

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.

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, 2015

| | Special Revenue | | | |
|---|---|--|---|--|
| | Civil Juror Compensation | Criminal Juror Compensation | City Constable Court Costs | Mosquito Abatement and Rodent Control |
| ASSETS | | | | |
| Cash and cash equivalents | \$ 55,966 | \$ 273,994 | \$ 337,353 | \$ 2,576,938 |
| Investments | -- | -- | -- | 3,558,629 |
| Property taxes receivable - net | -- | -- | -- | 1,157,726 |
| Sales taxes receivable | -- | -- | -- | -- |
| Accounts receivable | -- | -- | -- | -- |
| Accrued interest receivable | 46 | 205 | 238 | 736 |
| Due from other governments | -- | -- | -- | 4,108,190 |
| | <u>\$ 56,012</u> | <u>\$ 274,199</u> | <u>\$ 337,591</u> | <u>\$ 11,402,219</u> |
| Total assets | <u>\$ 56,012</u> | <u>\$ 274,199</u> | <u>\$ 337,591</u> | <u>\$ 11,402,219</u> |
| LIABILITIES | | | | |
| Accounts and contracts payable | \$ 1,369 | \$ -- | \$ 8,432 | \$ 148,168 |
| Due to other funds | -- | -- | -- | 9,461,581 |
| Due to other governments | -- | -- | -- | -- |
| Accrued salaries payable | -- | -- | 3,622 | 27,224 |
| Total liabilities | <u>1,369</u> | <u>--</u> | <u>12,054</u> | <u>9,636,973</u> |
| DEFERRED INFLOWS OF RESOURCES | | | | |
| Unavailable revenue - property taxes | -- | -- | -- | 95,013 |
| Unavailable revenue - revenue sharing | -- | -- | -- | -- |
| Total deferred inflows of resources | <u>--</u> | <u>--</u> | <u>--</u> | <u>95,013</u> |
| FUND BALANCES (Note 14): | | | | |
| Restricted | 54,643 | 274,199 | -- | 1,670,233 |
| Committed | -- | -- | 325,537 | -- |
| Total fund balances | <u>54,643</u> | <u>274,199</u> | <u>325,537</u> | <u>1,670,233</u> |
| Total liabilities, deferred inflows of resources and fund balances | <u>\$ 56,012</u> | <u>\$ 274,199</u> | <u>\$ 337,591</u> | <u>\$ 11,402,219</u> |

The accompanying notes are an integral part of this statement.

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> | <u>B. R. Fire Department Pay Enhancement</u> |
|--|--|---|---|--|---|--|
| \$ -- | \$ 211,031 | \$ 501,110 | \$ 410,548 | \$ 2,814,886 | \$ 1,559,879 | \$ -- |
| -- | -- | -- | -- | 3,887,223 | 2,154,119 | -- |
| 94,309 | -- | -- | -- | -- | 2,570,034 | 2,840,400 |
| -- | -- | -- | -- | -- | -- | -- |
| -- | -- | -- | -- | 604,356 | 1,667,607 | -- |
| 74 | 140 | 380 | 309 | 4,745 | 4,789 | -- |
| 391,645 | -- | -- | -- | -- | 9,119,577 | 7,668,495 |
| <u>\$ 486,028</u> | <u>\$ 211,171</u> | <u>\$ 501,490</u> | <u>\$ 410,857</u> | <u>\$ 7,311,210</u> | <u>\$ 17,076,005</u> | <u>\$ 10,508,895</u> |
| \$ 5,702 | \$ 521 | \$ 28,509 | \$ 13,636 | \$ 302,803 | \$ 524,607 | \$ 154,881 |
| 36,841 | -- | -- | 338,850 | -- | 220,716 | 7,785,772 |
| -- | -- | -- | -- | -- | -- | -- |
| 6,778 | 1,290 | -- | -- | 54,361 | 212,158 | 166,886 |
| <u>49,321</u> | <u>1,811</u> | <u>28,509</u> | <u>352,486</u> | <u>357,164</u> | <u>957,481</u> | <u>8,107,539</u> |
| 31,270 | -- | -- | -- | -- | 210,968 | 272,869 |
| -- | -- | -- | -- | -- | -- | -- |
| <u>31,270</u> | <u>--</u> | <u>--</u> | <u>--</u> | <u>--</u> | <u>210,968</u> | <u>272,869</u> |
| 405,437 | -- | 472,981 | 58,371 | 6,954,046 | 7,726,228 | 2,128,487 |
| -- | 209,360 | -- | -- | -- | 8,181,328 | -- |
| <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>2,128,487</u> |
| <u>\$ 486,028</u> | <u>\$ 211,171</u> | <u>\$ 501,490</u> | <u>\$ 410,857</u> | <u>\$ 7,311,210</u> | <u>\$ 17,076,005</u> | <u>\$ 10,508,895</u> |

Continued

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2015

Special Revenue

| | District No. 1 Fire Protection District | Brownsfield Fire Protection District | Chaneyville Fire Protection District | Pride Fire Protection District |
|---|--|---|---|---|
| ASSETS | | | | |
| Cash and cash equivalents | \$ 139,768 | \$ -- | \$ -- | \$ 306,808 |
| Investments | -- | -- | -- | -- |
| Property taxes receivable - net | 105,294 | 106,550 | 35,659 | 22,645 |
| Sales taxes receivable | -- | -- | -- | -- |
| Accounts receivable | -- | -- | -- | -- |
| Accrued interest receivable | 118 | -- | 26 | 256 |
| Due from other governments | 269,890 | 502,792 | 136,852 | 134,644 |
| Total assets | <u>\$ 515,070</u> | <u>\$ 609,342</u> | <u>\$ 172,537</u> | <u>\$ 464,353</u> |
| LIABILITIES | | | | |
| Accounts and contracts payable | \$ 2,004 | \$ 16,121 | \$ 792 | \$ 9,898 |
| Due to other funds | -- | 225,388 | 5,949 | -- |
| Due to other governments | -- | -- | -- | -- |
| Accrued salaries payable | -- | 797 | -- | -- |
| Total liabilities | <u>2,004</u> | <u>242,306</u> | <u>6,741</u> | <u>9,898</u> |
| DEFERRED INFLOWS OF RESOURCES | | | | |
| Unavailable revenue - property taxes | 4,655 | 24,321 | 3,420 | 3,231 |
| Unavailable revenue - revenue sharing | -- | 43,466 | -- | -- |
| Total deferred inflows of resources | <u>4,655</u> | <u>67,787</u> | <u>3,420</u> | <u>3,231</u> |
| FUND BALANCES (Note 14): | | | | |
| Restricted | 508,411 | 299,249 | 162,376 | 451,224 |
| Committed | -- | -- | -- | -- |
| Total fund balances | <u>508,411</u> | <u>299,249</u> | <u>162,376</u> | <u>451,224</u> |
| Total liabilities, deferred inflows of resources and fund balances | <u>\$ 515,070</u> | <u>\$ 609,342</u> | <u>\$ 172,537</u> | <u>\$ 464,353</u> |

The accompanying notes are an integral part of this statement.

Continued

Special Revenue

| <u>Alsen- St. Irma Lee Fire Protection District</u> | <u>Sobriety Court</u> | <u>Consolidated Road Lighting District No. 1</u> | <u>Parish Transpor- tation</u> | <u>Parish Beautification</u> | <u>Parish Street Maintenance</u> | <u>Capital House Economic Development District</u> |
|---|---------------------------|--|--|----------------------------------|--|--|
| \$ 259,711 | \$ 50,275 | \$ 1,651,445 | \$ 6,603,048 | \$ 2,169,695 | \$ 9,662,595 | \$ 90,178 |
| -- | -- | 2,280,566 | 9,118,494 | 2,996,245 | 13,343,584 | -- |
| 85,565 | -- | 155,632 | -- | -- | -- | -- |
| -- | -- | -- | -- | 111,227 | 1,326,426 | 56,651 |
| -- | -- | -- | -- | -- | -- | -- |
| 259 | 36 | 2,984 | 11,233 | 3,802 | 15,647 | -- |
| 161,788 | -- | 380,934 | 217,352 | -- | -- | -- |
| <u>\$ 507,323</u> | <u>\$ 50,311</u> | <u>\$ 4,471,561</u> | <u>\$ 15,950,127</u> | <u>\$ 5,280,969</u> | <u>\$ 24,348,252</u> | <u>\$ 146,829</u> |
| \$ 4,206 | \$ 598 | \$ 41,643 | \$ 161,346 | \$ 97,344 | \$ 396,336 | \$ 146,829 |
| -- | -- | -- | -- | -- | -- | -- |
| -- | -- | -- | -- | -- | 322,767 | -- |
| -- | 706 | -- | -- | -- | 2,013 | -- |
| <u>4,206</u> | <u>1,304</u> | <u>41,643</u> | <u>161,346</u> | <u>97,344</u> | <u>721,116</u> | <u>146,829</u> |
| 4,401 | -- | 24,945 | -- | -- | -- | -- |
| -- | -- | 27,576 | -- | -- | -- | -- |
| <u>4,401</u> | <u>--</u> | <u>52,521</u> | <u>--</u> | <u>--</u> | <u>--</u> | <u>--</u> |
| 498,716 | 49,007 | 4,377,397 | 15,788,781 | 5,183,625 | 23,627,136 | -- |
| -- | -- | -- | -- | -- | -- | -- |
| <u>498,716</u> | <u>49,007</u> | <u>4,377,397</u> | <u>15,788,781</u> | <u>5,183,625</u> | <u>23,627,136</u> | <u>--</u> |
| <u>\$ 507,323</u> | <u>\$ 50,311</u> | <u>\$ 4,471,561</u> | <u>\$ 15,950,127</u> | <u>\$ 5,280,969</u> | <u>\$ 24,348,252</u> | <u>\$ 146,829</u> |

