

## NONMAJOR GOVERNMENTAL FUNDS

### Special Revenue Funds

Special Revenue Funds account for and report the proceeds of specific revenue sources that are legally restricted or committed to expenditures for specific purposes other than debt service or capital projects.

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

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

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

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

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

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

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

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

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

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

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

**District No. 1 Fire Protection District** is located in the northwestern part of East Baton Rouge Parish. Services are financed by a property tax in the district and a fire service fee.

**Brownsfield Fire Protection District** is located in the northwestern part of East Baton Rouge Parish. Services are financed by a property tax in the district, a fire service fee, and state insurance company taxes.

Continued

## NONMAJOR GOVERNMENTAL FUNDS

### Special Revenue Funds (Continued)

**Chaneyville Fire Protection District** is located in the northern part of East Baton Rouge Parish. Services are financed by a property tax, a fire service fee, and state insurance company taxes.

**Pride Fire Protection District** is located in the northeastern part of East Baton Rouge Parish. Services are financed through a fire service fee and state insurance company taxes.

**Alsen-St. Irma Lee Fire Protection District** is located in the western part of East Baton Rouge Parish. Services are financed by a property tax in the district, a fire service fee, and state insurance company taxes.

**Sobriety Court** accounts for receipt of fees assessed in traffic matters related to specific alcohol violations. These monies will fund the operations of the Sobriety Court.

**City Court Technology Fund** accounts for receipt of fees assessed in civil, criminal, and traffic cases where the defendant is convicted after trial or who pleads guilty or forfeits bond. These monies will fund the new case management system.

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

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

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

**Parish Street Maintenance Fund** accounts for the portion (27%) of the one-half of one percent sales tax levied for the sole purpose of public road and street repair within East Baton Rouge Parish.

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

**Lafayette-Main Economic Development District** accounts for the sales tax increments from the Lafayette-Main Economic Development District dedicated by the City for the purpose of rehabilitating the Hampton Inn and Suites.

**Dawnadele Economic Development District** accounts for a tax on retail sales to facilitate the development, design and redevelopment of infrastructure at the Costco retail warehouse facility site.

Continued

## NONMAJOR GOVERNMENTAL FUNDS

### Debt Service Funds

Debt Service Funds account for and report financial resources that are restricted or committed for the payment of general long-term debt principal, interest, and paying agent fees.

**City Sales Tax Bonds Debt Service Fund** accounts for sales tax revenues dedicated for the payment of principal and interest requirements of the 2007A and 2010B Public Improvement Sales Tax Bonds of the City of Baton Rouge. Also accounts for the portion of the bonds issued for the purpose of advance refunding certain outstanding obligations of the City-Parish.

**Parish Sales Tax Bonds Debt Service Fund** accounts for sales tax revenues dedicated for the payment of principal and interest requirements of the 2013A and 2014A Public Improvement Sales Tax Bonds of the Parish of East Baton Rouge.

**Taxable Refunding Bonds Debt Service Fund** accounts for the payment of principal, interest, and related charges for the 2002A Fixed Rate Taxable Refunding Bonds the 2002B Fixed Rate Taxable Refunding Bonds and the 2012 Taxable Refunding Bonds.

**Road and Street Improvement Sales Tax Bonds Debt Service Fund** accounts for sales tax revenues dedicated for the payment of principal and interest requirements of the 2006A, 2008A and 2009A Road and Street Improvement Sales Tax Bonds of the Parish of East Baton Rouge.

**LCDA Road and Street Improvement Project Debt Service Fund** accounts for sales tax revenues dedicated for the payment of principal and interest requirements of the 2012 LCDA loan (Road and Street Improvement project) of the Parish of East Baton Rouge.

**Excess Revenue and Limited Tax Fund** accounts for transfers from the general fund, special revenue funds, and capital projects funds for payment of interest and principal redemption requirements of capital leases, contracts, loans, notes, and bonds that do not require a vote of the general public.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**DECEMBER 31, 2016**

	<u>Special Revenue</u>			
	<u>Civil Juror Compensation</u>	<u>Criminal Juror Compensation</u>	<u>City Constable Court Costs</u>	<u>Mosquito Abatement and Rodent Control</u>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 41,751	\$ 286,439	\$ 195,027	\$ 1,461,108
Investments	--	--	--	2,487,832
Property taxes receivable - net	--	--	--	5,073,780
Sales taxes receivable	--	--	--	--
Accounts receivable	--	13,414	--	--
Accrued interest receivable	78	492	384	12,999
Due from other governments	--	--	--	291,379
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total assets	<u>\$ 41,829</u>	<u>\$ 300,345</u>	<u>\$ 195,411</u>	<u>\$ 9,327,098</u>
<b>LIABILITIES</b>				
Accounts and contracts payable	\$ --	\$ --	\$ 9,562	\$ 285,047
Due to other funds	--	--	--	6,331,851
Due to other governments	--	--	--	--
Accrued salaries payable	--	--	6,420	34,610
Total liabilities	<u>          </u>	<u>          </u>	<u>15,982</u>	<u>6,651,508</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable revenue - property taxes	--	--	--	212,852
Unavailable revenue - revenue sharing	--	--	--	--
Total deferred inflows of resources	<u>          </u>	<u>          </u>	<u>          </u>	<u>212,852</u>
<b>FUND BALANCES:</b>				
Restricted	41,829	300,345	--	2,462,738
Committed	--	--	179,429	--
Total fund balances	<u>41,829</u>	<u>300,345</u>	<u>179,429</u>	<u>2,462,738</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 41,829</u>	<u>\$ 300,345</u>	<u>\$ 195,411</u>	<u>\$ 9,327,098</u>

Continued

## Special Revenue

<u>Downtown Development District</u>	<u>Gaming Enforcement Division</u>	<u>City Court Judicial Building</u>	<u>Federal Forfeited Property</u>	<u>E.B.R. Parish Communications District</u>	<u>Emergency Medical Services</u>
\$ --	\$ 193,708	\$ 573,621	\$ 409,522	\$ 2,729,507	\$ 1,889,456
--	--	--	697,294	4,647,539	3,217,181
380,555	--	--	--	--	11,263,070
--	--	--	--	--	--
--	--	--	--	594,961	1,570,730
153	336	897	1,410	11,893	13,234
118,468	--	--	--	--	646,805
<u>\$ 499,176</u>	<u>\$ 194,044</u>	<u>\$ 574,518</u>	<u>\$ 1,108,226</u>	<u>\$ 7,983,900</u>	<u>\$ 18,600,476</u>
\$ 10,280	\$ 2,733	\$ 45,999	\$ 77,400	\$ 608,498	\$ 698,661
50,262	--	--	338,850	--	220,716
--	--	--	--	--	--
8,972	2,287	--	--	74,199	276,487
<u>69,514</u>	<u>5,020</u>	<u>45,999</u>	<u>416,250</u>	<u>682,697</u>	<u>1,195,864</u>
9,913	--	--	--	--	472,504
--	--	--	--	--	--
<u>9,913</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>472,504</u>
419,749	--	528,519	691,976	7,301,203	7,752,564
--	189,024	--	--	--	9,179,544
<u>419,749</u>	<u>189,024</u>	<u>528,519</u>	<u>691,976</u>	<u>7,301,203</u>	<u>16,932,108</u>
<u>\$ 499,176</u>	<u>\$ 194,044</u>	<u>\$ 574,518</u>	<u>\$ 1,108,226</u>	<u>\$ 7,983,900</u>	<u>\$ 18,600,476</u>

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**DECEMBER 31, 2016**

	<u>Special Revenue</u>			
	<u>B. R. Fire Department Pay Enhancement</u>	<u>District No. 1 Fire Protection District</u>	<u>Brownsfield Fire Protection District</u>	<u>Chaneyville Fire Protection District</u>
<b>ASSETS</b>				
Cash and cash equivalents	\$ --	\$ 210,672	\$ 22,933	\$ --
Investments	--	--	--	--
Property taxes receivable - net	10,235,008	320,224	634,523	138,725
Sales taxes receivable	--	--	--	--
Accounts receivable	--	--	--	19,571
Accrued interest receivable	--	451	102	130
Due from other governments	511,870	47,774	124,502	39,153
	<u>511,870</u>	<u>47,774</u>	<u>124,502</u>	<u>39,153</u>
Total assets	<u>\$ 10,746,878</u>	<u>\$ 579,121</u>	<u>\$ 782,060</u>	<u>\$ 197,579</u>
<b>LIABILITIES</b>				
Accounts and contracts payable	\$ 113,334	\$ 2,043	\$ 29,422	\$ 56,987
Due to other funds	7,586,900	--	--	9,320
Due to other governments	--	--	--	--
Accrued salaries payable	209,708	--	1,278	--
Total liabilities	<u>7,909,942</u>	<u>2,043</u>	<u>30,700</u>	<u>66,307</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable revenue - property taxes	540,181	21,206	23,339	6,041
Unavailable revenue - revenue sharing	--	--	44,043	--
Total deferred inflows of resources	<u>540,181</u>	<u>21,206</u>	<u>67,382</u>	<u>6,041</u>
<b>FUND BALANCES:</b>				
Restricted	2,296,755	555,872	683,978	125,231
Committed	--	--	--	--
Total fund balances	<u>2,296,755</u>	<u>555,872</u>	<u>683,978</u>	<u>125,231</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 10,746,878</u>	<u>\$ 579,121</u>	<u>\$ 782,060</u>	<u>\$ 197,579</u>

