,477	11,443,368	10,095,913	1,347,455
Arbor Week Community Education Initiative	7,035	--	--	--
Headstart Food Program	1,997,977	1,900,297	1,045,036	855,261
North Baton Rouge Community Center Tutorial Program	100,000	100,000	513	99,487
Community Services Block Grant	1,353,362	1,465,464	1,019,150	446,314
McKinley High Renovations	1,500,000	1,500,000	--	1,500,000
DDD Restoration Renaissance	311	311	311	--
Louisiana Job Employment Training	599,454	597,053	332,893	264,160
Community Development Emergency Shelter Grants	343,889	343,889	195,271	148,618
Flood Mitigation Assistance Program - Acquisition/ Elevation of Structures	5,005	5,005	--	5,005
Non-Point Source Pollution in Urban Watershed	289,232	289,232	127,438	161,794
Workforce Investment Act:				
Administration	791,670	791,670	398,900	392,770
Adult Program	2,014,937	1,989,937	1,109,148	880,789
Youth Program	1,721,415	1,721,415	1,023,096	698,319
Dislocated Workers Program	2,117,183	2,142,183	696,476	1,445,707
Strategies to Empower People	232,629	229,834	125,325	104,509
Hurricane Katrina	3,078,417	3,573,798	2,615,307	958,491
Weatherization Assistance Program	468,903	569,265	283,551	285,714
Small and Emerging Business Development Program	75,113	75,113	31,240	43,873
Gulf States Emergency Management	45,609	45,609	25,516	20,093
Entergy Grant	70,000	70,000	21,899	48,101
Louisiana Endowment for the Humanities - Public Humanities Program	18	18	18	--
Capital Area Transit System	150,000	150,000	150,000	--
Non-grant funds:				
Headstart Programs	32,787	32,787	(7,060)	39,847
Rental Rehabilitation Local Funds	530,823	576,612	89	576,523
Head Start - In Kind Services	2,087,366	2,086,711	2,086,711	--
Louisiana Job Employment Training	75,482	75,482	21,488	53,994
Community Development Block Grant:				
Riverfront Master Plan	200,000	200,000	200,000	--
Public Improvements, Facilities	40,715	40,715	--	40,715

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, 2006**

EXHIBIT A - 9  
(Continued)

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>EXPENDITURES (continued)</b>				
Current (continued):				
Conservation and development (continued):				
Community Development Block Grant (continued):				
Demolition and Clearance	\$ 420,634	\$ 420,634	\$ --	\$ 420,634
Public Services	1,436,917	1,565,417	939,572	625,845
Relocation Assistance	45,000	45,000	--	45,000
Housing Rehabilitation	7,172,495	7,123,159	3,240,820	3,882,339
Economic Development	75,235	75,235	75,235	--
Planning	10,000	10,000	--	10,000
Program Administration	4,237,172	4,289,739	1,786,627	2,503,112
Contingencies	403,338	354,755	--	354,755
Community Development Home Program:				
Construction of Housing	56,488	56,488	--	56,488
Direct Home Ownership Assistance	4,675,254	5,102,193	1,523,277	3,578,916
Housing Rehabilitation	1,631,279	735,279	251,706	483,573
Program Administration	2,960,367	3,844,718	1,340,074	2,504,644
Community Housing Development Organization	2,500,933	2,500,933	482,869	2,018,064
Continuum of Care - Supportive Housing Program:				
Public Services	3,678,746	3,596,603	2,792,751	803,852
Program Administration	184,874	180,676	100,011	80,665
Housing Opportunities for Persons with AIDS Program:				
Public Services	3,100,070	3,100,070	1,750,533	1,349,537
Program Administration	986,107	986,107	436,791	549,316
Total conservation and development	67,256,649	70,189,148	38,340,866	31,848,282
Capital outlay	9,222,086	8,865,646	5,561,380	3,304,266
Total expenditures	99,755,629	99,183,840	48,135,904	51,047,936
Excess (deficiency) of revenues over (under) expenditures	(827,281)	(933,119)	(2,810,960)	(1,877,841)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in:				
General Fund	720,360	751,649	751,649	--
Transfers out:				
Library Board of Control Fund	--	(1,741)	(1,741)	--
Proceeds of capital asset disposition	--	3,625	3,625	--
Total other financing sources and uses	720,360	753,533	753,533	--
Net change in fund balances	(106,921)	(179,586)	(2,057,427)	(1,877,841)
Fund balances, January 1	1,228,112	1,228,112	1,228,112	--
Fund balances, December 31	\$ 1,121,191	\$ 1,048,526	\$ (829,315)	\$ (1,877,841)