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2015**

| | <u>Special Revenue</u> | | | <u>Debt Service</u> |
|---|--|--|-----------------------|-------------------------------------|
| | <u>Lafayette- Main Economic Development District</u> | <u>Dawnadele Economic Development District</u> | <u>Total</u> | <u>City Sales Tax Bonds</u> |
| ASSETS | | | | |
| Cash and cash equivalents | \$ 7,859 | \$ 134,754 | \$ 29,817,841 | \$ 4,634,330 |
| Investments | -- | -- | 37,338,860 | -- |
| Property taxes receivable - net | -- | -- | 7,173,814 | -- |
| Sales taxes receivable | 5,313 | 152,820 | 1,652,437 | -- |
| Accounts receivable | -- | -- | 2,271,963 | -- |
| Accrued interest receivable | -- | -- | 46,023 | 113 |
| Due from other governments | -- | -- | 23,092,159 | -- |
| Total assets | <u>\$ 13,172</u> | <u>\$ 287,574</u> | <u>\$ 101,393,097</u> | <u>\$ 4,634,443</u> |
| LIABILITIES | | | | |
| Accounts and contracts payable | \$ 13,172 | \$ 287,574 | \$ 2,366,491 | \$ -- |
| Due to other funds | -- | -- | 18,075,097 | -- |
| Due to other governments | -- | -- | 322,767 | -- |
| Accrued salaries payable | -- | -- | 475,835 | -- |
| Total liabilities | <u>13,172</u> | <u>287,574</u> | <u>21,240,190</u> | <u>--</u> |
| DEFERRED INFLOWS OF RESOURCES | | | | |
| Unavailable revenue - property taxes | -- | -- | 675,093 | -- |
| Unavailable revenue - revenue sharing | -- | -- | 71,042 | -- |
| Total deferred inflows of resources | <u>--</u> | <u>--</u> | <u>746,135</u> | <u>--</u> |
| FUND BALANCES (Note 14): | | | | |
| Restricted | -- | -- | 70,690,547 | 4,634,443 |
| Committed | -- | -- | 8,716,225 | -- |
| Total fund balances | <u>--</u> | <u>--</u> | <u>79,406,772</u> | <u>4,634,443</u> |
| Total liabilities, deferred inflows of resources and fund balances | <u>\$ 13,172</u> | <u>\$ 287,574</u> | <u>\$ 101,393,097</u> | <u>\$ 4,634,443</u> |

The accompanying notes are an integral part of this statement.

| Debt Service | | | | | | |
|---------------------------------------|--|--|---|---|----------------------|--|
| Parish Sales Tax Bonds | Taxable Refunding Bonds | Road and Street Improvement | LCDA Road and Street Improvement Project | Excess Revenue and Limited Tax | Total | Total Nonmajor Governmental Funds |
| \$ -- | \$ -- | \$ 4,861,204 | \$ 1,874,722 | \$ -- | \$ 11,370,256 | \$ 41,188,097 |
| -- | -- | 2,282,010 | 521,297 | -- | 2,803,307 | 40,142,167 |
| -- | -- | -- | -- | -- | -- | 7,173,814 |
| -- | -- | -- | -- | -- | -- | 1,652,437 |
| -- | -- | -- | -- | -- | -- | 2,271,963 |
| -- | -- | 808 | 234 | -- | 1,155 | 47,178 |
| -- | -- | -- | -- | -- | -- | 23,092,159 |
| <u>\$ --</u> | <u>\$ --</u> | <u>\$ 7,144,022</u> | <u>\$ 2,396,253</u> | <u>\$ --</u> | <u>\$ 14,174,718</u> | <u>\$ 115,567,815</u> |
| \$ -- | \$ -- | \$ 178,689 | \$ -- | \$ -- | \$ 178,689 | \$ 2,545,180 |
| -- | -- | . | -- | -- | -- | 18,075,097 |
| -- | -- | -- | -- | -- | -- | 322,767 |
| -- | -- | -- | -- | -- | -- | 475,835 |
| -- | -- | 178,689 | -- | -- | 178,689 | 21,418,879 |
| -- | -- | -- | -- | -- | -- | 675,093 |
| -- | -- | -- | -- | -- | -- | 71,042 |
| -- | -- | -- | -- | -- | -- | 746,135 |
| -- | -- | 6,965,333 | 2,396,253 | -- | 13,996,029 | 84,686,576 |
| -- | -- | -- | -- | -- | -- | 8,716,225 |
| -- | -- | 6,965,333 | 2,396,253 | -- | 13,996,029 | 93,402,801 |
| <u>\$ --</u> | <u>\$ --</u> | <u>\$ 7,144,022</u> | <u>\$ 2,396,253</u> | <u>\$ --</u> | <u>\$ 14,174,718</u> | <u>\$ 115,567,815</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, 2015**

| | <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> |
| REVENUES | | | | |
| Taxes: | | | | |
| Property | \$ -- | \$ -- | \$ -- | \$ 5,481,242 |
| Sales | -- | -- | -- | -- |
| Occupancy | -- | -- | -- | -- |
| Intergovernmental revenues | -- | -- | -- | -- |
| Charges for services | 70,799 | 226,404 | 837,929 | -- |
| Fines and forfeits | -- | -- | 52,188 | -- |
| Investment earnings | 113 | 480 | 558 | 4,297 |
| Miscellaneous revenues | -- | -- | -- | -- |
| Total revenues | <u>70,912</u> | <u>226,884</u> | <u>890,675</u> | <u>5,485,539</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| General government | 96,289 | 259,748 | 834,070 | -- |
| Public safety | -- | -- | -- | -- |
| Transportation | -- | -- | -- | -- |
| Health and welfare | -- | -- | -- | 4,495,271 |
| Conservation and development | -- | -- | -- | -- |
| Debt service: | | | | |
| Principal retirement | -- | -- | -- | -- |
| Interest and fiscal charges | -- | -- | -- | -- |
| Capital outlay | -- | -- | -- | 37,995 |
| Intergovernmental | -- | -- | -- | -- |
| Total expenditures | <u>96,289</u> | <u>259,748</u> | <u>834,070</u> | <u>4,533,266</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>(25,377)</u> | <u>(32,864)</u> | <u>56,605</u> | <u>952,273</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers in | -- | -- | -- | -- |
| Transfers out | -- | -- | -- | (3,930,000) |
| Proceeds of capital asset disposition | -- | -- | -- | 2,600 |
| Total other financing sources and uses | <u>--</u> | <u>--</u> | <u>--</u> | <u>(3,927,400)</u> |
| Net change in fund balances | (25,377) | (32,864) | 56,605 | (2,975,127) |
| Fund balances, January 1 | <u>80,020</u> | <u>307,063</u> | <u>268,932</u> | <u>4,645,360</u> |
| Fund balances, December 31 | <u>\$ 54,643</u> | <u>\$ 274,199</u> | <u>\$ 325,537</u> | <u>\$ 1,670,233</u> |

The accompanying notes are an integral part of this statement.

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> | <u>B. R. Fire Department Pay Enhancement</u> |
|--|--|---|---|--|---|--|
| \$ 498,928 | \$ -- | \$ -- | \$ -- | \$ -- | \$ 12,166,891 | \$ 11,217,123 |
| -- | -- | -- | -- | -- | -- | -- |
| -- | -- | -- | -- | -- | -- | -- |
| -- | 600 | -- | -- | -- | 583,663 | -- |
| -- | 151,848 | 422,142 | -- | 5,533,160 | 12,265,443 | -- |
| -- | -- | -- | 81,103 | -- | -- | -- |
| 393 | 325 | 880 | 836 | 10,926 | 16,174 | (3,935) |
| 231 | -- | -- | -- | 52,368 | 18,280 | -- |
| <u>499,552</u> | <u>152,773</u> | <u>423,022</u> | <u>81,939</u> | <u>5,596,454</u> | <u>25,050,451</u> | <u>11,213,188</u> |
| -- | 126,625 | 307,899 | -- | -- | -- | -- |
| -- | -- | -- | 323,796 | 5,689,808 | 20,899,712 | 10,819,777 |
| -- | -- | -- | -- | -- | -- | -- |
| -- | -- | -- | -- | -- | -- | -- |
| 660,886 | -- | -- | -- | -- | -- | -- |
| -- | -- | -- | -- | -- | -- | -- |
| -- | -- | -- | -- | -- | -- | -- |
| -- | -- | 86,505 | 51,981 | 73,783 | 1,491,827 | -- |
| -- | -- | -- | -- | -- | -- | -- |
| <u>660,886</u> | <u>126,625</u> | <u>394,404</u> | <u>375,777</u> | <u>5,763,591</u> | <u>22,391,539</u> | <u>10,819,777</u> |
| (161,334) | 26,148 | 28,618 | (293,838) | (167,137) | 2,658,912 | 393,411 |
| 142,500 | -- | -- | -- | 918,700 | -- | -- |
| -- | -- | -- | -- | -- | (1,783,700) | -- |
| -- | -- | -- | -- | -- | 23 | -- |
| <u>142,500</u> | <u>--</u> | <u>--</u> | <u>--</u> | <u>918,700</u> | <u>(1,783,677)</u> | <u>--</u> |
| (18,834) | 26,148 | 28,618 | (293,838) | 751,563 | 875,235 | 393,411 |
| 424,271 | 183,212 | 444,363 | 352,209 | 6,202,483 | 15,032,321 | 1,735,076 |
| <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>\$ 2,128,487</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, 2015**