Continued

Special Revenue

<u>Pride Fire Protection District</u>	<u>Alsen- St. Irma Lee Fire Protection District</u>	<u>Sobriety Court</u>	<u>City Court Technology</u>	<u>Consolidated Road Lighting District No. 1</u>	<u>Parish Transpor- tation</u>
\$ 469,690	\$ 255,902	\$ 62,992	\$ 129,717	\$ 1,462,154	\$ 6,198,433
--	--	--	--	2,489,613	10,554,089
117,949	315,356	--	--	230,212	--
--	--	--	--	--	--
--	--	--	--	--	--
846	589	100	133	7,038	27,893
41,360	5,421	--	--	34,031	251,173
<u>\$ 629,845</u>	<u>\$ 577,268</u>	<u>\$ 63,092</u>	<u>\$ 129,850</u>	<u>\$ 4,223,048</u>	<u>\$ 17,031,588</u>
\$ 6,636	\$ 3,819	\$ --	\$ --	\$ 11,035	\$ 87,399
--	--	--	--	--	--
--	--	--	--	--	--
--	--	--	--	--	--
<u>6,636</u>	<u>3,819</u>	<u>--</u>	<u>--</u>	<u>11,035</u>	<u>87,399</u>
1,565	7,061	--	--	9,386	--
--	--	--	--	14,371	--
<u>1,565</u>	<u>7,061</u>	<u>--</u>	<u>--</u>	<u>23,757</u>	<u>--</u>
621,644	566,388	63,092	129,850	4,188,256	16,944,189
--	--	--	--	--	--
<u>621,644</u>	<u>566,388</u>	<u>63,092</u>	<u>129,850</u>	<u>4,188,256</u>	<u>16,944,189</u>
<u>\$ 629,845</u>	<u>\$ 577,268</u>	<u>\$ 63,092</u>	<u>\$ 129,850</u>	<u>\$ 4,223,048</u>	<u>\$ 17,031,588</u>

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
 COMBINING BALANCE SHEET  
 NONMAJOR GOVERNMENTAL FUNDS  
 DECEMBER 31, 2016**

	<b>Special Revenue</b>			
	<b>Parish Beautification</b>	<b>Parish Street Maintenance</b>	<b>Capital House Economic Development District</b>	<b>Lafayette- Main Economic Development District</b>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 2,060,790	\$ 11,046,840	\$ 100,201	\$ 8,029
Investments	3,508,912	18,809,484	--	--
Property taxes receivable - net	--	--	--	--
Sales taxes receivable	126,174	1,556,437	63,934	5,161
Accounts receivable	--	--	--	--
Accrued interest receivable	9,071	48,716	--	--
Due from other governments	--	--	--	--
<b>Total assets</b>	<b><u>\$ 5,704,947</u></b>	<b><u>\$ 31,461,477</u></b>	<b><u>\$ 164,135</u></b>	<b><u>\$ 13,190</u></b>
<b>LIABILITIES</b>				
Accounts and contracts payable	\$ 850,285	\$ 676,454	\$ 164,135	\$ 13,190
Due to other funds	--	--	--	--
Due to other governments	--	417,611	--	--
Accrued salaries payable	--	2,612	--	--
<b>Total liabilities</b>	<b><u>850,285</u></b>	<b><u>1,096,677</u></b>	<b><u>164,135</u></b>	<b><u>13,190</u></b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable revenue - property taxes	--	--	--	--
Unavailable revenue - revenue sharing	--	--	--	--
<b>Total deferred inflows of resources</b>	<b><u>--</u></b>	<b><u>--</u></b>	<b><u>--</u></b>	<b><u>--</u></b>
<b>FUND BALANCES:</b>				
Restricted	4,854,662	30,364,800	--	--
Committed	--	--	--	--
<b>Total fund balances</b>	<b><u>4,854,662</u></b>	<b><u>30,364,800</u></b>	<b><u>--</u></b>	<b><u>--</u></b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b><u>\$ 5,704,947</u></b>	<b><u>\$ 31,461,477</u></b>	<b><u>\$ 164,135</u></b>	<b><u>\$ 13,190</u></b>

Continued



<u>Special Revenue</u>		<u>Debt Service</u>			
<u>Dawnadele Economic Development District</u>	<u>Total</u>	<u>City Sales Tax Bonds</u>	<u>Parish Sales Tax Bonds</u>	<u>Taxable Refunding Bonds</u>	<u>Road and Street Improvement</u>
\$ 152,414	\$ 29,960,906	\$ 1,510,999	\$ --	\$ --	\$ 4,497,532
--	46,411,944	--	--	--	2,842,136
--	28,709,402	--	--	--	--
181,252	1,932,958	--	--	--	--
--	2,198,676	--	--	--	--
--	136,945	121	--	--	1,749
--	2,111,936	--	--	--	--
<u>\$ 333,666</u>	<u>\$ 111,462,767</u>	<u>\$ 1,511,120</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 7,341,417</u>
\$ 333,666	\$ 4,086,585	\$ --	\$ --	\$ --	\$ 208,853
--	14,537,899	--	--	--	--
--	417,611	--	--	--	--
--	616,573	--	--	--	--
<u>333,666</u>	<u>19,658,668</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>208,853</u>
--	1,304,048	--	--	--	--
--	58,414	--	--	--	--
--	1,362,462	--	--	--	--
--	80,893,640	1,511,120	--	--	7,132,564
--	9,547,997	--	--	--	--
--	90,441,637	1,511,120	--	--	7,132,564
<u>\$ 333,666</u>	<u>\$ 111,462,767</u>	<u>\$ 1,511,120</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 7,341,417</u>

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**DECEMBER 31, 2016**

EXHIBIT B - 1  
(Continued)

	<u>Debt Service</u>			<b>Total Nonmajor Governmental Funds</b>
	<b>LCDA Road and Street Improvement Project</b>	<b>Excess Revenue and Limited Tax</b>	<b>Total</b>	
<b>ASSETS</b>				
Cash and cash equivalents	\$ 2,395,876	\$ --	\$ 8,404,407	\$ 38,365,313
Investments	--	--	2,842,136	49,254,080
Property taxes receivable - net	--	--	--	28,709,402
Sales taxes receivable	--	--	--	1,932,958
Accounts receivable	--	--	--	2,198,676
Accrued interest receivable	523	--	2,393	139,338
Due from other governments	--	--	--	2,111,936
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total assets	<u>\$ 2,396,399</u>	<u>\$ --</u>	<u>\$ 11,248,936</u>	<u>\$ 122,711,703</u>
<b>LIABILITIES</b>				
Accounts and contracts payable	\$ --	\$ --	\$ 208,853	\$ 4,295,438
Due to other funds	--	--	--	14,537,899
Due to other governments	--	--	--	417,611
Accrued salaries payable	--	--	--	616,573
Total liabilities	<u>          </u>	<u>          </u>	<u>208,853</u>	<u>19,867,521</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable revenue - property taxes	--	--	--	1,304,048
Unavailable revenue - revenue sharing	--	--	--	58,414
Total deferred inflows of resources	<u>          </u>	<u>          </u>	<u>          </u>	<u>1,362,462</u>
<b>FUND BALANCES:</b>				
Restricted	2,396,399	--	11,040,083	91,933,723
Committed	--	--	--	9,547,997
Total fund balances	<u>2,396,399</u>	<u>          </u>	<u>11,040,083</u>	<u>101,481,720</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 2,396,399</u>	<u>\$ --</u>	<u>\$ 11,248,936</u>	<u>\$ 122,711,703</u>



**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCES  
 NONMAJOR GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2016**

**Special Revenue**

	<b>Civil Juror Compensation</b>	<b>Criminal Juror Compensation</b>	<b>City Constable Court Costs</b>	<b>Mosquito Abatement and Rodent Control</b>
<b>REVENUES</b>				
Taxes:				
Property	\$ --	\$ --	\$ --	\$ 5,468,859
Sales	--	--	--	--
Occupancy	--	--	--	--
Intergovernmental revenues	--	--	--	--
Charges for services	65,498	253,264	568,094	--
Fines and forfeits	--	--	35,794	--
Investment earnings	201	1,197	1,070	36,148
Miscellaneous revenues	--	--	1,008	--
Total revenues	<u>65,699</u>	<u>254,461</u>	<u>605,966</u>	<u>5,505,007</u>
<b>EXPENDITURES</b>				
Current:				
General government	78,513	228,315	752,074	--
Public safety	--	--	--	--
Transportation	--	--	--	--
Health and welfare	--	--	--	4,432,934
Conservation and development	--	--	--	--
Debt service:				
Principal retirement	--	--	--	--
Interest and fiscal charges	--	--	--	--
Capital outlay	--	--	--	285,616
Intergovernmental	--	--	--	--
Total expenditures	<u>78,513</u>	<u>228,315</u>	<u>752,074</u>	<u>4,718,550</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(12,814)</u>	<u>26,146</u>	<u>(146,108)</u>	<u>786,457</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	--	--	--	300,000
Transfers out	--	--	--	(300,000)
Proceeds of capital asset disposition	--	--	--	6,048
Total other financing sources and uses	<u>--</u>	<u>--</u>	<u>--</u>	<u>6,048</u>
Net change in fund balances	(12,814)	26,146	(146,108)	792,505
Fund balances, January 1	<u>54,643</u>	<u>274,199</u>	<u>325,537</u>	<u>1,670,233</u>
Fund balances, December 31	<u>\$ 41,829</u>	<u>\$ 300,345</u>	<u>\$ 179,429</u>	<u>\$ 2,462,738</u>