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, 2006**

	<b>Business-type Activities - Enterprise Funds</b>		
	<b>Greater Baton Rouge Airport District</b>	<b>Comprehensive Sewerage System</b>	<b>Solid Waste Collection and Disposal</b>
<b>ASSETS</b>			
Current assets:			
Cash and cash equivalents	\$ 2,515,753	\$ 68,759,130	\$ 4,941,902
Investments	6,801,852	185,904,316	13,361,437
Sales taxes receivable	--	4,146,373	--
Accounts receivable - net	3,135,497	5,399,835	2,620,687
Accrued interest receivable	71,028	2,355,437	156,174
Special assessments receivable	--	64,175	--
Due from other governments (Note 11)	1,826,334	196,383	--
Prepaid items	--	--	--
Inventory	--	--	--
Total current assets	14,350,464	266,825,649	21,080,200
Noncurrent assets:			
Restricted assets:			
Cash and cash equivalents	568,832	3,713,924	--
Investments	1,637,126	75,242,442	--
Accounts receivable - net	300,897	--	--
Accrued interest receivable	18,121	914,893	--
Total restricted assets	2,524,976	79,871,259	--
Investment in joint venture (Note 19)	--	--	--
Deferred bond issuance costs	65,284	3,339,105	--
Capital assets (Note 6):			
Land	54,215,027	9,764,770	9,174,358
Buildings	84,332,119	--	--
Noise mitigation costs	28,042,961	--	--
Improvements (other than buildings)	100,942,098	662,715,271	27,728,476
Equipment	2,803,677	8,863,936	166,042
Construction work in progress	867,356	8,301,971	--
Total capital assets	271,203,238	689,645,948	37,068,876
Accumulated depreciation	(63,530,216)	(321,947,523)	(13,187,284)
Net capital assets	207,673,022	367,698,425	23,881,592
Total noncurrent assets	210,263,282	450,908,789	23,881,592
Total assets	224,613,746	717,734,438	44,961,792

The accompanying notes are an integral part of this statement.

<b>Business-type Activities - Enterprise Funds</b>		<b>Governmental</b>
<b>Other</b>		<b>Activities</b>
<b>Enterprise</b>		<b>Internal</b>
<b>Total</b>	<b>Total</b>	<b>Service</b>
		<b>Funds</b>
\$ 4,252,528	\$ 80,469,313	\$ 9,328,434
--	206,067,605	--
--	4,146,373	--
504,530	11,660,549	--
17,445	2,600,084	71,008
--	64,175	--
511,049	2,533,766	--
37,199	37,199	--
40,436	40,436	316,212
<u>5,363,187</u>	<u>307,619,500</u>	<u>9,715,654</u>
1,447,893	5,730,649	--
6,306,072	83,185,640	--
--	300,897	--
59,945	992,959	--
<u>7,813,910</u>	<u>90,210,145</u>	<u>--</u>
2,411,458	2,411,458	--
--	3,404,389	--
1,833,500	74,987,655	47,568
79,654,512	163,986,631	2,213,798
--	28,042,961	--
6,176,193	797,562,038	7,190
1,161,539	12,995,194	22,888,233
--	9,169,327	--
88,825,744	1,086,743,806	25,156,789
(39,309,354)	(437,974,377)	(19,876,828)
<u>49,516,390</u>	<u>648,769,429</u>	<u>5,279,961</u>
59,741,758	744,795,421	5,279,961
<u>65,104,945</u>	<u>1,052,414,921</u>	<u>14,995,615</u>

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**STATEMENT OF NET ASSETS**  
**PROPRIETARY FUNDS**  
**DECEMBER 31, 2006**

	<b>Business-type Activities - Enterprise Funds</b>		
	<b>Greater Baton Rouge Airport District</b>	<b>Comprehensive Sewerage System</b>	<b>Solid Waste Collection and Disposal</b>
<b>LIABILITIES</b>			
Current liabilities:			
Accounts and contracts payable	\$ 2,513,645	\$ 3,798,201	\$ 2,526,908
Due to other governments	--	89,408	--
Accrued salaries payable	85,178	312,101	27,205
Accrued interest payable	46,099	4,606,840	--
Unearned revenue	--	64,544	264
Obligations payable (Note 10)	191,250	4,842,536	--
Bonds payable (Note 10)	607,000	5,510,000	167,500
Compensated absences payable	254,670	1,224,884	108,502
Total current liabilities	<u>3,697,842</u>	<u>20,448,514</u>	<u>2,830,379</u>
Noncurrent liabilities:			
Obligations payable (Note 10)	4,396,667	20,954,663	--
Bonds payable (Note 10)	21,727,233	253,565,000	1,955,875
Net deferred amount on refunding and premiums (Note 10)	--	(3,714,051)	--
Landfill closure and postclosure care liability (Note 17)	--	--	3,869,583
Total noncurrent liabilities	<u>26,123,900</u>	<u>270,805,612</u>	<u>5,825,458</u>
Total liabilities	<u>29,821,742</u>	<u>291,254,126</u>	<u>8,655,837</u>
<b>NET ASSETS</b>			
Invested in capital assets, net of related debt	180,816,156	148,181,255	23,881,592
Restricted for capital projects	3,178,537	--	--
Restricted for debt service	--	27,236,586	--
Restricted Passenger Facility Charges	2,419,374	--	--
Unrestricted	<u>8,377,937</u>	<u>251,062,471</u>	<u>12,424,363</u>
Total net assets	<u>\$ 194,792,004</u>	<u>\$ 426,480,312</u>	<u>\$ 36,305,955</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>
\$ 1,419,136	\$ 10,257,890	\$ 444,836
--	89,408	--
53,194	477,678	30,184
293	4,653,232	--
877,222	942,030	--
--	5,033,786	--
146,500	6,431,000	--
76,127	1,664,183	189,000
<u>2,572,472</u>	<u>29,549,207</u>	<u>664,020</u>
--	25,351,330	--
2,090,500	279,338,608	--
--	(3,714,051)	--
--	3,869,583	--
<u>2,090,500</u>	<u>304,845,470</u>	<u>--</u>
<u>4,662,972</u>	<u>334,394,677</u>	<u>664,020</u>
49,516,390	402,395,393	5,279,961
7,813,910	10,992,447	--
--	27,236,586	--
--	2,419,374	--
<u>3,111,673</u>	<u>274,976,444</u>	<u>9,051,634</u>
<u>\$ 60,441,973</u>	<u>\$ 718,020,244</u>	<u>\$ 14,331,595</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, 2006**