| | <u>Special Revenue</u> | | | |
|--|--|---|---|---|
| | <u>District No. 1 Fire Protection District</u> | <u>Brownsfield Fire Protection District</u> | <u>Chaneyville Fire Protection District</u> | <u>Pride Fire Protection District</u> |
| REVENUES | | | | |
| Taxes: | | | | |
| Property | \$ 342,049 | \$ 523,656 | \$ 151,785 | \$ 126,355 |
| Sales | -- | -- | -- | -- |
| Occupancy | -- | -- | -- | -- |
| Intergovernmental revenues | 31,542 | 141,355 | 18,113 | 18,738 |
| Charges for services | 65,680 | 100,969 | 44,932 | 51,937 |
| Fines and forfeits | -- | -- | -- | -- |
| Investment earnings | 458 | 44 | 133 | 657 |
| Miscellaneous revenues | -- | 24,426 | 13,214 | 4,699 |
| Total revenues | <u>439,729</u> | <u>790,450</u> | <u>228,177</u> | <u>202,386</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| General government | -- | -- | -- | -- |
| Public safety | 381,154 | 758,685 | 240,244 | 166,647 |
| Transportation | -- | -- | -- | -- |
| Health and welfare | -- | -- | -- | -- |
| Conservation and development | -- | -- | -- | -- |
| Debt service: | | | | |
| Principal retirement | -- | -- | -- | 10,800 |
| Interest and fiscal charges | -- | -- | -- | 2,909 |
| Capital outlay | -- | 6,800 | -- | -- |
| Intergovernmental | -- | -- | -- | -- |
| Total expenditures | <u>381,154</u> | <u>765,485</u> | <u>240,244</u> | <u>180,356</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>58,575</u> | <u>24,965</u> | <u>(12,067)</u> | <u>22,030</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers in | -- | 16,250 | 35,860 | 19,000 |
| Transfers out | -- | -- | -- | -- |
| Proceeds of capital asset disposition | -- | 18 | -- | -- |
| Total other financing sources and uses | <u>--</u> | <u>16,268</u> | <u>35,860</u> | <u>19,000</u> |
| Net change in fund balances | 58,575 | 41,233 | 23,793 | 41,030 |
| Fund balances, January 1 | <u>449,836</u> | <u>258,016</u> | <u>138,583</u> | <u>410,194</u> |
| Fund balances, December 31 | <u>\$ 508,411</u> | <u>\$ 299,249</u> | <u>\$ 162,376</u> | <u>\$ 451,224</u> |

The accompanying notes are an integral part of this statement.

Continued

Special Revenue

| <u>Alsen- St. Irma Lee Fire Protection District</u> | <u>Sobriety Court</u> | <u>Consolidated Road Lighting District No. 1</u> | <u>Parish Transportation</u> | <u>Parish Beautification</u> | <u>Parish Street Maintenance</u> | <u>Capital House Economic Development District</u> |
|---|---------------------------|--|----------------------------------|----------------------------------|--|--|
| \$ 246,446 | \$ -- | \$ 515,234 | \$ -- | \$ -- | \$ -- | \$ -- |
| -- | -- | -- | -- | 1,240,448 | 14,608,422 | 107,961 |
| -- | -- | -- | -- | -- | -- | 924,024 |
| 5,436 | -- | 50,118 | 2,815,502 | -- | -- | -- |
| 13,039 | 80,311 | -- | -- | -- | -- | -- |
| -- | -- | -- | -- | -- | -- | -- |
| 751 | 79 | 7,199 | 25,760 | 8,821 | 34,651 | -- |
| 11,167 | -- | -- | -- | -- | -- | -- |
| <u>276,839</u> | <u>80,390</u> | <u>572,551</u> | <u>2,841,262</u> | <u>1,249,269</u> | <u>14,643,073</u> | <u>1,031,985</u> |
| -- | 58,588 | -- | -- | -- | -- | -- |
| 346,399 | -- | -- | -- | -- | -- | -- |
| -- | -- | 545,402 | 567,764 | 689,984 | 6,690,592 | -- |
| -- | -- | -- | -- | -- | -- | -- |
| -- | -- | -- | -- | -- | -- | 1,031,985 |
| -- | -- | -- | -- | -- | -- | -- |
| -- | -- | -- | -- | -- | -- | -- |
| -- | -- | -- | 344,281 | 363,259 | -- | -- |
| -- | -- | -- | 550,000 | -- | -- | -- |
| <u>346,399</u> | <u>58,588</u> | <u>545,402</u> | <u>1,462,045</u> | <u>1,053,243</u> | <u>6,690,592</u> | <u>1,031,985</u> |
| (69,560) | 21,802 | 27,149 | 1,379,217 | 196,026 | 7,952,481 | -- |
| 24,510 | -- | -- | -- | -- | -- | -- |
| -- | -- | -- | -- | -- | -- | -- |
| -- | -- | -- | -- | -- | -- | -- |
| <u>24,510</u> | <u>--</u> | <u>--</u> | <u>--</u> | <u>--</u> | <u>--</u> | <u>--</u> |
| (45,050) | 21,802 | 27,149 | 1,379,217 | 196,026 | 7,952,481 | -- |
| 543,766 | 27,205 | 4,350,248 | 14,409,564 | 4,987,599 | 15,674,655 | -- |
| <u>\$ 498,716</u> | <u>\$ 49,007</u> | <u>\$ 4,377,397</u> | <u>\$ 15,788,781</u> | <u>\$ 5,183,625</u> | <u>\$ 23,627,136</u> | <u>\$ --</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, 2015**

| | <u>Special Revenue</u> | | | <u>Debt Service</u> |
|--|--|--|----------------------|-------------------------------------|
| | <u>Lafayette- Main Economic Development District</u> | <u>Dawnadele Economic Development District</u> | <u>Total</u> | <u>City Sales Tax Bonds</u> |
| REVENUES | | | | |
| Taxes: | | | | |
| Property | \$ -- | \$ -- | \$ 31,269,709 | \$ -- |
| Sales | 95,162 | 1,470,493 | 17,522,486 | 4,176,640 |
| Occupancy | -- | -- | 924,024 | -- |
| Intergovernmental revenues | -- | -- | 3,665,067 | -- |
| Charges for services | -- | -- | 19,864,593 | -- |
| Fines and forfeits | -- | -- | 133,291 | -- |
| Investment earnings | -- | -- | 109,600 | 5,663 |
| Miscellaneous revenues | -- | -- | 124,385 | -- |
| Total revenues | <u>95,162</u> | <u>1,470,493</u> | <u>73,613,155</u> | <u>4,182,303</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| General government | -- | -- | 1,683,219 | -- |
| Public safety | -- | -- | 39,626,222 | -- |
| Transportation | -- | -- | 8,493,742 | -- |
| Health and welfare | -- | -- | 4,495,271 | -- |
| Conservation and development | 95,162 | 1,470,493 | 3,258,526 | -- |
| Debt service: | | | | |
| Principal retirement | -- | -- | 10,800 | 4,015,000 |
| Interest and fiscal charges | -- | -- | 2,909 | 794,412 |
| Capital outlay | -- | -- | 2,456,431 | -- |
| Intergovernmental | -- | -- | 550,000 | -- |
| Total expenditures | <u>95,162</u> | <u>1,470,493</u> | <u>60,577,120</u> | <u>4,809,412</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>--</u> | <u>--</u> | <u>13,036,035</u> | <u>(627,109)</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers in | -- | -- | 1,156,820 | -- |
| Transfers out | -- | -- | (5,713,700) | -- |
| Proceeds of capital asset disposition | -- | -- | 2,641 | -- |
| Total other financing sources and uses | <u>--</u> | <u>--</u> | <u>(4,554,239)</u> | <u>--</u> |
| Net change in fund balances | -- | -- | 8,481,796 | (627,109) |
| Fund balances, January 1 | <u>--</u> | <u>--</u> | <u>70,924,976</u> | <u>5,261,552</u> |
| Fund balances, December 31 | <u>\$ --</u> | <u>\$ --</u> | <u>\$ 79,406,772</u> | <u>\$ 4,634,443</u> |

The accompanying notes are an integral part of this statement.

| Debt Service | | | | | | |
|---------------------------------------|--|--|---|---|----------------------|--|
| Parish Sales Tax Bonds | Taxable Refunding Bonds | Road and Street Improvement | LCDA Road and Street Improvement Project | Excess Revenue and Limited Tax | Total | Total Nonmajor Governmental Funds |
| \$ -- | \$ -- | \$ -- | \$ -- | \$ -- | \$ -- | \$ 31,269,709 |
| 1,204,488 | -- | 16,843,501 | 4,448,328 | -- | 26,672,957 | 44,195,443 |
| -- | -- | -- | -- | -- | -- | 924,024 |
| -- | -- | -- | -- | -- | -- | 3,665,067 |
| -- | -- | -- | -- | -- | -- | 19,864,593 |
| -- | -- | -- | -- | -- | -- | 133,291 |
| -- | -- | 10,635 | 2,439 | -- | 18,737 | 128,337 |
| 16,560 | -- | -- | -- | 204,429 | 220,989 | 345,374 |
| <u>1,221,048</u> | <u>--</u> | <u>16,854,136</u> | <u>4,450,767</u> | <u>204,429</u> | <u>26,912,683</u> | <u>100,525,838</u> |
| -- | -- | -- | -- | -- | -- | 1,683,219 |
| -- | -- | -- | -- | -- | -- | 39,626,222 |
| -- | -- | -- | -- | -- | -- | 8,493,742 |
| -- | -- | -- | -- | -- | -- | 4,495,271 |
| -- | -- | -- | -- | -- | -- | 3,258,526 |
| 905,000 | 3,050,000 | 8,330,000 | 1,315,000 | 240,686 | 17,855,686 | 17,866,486 |
| 316,048 | 1,740,549 | 8,611,429 | 1,832,517 | 13,833 | 13,308,788 | 13,311,697 |
| -- | -- | -- | -- | -- | -- | 2,456,431 |
| -- | -- | -- | -- | -- | -- | 550,000 |
| <u>1,221,048</u> | <u>4,790,549</u> | <u>16,941,429</u> | <u>3,147,517</u> | <u>254,519</u> | <u>31,164,474</u> | <u>91,741,594</u> |
| <u>--</u> | <u>(4,790,549)</u> | <u>(87,293)</u> | <u>1,303,250</u> | <u>(50,090)</u> | <u>(4,251,791)</u> | <u>8,784,244</u> |
| -- | 4,790,549 | -- | -- | 50,090 | 4,840,639 | 5,997,459 |
| -- | -- | -- | -- | -- | -- | (5,713,700) |
| -- | -- | -- | -- | -- | -- | 2,641 |
| <u>--</u> | <u>4,790,549</u> | <u>--</u> | <u>--</u> | <u>50,090</u> | <u>4,840,639</u> | <u>286,400</u> |
| -- | -- | (87,293) | 1,303,250 | -- | 588,848 | 9,070,644 |
| -- | -- | 7,052,626 | 1,093,003 | -- | 13,407,181 | 84,332,157 |
| <u>\$ --</u> | <u>\$ --</u> | <u>\$ 6,965,333</u> | <u>\$ 2,396,253</u> | <u>\$ --</u> | <u>\$ 13,996,029</u> | <u>\$ 93,402,801</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, 2015