Continued

**Special Revenue**

<u>Downtown Development District</u>	<u>Gaming Enforcement Division</u>	<u>City Court Judicial Building</u>	<u>Federal Forfeited Property</u>	<u>E.B.R. Parish Communications District</u>	<u>Emergency Medical Services</u>
\$ 540,515	\$ --	\$ --	\$ --	\$ --	\$ 12,129,472
--	--	--	--	--	--
--	3,650	--	--	--	2,116,691
--	132,509	350,702	--	5,690,681	12,192,897
--	--	--	705,695	--	--
729	847	2,176	3,128	29,194	40,071
5,000	--	--	2,245	--	12,431
<u>546,244</u>	<u>137,006</u>	<u>352,878</u>	<u>711,068</u>	<u>5,719,875</u>	<u>26,491,562</u>
--	157,342	297,340	--	--	--
--	--	--	77,463	6,341,678	23,783,013
--	--	--	--	--	--
--	--	--	--	--	--
674,432	--	--	--	--	--
--	--	--	--	--	--
--	--	--	--	--	--
--	--	--	--	--	78,115
--	--	--	--	--	--
<u>674,432</u>	<u>157,342</u>	<u>297,340</u>	<u>77,463</u>	<u>6,341,678</u>	<u>23,861,128</u>
<u>(128,188)</u>	<u>(20,336)</u>	<u>55,538</u>	<u>633,605</u>	<u>(621,803)</u>	<u>2,630,434</u>
142,500	--	--	--	973,100	--
--	--	--	--	(4,140)	(1,614,068)
--	--	--	--	--	8,186
<u>142,500</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>968,960</u>	<u>(1,605,882)</u>
14,312	(20,336)	55,538	633,605	347,157	1,024,552
<u>405,437</u>	<u>209,360</u>	<u>472,981</u>	<u>58,371</u>	<u>6,954,046</u>	<u>15,907,556</u>
<u>\$ 419,749</u>	<u>\$ 189,024</u>	<u>\$ 528,519</u>	<u>\$ 691,976</u>	<u>\$ 7,301,203</u>	<u>\$ 16,932,108</u>

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCES  
 NONMAJOR GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2016**

	<u>Special Revenue</u>			
	<u>B. R. Fire Department Pay Enhancement</u>	<u>District No. 1 Fire Protection District</u>	<u>Brownsfield Fire Protection District</u>	<u>Chaneyville Fire Protection District</u>
<b>REVENUES</b>				
Taxes:				
Property	\$11,160,641	\$ 316,592	\$ 667,964	\$ 149,804
Sales	--	--	--	--
Occupancy	--	--	--	--
Intergovernmental revenues	--	27,979	131,689	16,100
Charges for services	--	67,497	106,147	52,926
Fines and forfeits	--	--	--	--
Investment earnings	(12,914)	1,377	510	349
Miscellaneous revenues	--	--	301,407	364,477
Total revenues	<u>11,147,727</u>	<u>413,445</u>	<u>1,207,717</u>	<u>583,656</u>
<b>EXPENDITURES</b>				
Current:				
General government	--	--	--	--
Public safety	10,979,459	385,984	827,950	280,476
Transportation	--	--	--	--
Health and welfare	--	--	--	--
Conservation and development	--	--	--	--
Debt service:				
Principal retirement	--	--	--	--
Interest and fiscal charges	--	--	--	--
Capital outlay	--	--	29,348	321,975
Intergovernmental	--	--	--	--
Total expenditures	<u>10,979,459</u>	<u>385,984</u>	<u>857,298</u>	<u>602,451</u>
Excess (deficiency) of revenues over (under) expenditures	<u>168,268</u>	<u>27,461</u>	<u>350,419</u>	<u>(18,795)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	--	20,000	36,250	55,860
Transfers out	--	--	(1,940)	(74,910)
Proceeds of capital asset disposition	--	--	--	700
Total other financing sources and uses	<u>--</u>	<u>20,000</u>	<u>34,310</u>	<u>(18,350)</u>
Net change in fund balances	168,268	47,461	384,729	(37,145)
Fund balances, January 1	<u>2,128,487</u>	<u>508,411</u>	<u>299,249</u>	<u>162,376</u>
Fund balances, December 31	<u>\$ 2,296,755</u>	<u>\$ 555,872</u>	<u>\$ 683,978</u>	<u>\$ 125,231</u>

Continued

Special Revenue

<u>Pride Fire Protection District</u>	<u>Alsen- St. Irma Lee Fire Protection District</u>	<u>Sobriety Court</u>	<u>City Court Technology</u>	<u>Consolidated Road Lighting District No. 1</u>	<u>Parish Transpor- tation</u>
\$ 128,701	\$ 322,073	\$ --	\$ --	\$ 267,501	\$ --
--	--	--	--	--	--
--	--	--	--	--	--
16,652	4,884	--	--	39,055	2,977,142
53,185	14,064	68,562	129,613	--	--
--	--	--	--	--	--
2,061	1,645	242	237	17,757	68,648
145,016	9,704	--	--	--	--
<u>345,615</u>	<u>352,370</u>	<u>68,804</u>	<u>129,850</u>	<u>324,313</u>	<u>3,045,790</u>
--	--	54,719	--	--	--
198,794	283,415	--	--	--	--
--	--	--	--	513,454	591,097
--	--	--	--	--	--
--	--	--	--	--	--
11,600	--	--	--	--	--
3,661	--	--	--	--	--
--	45,793	--	--	--	749,285
--	--	--	--	--	550,000
<u>214,055</u>	<u>329,208</u>	<u>54,719</u>	<u>--</u>	<u>513,454</u>	<u>1,890,382</u>
<u>131,560</u>	<u>23,162</u>	<u>14,085</u>	<u>129,850</u>	<u>(189,141)</u>	<u>1,155,408</u>
39,000	44,510	--	--	--	--
(140)	--	--	--	--	--
--	--	--	--	--	--
<u>38,860</u>	<u>44,510</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
170,420	67,672	14,085	129,850	(189,141)	1,155,408
451,224	498,716	49,007	--	4,377,397	15,788,781
<u>\$ 621,644</u>	<u>\$ 566,388</u>	<u>\$ 63,092</u>	<u>\$ 129,850</u>	<u>\$ 4,188,256</u>	<u>\$ 16,944,189</u>

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCES  
 NONMAJOR GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2016**

	<b>Special Revenue</b>			
	<b>Parish Beautification</b>	<b>Parish Street Maintenance</b>	<b>Capital House Economic Development District</b>	<b>Lafayette- Main Economic Development District</b>
<b>REVENUES</b>				
Taxes:				
Property	\$ --	\$ --	\$ --	\$ --
Sales	1,302,916	15,859,555	103,423	94,904
Occupancy	--	--	1,046,342	--
Intergovernmental revenues	--	--	--	--
Charges for services	--	--	--	--
Fines and forfeits	--	--	--	--
Investment earnings	22,390	116,921	--	--
Miscellaneous revenues	--	--	--	--
Total revenues	<u>1,325,306</u>	<u>15,976,476</u>	<u>1,149,765</u>	<u>94,904</u>
<b>EXPENDITURES</b>				
Current:				
General government	--	--	--	--
Public safety	--	--	--	--
Transportation	1,041,628	9,238,812	--	--
Health and welfare	--	--	--	--
Conservation and development	--	--	1,149,765	94,904
Debt service:				
Principal retirement	--	--	--	--
Interest and fiscal charges	--	--	--	--
Capital outlay	612,641	--	--	--
Intergovernmental	--	--	--	--
Total expenditures	<u>1,654,269</u>	<u>9,238,812</u>	<u>1,149,765</u>	<u>94,904</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(328,963)</u>	<u>6,737,664</u>	<u>--</u>	<u>--</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	--	--	--	--
Transfers out	--	--	--	--
Proceeds of capital asset disposition	--	--	--	--
Total other financing sources and uses	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balances	(328,963)	6,737,664	--	--
Fund balances, January 1	<u>5,183,625</u>	<u>23,627,136</u>	<u>--</u>	<u>--</u>
Fund balances, December 31	<u>\$ 4,854,662</u>	<u>\$ 30,364,800</u>	<u>\$ --</u>	<u>\$ --</u>

Continued



<u>Special Revenue</u>		<u>Debt Service</u>			
<u>Dawnadele Economic Development District</u>	<u>Total</u>	<u>City Sales Tax Bonds</u>	<u>Parish Sales Tax Bonds</u>	<u>Taxable Refunding Bonds</u>	<u>Road and Street Improvement</u>
\$ --	\$ 31,152,122	\$ --	\$ --	\$ --	\$ --
1,683,723	19,044,521	1,390,937	1,214,981	--	17,653,949
--	1,046,342	--	--	--	--
--	5,333,842	--	--	--	--
--	19,745,639	--	--	--	--
--	741,489	--	--	--	--
--	333,984	14,215	--	--	20,184
--	841,288	--	16,422	--	--
<u>1,683,723</u>	<u>78,239,227</u>	<u>1,405,152</u>	<u>1,231,403</u>	<u>--</u>	<u>17,674,133</u>
--	1,568,303	--	--	--	--
--	43,158,232	--	--	--	--
--	11,384,991	--	--	--	--
--	4,432,934	--	--	--	--
1,683,723	3,602,824	--	--	--	--
--	11,600	3,740,000	935,000	3,085,000	8,710,000
--	3,661	631,287	296,403	1,698,686	8,796,902
--	2,122,773	--	--	--	--
--	550,000	--	--	--	--
<u>1,683,723</u>	<u>66,835,318</u>	<u>4,371,287</u>	<u>1,231,403</u>	<u>4,783,686</u>	<u>17,506,902</u>
--	11,403,909	(2,966,135)	--	(4,783,686)	167,231
--	1,611,220	--	--	4,783,686	--
--	(1,995,198)	(157,188)	--	--	--
--	14,934	--	--	--	--
<u>--</u>	<u>(369,044)</u>	<u>(157,188)</u>	<u>--</u>	<u>4,783,686</u>	<u>--</u>
--	11,034,865	(3,123,323)	--	--	167,231
<u>--</u>	<u>79,406,772</u>	<u>4,634,443</u>	<u>--</u>	<u>--</u>	<u>6,965,333</u>
<u>\$ --</u>	<u>\$ 90,441,637</u>	<u>\$ 1,511,120</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 7,132,564</u>