**Business-type Activities - Enterprise Funds**

	<b>Greater Baton Rouge Airport District</b>	<b>Comprehensive Sewerage System</b>	<b>Solid Waste Collection and Disposal</b>
<b>OPERATING REVENUES</b>			
Charges for services	\$ 13,429,352	\$ 61,073,600	\$ 30,830,984
Miscellaneous revenues	299,966	11,893	25,960
Total operating revenues	<u>13,729,318</u>	<u>61,085,493</u>	<u>30,856,944</u>
<b>OPERATING EXPENSES</b>			
Personal services	3,121,461	11,061,678	1,246,156
Employee benefits	1,203,914	4,162,966	433,848
Supplies	555,144	2,416,670	5,594,730
Contractual services	5,741,797	17,123,006	36,360,556
Landfill closure and postclosure care expense	--	--	298,706
Cost of materials	--	--	--
Depreciation	7,480,392	24,557,487	1,164,398
Management fee	--	--	--
Total operating expenses	<u>18,102,708</u>	<u>59,321,807</u>	<u>45,098,394</u>
Operating income (loss)	<u>(4,373,390)</u>	<u>1,763,686</u>	<u>(14,241,450)</u>
<b>NONOPERATING REVENUES</b>			
<b>(EXPENSES)</b>			
Taxes pledged as securities for revenue bonds	--	40,035,525	--
Operating grants	917,494	841,955	33,907
Net income (loss) from joint venture	--	--	--
Passenger facility charges (Note 16)	2,264,099	--	--
Customer facility charges	1,948,695	--	--
Claims settlement	2,651,037	--	--
Investment earnings	443,538	11,969,309	872,711
Interest expense	(1,165,891)	(13,266,214)	(73,901)
Bond issuance costs	--	(404,567)	--
Gain (loss) on disposition of capital assets	4,416	65,285	3,900
Total nonoperating revenues (expenses)	<u>7,063,388</u>	<u>39,241,293</u>	<u>836,617</u>
Income (loss) before contributions and transfers	2,689,998	41,004,979	(13,404,833)
Capital contributions	14,091,006	8,528,029	--
Transfers in	--	4,000,000	11,211,000
Transfers out	--	--	(1,679,060)
Special item			
Change in engineering method on project	--	(10,340,749)	--
Change in net assets	16,781,004	43,192,259	(3,872,893)
Total net assets - January 1, restated	<u>178,011,000</u>	<u>383,288,053</u>	<u>40,178,848</u>
Total net assets - December 31	<u>\$ 194,792,004</u>	<u>\$ 426,480,312</u>	<u>\$ 36,305,955</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>	
\$ 11,466,259	\$ 116,800,195	\$ 15,642,678
211,982	549,801	--
<u>11,678,241</u>	<u>117,349,996</u>	<u>15,642,678</u>
2,374,193	17,803,488	1,341,260
490,441	6,291,169	534,648
1,300,558	9,867,102	136,921
8,731,650	67,957,009	3,340,452
--	298,706	--
--	--	7,756,823
3,098,875	36,301,152	2,502,589
295,219	295,219	--
<u>16,290,936</u>	<u>138,813,845</u>	<u>15,612,693</u>
(4,612,695)	(21,463,849)	29,985
--	40,035,525	--
395,959	2,189,315	--
32,783	32,783	--
--	2,264,099	--
--	1,948,695	--
--	2,651,037	--
380,357	13,665,915	418,226
(103,564)	(14,609,570)	--
--	(404,567)	--
4,387	77,988	221,644
<u>709,922</u>	<u>47,851,220</u>	<u>639,870</u>
(3,902,773)	26,387,371	669,855
1,665,639	24,284,674	--
7,273,687	22,484,687	--
--	(1,679,060)	--
--	(10,340,749)	--
5,036,553	61,136,923	669,855
<u>55,405,420</u>	<u>656,883,321</u>	<u>13,661,740</u>
\$ <u>60,441,973</u>	\$ <u>718,020,244</u>	\$ <u>14,331,595</u>