EXHIBIT B - 3

| | <u>Prior Years</u> | <u>Current Year</u> | <u>Total to Date</u> | <u>Project Authorization</u> |
|--|------------------------|-------------------------|--------------------------|----------------------------------|
| REVENUES | | | | |
| Taxes: | | | | |
| General property taxes | \$ 3,835 | \$ -- | \$ 3,835 | \$ 3,835 |
| General sales and use taxes | 250,841,145 | 7,651,969 | 258,493,114 | 254,555,352 |
| Total taxes | <u>250,844,980</u> | <u>7,651,969</u> | <u>258,496,949</u> | <u>254,559,187</u> |
| Intergovernmental revenues: | | | | |
| Federal grants: | | | | |
| U.S. Federal Transit Authority | 770,149 | 211,841 | 981,990 | 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 | 95,374,816 | 4,323,362 | 99,698,178 | 115,032,015 |
| Louisiana State Capital Outlay Bill | 16,047,483 | 177,858 | 16,225,341 | 16,691,943 |
| Department of Culture, Recreation and Tourism | 1,872 | 17,256 | 19,128 | 181,090 |
| Department of Treasury | 1,928,350 | 550,000 | 2,478,350 | 2,478,350 |
| 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 | 2,232 | 37,353 | 39,585 | 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>117,762,726</u> | <u>5,317,670</u> | <u>123,080,396</u> | <u>140,780,522</u> |
| Investment earnings | <u>48,530,702</u> | <u>234,443</u> | <u>48,765,145</u> | <u>46,993,949</u> |
| Miscellaneous revenues | <u>11,877,438</u> | <u>1,314,793</u> | <u>13,192,231</u> | <u>11,897,638</u> |
| Total revenues | <u>429,015,846</u> | <u>14,518,875</u> | <u>443,534,721</u> | <u>454,231,296</u> |
| EXPENDITURES | | | | |
| Land | 94,779,650 | 627,010 | 95,406,660 | 108,996,082 |
| Buildings | 148,707,658 | 4,526,404 | 153,234,062 | 191,763,922 |
| Improvements other than buildings | 610,600,183 | 34,335,534 | 644,935,717 | 764,499,970 |
| Equipment | 59,617,583 | 3,998,291 | 63,615,874 | 73,612,048 |
| Other | 9,633,870 | 1,171,896 | 10,805,766 | 10,752,763 |
| Total expenditures | <u>923,338,944</u> | <u>44,659,135</u> | <u>967,998,079</u> | <u>1,149,624,785</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>(494,323,098)</u> | <u>(30,140,260)</u> | <u>(524,463,358)</u> | <u>(695,393,489)</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers in | 341,262,506 | 16,590,026 | 357,852,532 | 357,852,533 |
| Transfers out | (4,486,127) | (26,521) | (4,512,648) | (4,632,701) |
| Issuance of long term debt | 286,435,000 | 34,415,000 | 320,850,000 | 322,834,910 |
| Premium on long term debt | 7,888,563 | 17,240,820 | 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>636,147,419</u> | <u>57,665,096</u> | <u>693,812,515</u> | <u>695,393,489</u> |
| Net change in fund balances | <u>\$ 141,824,321</u> | <u>27,524,836</u> | <u>\$ 169,349,157</u> | <u>\$ --</u> |
| Fund Balances, January 1 | | <u>141,824,321</u> | | |
| Fund Balances, December 31 | | <u>\$ 169,349,157</u> | | |

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
CIVIL JUROR COMPENSATION SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2015**

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> | | |
| REVENUES | | | | |
| Charges for services: | | | | |
| Civil juror fees | \$ 60,000 | \$ 60,000 | \$ 70,799 | \$ 10,799 |
| Investment earnings | -- | -- | 113 | 113 |
| Total revenues | 60,000 | 60,000 | 70,912 | 10,912 |
| EXPENDITURES | | | | |
| Current: | | | | |
| General government: | | | | |
| Juror compensation | 100,000 | 100,000 | 96,289 | 3,711 |
| Excess (deficiency) of revenues over (under) expenditures | (40,000) | (40,000) | (25,377) | 14,623 |
| Fund balances, January 1 | 80,020 | 80,020 | 80,020 | -- |
| Fund balances, December 31 | <u>\$ 40,020</u> | <u>\$ 40,020</u> | <u>\$ 54,643</u> | <u>\$ 14,623</u> |

The accompanying notes are an integral part of this statement.

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
CRIMINAL JUROR COMPENSATION SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2015

EXHIBIT B - 5

| | <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> | | |
| REVENUES | | | | |
| Charges for services: | | | | |
| Criminal juror fees | \$ 285,800 | \$ 226,800 | \$ 226,404 | \$ (396) |
| Investment earnings | -- | -- | 480 | 480 |
| Total revenues | 285,800 | 226,800 | 226,884 | 84 |
| EXPENDITURES | | | | |
| Current: | | | | |
| General government: | | | | |
| Juror compensation | 285,800 | 275,800 | 259,748 | 16,052 |
| Excess (deficiency) of revenues over (under) expenditures | -- | (49,000) | (32,864) | 16,136 |
| Fund balances, January 1 | 307,063 | 307,063 | 307,063 | -- |
| Fund balances, December 31 | <u>\$ 307,063</u> | <u>\$ 258,063</u> | <u>\$ 274,199</u> | <u>\$ 16,136</u> |

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
CITY CONSTABLE COURT COSTS SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2015**

EXHIBIT B - 6

| | <u>Budgeted Amounts</u> | | <u>Actual Amounts (Budgetary Basis)</u> | <u>Variance with Final Budget - Positive (Negative)</u> |
|--|-------------------------|-------------------|---|---|
| | <u>Original</u> | <u>Final</u> | | |
| REVENUES | | | | |
| Charges for services: | | | | |
| Judiciary court costs | \$ 655,000 | \$ 600,000 | \$ 601,299 | \$ 1,299 |
| Criminal bond posting fees | 120,000 | 120,000 | 113,290 | (6,710) |
| School security fees | 17,000 | 17,000 | 15,755 | (1,245) |
| Constable bench warrant fees | 23,000 | 23,000 | 22,401 | (599) |
| Evidence testing | 70,000 | 70,000 | 85,184 | 15,184 |
| Total charges for services | <u>885,000</u> | <u>830,000</u> | <u>837,929</u> | <u>7,929</u> |
| Fines and forfeits: | | | | |
| City court forfeitures | 45,000 | 45,000 | 52,188 | 7,188 |
| Investment earnings | | | | |
| | <u>--</u> | <u>--</u> | <u>558</u> | <u>558</u> |
| Total revenues | <u>930,000</u> | <u>875,000</u> | <u>890,675</u> | <u>15,675</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| General government: | | | | |
| Judicial | 967,428 | 959,477 | 838,837 | 120,640 |
| Capital outlay | | | | |
| | <u>--</u> | <u>10,861</u> | <u>--</u> | <u>10,861</u> |
| Total expenditures | <u>967,428</u> | <u>970,338</u> | <u>838,837</u> | <u>131,501</u> |
| Excess (deficiency) of revenues over (under) expenditures | (37,428) | (95,338) | 51,838 | 147,176 |
| Fund balances, January 1 | <u>268,932</u> | <u>268,932</u> | <u>268,932</u> | <u>--</u> |
| Fund balances, December 31 | <u>\$ 231,504</u> | <u>\$ 173,594</u> | <u>\$ 320,770</u> | <u>\$ 147,176</u> |

The accompanying notes are an integral part of this statement.

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
MOSQUITO ABATEMENT AND RODENT CONTROL SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2015

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> | | |
| REVENUES | | | | |
| Taxes: | | | | |
| General property taxes | \$ 5,339,170 | \$ 5,339,170 | \$ 5,481,242 | \$ 142,072 |
| Investment earnings | <u>10,000</u> | <u>10,000</u> | <u>4,297</u> | <u>(5,703)</u> |
| Total revenues | <u>5,349,170</u> | <u>5,349,170</u> | <u>5,485,539</u> | <u>136,369</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| Health and welfare: | | | | |
| Operations | 5,122,206 | 5,160,430 | 4,496,500 | 663,930 |
| Capital outlay | <u>338,620</u> | <u>334,346</u> | <u>194,739</u> | <u>139,607</u> |
| Total expenditures | <u>5,460,826</u> | <u>5,494,776</u> | <u>4,691,239</u> | <u>803,537</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>(111,656)</u> | <u>(145,606)</u> | <u>794,300</u> | <u>939,906</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers out: | | | | |
| Capital Projects Fund | -- | (3,930,000) | (3,930,000) | -- |
| Proceeds of capital asset disposition | <u>4,000</u> | <u>4,000</u> | <u>2,600</u> | <u>(1,400)</u> |
| Total other financing sources and uses | <u>4,000</u> | <u>(3,926,000)</u> | <u>(3,927,400)</u> | <u>(1,400)</u> |
| Net change in fund balances | (107,656) | (4,071,606) | (3,133,100) | 938,506 |
| Fund balances, January 1 | <u>4,645,360</u> | <u>4,645,360</u> | <u>4,645,360</u> | <u>--</u> |
| Fund balances, December 31 | <u>\$ 4,537,704</u> | <u>\$ 573,754</u> | <u>\$ 1,512,260</u> | <u>\$ 938,506</u> |

The accompanying notes are an integral part of this statement.