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

EXHIBIT B - 2  
(Continued)

	<u>Debt Service</u>			<u>Total Nonmajor Governmental Funds</u>
	<u>LCDA Road and Street Improvement Project</u>	<u>Excess Revenue and Limited Tax</u>	<u>Total</u>	
<b>REVENUES</b>				
Taxes:				
Property	\$ --	\$ --	\$ --	\$ 31,152,122
Sales	5,752,131	--	26,011,998	45,056,519
Occupancy	--	--	--	1,046,342
Intergovernmental revenues	--	--	--	5,333,842
Charges for services	--	--	--	19,745,639
Fines and forfeits	--	--	--	741,489
Investment earnings	6,771	--	41,170	375,154
Miscellaneous revenues	--	205,931	222,353	1,063,641
Total revenues	<u>5,758,902</u>	<u>205,931</u>	<u>26,275,521</u>	<u>104,514,748</u>
<b>EXPENDITURES</b>				
Current:				
General government	--	--	--	1,568,303
Public safety	--	--	--	43,158,232
Transportation	--	--	--	11,384,991
Health and welfare	--	--	--	4,432,934
Conservation and development	--	--	--	3,602,824
Debt service:				
Principal retirement	2,805,000	242,685	19,517,685	19,529,285
Interest and fiscal charges	2,953,756	14,626	14,391,660	14,395,321
Capital outlay	--	--	--	2,122,773
Intergovernmental	--	--	--	550,000
Total expenditures	<u>5,758,756</u>	<u>257,311</u>	<u>33,909,345</u>	<u>100,744,663</u>
Excess (deficiency) of revenues over (under) expenditures	<u>146</u>	<u>(51,380)</u>	<u>(7,633,824)</u>	<u>3,770,085</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	--	51,380	4,835,066	6,446,286
Transfers out	--	--	(157,188)	(2,152,386)
Proceeds of capital asset disposition	--	--	--	14,934
Total other financing sources and uses	<u>--</u>	<u>51,380</u>	<u>4,677,878</u>	<u>4,308,834</u>
Net change in fund balances	146	--	(2,955,946)	8,078,919
Fund balances, January 1	<u>2,396,253</u>	<u>--</u>	<u>13,996,029</u>	<u>93,402,801</u>
Fund balances, December 31	<u>\$ 2,396,399</u>	<u>\$ --</u>	<u>\$ 11,040,083</u>	<u>\$ 101,481,720</u>

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
CAPITAL PROJECTS FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL  
FROM INCEPTION AND FOR THE YEAR ENDED DECEMBER 31, 2016**

EXHIBIT B - 3

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
<b>REVENUES</b>				
Taxes:				
General property taxes	\$ 3,835	\$ --	\$ 3,835	\$ 3,835
General sales and use taxes	258,493,114	6,995,300	265,488,414	260,766,042
Total taxes	<u>258,496,949</u>	<u>6,995,300</u>	<u>265,492,249</u>	<u>260,769,877</u>
Intergovernmental revenues:				
Federal grants:				
U.S. Federal Transit Authority	981,990	1,553,500	2,535,490	2,535,490
U. S. Department of HUD	223,538	--	223,538	223,538
State grants:				
Department of Public Safety and Corrections	151,351	--	151,351	151,351
Department of Transportation and Development	99,698,178	11,280,785	110,978,963	118,539,738
Louisiana State Capital Outlay Bill	16,225,341	24,101	16,249,442	16,249,443
Department of Culture, Recreation and Tourism	19,128	98,728	117,856	181,090
Department of Treasury	2,478,350	300,000	2,778,350	2,778,350
Department of Economic Development	1,400,000	--	1,400,000	1,400,000
Capital Area Transit System	706,105	--	706,105	706,105
E.B.R. Parish Sheriff	500,000	--	500,000	500,000
E.B.R. Redevelopment Authority	39,585	26,222	65,807	89,300
E.B.R. Mortgage Finance Authority	250,000	--	250,000	250,000
Other governmental agencies	406,830	--	406,830	541,340
Total intergovernmental revenues	<u>123,080,396</u>	<u>13,283,336</u>	<u>136,363,732</u>	<u>144,145,745</u>
Investment earnings	48,765,145	559,317	49,324,462	47,043,949
Miscellaneous revenues	13,192,231	1,378,570	14,570,801	11,897,638
Total revenues	<u>443,534,721</u>	<u>22,216,523</u>	<u>465,751,244</u>	<u>463,857,209</u>
<b>EXPENDITURES</b>				
Land	95,406,660	1,633,972	97,040,632	111,003,974
Buildings	153,234,062	6,185,349	159,419,411	202,404,482
Improvements other than buildings	644,935,717	26,802,758	671,738,475	770,421,840
Equipment	63,615,874	2,952,934	66,568,808	75,656,202
Other	10,805,766	1,590,727	12,396,493	16,567,381
Total expenditures	<u>967,998,079</u>	<u>39,165,740</u>	<u>1,007,163,819</u>	<u>1,176,053,879</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(524,463,358)</u>	<u>(16,949,217)</u>	<u>(541,412,575)</u>	<u>(712,196,670)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	357,852,532	17,662,832	375,515,364	375,507,295
Transfers out	(4,512,648)	(343,120)	(4,855,768)	(4,959,222)
Issuance of long term debt	320,850,000	--	320,850,000	322,309,850
Premium on long term debt	25,129,383	--	25,129,383	25,129,393
Refunding bonds issued	59,430,000	--	59,430,000	59,430,000
Payment to refunded bond escrow agent	(69,984,229)	--	(69,984,229)	(69,984,230)
Increase in long term lease	4,763,584	--	4,763,584	4,763,584
Proceeds of capital asset disposition	283,893	--	283,893	--
Total other financing sources and uses	<u>693,812,515</u>	<u>17,319,712</u>	<u>711,132,227</u>	<u>712,196,670</u>
Net change in fund balances	<u>\$ 169,349,157</u>	370,495	<u>\$ 169,719,652</u>	<u>\$ --</u>
Fund Balances, January 1		<u>169,349,157</u>		
Fund Balances, December 31		<u>\$ 169,719,652</u>		

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**CIVIL JUROR COMPENSATION SPECIAL REVENUE FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

EXHIBIT B - 4

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Charges for services:				
Civil juror fees	\$ 60,000	\$ 60,000	\$ 65,498	\$ 5,498
Investment earnings	--	--	201	201
Total revenues	60,000	60,000	65,699	5,699
<b>EXPENDITURES</b>				
Current:				
General government:				
Juror compensation	100,020	100,020	78,513	21,507
Excess (deficiency) of revenues over (under) expenditures	(40,020)	(40,020)	(12,814)	27,206
Fund balances, January 1	54,643	54,643	54,643	--
Fund balances, December 31	<u>\$ 14,623</u>	<u>\$ 14,623</u>	<u>\$ 41,829</u>	<u>\$ 27,206</u>

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
CRIMINAL JUROR COMPENSATION SPECIAL REVENUE FUND  
FOR THE YEAR ENDED DECEMBER 31, 2016**

EXHIBIT B - 5

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Charges for services:				
Criminal juror fees	\$ 270,000	\$ 260,000	\$ 253,264	\$ (6,736)
Investment earnings	--	--	1,197	1,197
Total revenues	270,000	260,000	254,461	(5,539)
<b>EXPENDITURES</b>				
Current:				
General government:				
Juror compensation	270,000	260,000	228,315	31,685
Excess (deficiency) of revenues over (under) expenditures	--	--	26,146	26,146
Fund balances, January 1	274,199	274,199	274,199	--
Fund balances, December 31	<u>\$ 274,199</u>	<u>\$ 274,199</u>	<u>\$ 300,345</u>	<u>\$ 26,146</u>

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**CITY CONSTABLE COURT COSTS SPECIAL REVENUE FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

EXHIBIT B - 6

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u> <u>(Budgetary</u> <u>Basis)</u>	<u>Final Budget -</u> <u>Positive</u> <u>(Negative)</u>
<b>REVENUES</b>				
Charges for services:				
Judiciary court costs	\$ 620,000	\$ 390,000	\$ 394,896	\$ 4,896
Criminal bond posting fees	120,000	85,000	83,230	(1,770)
School security fees	17,000	17,000	10,795	(6,205)
Constable bench warrant fees	20,000	20,000	14,733	(5,267)
Evidence testing	70,000	70,000	64,440	(5,560)
Total charges for services	<u>847,000</u>	<u>582,000</u>	<u>568,094</u>	<u>(13,906)</u>
Fines and forfeits:				
City court forfeitures	<u>45,000</u>	<u>45,000</u>	<u>35,794</u>	<u>(9,206)</u>
Investment earnings	<u>--</u>	<u>--</u>	<u>1,070</u>	<u>1,070</u>
Miscellaneous revenues:				
Donations	--	427	427	--
Other income	<u>--</u>	<u>581</u>	<u>581</u>	<u>--</u>
Total miscellaneous revenues	<u>--</u>	<u>1,008</u>	<u>1,008</u>	<u>--</u>
Total revenues	<u>892,000</u>	<u>628,008</u>	<u>605,966</u>	<u>(22,042)</u>
<b>EXPENDITURES</b>				
Current:				
General government:				
Judicial	936,107	837,115	753,530	83,585
Capital outlay	<u>5,540</u>	<u>5,540</u>	<u>--</u>	<u>5,540</u>
Total expenditures	<u>941,647</u>	<u>842,655</u>	<u>753,530</u>	<u>89,125</u>
Excess (deficiency) of revenues over (under) expenditures	(49,647)	(214,647)	(147,564)	67,083
Fund balances, January 1	<u>325,537</u>	<u>325,537</u>	<u>325,537</u>	<u>--</u>
Fund balances, December 31	<u>\$ 275,890</u>	<u>\$ 110,890</u>	<u>\$ 177,973</u>	<u>\$ 67,083</u>