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2006**

	<b>Business-type Activities - Enterprise Funds</b>		
	<b>Greater Baton Rouge Airport District</b>	<b>Comprehensive Sewerage System</b>	<b>Solid Waste Collection and Disposal</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>			
Receipts from customers	\$ 14,390,505	\$ 60,016,343	\$ 28,881,470
Payments to suppliers for goods and services	(6,294,250)	(18,824,991)	(41,206,867)
Payments to employees for services and benefits	(4,297,655)	(15,103,060)	(1,579,527)
Other operating receipts	--	11,893	--
Net cash provided by (used for) operating activities	<u>3,798,600</u>	<u>26,100,185</u>	<u>(13,904,924)</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>			
Receipts from general property taxes	--	887	--
Receipts from general sales and use taxes	--	39,993,978	--
Operating grants received	917,494	823,123	33,907
Transfers in from other funds	--	4,000,000	11,211,000
Transfers out to other funds	--	--	(1,679,060)
Repayment of loans from other funds	(450,000)	--	--
Net cash provided by (used for) noncapital financing activities	<u>467,494</u>	<u>44,817,988</u>	<u>9,565,847</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>			
Proceeds from sale of debt	4,935,921	198,418,941	2,629,375
Proceeds from capital grants	14,513,272	--	--
Proceeds from sale of capital assets	9,100	105,408	3,900
Passenger facility charges	2,392,411	--	--
Customer facility charges	2,149,872	--	--
Acquisition and construction of capital assets	(21,220,629)	(15,451,743)	(18,004)
Principal paid on bonds, obligations and capital leases	(623,750)	(20,689,209)	(506,000)
Interest paid on bonds, obligations and capital leases	(1,161,888)	(15,587,646)	(73,901)
Payment made to Refunding Bonds Escrow Agent	--	(159,341,260)	--
Capital contributed by other governments	--	--	--
Capital contributed from impact fees	--	6,823,390	--
Net cash provided by (used for) capital and related financing activities	<u>994,309</u>	<u>(5,722,119)</u>	<u>2,035,370</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>			
Purchase of investments	(8,438,978)	(261,146,758)	(13,361,437)
Proceeds from sales and maturities of investments	3,830,221	178,009,742	12,858,717
Cash received from joint venture activity	--	--	--
Cash paid for expenses of joint venture	--	--	--
Interest received on investments	370,513	10,505,586	824,404
Net cash provided by (used for) investing activities	<u>(4,238,244)</u>	<u>(72,631,430)</u>	<u>321,684</u>

The accompanying notes are an integral part of this statement.

<b>Business-type Activities - Enterprise Funds</b>		<b>Governmental Activities Internal Service Funds</b>
<b>Other Enterprise Total</b>	<b>Total</b>	
\$ 11,499,388	\$ 114,787,706	\$ 15,642,678
(10,805,725)	(77,131,833)	(11,314,573)
(2,824,712)	(23,804,954)	(1,873,002)
--	11,893	--
(2,131,049)	13,862,812	2,455,103
--	887	--
--	39,993,978	--
395,959	2,170,483	--
5,827,730	21,038,730	--
--	(1,679,060)	--
--	(450,000)	--
6,223,689	61,075,018	--
--	205,984,237	--
--	14,513,272	--
4,387	122,795	257,796
--	2,392,411	--
--	2,149,872	--
495,312	(36,195,064)	(3,149,805)
(142,500)	(21,961,459)	--
(103,564)	(16,926,999)	--
--	(159,341,260)	--
1,458,271	1,458,271	--
--	6,823,390	--
1,711,906	(980,534)	(2,892,009)
(6,306,072)	(289,253,245)	--
1,590,653	196,289,333	--
197,105	197,105	--
(120,218)	(120,218)	--
318,956	12,019,459	394,032
(4,319,576)	(80,867,566)	394,032

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2006**

**Business-type Activities - Enterprise Funds**

	<u>Greater Baton Rouge Airport District</u>	<u>Comprehensive Sewerage System</u>	<u>Solid Waste Collection and Disposal</u>
Net increase (decrease) in cash and cash equivalents (Note 1)	\$ 1,022,159	\$ (7,435,376)	\$ (1,982,023)
Cash and cash equivalents, January 1	<u>2,062,426</u>	<u>79,908,430</u>	<u>6,923,925</u>
Cash and cash equivalents, December 31	<u>\$ 3,084,585</u>	<u>\$ 72,473,054</u>	<u>\$ 4,941,902</u>
Classified as:			
Current assets	\$ 2,515,753	\$ 68,759,130	\$ 4,941,902
Restricted assets	568,832	3,713,924	--
Totals	<u>\$ 3,084,585</u>	<u>\$ 72,473,054</u>	<u>\$ 4,941,902</u>
<b>Reconciliation of operating income to net cash provided by (used for) operating activities:</b>			
Operating income (loss)	\$ (4,373,390)	\$ 1,763,686	\$ (14,241,450)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:			
Depreciation	7,480,392	24,557,487	1,164,398
Landfill closure and postclosure care expense	--	--	298,706
Increase (decrease) in compensated absences payable	22,488	106,884	82,992
Change in assets and liabilities:			
Decrease (increase) in accounts receivable	661,187	(719,349)	(1,975,474)
Decrease (increase) in prepaid items	--	--	--
Decrease (increase) in inventory	--	--	--
Increase (decrease) in accounts and contracts payable	2,691	376,777	748,419
Increase (decrease) in accrued salaries payable	5,232	14,700	17,485
Increase (decrease) in unearned revenue	--	--	--
Total adjustments	<u>8,171,990</u>	<u>24,336,499</u>	<u>336,526</u>
Net cash provided by (used for) operating activities	<u>\$ 3,798,600</u>	<u>\$ 26,100,185</u>	<u>\$ (13,904,924)</u>
<b>Non cash investing, capital, and financing activities:</b>			
Gain in fair value of investments	\$ 89,149	\$ 3,270,330	\$ 156,174
Capital assets contributed from other funds	--	--	--
Loss on disposal of capital assets	(4,684)	(40,123)	--