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
DOWNTOWN DEVELOPMENT DISTRICT SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2015

EXHIBIT B - 8

| | <u>Budgeted Amounts</u> | | <u>Actual Amounts (Budgetary Basis)</u> | <u>Variance with Final Budget - Positive (Negative)</u> |
|--|-------------------------|-------------------|---|---|
| | <u>Original</u> | <u>Final</u> | | |
| REVENUES | | | | |
| Taxes: | | | | |
| General property taxes | \$ 498,650 | \$ 498,650 | \$ 498,928 | \$ 278 |
| Investment earnings | -- | -- | 393 | 393 |
| Miscellaneous revenues: | | | | |
| Other income | -- | -- | 231 | 231 |
| Total revenues | 498,650 | 498,650 | 499,552 | 902 |
| EXPENDITURES | | | | |
| Current: | | | | |
| Conservation and development Operations | 687,150 | 694,480 | 660,886 | 33,594 |
| Excess (deficiency) of revenues over (under) expenditures | (188,500) | (195,830) | (161,334) | 34,496 |
| OTHER FINANCING SOURCES | | | | |
| Transfers in: | | | | |
| General Fund | 142,500 | 142,500 | 142,500 | -- |
| Net change in fund balances | (46,000) | (53,330) | (18,834) | 34,496 |
| Fund balances, January 1 | 424,271 | 424,271 | 424,271 | -- |
| Fund balances, December 31 | <u>\$ 378,271</u> | <u>\$ 370,941</u> | <u>\$ 405,437</u> | <u>\$ 34,496</u> |

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
GAMING ENFORCEMENT DIVISION SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2015**

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> | | |
| REVENUES | | | | |
| Intergovernmental revenues: | | | | |
| State shared revenues: | | | | |
| On-behalf payments | \$ 600 | \$ 600 | \$ 600 | \$ -- |
| Charges for services: | | | | |
| Gaming fees | 150,000 | 125,000 | 151,848 | 26,848 |
| Investment earnings | <u>300</u> | <u>300</u> | <u>325</u> | <u>25</u> |
| Total revenues | 150,900 | 125,900 | 152,773 | 26,873 |
| EXPENDITURES | | | | |
| Current: | | | | |
| General government: | | | | |
| Operations | <u>150,900</u> | <u>152,090</u> | <u>126,625</u> | <u>25,465</u> |
| Excess (deficiency) of revenues over (under) expenditures | -- | (26,190) | 26,148 | 52,338 |
| Fund balances, January 1 | <u>183,212</u> | <u>183,212</u> | <u>183,212</u> | <u>--</u> |
| Fund balances, December 31 | <u><u>\$ 183,212</u></u> | <u><u>\$ 157,022</u></u> | <u><u>\$ 209,360</u></u> | <u><u>\$ 52,338</u></u> |

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
CITY COURT JUDICIAL BUILDING SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2015**

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> | | |
| REVENUES | | | | |
| Charges for services: | | | | |
| Civil and traffic fees | \$ 475,000 | \$ 422,000 | \$ 422,142 | \$ 142 |
| Investment earnings | -- | -- | 880 | 880 |
| Total revenues | <u>475,000</u> | <u>422,000</u> | <u>423,022</u> | <u>1,022</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| General government: | | | | |
| Judicial | 656,786 | 656,786 | 314,904 | 341,882 |
| Capital outlay | <u>36,400</u> | <u>36,400</u> | <u>86,505</u> | <u>(50,105)</u> |
| Total expenditures | <u>693,186</u> | <u>693,186</u> | <u>401,409</u> | <u>291,777</u> |
| Excess (deficiency) of revenues over (under) expenditures | (218,186) | (271,186) | 21,613 | 292,799 |
| Fund balances, January 1 | <u>444,363</u> | <u>444,363</u> | <u>444,363</u> | <u>--</u> |
| Fund balances, December 31 | <u><u>\$ 226,177</u></u> | <u><u>\$ 173,177</u></u> | <u><u>\$ 465,976</u></u> | <u><u>\$ 292,799</u></u> |

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FEDERAL FORFEITED PROPERTY SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2015**

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> | | |
| REVENUES | | | | |
| Fines and forfeits: | | | | |
| Forfeited property | \$ 750,000 | \$ 81,104 | \$ 81,103 | \$ (1) |
| Investment earnings | -- | 696 | 836 | 140 |
| Total revenues | <u>750,000</u> | <u>81,800</u> | <u>81,939</u> | <u>139</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public safety: | | | | |
| Dedicated funds | 616,690 | 411,611 | 323,796 | 87,815 |
| Capital outlay | <u>474,249</u> | <u>22,398</u> | <u>110,212</u> | <u>(87,814)</u> |
| Total expenditures | <u>1,090,939</u> | <u>434,009</u> | <u>434,008</u> | <u>1</u> |
| Excess (deficiency) of revenues over (under) expenditures | (340,939) | (352,209) | (352,069) | 140 |
| Fund balances, January 1 | <u>352,209</u> | <u>352,209</u> | <u>352,209</u> | <u>--</u> |
| Fund balances, December 31 | <u>\$ 11,270</u> | <u>\$ --</u> | <u>\$ 140</u> | <u>\$ 140</u> |

The accompanying notes are an integral part of this statement.

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
EAST BATON ROUGE PARISH COMMUNICATIONS DISTRICT SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2015

EXHIBIT B - 12

| | <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> |
| REVENUES | | | | |
| Charges for services: | | | | |
| Enhanced 911 | \$ 5,575,000 | \$ 5,575,000 | \$ 5,533,160 | \$ (41,840) |
| Investment earnings | 15,000 | 15,000 | 10,926 | (4,074) |
| Miscellaneous revenues: | | | | |
| Other income | -- | -- | 52,368 | 52,368 |
| Total revenues | <u>5,590,000</u> | <u>5,590,000</u> | <u>5,596,454</u> | <u>6,454</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public safety: | | | | |
| Communications | 6,474,563 | 6,474,563 | 5,689,808 | 784,755 |
| Capital outlay | <u>73,947</u> | <u>73,947</u> | <u>73,783</u> | <u>164</u> |
| Total expenditures | <u>6,548,510</u> | <u>6,548,510</u> | <u>5,763,591</u> | <u>784,919</u> |
| Excess (deficiency) of revenues over (under) expenditures | (958,510) | (958,510) | (167,137) | 791,373 |
| OTHER FINANCING SOURCES | | | | |
| Transfers in: | | | | |
| Emergency Medical Services Fund | <u>918,700</u> | <u>918,700</u> | <u>918,700</u> | <u>--</u> |
| Net change in fund balances | (39,810) | (39,810) | 751,563 | 791,373 |
| Fund balances, January 1 | <u>6,202,483</u> | <u>6,202,483</u> | <u>6,202,483</u> | <u>--</u> |
| Fund balances, December 31 | <u>\$ 6,162,673</u> | <u>\$ 6,162,673</u> | <u>\$ 6,954,046</u> | <u>\$ 791,373</u> |

The accompanying notes are an integral part of this statement.

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
EMERGENCY MEDICAL SERVICES SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2015

EXHIBIT B - 13

| | <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> | | |
| REVENUES | | | | |
| Taxes: | | | | |
| General property taxes | \$ 11,861,510 | \$ 11,861,510 | \$ 12,166,891 | \$ 305,381 |
| Intergovernmental revenues: | | | | |
| Medicaid supplemental payment program | 500,000 | 500,000 | 583,663 | 83,663 |
| Charges for services: | | | | |
| Emergency transport charges | 9,500,000 | 9,500,000 | 11,431,241 | 1,931,241 |
| Medicaid supplemental payments for ambulances | 636,360 | 636,360 | 742,844 | 106,484 |
| EMS training fees | 45,000 | 45,000 | 44,585 | (415) |
| CPR card and medical record fees | 46,000 | 46,000 | 46,773 | 773 |
| Total charges for services | <u>10,227,360</u> | <u>10,227,360</u> | <u>12,265,443</u> | <u>2,038,083</u> |
| Investment earnings | 15,000 | 15,000 | 16,174 | 1,174 |
| Miscellaneous revenues: | | | | |
| Other income | 1,500 | 1,500 | 18,280 | 16,780 |
| Total revenues | <u>22,605,370</u> | <u>22,605,370</u> | <u>25,050,451</u> | <u>2,445,081</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public safety: | | | | |
| Operations | 21,933,286 | 22,133,286 | 20,899,712 | 1,233,574 |
| Capital outlay | 3,734,500 | 2,959,500 | 1,862,107 | 1,097,393 |
| Total expenditures | <u>25,667,786</u> | <u>25,092,786</u> | <u>22,761,819</u> | <u>2,330,967</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>(3,062,416)</u> | <u>(2,487,416)</u> | <u>2,288,632</u> | <u>4,776,048</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers out: | | | | |
| General Fund | (90,000) | (90,000) | (90,000) | -- |
| Capital Projects Fund | -- | (775,000) | (775,000) | -- |
| East Baton Rouge Parish Communications District | (918,700) | (918,700) | (918,700) | -- |
| Total transfers out | <u>(1,008,700)</u> | <u>(1,783,700)</u> | <u>(1,783,700)</u> | <u>--</u> |
| Proceeds of capital asset disposition | -- | -- | 23 | 23 |
| Total other financing sources and uses | <u>(1,008,700)</u> | <u>(1,783,700)</u> | <u>(1,783,677)</u> | <u>23</u> |
| Net change in fund balances | (4,071,116) | (4,271,116) | 504,955 | 4,776,071 |
| Fund balances, January 1 | 15,032,321 | 15,032,321 | 15,032,321 | -- |
| Fund balances, December 31 | <u>\$ 10,961,205</u> | <u>\$ 10,761,205</u> | <u>\$ 15,537,276</u> | <u>\$ 4,776,071</u> |

The accompanying notes are an integral part of this statement.