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**MOSQUITO ABATEMENT AND RODENT CONTROL SPECIAL REVENUE FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

EXHIBIT B - 7

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Taxes:				
General property taxes	\$ 5,499,890	\$ 5,499,890	\$ 5,468,859	\$ (31,031)
Investment earnings	<u>5,000</u>	<u>5,000</u>	<u>36,148</u>	<u>31,148</u>
Total revenues	<u>5,504,890</u>	<u>5,504,890</u>	<u>5,505,007</u>	<u>117</u>
<b>EXPENDITURES</b>				
Current:				
Health and welfare:				
Operations	5,308,259	5,296,043	4,434,163	861,880
Capital outlay	<u>621,714</u>	<u>633,930</u>	<u>297,832</u>	<u>336,098</u>
Total expenditures	<u>5,929,973</u>	<u>5,929,973</u>	<u>4,731,995</u>	<u>1,197,978</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(425,083)</u>	<u>(425,083)</u>	<u>773,012</u>	<u>1,198,095</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in:				
Capital Projects Fund	--	300,000	300,000	--
Transfers out:				
Greater Baton Rouge Airport District	--	(300,000)	(300,000)	--
Proceeds of capital asset disposition	<u>4,000</u>	<u>4,000</u>	<u>6,048</u>	<u>2,048</u>
Total other financing sources and uses	<u>4,000</u>	<u>4,000</u>	<u>6,048</u>	<u>2,048</u>
Net change in fund balances	(421,083)	(421,083)	779,060	1,200,143
Fund balances, January 1	<u>1,670,233</u>	<u>1,670,233</u>	<u>1,670,233</u>	<u>--</u>
Fund balances, December 31	<u>\$ 1,249,150</u>	<u>\$ 1,249,150</u>	<u>\$ 2,449,293</u>	<u>\$ 1,200,143</u>

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**DOWNTOWN DEVELOPMENT DISTRICT SPECIAL REVENUE FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

EXHIBIT B - 8

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Taxes:				
General property taxes	\$ 513,860	\$ 513,860	\$ 540,515	\$ 26,655
Investment earnings	--	--	729	729
Miscellaneous revenues:				
Donations	--	--	5,000	5,000
Total revenues	513,860	513,860	546,244	32,384
<b>EXPENDITURES</b>				
Current:				
Conservation and development Operations	681,360	681,360	677,205	4,155
Excess (deficiency) of revenues over (under) expenditures	(167,500)	(167,500)	(130,961)	36,539
<b>OTHER FINANCING SOURCES</b>				
Transfers in:				
General Fund	142,500	142,500	142,500	--
Net change in fund balances	(25,000)	(25,000)	11,539	36,539
Fund balances, January 1	405,437	405,437	405,437	--
Fund balances, December 31	<u>\$ 380,437</u>	<u>\$ 380,437</u>	<u>\$ 416,976</u>	<u>\$ 36,539</u>



**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
GAMING ENFORCEMENT DIVISION SPECIAL REVENUE FUND  
FOR THE YEAR ENDED DECEMBER 31, 2016**

EXHIBIT B - 9

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Intergovernmental revenues:				
State shared revenues:				
On-behalf payments	\$ 600	\$ 3,650	\$ 3,650	\$ --
Charges for services:				
Gaming fees	140,000	130,000	132,509	2,509
Investment earnings	<u>300</u>	<u>300</u>	<u>847</u>	<u>547</u>
Total revenues	140,900	133,950	137,006	3,056
<b>EXPENDITURES</b>				
Current:				
General government:				
Operations	<u>146,340</u>	<u>157,342</u>	<u>157,342</u>	<u>--</u>
Excess (deficiency) of revenues over (under) expenditures	(5,440)	(23,392)	(20,336)	3,056
Fund balances, January 1	<u>209,360</u>	<u>209,360</u>	<u>209,360</u>	<u>--</u>
Fund balances, December 31	<u><u>\$ 203,920</u></u>	<u><u>\$ 185,968</u></u>	<u><u>\$ 189,024</u></u>	<u><u>\$ 3,056</u></u>

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
CITY COURT JUDICIAL BUILDING SPECIAL REVENUE FUND  
FOR THE YEAR ENDED DECEMBER 31, 2016**

EXHIBIT B - 10

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Charges for services:				
Civil and traffic fees	\$ 465,000	\$ 365,000	\$ 350,702	\$ (14,298)
Investment earnings	--	--	2,176	2,176
Total revenues	<u>465,000</u>	<u>365,000</u>	<u>352,878</u>	<u>(12,122)</u>
<b>EXPENDITURES</b>				
Current:				
General government:				
Judicial	715,145	615,145	329,522	285,623
Capital outlay	<u>7,000</u>	<u>7,000</u>	<u>--</u>	<u>7,000</u>
Total expenditures	<u>722,145</u>	<u>622,145</u>	<u>329,522</u>	<u>292,623</u>
Excess (deficiency) of revenues over (under) expenditures	(257,145)	(257,145)	23,356	280,501
Fund balances, January 1	<u>472,981</u>	<u>472,981</u>	<u>472,981</u>	<u>--</u>
Fund balances, December 31	<u><u>\$ 215,836</u></u>	<u><u>\$ 215,836</u></u>	<u><u>\$ 496,337</u></u>	<u><u>\$ 280,501</u></u>

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
FEDERAL FORFEITED PROPERTY SPECIAL REVENUE FUND  
FOR THE YEAR ENDED DECEMBER 31, 2016**

EXHIBIT B - 11

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Fines and forfeits:				
Forfeited property	\$ 750,000	\$ 625,336	\$ 705,695	\$ 80,359
Investment earnings	--	--	3,128	3,128
Miscellaneous revenues:				
Other income	--	--	2,245	2,245
Total revenues	<u>750,000</u>	<u>625,336</u>	<u>711,068</u>	<u>85,732</u>
<b>EXPENDITURES</b>				
Current:				
Public safety:				
Dedicated funds	610,000	485,336	77,463	407,873
Capital outlay	<u>198,231</u>	<u>198,231</u>	<u>--</u>	<u>198,231</u>
Total expenditures	<u>808,231</u>	<u>683,567</u>	<u>77,463</u>	<u>606,104</u>
Excess (deficiency) of revenues over (under) expenditures	(58,231)	(58,231)	633,605	691,836
Fund balances, January 1	<u>58,371</u>	<u>58,371</u>	<u>58,371</u>	<u>--</u>
Fund balances, December 31	<u><u>\$ 140</u></u>	<u><u>\$ 140</u></u>	<u><u>\$ 691,976</u></u>	<u><u>\$ 691,836</u></u>

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**EAST BATON ROUGE PARISH COMMUNICATIONS DISTRICT SPECIAL REVENUE FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

EXHIBIT B - 12

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Charges for services:				
Enhanced 911	\$ 5,570,000	\$ 5,570,000	\$ 5,690,681	\$ 120,681
Investment earnings	<u>10,000</u>	<u>10,000</u>	<u>29,194</u>	<u>19,194</u>
Total revenues	5,580,000	5,580,000	5,719,875	139,875
<b>EXPENDITURES</b>				
Current:				
Public safety:				
Communications	<u>6,883,450</u>	<u>6,883,450</u>	<u>6,368,582</u>	<u>514,868</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,303,450)</u>	<u>(1,303,450)</u>	<u>(648,707)</u>	<u>654,743</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in:				
Emergency Medical Services Fund	973,100	973,100	973,100	--
Transfers out:				
Grants Fund	<u>--</u>	<u>(4,140)</u>	<u>(4,140)</u>	<u>--</u>
Total other financing sources and uses	<u>973,100</u>	<u>968,960</u>	<u>968,960</u>	<u>--</u>
Net change in fund balances	(330,350)	(334,490)	320,253	654,743
Fund balances, January 1	<u>6,954,046</u>	<u>6,954,046</u>	<u>6,954,046</u>	<u>--</u>
Fund balances, December 31	<u>\$ 6,623,696</u>	<u>\$ 6,619,556</u>	<u>\$ 7,274,299</u>	<u>\$ 654,743</u>

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**EMERGENCY MEDICAL SERVICES SPECIAL REVENUE FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

EXHIBIT B - 13

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Taxes:				
General property taxes	\$ 12,205,150	\$ 12,205,150	\$ 12,129,472	\$ (75,678)
Intergovernmental revenues:				
Medicaid supplemental payment program	500,000	500,000	2,116,691	1,616,691
Charges for services:				
Emergency transport charges	9,988,940	9,988,940	9,936,636	(52,304)
Medicaid supplemental payments for ambulances	636,360	636,360	2,177,816	1,541,456
EMS training fees	25,000	25,000	41,254	16,254
CPR card and medical record fees	46,000	46,000	37,191	(8,809)
Total charges for services	<u>10,696,300</u>	<u>10,696,300</u>	<u>12,192,897</u>	<u>1,496,597</u>
Investment earnings	15,000	15,000	40,071	25,071
Miscellaneous revenues:				
Other income	1,500	1,500	12,431	10,931
Total revenues	<u>23,417,950</u>	<u>23,417,950</u>	<u>26,491,562</u>	<u>3,073,612</u>
<b>EXPENDITURES</b>				
Current:				
Public safety:				
Operations	22,947,821	23,886,221	23,825,164	61,057
Capital outlay	1,521,280	1,454,302	534,829	919,473
Total expenditures	<u>24,469,101</u>	<u>25,340,523</u>	<u>24,359,993</u>	<u>980,530</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,051,151)</u>	<u>(1,922,573)</u>	<u>2,131,569</u>	<u>4,054,142</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out:				
General Fund	(90,000)	(90,000)	(90,000)	--
Grants Fund	--	(22,390)	(22,390)	--
Capital Projects Fund	--	(528,578)	(528,578)	--
East Baton Rouge Parish Communications District	<u>(973,100)</u>	<u>(973,100)</u>	<u>(973,100)</u>	<u>--</u>
Total transfers out	<u>(1,063,100)</u>	<u>(1,614,068)</u>	<u>(1,614,068)</u>	<u>--</u>
Proceeds of capital asset disposition	--	--	8,186	8,186
Total other financing sources and uses	<u>(1,063,100)</u>	<u>(1,614,068)</u>	<u>(1,605,882)</u>	<u>8,186</u>
Net change in fund balances	(2,114,251)	(3,536,641)	525,687	4,062,328
Fund balances, January 1	15,907,556	15,907,556	15,907,556	--
Fund balances, December 31	<u>\$ 13,793,305</u>	<u>\$ 12,370,915</u>	<u>\$ 16,433,243</u>	<u>\$ 4,062,328</u>