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>	
\$ 1,484,970	\$ (6,910,270)	\$ (42,874)
<u>4,215,451</u>	<u>93,110,232</u>	<u>9,371,308</u>
<u>\$ 5,700,421</u>	<u>\$ 86,199,962</u>	<u>\$ 9,328,434</u>
\$ 4,252,528	\$ 80,469,313	\$ 9,328,434
1,447,893	5,730,649	--
<u>\$ 5,700,421</u>	<u>\$ 86,199,962</u>	<u>\$ 9,328,434</u>
\$ (4,612,695)	\$ (21,463,849)	\$ 29,985
3,098,875	36,301,152	2,502,589
--	298,706	--
24,298	236,662	1,943
76,787	(1,956,849)	--
22,961	22,961	--
13,250	13,250	(31,693)
(518,293)	609,594	(48,684)
17,498	54,915	963
(253,730)	(253,730)	--
<u>2,481,646</u>	<u>35,326,661</u>	<u>2,425,118</u>
<u>\$ (2,131,049)</u>	<u>\$ 13,862,812</u>	<u>\$ 2,455,103</u>
\$ 77,390	\$ 3,593,043	\$ 71,008
1,445,957	1,445,957	--
--	(44,807)	(36,152)

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**STATEMENT OF FIDUCIARY NET ASSETS**  
**FIDUCIARY FUNDS**  
**DECEMBER 31, 2006**

EXHIBIT A - 13

	<u>Pension Trust Funds</u>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 93,297,620
Receivables:	
Employee contributions	2,087,016
Employer contributions	660,018
Interest and dividends	1,377,953
Pending trades	19,880,378
Other contributions	735,636
Total receivables	<u>24,741,001</u>
Investments, at fair value	
U.S. government obligations	75,305,435
Bonds - domestic	57,108,676
Bonds - domestic index fund	136,383,597
Equity securities - domestic	487,995,666
Equity securities - international	170,703,173
Real estate investments	53,545,902
Total investments	<u>981,042,449</u>
Securities lending collateral:	
Short term securities - securities lending program	<u>32,337,260</u>
Capital assets:	
Land	550,628
Buildings	706,345
Equipment	41,961
Accumulated depreciation	(614,640)
Total capital assets	<u>684,294</u>
 Total assets	 <u>1,132,102,624</u>
<b>LIABILITIES</b>	
Accrued expenses and benefits payable	1,561,707
Pending Trade Payables	36,327,731
Securities lending obligations:	
Obligations held-securities lending program	<u>32,337,260</u>
 Total liabilities	 <u>70,226,698</u>
<b>NET ASSETS</b>	
Held in trust for pension benefits	<u>\$ 1,061,875,926</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, 2006**

EXHIBIT A - 14

	<u>Pension Trust Funds</u>
<b>ADDITIONS</b>	
Contributions:	
Employee	\$ 11,694,604
Employer	23,958,563
Severance contributions from employee	1,196,592
Total contributions	<u>36,849,759</u>
Investment income:	
<i>From investment activities</i>	
Net appreciation (depreciation) in fair value of investments	130,836,864
Interest	6,907,086
Dividends	3,382,355
Total investment income	<u>141,126,305</u>
Less: investment expense	4,310,601
Net income from investing activities	<u>136,815,704</u>
<i>From securities lending activities</i>	
Securities lending income	194,124
Less: Borrower rebate, fees, and expenses	77,400
Net income from securities lending activities	<u>116,724</u>
Total net investment income	<u>136,932,428</u>
Total additions	<u>173,782,187</u>
<b>DEDUCTIONS</b>	
Benefit payments	62,818,008
Refunds and withdrawals	1,861,798
Administrative expenses	1,272,214
Total deductions	<u>65,952,020</u>
Change in net assets	107,830,167
Net assets - beginning of year	<u>954,045,759</u>
Net assets - end of year	<u>\$ 1,061,875,926</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, 2006**