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
BATON ROUGE FIRE DEPARTMENT PAY ENHANCEMENT SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2015

EXHIBIT B - 14

| | <u>Budgeted Amounts</u> | | <u>Actual Amounts (Budgetary Basis)</u> | <u>Variance with Final Budget - Positive (Negative)</u> |
|--|----------------------------|----------------------------|---|---|
| | <u>Original</u> | <u>Final</u> | | |
| REVENUES | | | | |
| Taxes: | | | | |
| General property taxes | \$ 10,998,460 | \$ 10,998,460 | \$ 11,217,123 | \$ 218,663 |
| Investment earnings | <u>(10,000)</u> | <u>(10,000)</u> | <u>(3,935)</u> | <u>6,065</u> |
| Total revenues | 10,988,460 | 10,988,460 | 11,213,188 | 224,728 |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public safety: | | | | |
| Operations | <u>11,114,930</u> | <u>11,301,450</u> | <u>10,819,777</u> | <u>481,673</u> |
| Excess (deficiency) of revenues over (under) expenditures | (126,470) | (312,990) | 393,411 | 706,401 |
| Fund balances, January 1 | <u>1,735,076</u> | <u>1,735,076</u> | <u>1,735,076</u> | <u>--</u> |
| Fund balances, December 31 | <u><u>\$ 1,608,606</u></u> | <u><u>\$ 1,422,086</u></u> | <u><u>\$ 2,128,487</u></u> | <u><u>\$ 706,401</u></u> |

The accompanying notes are an integral part of this statement.

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
DISTRICT NO. 1 FIRE PROTECTION DISTRICT SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2015

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> | | |
| REVENUES | | | | |
| Taxes: | | | | |
| General property taxes | \$ 320,350 | \$ 320,350 | \$ 342,049 | \$ 21,699 |
| Intergovernmental revenues: | | | | |
| Insurance company taxes | 27,780 | 27,780 | 31,542 | 3,762 |
| Charges for services: | | | | |
| Fire protection service charges | 60,380 | 60,380 | 65,680 | 5,300 |
| Investment earnings | <u>330</u> | <u>330</u> | <u>458</u> | <u>128</u> |
| Total revenues | 408,840 | 408,840 | 439,729 | 30,889 |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public safety: | | | | |
| Operations | <u>408,840</u> | <u>408,840</u> | <u>381,154</u> | <u>27,686</u> |
| Excess (deficiency) of revenues over (under) expenditures | -- | -- | 58,575 | 58,575 |
| Fund balances, January 1 | <u>449,836</u> | <u>449,836</u> | <u>449,836</u> | <u>--</u> |
| Fund balances, December 31 | <u><u>\$ 449,836</u></u> | <u><u>\$ 449,836</u></u> | <u><u>\$ 508,411</u></u> | <u><u>\$ 58,575</u></u> |

The accompanying notes are an integral part of this statement.

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
BROWNSFIELD FIRE PROTECTION DISTRICT SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2015

EXHIBIT B - 16

| | <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> | | |
| REVENUES | | | | |
| Taxes: | | | | |
| General property taxes | \$ 530,280 | \$ 530,280 | \$ 523,656 | \$ (6,624) |
| Intergovernmental revenues: | | | | |
| Insurance company taxes | 31,930 | 31,930 | 38,491 | 6,561 |
| Louisiana revenue sharing | 80,160 | 80,160 | 78,864 | (1,296) |
| On-behalf payments for salaries and benefits | 24,000 | 24,000 | 24,000 | -- |
| Total intergovernmental revenues | <u>136,090</u> | <u>136,090</u> | <u>141,355</u> | <u>5,265</u> |
| Charges for services: | | | | |
| Fire protection service charges | <u>92,230</u> | <u>92,230</u> | <u>100,969</u> | <u>8,739</u> |
| Investment earnings | <u>70</u> | <u>70</u> | <u>44</u> | <u>(26)</u> |
| Miscellaneous revenues: | | | | |
| Other income | <u>--</u> | <u>20,000</u> | <u>24,426</u> | <u>4,426</u> |
| Total revenues | <u>758,670</u> | <u>778,670</u> | <u>790,450</u> | <u>11,780</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public safety: | | | | |
| Operations | 774,920 | 794,920 | 758,685 | 36,235 |
| Capital outlay | <u>6,800</u> | <u>6,800</u> | <u>6,800</u> | <u>--</u> |
| Total expenditures | <u>781,720</u> | <u>801,720</u> | <u>765,485</u> | <u>36,235</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>(23,050)</u> | <u>(23,050)</u> | <u>24,965</u> | <u>48,015</u> |
| OTHER FINANCING SOURCES | | | | |
| Transfers in: | | | | |
| General Fund | 16,250 | 16,250 | 16,250 | -- |
| Proceeds of capital asset disposition | -- | -- | 18 | 18 |
| Total other financing sources | <u>16,250</u> | <u>16,250</u> | <u>16,268</u> | <u>18</u> |
| Net change in fund balances | (6,800) | (6,800) | 41,233 | 48,033 |
| Fund balances, January 1 | <u>258,016</u> | <u>258,016</u> | <u>258,016</u> | <u>--</u> |
| Fund balances, December 31 | <u>\$ 251,216</u> | <u>\$ 251,216</u> | <u>\$ 299,249</u> | <u>\$ 48,033</u> |

The accompanying notes are an integral part of this statement.

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
CHANEYVILLE FIRE PROTECTION DISTRICT SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2015

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> | | |
| REVENUES | | | | |
| Taxes: | | | | |
| General property taxes | \$ 139,880 | \$ 139,880 | \$ 151,785 | \$ 11,905 |
| Intergovernmental revenues: | | | | |
| Insurance company taxes | 16,000 | 16,000 | 18,113 | 2,113 |
| Charges for services: | | | | |
| Fire protection service charges | 45,340 | 45,340 | 44,932 | (408) |
| Investment earnings | 90 | 90 | 133 | 43 |
| Miscellaneous revenues: | | | | |
| Other income | -- | 10,000 | 13,214 | 3,214 |
| Total revenues | 201,310 | 211,310 | 228,177 | 16,867 |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public safety: | | | | |
| Operations | 237,170 | 247,170 | 240,244 | 6,926 |
| Excess (deficiency) of revenues over (under) expenditures | (35,860) | (35,860) | (12,067) | 23,793 |
| OTHER FINANCING SOURCES | | | | |
| Transfers in: | | | | |
| General Fund | 35,860 | 35,860 | 35,860 | -- |
| Net change in fund balances | -- | -- | 23,793 | 23,793 |
| Fund balances, January 1 | 138,583 | 138,583 | 138,583 | -- |
| Fund balances, December 31 | \$ 138,583 | \$ 138,583 | \$ 162,376 | \$ 23,793 |

The accompanying notes are an integral part of this statement.

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
PRIDE FIRE PROTECTION DISTRICT SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2015

EXHIBIT B - 18

| | <u>Budgeted Amounts</u> | | <u>Actual Amounts (Budgetary Basis)</u> | <u>Variance with Final Budget - Positive (Negative)</u> |
|--|-------------------------|-------------------|---|---|
| | <u>Original</u> | <u>Final</u> | | |
| REVENUES | | | | |
| Taxes: | | | | |
| General property taxes | \$ 110,560 | \$ 110,560 | \$ 126,355 | \$ 15,795 |
| Intergovernmental revenues: | | | | |
| Insurance company taxes | 14,850 | 14,850 | 18,738 | 3,888 |
| Charges for services: | | | | |
| Fire protection service charges | 49,000 | 49,000 | 51,937 | 2,937 |
| Investment earnings | 500 | 500 | 657 | 157 |
| Miscellaneous revenues: | | | | |
| Other income | -- | -- | 4,699 | 4,699 |
| Total revenues | <u>174,910</u> | <u>174,910</u> | <u>202,386</u> | <u>27,476</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public safety: | | | | |
| Operations | <u>178,605</u> | <u>178,605</u> | <u>166,647</u> | <u>11,958</u> |
| Debt service: | | | | |
| Principal retirement | 10,800 | 10,800 | 10,800 | -- |
| Interest and fiscal charges | <u>4,710</u> | <u>4,710</u> | <u>2,909</u> | <u>1,801</u> |
| Total debt service | <u>15,510</u> | <u>15,510</u> | <u>13,709</u> | <u>1,801</u> |
| Capital outlay | <u>35,287</u> | <u>35,287</u> | <u>--</u> | <u>35,287</u> |
| Total expenditures | <u>229,402</u> | <u>229,402</u> | <u>180,356</u> | <u>49,046</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>(54,492)</u> | <u>(54,492)</u> | <u>22,030</u> | <u>76,522</u> |
| OTHER FINANCING SOURCES | | | | |
| Transfers in: | | | | |
| General Fund | 19,000 | 19,000 | 19,000 | -- |
| Issuance of long-term debt | <u>35,287</u> | <u>--</u> | <u>--</u> | <u>--</u> |
| Total other financing sources | <u>54,287</u> | <u>19,000</u> | <u>19,000</u> | <u>--</u> |
| Net change in fund balances | (205) | (35,492) | 41,030 | 76,522 |
| Fund balances, January 1 | <u>410,194</u> | <u>410,194</u> | <u>410,194</u> | <u>--</u> |
| Fund balances, December 31 | <u>\$ 409,989</u> | <u>\$ 374,702</u> | <u>\$ 451,224</u> | <u>\$ 76,522</u> |

The accompanying notes are an integral part of this statement.