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**BATON ROUGE FIRE DEPARTMENT PAY ENHANCEMENT SPECIAL REVENUE FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

EXHIBIT B - 14

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u> <u>(Budgetary</u> <u>Basis)</u>	<u>Final Budget -</u> <u>Positive</u> <u>(Negative)</u>
<b>REVENUES</b>				
Taxes:				
General property taxes	\$ 11,122,860	\$ 11,122,860	\$ 11,160,641	\$ 37,781
Investment earnings	<u>(10,000)</u>	<u>(10,000)</u>	<u>(12,914)</u>	<u>(2,914)</u>
Total revenues	11,112,860	11,112,860	11,147,727	34,867
<b>EXPENDITURES</b>				
Current:				
Public safety:				
Operations	<u>11,797,300</u>	<u>11,797,300</u>	<u>10,979,459</u>	<u>817,841</u>
Excess (deficiency) of revenues over (under) expenditures	(684,440)	(684,440)	168,268	852,708
Fund balances, January 1	<u>2,128,487</u>	<u>2,128,487</u>	<u>2,128,487</u>	<u>--</u>
Fund balances, December 31	<u><u>\$ 1,444,047</u></u>	<u><u>\$ 1,444,047</u></u>	<u><u>\$ 2,296,755</u></u>	<u><u>\$ 852,708</u></u>

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
DISTRICT NO. 1 FIRE PROTECTION DISTRICT SPECIAL REVENUE FUND  
FOR THE YEAR ENDED DECEMBER 31, 2016**

EXHIBIT B - 15

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Taxes:				
General property taxes	\$ 335,740	\$ 335,740	\$ 316,592	\$ (19,148)
Intergovernmental revenues:				
Insurance company taxes	31,540	31,540	27,979	(3,561)
Charges for services:				
Fire protection service charges	66,930	66,930	67,497	567
Investment earnings	<u>330</u>	<u>330</u>	<u>1,377</u>	<u>1,047</u>
Total revenues	434,540	434,540	413,445	(21,095)
<b>EXPENDITURES</b>				
Current:				
Public safety:				
Operations	<u>408,630</u>	<u>428,630</u>	<u>385,984</u>	<u>42,646</u>
Excess (deficiency) of revenues over (under) expenditures	25,910	5,910	27,461	21,551
<b>OTHER FINANCING SOURCES</b>				
Transfers in:				
General Fund	<u>--</u>	<u>20,000</u>	<u>20,000</u>	<u>--</u>
Net change in fund balances	25,910	25,910	47,461	21,551
Fund balances, January 1	<u>508,411</u>	<u>508,411</u>	<u>508,411</u>	<u>--</u>
Fund balances, December 31	<u><u>\$ 534,321</u></u>	<u><u>\$ 534,321</u></u>	<u><u>\$ 555,872</u></u>	<u><u>\$ 21,551</u></u>

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**BROWNSFIELD FIRE PROTECTION DISTRICT SPECIAL REVENUE FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

EXHIBIT B - 16

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u> <u>(Budgetary</u> <u>Basis)</u>	<u>Final Budget -</u> <u>Positive</u> <u>(Negative)</u>
<b>REVENUES</b>				
Taxes:				
General property taxes	\$ 535,270	\$ 635,270	\$ 667,964	\$ 32,694
Intergovernmental revenues:				
Insurance company taxes	38,490	38,490	34,111	(4,379)
Louisiana revenue sharing	78,830	78,830	73,578	(5,252)
On-behalf payments for salaries and benefits	24,000	24,000	24,000	--
Total intergovernmental revenues	<u>141,320</u>	<u>141,320</u>	<u>131,689</u>	<u>(9,631)</u>
Charges for services:				
Fire protection service charges	<u>104,370</u>	<u>104,370</u>	<u>106,147</u>	<u>1,777</u>
Investment earnings	<u>70</u>	<u>70</u>	<u>510</u>	<u>440</u>
Miscellaneous revenues:				
Other income	<u>17,660</u>	<u>256,620</u>	<u>301,407</u>	<u>44,787</u>
Total revenues	<u>798,690</u>	<u>1,137,650</u>	<u>1,207,717</u>	<u>70,067</u>
<b>EXPENDITURES</b>				
Current:				
Public safety:				
Operations	823,840	1,125,929	827,950	297,979
Capital outlay	<u>--</u>	<u>56,871</u>	<u>29,348</u>	<u>27,523</u>
Total expenditures	<u>823,840</u>	<u>1,182,800</u>	<u>857,298</u>	<u>325,502</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(25,150)</u>	<u>(45,150)</u>	<u>350,419</u>	<u>395,569</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in:				
General Fund	16,250	36,250	36,250	--
Transfers out:				
Grants Fund	<u>--</u>	<u>(1,940)</u>	<u>(1,940)</u>	<u>--</u>
Total other financing sources and uses	<u>16,250</u>	<u>34,310</u>	<u>34,310</u>	<u>--</u>
Net change in fund balances	(8,900)	(10,840)	384,729	395,569
Fund balances, January 1	<u>299,249</u>	<u>299,249</u>	<u>299,249</u>	<u>--</u>
Fund balances, December 31	<u>\$ 290,349</u>	<u>\$ 288,409</u>	<u>\$ 683,978</u>	<u>\$ 395,569</u>



**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**CHANEYVILLE FIRE PROTECTION DISTRICT SPECIAL REVENUE FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

EXHIBIT B - 17

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Taxes:				
General property taxes	\$ 144,530	\$ 144,530	\$ 149,804	\$ 5,274
Intergovernmental revenues:				
Insurance company taxes	18,110	18,110	16,100	(2,010)
Charges for services:				
Fire protection service charges	46,690	46,690	52,926	6,236
Investment earnings	90	90	349	259
Miscellaneous revenues:				
Other income	6,750	338,170	364,477	26,307
Total revenues	<u>216,170</u>	<u>547,590</u>	<u>583,656</u>	<u>36,066</u>
<b>EXPENDITURES</b>				
Current:				
Public safety:				
Operations	252,030	321,475	280,476	40,999
Capital outlay	--	321,975	321,975	--
Total expenditures	<u>252,030</u>	<u>643,450</u>	<u>602,451</u>	<u>40,999</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(35,860)</u>	<u>(95,860)</u>	<u>(18,795)</u>	<u>77,065</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in:				
General Fund	35,860	55,860	55,860	--
Transfers out:				
Capital Projects Fund	--	(74,910)	(74,910)	--
Proceeds of capital asset disposition	--	--	700	700
Total other financing sources and uses	<u>35,860</u>	<u>(19,050)</u>	<u>(18,350)</u>	<u>700</u>
Net change in fund balances	--	(114,910)	(37,145)	77,765
Fund balances, January 1	<u>162,376</u>	<u>162,376</u>	<u>162,376</u>	<u>--</u>
Fund balances, December 31	<u>\$ 162,376</u>	<u>\$ 47,466</u>	<u>\$ 125,231</u>	<u>\$ 77,765</u>

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**PRIDE FIRE PROTECTION DISTRICT SPECIAL REVENUE FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

EXHIBIT B - 18

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u> <u>(Budgetary</u> <u>Basis)</u>	<u>Variance with</u> <u>Final Budget -</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Taxes:				
General property taxes	\$ 118,130	\$ 118,130	\$ 128,701	\$ 10,571
Intergovernmental revenues:				
Insurance company taxes	18,740	18,740	16,652	(2,088)
Charges for services:				
Fire protection service charges	49,960	49,960	53,185	3,225
Investment earnings	500	500	2,061	1,561
Miscellaneous revenues:				
Donations	--	--	1,250	1,250
Other income	2,740	32,740	143,766	111,026
Total miscellaneous revenues	<u>2,740</u>	<u>32,740</u>	<u>145,016</u>	<u>112,276</u>
Total revenues	<u>190,070</u>	<u>220,070</u>	<u>345,615</u>	<u>125,545</u>
<b>EXPENDITURES</b>				
Current:				
Public safety:				
Operations	192,980	242,980	198,794	44,186
Debt service:				
Principal retirement	11,600	11,600	11,600	--
Interest and fiscal charges	4,490	4,490	3,661	829
Total debt service	<u>16,090</u>	<u>16,090</u>	<u>15,261</u>	<u>829</u>
Total expenditures	<u>209,070</u>	<u>259,070</u>	<u>214,055</u>	<u>45,015</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(19,000)</u>	<u>(39,000)</u>	<u>131,560</u>	<u>170,560</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in:				
General Fund	19,000	39,000	39,000	--
Transfers out:				
Grants Fund	--	(140)	(140)	--
Total other financing sources and uses	<u>19,000</u>	<u>38,860</u>	<u>38,860</u>	<u>--</u>
Net change in fund balances	--	(140)	170,420	170,560
Fund balances, January 1	451,224	451,224	451,224	--
Fund balances, December 31	<u>\$ 451,224</u>	<u>\$ 451,084</u>	<u>\$ 621,644</u>	<u>\$ 170,560</u>