	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
<b>ASSETS</b>				
Cash and cash equivalents	\$ 3,808,741	\$ 1,181,450	\$ 363,207	\$ 619,529
Investments	--	--	--	--
Property taxes receivable - net (Note 4)	--	--	--	--
Accounts receivable	129,128	61,512	--	8,334
Accrued interest receivable	--	--	--	--
Due from other governments	--	243,988	--	90,017
Due from primary government (Note 11)	--	--	--	--
Prepaid items	--	--	--	--
Inventory	--	--	--	--
Net pension asset	--	--	--	--
Other assets	--	3,450	--	--
Restricted assets:				
Cash and cash equivalents	--	--	--	--
Capital assets: (Note 6)				
Land	--	--	--	--
Buildings	--	--	--	--
Equipment	1,696,163	788,399	327,895	389,951
Equipment under capital leases	--	--	--	--
Construction work in progress	--	--	--	--
Accumulated depreciation	(1,455,555)	(644,936)	(298,511)	(327,198)
Total assets	<u>\$ 4,178,477</u>	<u>\$ 1,633,863</u>	<u>\$ 392,591</u>	<u>\$ 780,633</u>
<b>LIABILITIES</b>				
Accounts payable and other current liabilities	\$ 28,621	\$ 171,378	\$ --	\$ 12,101
Due to other governments	--	296,922	--	--
Due to primary government (Note 11)	3,472	--	--	--
Accrued payables	108,233	78,304	--	--
Other liabilities	73,883	--	--	--
Non-current liabilities: (Note 10)				
Due within one year	--	--	--	--
Due in more than one year:				
Bonds and notes payable	--	--	--	--
Compensated absences payable	--	524,035	76,967	158,642
Obligation under capital leases	--	--	--	--
Claims and judgments payable	--	--	--	--
Total liabilities	<u>214,209</u>	<u>1,070,639</u>	<u>76,967</u>	<u>170,743</u>
<b>NET ASSETS</b>				
Invested in capital assets, net of related debt	240,608	143,463	29,384	62,753
Restricted for:				
Capital projects	--	--	--	--
External legal constraints	--	--	--	67,688
Unrestricted	3,723,660	419,761	286,240	479,449
Total net assets	<u>\$ 3,964,268</u>	<u>\$ 563,224</u>	<u>\$ 315,624</u>	<u>\$ 609,890</u>

(1) As of June 30, 2006

(2) As of September 30, 2006

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)	E.B.R. Parish Coroner	St. George Fire Protection District (2)	Brownsfield Fire Protection District	Central Fire Protection District
\$ 1,227,193	\$ 4,131,606	\$ 13,952	\$ 884,290	\$ --	\$ 538,767
--	640,000	--	--	--	--
--	--	--	70,343	124,091	414,225
388,022	665,444	88,597	3,702	--	67,122
--	--	--	--	--	--
4,067	--	--	91,204	333,246	1,387,361
--	--	--	--	--	--
--	--	--	--	--	--
--	--	--	--	--	--
11,473	71,755	--	17,340	--	--
--	--	--	--	--	--
--	--	--	289,531	18,592	264,018
--	--	--	3,296,049	91,523	1,957,046
206,625	8,309,446	189,367	4,761,858	324,490	2,387,391
--	--	--	--	--	--
--	--	--	8,127	--	--
(137,159)	(3,893,552)	(153,344)	(2,520,282)	(347,581)	(1,594,230)
<u>\$ 1,700,221</u>	<u>\$ 9,924,699</u>	<u>\$ 138,572</u>	<u>\$ 6,902,162</u>	<u>\$ 544,361</u>	<u>\$ 5,421,700</u>
\$ 816,803	\$ 274,030	\$ 40,087	\$ 86,275	\$ 10,694	\$ 8,363
--	--	--	136,195	--	--
--	--	--	--	242,228	--
--	660,829	--	59,728	--	75,479
--	--	--	--	--	--
--	--	--	1,885,970	11,310	222,223
--	--	--	2,455,731	--	1,499,998
--	478,823	11,712	127,541	--	104,517
--	--	--	--	--	--
--	--	--	--	--	--
<u>816,803</u>	<u>1,413,682</u>	<u>51,799</u>	<u>4,751,440</u>	<u>264,232</u>	<u>1,910,580</u>
69,466	4,415,894	36,023	2,775,455	87,024	1,366,489
--	--	--	--	--	74,485
120,373	--	--	--	--	--
693,579	4,095,123	50,750	(624,733)	193,105	2,070,146
<u>\$ 883,418</u>	<u>\$ 8,511,017</u>	<u>\$ 86,773</u>	<u>\$ 2,150,722</u>	<u>\$ 280,129</u>	<u>\$ 3,511,120</u>

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**COMBINING STATEMENT OF NET ASSETS**  
**ALL DISCRETELY PRESENTED COMPONENT UNITS**  
**DECEMBER 31, 2006**