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
ALSEN-ST. IRMA LEE FIRE PROTECTION DISTRICT SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2015

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> | | |
| REVENUES | | | | |
| Taxes: | | | | |
| General property taxes | \$ 241,660 | \$ 241,660 | \$ 246,446 | \$ 4,786 |
| Intergovernmental revenues: | | | | |
| Insurance company taxes | 7,700 | 7,700 | 5,436 | (2,264) |
| Charges for services: | | | | |
| Fire protection service charges | 12,750 | 12,750 | 13,039 | 289 |
| Investment earnings | 700 | 700 | 751 | 51 |
| Miscellaneous revenues: | | | | |
| Other income | -- | -- | 11,167 | 11,167 |
| Total revenues | <u>262,810</u> | <u>262,810</u> | <u>276,839</u> | <u>14,029</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public safety: | | | | |
| Operations | 334,131 | 435,288 | 346,399 | 88,889 |
| Capital outlay | <u>3,850</u> | <u>43,850</u> | <u>25,577</u> | <u>18,273</u> |
| Total expenditures | <u>337,981</u> | <u>479,138</u> | <u>371,976</u> | <u>107,162</u> |
| Excess (deficiency) of revenues over (under) expenditures | (75,171) | (216,328) | (95,137) | 121,191 |
| OTHER FINANCING SOURCES | | | | |
| Transfers in: | | | | |
| General Fund | <u>24,510</u> | <u>24,510</u> | <u>24,510</u> | -- |
| Net change in fund balances | (50,661) | (191,818) | (70,627) | 121,191 |
| Fund balances, January 1 | <u>543,766</u> | <u>543,766</u> | <u>543,766</u> | -- |
| Fund balances, December 31 | <u><u>\$ 493,105</u></u> | <u><u>\$ 351,948</u></u> | <u><u>\$ 473,139</u></u> | <u><u>\$ 121,191</u></u> |

The accompanying notes are an integral part of this statement.

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
SOBRIETY COURT SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2015

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> | | |
| REVENUES | | | | |
| Charges for services: | | | | |
| Sobriety court costs | \$ 161,000 | \$ 76,000 | \$ 80,311 | \$ 4,311 |
| Investment earnings | -- | -- | 79 | 79 |
| Total revenues | 161,000 | 76,000 | 80,390 | 4,390 |
| EXPENDITURES | | | | |
| Current: | | | | |
| General government: | | | | |
| Sobriety court | 119,410 | 62,310 | 58,588 | 3,722 |
| Excess (deficiency) of revenues over (under) expenditures | 41,590 | 13,690 | 21,802 | 8,112 |
| Fund balances, January 1 | 27,205 | 27,205 | 27,205 | -- |
| Fund balances, December 31 | <u>\$ 68,795</u> | <u>\$ 40,895</u> | <u>\$ 49,007</u> | <u>\$ 8,112</u> |

The accompanying notes are an integral part of this statement.

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
CONSOLIDATED ROAD LIGHTING DISTRICT NO. 1 SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2015

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> | | |
| REVENUES | | | | |
| Taxes: | | | | |
| General property taxes | \$ 531,000 | \$ 531,000 | \$ 515,234 | \$ (15,766) |
| Intergovernmental revenues: | | | | |
| State shared revenues | | | | |
| Louisiana revenue sharing | 48,370 | 48,370 | 50,118 | 1,748 |
| Investment earnings | <u>5,000</u> | <u>5,000</u> | <u>7,199</u> | <u>2,199</u> |
| Total revenues | 584,370 | 584,370 | 572,551 | (11,819) |
| EXPENDITURES | | | | |
| Current: | | | | |
| Transportation: | | | | |
| Operations | <u>665,006</u> | <u>665,007</u> | <u>545,402</u> | <u>119,605</u> |
| Excess (deficiency) of revenues over (under) expenditures | (80,636) | (80,637) | 27,149 | 107,786 |
| Fund balances, January 1 | <u>4,350,248</u> | <u>4,350,248</u> | <u>4,350,248</u> | <u>--</u> |
| Fund balances, December 31 | <u><u>\$ 4,269,612</u></u> | <u><u>\$ 4,269,611</u></u> | <u><u>\$ 4,377,397</u></u> | <u><u>\$ 107,786</u></u> |

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
PARISH TRANSPORTATION SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2015**

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> | | |
| REVENUES | | | | |
| Intergovernmental revenues: | | | | |
| State shared revenues | | | | |
| State road fund | \$ 2,650,000 | \$ 2,650,000 | \$ 2,815,502 | \$ 165,502 |
| Investment earnings | <u>17,200</u> | <u>17,200</u> | <u>25,760</u> | <u>8,560</u> |
| Total revenues | <u>2,667,200</u> | <u>2,667,200</u> | <u>2,841,262</u> | <u>174,062</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| Transportation: | | | | |
| Operations | 1,002,710 | 1,002,710 | 572,714 | 429,996 |
| Capital outlay | 13,699,738 | 13,699,738 | 681,124 | 13,018,614 |
| Intergovernmental | <u>550,000</u> | <u>550,000</u> | <u>550,000</u> | <u>--</u> |
| Total expenditures | <u>15,252,448</u> | <u>15,252,448</u> | <u>1,803,838</u> | <u>13,448,610</u> |
| Excess (deficiency) of revenues over (under) expenditures | (12,585,248) | (12,585,248) | 1,037,424 | 13,622,672 |
| Fund balances, January 1 | <u>14,409,564</u> | <u>14,409,564</u> | <u>14,409,564</u> | <u>--</u> |
| Fund balances, December 31 | <u><u>\$ 1,824,316</u></u> | <u><u>\$ 1,824,316</u></u> | <u><u>\$ 15,446,988</u></u> | <u><u>\$ 13,622,672</u></u> |

The accompanying notes are an integral part of this statement.

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
PARISH BEAUTIFICATION SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2015

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> | | |
| REVENUES | | | | |
| Taxes: | | | | |
| General sales and use taxes | \$ 1,213,260 | \$ 1,213,260 | \$ 1,240,448 | \$ 27,188 |
| Investment earnings | <u>5,000</u> | <u>5,000</u> | <u>8,821</u> | <u>3,821</u> |
| Total revenues | <u>1,218,260</u> | <u>1,218,260</u> | <u>1,249,269</u> | <u>31,009</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| Transportation: Operations | 3,382,497 | 1,122,977 | 839,164 | 283,813 |
| Capital outlay | <u>2,405,857</u> | <u>4,665,376</u> | <u>1,324,982</u> | <u>3,340,394</u> |
| Total expenditures | <u>5,788,354</u> | <u>5,788,353</u> | <u>2,164,146</u> | <u>3,624,207</u> |
| Excess (deficiency) of revenues over (under) expenditures | (4,570,094) | (4,570,093) | (914,877) | 3,655,216 |
| Fund balances, January 1 | <u>4,987,599</u> | <u>4,987,599</u> | <u>4,987,599</u> | -- |
| Fund balances, December 31 | <u>\$ 417,505</u> | <u>\$ 417,506</u> | <u>\$ 4,072,722</u> | <u>\$ 3,655,216</u> |

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
PARISH STREET MAINTENANCE SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2015**

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> | | |
| REVENUES | | | | |
| Taxes: | | | | |
| General sales and use taxes | \$ 14,278,670 | \$ 14,393,670 | \$ 14,608,422 | \$ 214,752 |
| Investment earnings | <u>10,000</u> | <u>10,000</u> | <u>34,651</u> | <u>24,651</u> |
| Total revenues | 14,288,670 | 14,403,670 | 14,643,073 | 239,403 |
| EXPENDITURES | | | | |
| Current: | | | | |
| Transportation: | | | | |
| Street maintenance | <u>28,530,255</u> | <u>28,647,085</u> | <u>10,015,239</u> | <u>18,631,846</u> |
| Excess (deficiency) of revenues over (under) expenditures | (14,241,585) | (14,243,415) | 4,627,834 | 18,871,249 |
| Fund balances, January 1 | <u>15,674,655</u> | <u>15,674,655</u> | <u>15,674,655</u> | <u>--</u> |
| Fund balances, December 31 | <u><u>\$ 1,433,070</u></u> | <u><u>\$ 1,431,240</u></u> | <u><u>\$ 20,302,489</u></u> | <u><u>\$ 18,871,249</u></u> |

The accompanying notes are an integral part of this statement.

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
CAPITOL HOUSE ECONOMIC DEVELOPMENT DISTRICT SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2015

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> | | |
| REVENUES | | | | |
| Taxes: | | | | |
| General sales and use taxes | \$ 104,900 | \$ 110,900 | \$ 107,961 | \$ (2,939) |
| Occupancy taxes | 799,760 | 959,760 | 924,024 | (35,736) |
| Total taxes | 904,660 | 1,070,660 | 1,031,985 | (38,675) |
| EXPENDITURES | | | | |
| Current: | | | | |
| Conservation and development: | | | | |
| Operations | 904,660 | 1,070,660 | 1,031,985 | 38,675 |
| Excess (deficiency) of revenues over (under) expenditures | -- | -- | -- | -- |
| Fund balances, January 1 | -- | -- | -- | -- |
| Fund balances, December 31 | \$ -- | \$ -- | \$ -- | \$ -- |

The accompanying notes are an integral part of this statement.

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
LAFAYETTE-MAIN ECONOMIC DEVELOPMENT DISTRICT SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2015

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> | | |
| REVENUES | | | | |
| Taxes: | | | | |
| General sales and use taxes | \$ 92,500 | \$ 96,500 | \$ 95,162 | \$ (1,338) |
| EXPENDITURES | | | | |
| Current: | | | | |
| Conservation and development: | | | | |
| Operations | <u>92,500</u> | <u>96,500</u> | <u>95,162</u> | <u>1,338</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> |

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
DAWNADELE ECONOMIC DEVELOPMENT DISTRICT SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2015**

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> | | |
| REVENUES | | | | |
| Taxes: | | | | |
| General sales and use taxes | \$ 1,663,200 | \$ 1,470,500 | \$ 1,470,493 | \$ (7) |
| EXPENDITURES | | | | |
| Current: | | | | |
| Conservation and development: | | | | |
| Operations | <u>1,663,200</u> | <u>1,470,500</u> | <u>1,470,493</u> | <u>7</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> |

The accompanying notes are an integral part of this statement.