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**ALSEN-ST. IRMA LEE FIRE PROTECTION DISTRICT SPECIAL REVENUE FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

EXHIBIT B - 19

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Taxes:				
General property taxes	\$ 252,440	\$ 252,440	\$ 322,073	\$ 69,633
Intergovernmental revenues:				
Insurance company taxes	5,430	5,430	4,884	(546)
Charges for services:				
Fire protection service charges	12,750	12,750	14,064	1,314
Investment earnings	250	250	1,645	1,395
Miscellaneous revenues:				
Other income	--	--	9,704	9,704
Total revenues	<u>270,870</u>	<u>270,870</u>	<u>352,370</u>	<u>81,500</u>
<b>EXPENDITURES</b>				
Current:				
Public safety:				
Operations	343,850	340,733	286,315	54,418
Capital outlay	<u>39,997</u>	<u>63,113</u>	<u>48,693</u>	<u>14,420</u>
Total expenditures	<u>383,847</u>	<u>403,846</u>	<u>335,008</u>	<u>68,838</u>
Excess (deficiency) of revenues over (under) expenditures	(112,977)	(132,976)	17,362	150,338
<b>OTHER FINANCING SOURCES</b>				
Transfers in:				
General Fund	<u>24,510</u>	<u>44,510</u>	<u>44,510</u>	<u>--</u>
Net change in fund balances	(88,467)	(88,466)	61,872	150,338
Fund balances, January 1	<u>498,716</u>	<u>498,716</u>	<u>498,716</u>	<u>--</u>
Fund balances, December 31	<u><u>\$ 410,249</u></u>	<u><u>\$ 410,250</u></u>	<u><u>\$ 560,588</u></u>	<u><u>\$ 150,338</u></u>

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**SOBRIETY COURT SPECIAL REVENUE FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

EXHIBIT B - 20

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Charges for services:				
Sobriety court costs	\$ 90,000	\$ 70,000	\$ 68,562	\$ (1,438)
Investment earnings	--	--	242	242
Total revenues	90,000	70,000	68,804	(1,196)
<b>EXPENDITURES</b>				
Current:				
General government:				
Sobriety court	78,490	78,490	54,719	23,771
Excess (deficiency) of revenues over (under) expenditures	11,510	(8,490)	14,085	22,575
Fund balances, January 1	49,007	49,007	49,007	--
Fund balances, December 31	<u>\$ 60,517</u>	<u>\$ 40,517</u>	<u>\$ 63,092</u>	<u>\$ 22,575</u>

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
CITY COURT TECHNOLOGY FUND  
FOR THE YEAR ENDED DECEMBER 31, 2016**

EXHIBIT B - 21

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Charges for services:				
Civil technology fee	\$ --	\$ --	\$ 54,170	\$ 54,170
Traffic technology fee			71,093	71,093
Criminal technology fee			4,350	4,350
Total charges for services	<u>--</u>	<u>--</u>	<u>129,613</u>	<u>129,613</u>
Investment earnings	<u>--</u>	<u>--</u>	<u>237</u>	<u>237</u>
Net change in fund balances	--	--	129,850	129,850
Fund balances, January 1	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Fund balances, December 31	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 129,850</u>	<u>\$ 129,850</u>

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
CONSOLIDATED ROAD LIGHTING DISTRICT NO. 1 SPECIAL REVENUE FUND  
FOR THE YEAR ENDED DECEMBER 31, 2016**

EXHIBIT B - 22

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Taxes:				
General property taxes	\$ 522,090	\$ 282,090	\$ 267,501	\$ (14,589)
Intergovernmental revenues:				
State shared revenues				
Louisiana revenue sharing	49,970	39,970	39,055	(915)
Investment earnings	<u>4,000</u>	<u>4,000</u>	<u>17,757</u>	<u>13,757</u>
Total revenues	576,060	326,060	324,313	(1,747)
<b>EXPENDITURES</b>				
Current:				
Transportation:				
Operations	<u>624,140</u>	<u>604,140</u>	<u>513,454</u>	<u>90,686</u>
Excess (deficiency) of revenues over (under) expenditures	(48,080)	(278,080)	(189,141)	88,939
Fund balances, January 1	<u>4,377,397</u>	<u>4,377,397</u>	<u>4,377,397</u>	<u>--</u>
Fund balances, December 31	<u><u>\$ 4,329,317</u></u>	<u><u>\$ 4,099,317</u></u>	<u><u>\$ 4,188,256</u></u>	<u><u>\$ 88,939</u></u>

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
PARISH TRANSPORTATION SPECIAL REVENUE FUND  
FOR THE YEAR ENDED DECEMBER 31, 2016**

EXHIBIT B - 23

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Intergovernmental revenues:				
State shared revenues				
State road fund	\$ 2,650,000	\$ 2,650,000	\$ 2,977,142	\$ 327,142
Investment earnings	<u>15,000</u>	<u>15,000</u>	<u>68,648</u>	<u>53,648</u>
Total revenues	<u>2,665,000</u>	<u>2,665,000</u>	<u>3,045,790</u>	<u>380,790</u>
<b>EXPENDITURES</b>				
Current:				
Transportation:				
Operations	1,149,940	1,149,940	591,097	558,843
Capital outlay	15,855,457	15,855,457	2,359,888	13,495,569
Intergovernmental	<u>550,000</u>	<u>550,000</u>	<u>550,000</u>	<u>--</u>
Total expenditures	<u>17,555,397</u>	<u>17,555,397</u>	<u>3,500,985</u>	<u>14,054,412</u>
Excess (deficiency) of revenues over (under) expenditures	(14,890,397)	(14,890,397)	(455,195)	14,435,202
Fund balances, January 1	<u>15,788,781</u>	<u>15,788,781</u>	<u>15,788,781</u>	<u>--</u>
Fund balances, December 31	<u><u>\$ 898,384</u></u>	<u><u>\$ 898,384</u></u>	<u><u>\$ 15,333,586</u></u>	<u><u>\$ 14,435,202</u></u>

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
PARISH BEAUTIFICATION SPECIAL REVENUE FUND  
FOR THE YEAR ENDED DECEMBER 31, 2016**

EXHIBIT B - 24

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Taxes:				
General sales and use taxes	\$ 1,255,380	\$ 1,255,380	\$ 1,302,916	\$ 47,536
Investment earnings	<u>5,000</u>	<u>5,000</u>	<u>22,390</u>	<u>17,390</u>
Total revenues	<u>1,260,380</u>	<u>1,260,380</u>	<u>1,325,306</u>	<u>64,926</u>
<b>EXPENDITURES</b>				
Current:				
Transportation: Operations	1,693,373	1,992,084	1,060,104	931,980
Capital outlay	<u>4,302,117</u>	<u>4,003,406</u>	<u>1,302,112</u>	<u>2,701,294</u>
Total expenditures	<u>5,995,490</u>	<u>5,995,490</u>	<u>2,362,216</u>	<u>3,633,274</u>
Excess (deficiency) of revenues over (under) expenditures	(4,735,110)	(4,735,110)	(1,036,910)	3,698,200
Fund balances, January 1	<u>5,183,625</u>	<u>5,183,625</u>	<u>5,183,625</u>	<u>--</u>
Fund balances, December 31	<u>\$ 448,515</u>	<u>\$ 448,515</u>	<u>\$ 4,146,715</u>	<u>\$ 3,698,200</u>



**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
PARISH STREET MAINTENANCE SPECIAL REVENUE FUND  
FOR THE YEAR ENDED DECEMBER 31, 2016**

EXHIBIT B - 25

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Taxes:				
General sales and use taxes	\$ 14,845,550	\$ 15,439,748	\$ 15,859,555	\$ 419,807
Investment earnings	<u>15,000</u>	<u>15,000</u>	<u>116,921</u>	<u>101,921</u>
Total revenues	14,860,550	15,454,748	15,976,476	521,728
<b>EXPENDITURES</b>				
Current:				
Transportation:				
Street maintenance	<u>36,588,887</u>	<u>37,183,085</u>	<u>11,818,449</u>	<u>25,364,636</u>
Excess (deficiency) of revenues over (under) expenditures	(21,728,337)	(21,728,337)	4,158,027	25,886,364
Fund balances, January 1	<u>23,627,136</u>	<u>23,627,136</u>	<u>23,627,136</u>	<u>--</u>
Fund balances, December 31	<u><u>\$ 1,898,799</u></u>	<u><u>\$ 1,898,799</u></u>	<u><u>\$ 27,785,163</u></u>	<u><u>\$ 25,886,364</u></u>

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**CAPITOL HOUSE ECONOMIC DEVELOPMENT DISTRICT SPECIAL REVENUE FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

EXHIBIT B - 26

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Taxes:				
General sales and use taxes	\$ 87,230	\$ 112,230	\$ 103,423	\$ (8,807)
Occupancy taxes	986,580	1,037,535	1,046,342	8,807
Total taxes	1,073,810	1,149,765	1,149,765	--
<b>EXPENDITURES</b>				
Current:				
Conservation and development:				
Operations	1,073,810	1,149,765	1,149,765	--
Excess (deficiency) of revenues over (under) expenditures	--	--	--	--
Fund balances, January 1	--	--	--	--
Fund balances, December 31	\$ --	\$ --	\$ --	\$ --

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**LAFAYETTE-MAIN ECONOMIC DEVELOPMENT DISTRICT SPECIAL REVENUE FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