	Governmental Fund Types			
	E.B.R. Parish Fire Protection District No. 6	Eastside Fire Protection District	Pride Fire Protection District	Chaneyville Fire Protection District
<b>ASSETS</b>				
Cash and cash equivalents	\$ 162,093	\$ 248,686	\$ 177,696	\$ 367
Investments	--	--	--	--
Property taxes receivable - net (Note 4)	317,067	257,859	--	--
Accounts receivable	34,881	--	--	--
Accrued interest receivable	--	--	1,403	29
Due from other governments	491,557	1,059,146	31,691	22,856
Due from primary government (Note 11)	--	--	--	--
Prepaid items	--	6,118	--	--
Inventory	--	--	--	--
Net pension asset	--	--	--	--
Other assets	--	--	--	--
Restricted assets:				
Cash and cash equivalents	--	--	--	--
Capital assets: (Note 6)				
Land	43,000	660,006	15,000	--
Buildings	493,238	1,526,748	140,853	109,334
Equipment	716,782	1,630,755	215,946	221,984
Equipment under capital leases	534,526	750,510	--	--
Construction work in progress	--	--	--	--
Accumulated depreciation	(951,063)	(1,302,841)	(229,188)	(325,902)
Total assets	<u>\$ 1,842,081</u>	<u>\$ 4,836,987</u>	<u>\$ 353,401</u>	<u>\$ 28,668</u>
<b>LIABILITIES</b>				
Accounts payable and other current liabilities	\$ 35,020	\$ --	\$ 1,259	\$ 4,310
Due to other governments	--	--	--	--
Due to primary government (Note 11)	--	--	--	2,655
Accrued payables	--	63,223	--	--
Other liabilities	--	--	--	--
Non-current liabilities: (Note 10)				
Due within one year	27,981	480,412	--	--
Due in more than one year:				
Bonds and notes payable	--	100,000	--	--
Compensated absences payable	901	182,653	--	--
Obligation under capital leases	129,776	629,261	--	--
Claims and judgments payable	--	--	--	--
Total liabilities	<u>193,678</u>	<u>1,455,549</u>	<u>1,259</u>	<u>6,965</u>
<b>NET ASSETS</b>				
Invested in capital assets, net of related debt	678,726	2,055,505	142,611	5,416
Restricted for:				
Capital projects	--	--	--	--
External legal constraints	--	--	--	--
Unrestricted	969,677	1,325,933	209,531	16,287
Total net assets	<u>\$ 1,648,403</u>	<u>\$ 3,381,438</u>	<u>\$ 352,142</u>	<u>\$ 21,703</u>

- (1) As of June 30, 2006  
(2) As of September 30, 2006

The accompanying notes are an integral part of this statement.

Governmental Fund Types				Proprietary Fund Type	
Alsen- St. Irma Lee Fire Protection District	South Burbank Crime Prevention District	Concord Estates Crime Prevention District	Capital Region Planning Commission (1)	Capital Area Transit System	Totals
\$ 49,586	\$ --	\$ 3,866	\$ 360,418	\$ 288,445	\$ 14,059,892
--	--	--	304,104	--	944,104
108,892	--	--	--	--	1,292,477
--	--	--	63,830	86,211	1,596,783
838	--	35	--	--	2,305
127,060	119,642	5,324	105,123	955,266	5,063,481
--	--	--	--	--	4,067
--	--	--	--	17,471	23,589
--	--	--	--	435,166	435,166
--	--	--	--	1,519,231	1,519,231
--	--	--	--	--	104,018
--	--	--	--	211,849	211,849
9,000	--	--	--	--	1,299,147
256,496	--	--	--	--	7,871,287
467,487	--	--	363,008	18,061,676	41,059,223
--	--	--	--	--	1,285,036
--	--	--	--	--	8,127
(564,120)	--	--	(338,994)	(7,409,563)	(22,494,019)
<u>\$ 455,239</u>	<u>\$ 119,642</u>	<u>\$ 9,225</u>	<u>\$ 857,489</u>	<u>\$ 14,165,752</u>	<u>\$ 54,285,763</u>
\$ 6,871	\$ 1,642	\$ 980	\$ 1,930	\$ 913,642	\$ 2,414,006
--	--	--	--	796,104	1,229,221
--	--	--	--	--	248,355
--	--	--	--	--	1,045,796
--	--	--	56,805	54,464	185,152
--	--	--	--	1,204,481	3,832,377
--	--	--	--	--	4,055,729
--	--	--	60,166	349,445	2,075,402
--	--	--	--	6,266,906	7,025,943
--	--	--	--	813,319	813,319
<u>6,871</u>	<u>1,642</u>	<u>980</u>	<u>118,901</u>	<u>10,398,361</u>	<u>22,925,300</u>
168,863	--	--	24,014	3,808,314	16,110,008
--	--	--	--	--	74,485
--	--	--	--	211,849	399,910
279,505	118,000	8,245	714,574	(252,772)	14,776,060
<u>\$ 448,368</u>	<u>\$ 118,000</u>	<u>\$ 8,245</u>	<u>\$ 738,588</u>	<u>\$ 3,767,391</u>	<u>\$ 31,360,463</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, 2006**

	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
<b>EXPENSES</b>	\$ 7,508,655	\$ 8,916,600	\$ 1,399,840	\$ 1,716,871	\$ 3,263,576
<b>PROGRAM REVENUES:</b>					
Charges for services	2,013,105	2,357,860	106,151	509,187	3,326,140
Operating grants and contributions	5,907,964	6,430,816	1,282,166	1,180,984	571,042
Capital grants and contributions	--	1,023	--	--	--
Net program (expenses) revenue	412,414	(126,901)	(11,523)	(26,700)	633,606
<b>GENERAL REVENUES:</b>					
Taxes:					
Property	--	--	--	--	--
Occupancy	--	--	--	--	--
Grants and contributions not restricted to specific programs	--	699,454	--	5,372	--
Investment earnings	167,262	34,363	10,348	29,773	27,109
Gain (loss) on sale of capital assets	--	--	--	--	--
Total general revenues	167,262	733,817	10,348	35,145	27,109
Change in net assets	579,676	606,916	(1,175)	8,445	660,715
Net assets, beginning	3,384,592	(43,692)	316,799	601,445	222,703
Net assets, ending	\$ 3,964,268	\$ 563,224	\$ 315,624	\$ 609,890	\$ 883,418

- (1) Period ending June 30, 2006  
 (2) Period ending September 30, 2006

The accompanying notes are an integral part of this statement.