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
CITY SALES TAX BONDS DEBT SERVICE FUND
FOR THE YEAR ENDED DECEMBER 31, 2015

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> | | |
| REVENUES | | | | |
| Taxes: | | | | |
| General sales and use taxes | \$ 4,177,130 | \$ 4,177,130 | \$ 4,176,640 | \$ (490) |
| Investment earnings | <u>5,200</u> | <u>5,200</u> | <u>5,663</u> | <u>463</u> |
| Total revenues | <u>4,182,330</u> | <u>4,182,330</u> | <u>4,182,303</u> | <u>(27)</u> |
| EXPENDITURES | | | | |
| Debt service: | | | | |
| Principal: | | | | |
| Bond principal | <u>4,015,000</u> | <u>4,015,000</u> | <u>4,015,000</u> | <u>--</u> |
| Interest and fiscal charges: | | | | |
| Bond interest | 794,200 | 794,200 | 794,187 | 13 |
| Paying agent fees | <u>230</u> | <u>230</u> | <u>225</u> | <u>5</u> |
| Total interest and fiscal charges | <u>794,430</u> | <u>794,430</u> | <u>794,412</u> | <u>18</u> |
| Total expenditures | <u>4,809,430</u> | <u>4,809,430</u> | <u>4,809,412</u> | <u>18</u> |
| Excess (deficiency) of revenues over (under) expenditures | (627,100) | (627,100) | (627,109) | (9) |
| Fund balances, January 1 | <u>5,261,552</u> | <u>5,261,552</u> | <u>5,261,552</u> | <u>--</u> |
| Fund balances, December 31 | <u><u>\$ 4,634,452</u></u> | <u><u>\$ 4,634,452</u></u> | <u><u>\$ 4,634,443</u></u> | <u><u>\$ (9)</u></u> |

The accompanying notes are an integral part of this statement.

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
PARISH SALES TAX BONDS DEBT SERVICE FUND
FOR THE YEAR ENDED DECEMBER 31, 2015

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> | | |
| REVENUES | | | | |
| Taxes: | | | | |
| General sales and use taxes | \$ 1,204,500 | \$ 1,204,500 | \$ 1,204,488 | \$ (12) |
| Miscellaneous revenues: | | | | |
| Other income | <u>16,560</u> | <u>16,560</u> | <u>16,560</u> | <u>--</u> |
| Total revenues | <u>1,221,060</u> | <u>1,221,060</u> | <u>1,221,048</u> | <u>(12)</u> |
| EXPENDITURES | | | | |
| Debt service: | | | | |
| Principal: | | | | |
| Bond principal | <u>905,000</u> | <u>905,000</u> | <u>905,000</u> | <u>--</u> |
| Interest and fiscal charges: | | | | |
| Bond interest | 311,860 | 311,860 | 311,848 | 12 |
| Paying agent fees | <u>4,200</u> | <u>4,200</u> | <u>4,200</u> | <u>--</u> |
| Total interest and fiscal charges | <u>316,060</u> | <u>316,060</u> | <u>316,048</u> | <u>12</u> |
| Total expenditures | <u>1,221,060</u> | <u>1,221,060</u> | <u>1,221,048</u> | <u>12</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> |

The accompanying notes are an integral part of this statement.

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
TAXABLE REFUNDING BONDS DEBT SERVICE FUND
FOR THE YEAR ENDED DECEMBER 31, 2015

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> | | |
| EXPENDITURES | | | | |
| Debt service: | | | | |
| Principal: | | | | |
| Bond principal | \$ 3,050,000 | \$ 3,050,000 | \$ 3,050,000 | \$ -- |
| Interest and fiscal charges: | | | | |
| Bond interest | 1,740,450 | 1,740,450 | 1,740,449 | 1 |
| Paying agent fees | 100 | 100 | 100 | -- |
| Total interest and fiscal charges | <u>1,740,550</u> | <u>1,740,550</u> | <u>1,740,549</u> | <u>1</u> |
| Total expenditures | 4,790,550 | 4,790,550 | 4,790,549 | 1 |
| OTHER FINANCING SOURCES | | | | |
| Transfers in: | | | | |
| General Fund | <u>4,790,550</u> | <u>4,790,550</u> | <u>4,790,549</u> | <u>(1)</u> |
| Net change in fund balances | -- | -- | -- | -- |
| Fund balances, January 1 | <u>--</u> | <u>--</u> | <u>--</u> | <u>--</u> |
| Fund balances, December 31 | <u>\$ --</u> | <u>\$ --</u> | <u>\$ --</u> | <u>\$ --</u> |

The accompanying notes are an integral part of this statement.

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, 2015

EXHIBIT B - 31

| | <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> |
| REVENUES | | | | |
| Taxes: | | | | |
| General sales and use taxes | \$ 19,944,310 | \$ 16,861,000 | \$ 16,843,501 | \$ (17,499) |
| Investment earnings | 10,800 | 11,030 | 10,635 | (395) |
| Swap earnings | <u>130,930</u> | <u>110,960</u> | <u>110,953</u> | <u>(7)</u> |
| Total revenues | <u>20,086,040</u> | <u>16,982,990</u> | <u>16,965,089</u> | <u>(17,901)</u> |
| EXPENDITURES | | | | |
| Debt service: | | | | |
| Principal: | | | | |
| Bond principal | <u>8,330,000</u> | <u>8,330,000</u> | <u>8,330,000</u> | <u>--</u> |
| Interest and fiscal charges: | | | | |
| Bond interest | 6,020,950 | 4,230,090 | 4,230,090 | -- |
| Paying agent fees | <u>734,540</u> | <u>736,290</u> | <u>736,279</u> | <u>11</u> |
| Total interest and fiscal charges | <u>6,755,490</u> | <u>4,966,380</u> | <u>4,966,369</u> | <u>11</u> |
| Swap expenses | <u>3,756,020</u> | <u>3,756,020</u> | <u>3,756,013</u> | <u>7</u> |
| Total expenditures | <u>18,841,510</u> | <u>17,052,400</u> | <u>17,052,382</u> | <u>18</u> |
| Excess (deficiency) of revenues over (under) expenditures | 1,244,530 | (69,410) | (87,293) | (17,883) |
| Fund balances, January 1 | <u>7,052,626</u> | <u>7,052,626</u> | <u>7,052,626</u> | <u>--</u> |
| Fund balances, December 31 | <u>\$ 8,297,156</u> | <u>\$ 6,983,216</u> | <u>\$ 6,965,333</u> | <u>\$ (17,883)</u> |

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
LCDA ROAD AND STREET IMPROVEMENT PROJECT DEBT SERVICE FUND
FOR THE YEAR ENDED DECEMBER 31, 2015**

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> | | |
| REVENUES | | | | |
| Taxes: | | | | |
| General sales and use taxes | \$ 4,448,780 | \$ 4,448,780 | \$ 4,448,328 | \$ (452) |
| Investment earnings | <u>2,000</u> | <u>2,000</u> | <u>2,439</u> | <u>439</u> |
| Total revenues | <u>4,450,780</u> | <u>4,450,780</u> | <u>4,450,767</u> | <u>(13)</u> |
| EXPENDITURES | | | | |
| Debt service: | | | | |
| Principal: | | | | |
| Bond principal | <u>1,315,000</u> | <u>1,315,000</u> | <u>1,315,000</u> | <u>--</u> |
| Interest and fiscal charges: | | | | |
| Bond interest | 1,830,030 | 1,830,030 | 1,830,017 | 13 |
| Paying agent fees | <u>2,500</u> | <u>2,500</u> | <u>2,500</u> | <u>--</u> |
| Total interest and fiscal charges | <u>1,832,530</u> | <u>1,832,530</u> | <u>1,832,517</u> | <u>13</u> |
| Total expenditures | <u>3,147,530</u> | <u>3,147,530</u> | <u>3,147,517</u> | <u>13</u> |
| Excess (deficiency) of revenues over (under) expenditures | 1,303,250 | 1,303,250 | 1,303,250 | -- |
| Fund balances, January 1 | <u>1,093,003</u> | <u>1,093,003</u> | <u>1,093,003</u> | <u>--</u> |
| Fund balances, December 31 | <u><u>\$ 2,396,253</u></u> | <u><u>\$ 2,396,253</u></u> | <u><u>\$ 2,396,253</u></u> | <u><u>\$ --</u></u> |

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
EXCESS REVENUE AND LIMITED TAX DEBT SERVICE FUND
FOR THE YEAR ENDED DECEMBER 31, 2015**

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> | | |
| REVENUES | | | | |
| Miscellaneous revenues: | | | | |
| Contributions from government agencies | \$ 181,070 | \$ 205,090 | \$ 204,429 | \$ (661) |
| EXPENDITURES | | | | |
| Debt service: | | | | |
| Principal: | | | | |
| Bond principal | 618,690 | 240,690 | 240,686 | 4 |
| Interest and fiscal charges: | | | | |
| Bond interest | 61,220 | 15,260 | 13,833 | 1,427 |
| Total expenditures | 679,910 | 255,950 | 254,519 | 1,431 |
| Excess (deficiency) of revenues over (under) expenditures | (498,840) | (50,860) | (50,090) | 770 |
| OTHER FINANCING SOURCES | | | | |
| Transfers in: | | | | |
| General Fund | 498,840 | 50,860 | 50,090 | (770) |
| Net change in fund balances | -- | -- | -- | -- |
| Fund balances, January 1 | -- | -- | -- | -- |
| Fund balances, December 31 | \$ -- | \$ -- | \$ -- | \$ -- |

The accompanying notes are an integral part of this statement.