EXHIBIT B - 27

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Taxes:				
General sales and use taxes	\$ 95,280	\$ 94,904	\$ 94,904	\$ --
<b>EXPENDITURES</b>				
Current:				
Conservation and development:				
Operations	<u>95,280</u>	<u>94,904</u>	<u>94,904</u>	<u>--</u>
Excess (deficiency) of revenues over (under) expenditures	--	--	--	--
Fund balances, January 1	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Fund balances, December 31	<u><u>\$ --</u></u>	<u><u>\$ --</u></u>	<u><u>\$ --</u></u>	<u><u>\$ --</u></u>

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
DAWNADELE ECONOMIC DEVELOPMENT DISTRICT SPECIAL REVENUE FUND  
FOR THE YEAR ENDED DECEMBER 31, 2016**

EXHIBIT B - 28

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Taxes:				
General sales and use taxes	\$ 1,544,400	\$ 1,704,400	\$ 1,683,723	\$ (20,677)
<b>EXPENDITURES</b>				
Current:				
Conservation and development:				
Operations	<u>1,544,400</u>	<u>1,704,400</u>	<u>1,683,723</u>	<u>20,677</u>
Excess (deficiency) of revenues over (under) expenditures	--	--	--	--
Fund balances, January 1	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Fund balances, December 31	<u><u>\$ --</u></u>	<u><u>\$ --</u></u>	<u><u>\$ --</u></u>	<u><u>\$ --</u></u>

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**CITY SALES TAX BONDS DEBT SERVICE FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

EXHIBIT B - 29

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Taxes:				
General sales and use taxes	\$ 1,401,770	\$ 1,395,960	\$ 1,390,937	\$ (5,023)
Investment earnings	<u>1,400</u>	<u>7,210</u>	<u>14,215</u>	<u>7,005</u>
Total revenues	<u>1,403,170</u>	<u>1,403,170</u>	<u>1,405,152</u>	<u>1,982</u>
<b>EXPENDITURES</b>				
Debt service:				
Principal:				
Bond principal	<u>3,740,000</u>	<u>3,740,000</u>	<u>3,740,000</u>	<u>--</u>
Interest and fiscal charges:				
Bond interest	631,070	631,070	631,062	8
Paying agent fees	<u>230</u>	<u>230</u>	<u>225</u>	<u>5</u>
Total interest and fiscal charges	<u>631,300</u>	<u>631,300</u>	<u>631,287</u>	<u>13</u>
Total expenditures	<u>4,371,300</u>	<u>4,371,300</u>	<u>4,371,287</u>	<u>13</u>
Excess (deficiency) of revenues over (under) expenditures	(2,968,130)	(2,968,130)	(2,966,135)	1,995
<b>OTHER FINANCING USES</b>				
Transfers out:				
Greater Baton Rouge Airport District	<u>--</u>	<u>(157,188)</u>	<u>(157,188)</u>	<u>--</u>
Net change in fund balances	(2,968,130)	(3,125,318)	(3,123,323)	1,995
Fund balances, January 1	<u>4,634,443</u>	<u>4,634,443</u>	<u>4,634,443</u>	<u>--</u>
Fund balances, December 31	<u><u>\$ 1,666,313</u></u>	<u><u>\$ 1,509,125</u></u>	<u><u>\$ 1,511,120</u></u>	<u><u>\$ 1,995</u></u>

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**PARISH SALES TAX BONDS DEBT SERVICE FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

EXHIBIT B - 30

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Taxes:				
General sales and use taxes	\$ 1,214,860	\$ 1,214,860	\$ 1,214,981	\$ 121
Miscellaneous revenues:				
Other income	<u>16,560</u>	<u>16,560</u>	<u>16,422</u>	<u>(138)</u>
Total revenues	<u>1,231,420</u>	<u>1,231,420</u>	<u>1,231,403</u>	<u>(17)</u>
<b>EXPENDITURES</b>				
Debt service:				
Principal:				
Bond principal	<u>935,000</u>	<u>935,000</u>	<u>935,000</u>	<u>--</u>
Interest and fiscal charges:				
Bond interest	292,220	292,220	292,203	17
Paying agent fees	<u>4,200</u>	<u>4,200</u>	<u>4,200</u>	<u>--</u>
Total interest and fiscal charges	<u>296,420</u>	<u>296,420</u>	<u>296,403</u>	<u>17</u>
Total expenditures	<u>1,231,420</u>	<u>1,231,420</u>	<u>1,231,403</u>	<u>17</u>
Excess (deficiency) of revenues over (under) expenditures	--	--	--	--
Fund balances, January 1	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Fund balances, December 31	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
TAXABLE REFUNDING BONDS DEBT SERVICE FUND  
FOR THE YEAR ENDED DECEMBER 31, 2016**

EXHIBIT B - 31

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>EXPENDITURES</b>				
Debt service:				
Principal:				
Bond principal	\$ 3,085,000	\$ 3,085,000	\$ 3,085,000	\$ --
Interest and fiscal charges:				
Bond interest	1,698,590	1,698,590	1,698,586	4
Paying agent fees	100	100	100	--
Total interest and fiscal charges	<u>1,698,690</u>	<u>1,698,690</u>	<u>1,698,686</u>	<u>4</u>
Total expenditures	4,783,690	4,783,690	4,783,686	4
<b>OTHER FINANCING SOURCES</b>				
Transfers in:				
General Fund	<u>4,783,690</u>	<u>4,783,690</u>	<u>4,783,686</u>	<u>(4)</u>
Net change in fund balances	--	--	--	--
Fund balances, January 1	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Fund balances, December 31	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
ROAD AND STREET IMPROVEMENT DEBT SERVICE FUND  
FOR THE YEAR ENDED DECEMBER 31, 2016**

EXHIBIT B - 32

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Taxes:				
General sales and use taxes	\$ 17,440,980	\$ 17,665,610	\$ 17,653,949	\$ (11,661)
Investment earnings	9,500	15,500	20,184	4,684
Swap earnings	<u>261,890</u>	<u>230,860</u>	<u>230,851</u>	<u>(9)</u>
Total revenues	<u>17,712,370</u>	<u>17,911,970</u>	<u>17,904,984</u>	<u>(6,986)</u>
<b>EXPENDITURES</b>				
Debt service:				
Principal:				
Bond principal	<u>8,710,000</u>	<u>8,710,000</u>	<u>8,710,000</u>	<u>--</u>
Interest and fiscal charges:				
Bond interest	4,498,410	4,466,590	4,466,584	6
Paying agent fees	<u>721,600</u>	<u>805,160</u>	<u>805,156</u>	<u>4</u>
Total interest and fiscal charges	<u>5,220,010</u>	<u>5,271,750</u>	<u>5,271,740</u>	<u>10</u>
Swap expenses	<u>3,756,020</u>	<u>3,756,020</u>	<u>3,756,013</u>	<u>7</u>
Total expenditures	<u>17,686,030</u>	<u>17,737,770</u>	<u>17,737,753</u>	<u>17</u>
Excess (deficiency) of revenues over (under) expenditures	26,340	174,200	167,231	(6,969)
Fund balances, January 1	<u>6,965,333</u>	<u>6,965,333</u>	<u>6,965,333</u>	<u>--</u>
Fund balances, December 31	<u>\$ 6,991,673</u>	<u>\$ 7,139,533</u>	<u>\$ 7,132,564</u>	<u>\$ (6,969)</u>



**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
LCDA ROAD AND STREET IMPROVEMENT PROJECT DEBT SERVICE FUND  
FOR THE YEAR ENDED DECEMBER 31, 2016**

EXHIBIT B - 33

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Taxes:				
General sales and use taxes	\$ 5,753,910	\$ 5,754,310	\$ 5,752,131	\$ (2,179)
Investment earnings	<u>3,000</u>	<u>4,600</u>	<u>6,771</u>	<u>2,171</u>
Total revenues	<u>5,756,910</u>	<u>5,758,910</u>	<u>5,758,902</u>	<u>(8)</u>
<b>EXPENDITURES</b>				
Debt service:				
Principal:				
Bond principal	<u>2,805,000</u>	<u>2,805,000</u>	<u>2,805,000</u>	<u>--</u>
Interest and fiscal charges:				
Bond interest	2,946,010	2,946,010	2,946,006	4
Paying agent fees	<u>5,750</u>	<u>7,750</u>	<u>7,750</u>	<u>--</u>
Total interest and fiscal charges	<u>2,951,760</u>	<u>2,953,760</u>	<u>2,953,756</u>	<u>4</u>
Total expenditures	<u>5,756,760</u>	<u>5,758,760</u>	<u>5,758,756</u>	<u>4</u>
Excess (deficiency) of revenues over (under) expenditures	150	150	146	(4)
Fund balances, January 1	<u>2,396,253</u>	<u>2,396,253</u>	<u>2,396,253</u>	<u>--</u>
Fund balances, December 31	<u><u>\$ 2,396,403</u></u>	<u><u>\$ 2,396,403</u></u>	<u><u>\$ 2,396,399</u></u>	<u><u>\$ (4)</u></u>

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
EXCESS REVENUE AND LIMITED TAX DEBT SERVICE FUND  
FOR THE YEAR ENDED DECEMBER 31, 2016**

EXHIBIT B - 34

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Miscellaneous revenues:				
Contributions from government agencies	\$ 182,530	\$ 206,510	\$ 205,931	\$ (579)
<b>EXPENDITURES</b>				
Debt service:				
Principal:				
Bond principal	741,690	242,690	242,685	5
Interest and fiscal charges:				
Bond interest	45,360	15,640	14,626	1,014
Total expenditures	787,050	258,330	257,311	1,019
Excess (deficiency) of revenues over (under) expenditures	(604,520)	(51,820)	(51,380)	440
<b>OTHER FINANCING SOURCES</b>				
Transfers in:				
General Fund	604,520	51,820	51,380	(440)
Net change in fund balances	--	--	--	--
Fund balances, January 1	--	--	--	--
Fund balances, December 31	\$ --	\$ --	\$ --	\$ --