Continued

Judicial Court Services		Coroner	Fire Protection Districts			
E.B.R. Parish Clerk of Court (1)	Total Judicial Court Services	E.B.R. Parish Coroner	St. George Fire Protection District (2)	Brownsfield Fire Protection District	Central Fire Protection District	E.B.R. Parish Fire Protection District No. 6
\$ 14,132,748	\$ 36,938,290	\$ 1,203,314	\$ 10,112,813	\$ 596,624	\$ 1,999,992	\$ 1,140,251
11,934,571	20,247,014	365,313	937,248	115,243	316,375	197,379
478,774	15,851,746	841,930	786,127	29,400	179,540	--
--	1,023	--	--	--	--	--
(1,719,403)	(838,507)	3,929	(8,389,438)	(451,981)	(1,504,077)	(942,872)
--	--	--	8,260,758	365,468	1,176,557	750,057
--	--	--	--	--	--	--
262,571	967,397	--	721,076	107,285	238,765	244,788
973,772	1,242,627	--	170,429	(3,295)	57,184	18,902
--	--	--	(12,312)	--	--	--
1,236,343	2,210,024	--	9,139,951	469,458	1,472,506	1,013,747
(483,060)	1,371,517	3,929	750,513	17,477	(31,571)	70,875
8,994,077	13,475,924	82,844	1,400,209	262,652	3,542,691	1,577,528
<u>\$ 8,511,017</u>	<u>\$ 14,847,441</u>	<u>\$ 86,773</u>	<u>\$ 2,150,722</u>	<u>\$ 280,129</u>	<u>\$ 3,511,120</u>	<u>\$ 1,648,403</u>

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, 2006**

	Fire Protection Districts				
	Eastside Fire Protection District	Pride Fire Protection District	Chaneyville Fire Protection District	Alsen- St. Irma Lee Fire Protection District	Total Fire Protection Districts
<b>EXPENSES</b>	\$ 1,187,264	\$ 87,470	\$ 88,330	\$ 281,383	\$ 15,494,127
<b>PROGRAM REVENUES:</b>					
Charges for services	251,303	96,376	32,969	16,322	1,963,215
Operating grants and contributions	62,630	--	--	--	1,057,697
Capital grants and contributions	--	--	--	--	--
Net program (expenses) revenue	<u>(873,331)</u>	<u>8,906</u>	<u>(55,361)</u>	<u>(265,061)</u>	<u>(12,473,215)</u>
<b>GENERAL REVENUES:</b>					
Taxes:					
Property	1,309,031	--	--	248,143	12,110,014
Occupancy	--	--	--	--	--
Grants and contributions not restricted to specific programs	70,000	94,810	61,676	32,381	1,570,781
Investment earnings	27,895	6,297	(95)	6,501	283,818
Gain on sale of capital assets	--	--	3,400	--	(8,912)
Total general revenues	<u>1,406,926</u>	<u>101,107</u>	<u>64,981</u>	<u>287,025</u>	<u>13,955,701</u>
Change in net assets	533,595	110,013	9,620	21,964	1,482,486
Net assets, beginning	<u>2,847,843</u>	<u>242,129</u>	<u>12,083</u>	<u>426,404</u>	<u>10,311,539</u>
Net assets, ending	<u>\$ 3,381,438</u>	<u>\$ 352,142</u>	<u>\$ 21,703</u>	<u>\$ 448,368</u>	<u>\$ 11,794,025</u>

- (1) Period ending June 30, 2006  
 (2) Period ending September 30, 2006

The accompanying notes are an integral part of this statement.

Crime Prevention			Mass Transit			
South Burbank Crime Prevention District	Concord Estates Crime Prevention District	Total Crime Prevention Districts	Capital Region Planning Commission (1)	Capital Area Transit System	Total Mass Transit	Total All Component Units
\$ 7,280	\$ 4,284	\$ 11,564	\$ 899,569	\$ 15,129,024	\$ 16,028,593	\$ 69,675,888
125,280	7,090	132,370	188,917	4,885,240	5,074,157	27,782,069
--	--	--	686,559	159,897	846,456	18,597,829
--	--	--	--	730,696	730,696	731,719
118,000	2,806	120,806	(24,093)	(9,353,191)	(9,377,284)	(22,564,271)
--	--	--	--	--	--	12,110,014
--	--	--	--	1,309,751	1,309,751	1,309,751
--	--	--	--	7,310,299	7,310,299	9,848,477
--	232	232	5,347	4,071	9,418	1,536,095
--	--	--	--	--	--	(8,912)
--	232	232	5,347	8,624,121	8,629,468	24,795,425
118,000	3,038	121,038	(18,746)	(729,070)	(747,816)	2,231,154
--	5,207	5,207	757,334	4,496,461	5,253,795	29,129,309
<u>\$ 118,000</u>	<u>\$ 8,245</u>	<u>\$ 126,245</u>	<u>\$ 738,588</u>	<u>\$ 3,767,391</u>	<u>\$ 4,505,979</u>	<u>\$ 31,360,463</u>

