

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, 2014**

	<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>
ASSETS				
Cash and cash equivalents	\$ 81,986	\$ 294,952	\$ 307,857	\$ --
Investments	--	--	--	--
Property taxes receivable - net	--	--	--	1,218,520
Sales taxes receivable	--	--	--	--
Accounts receivable	2,826	15,582	--	--
Accrued interest receivable	26	77	71	715
Due from other governments	--	--	--	3,948,596
Total assets	<u>\$ 84,838</u>	<u>\$ 310,611</u>	<u>\$ 307,928</u>	<u>\$ 5,167,831</u>
LIABILITIES				
Accounts and contracts payable	\$ 4,818	\$ 3,548	\$ 22,991	\$ 53,958
Due to other funds	--	--	--	269,572
Due to other governments	--	--	--	--
Accrued salaries payable	--	--	16,005	81,139
Total liabilities	<u>4,818</u>	<u>3,548</u>	<u>38,996</u>	<u>404,669</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - property taxes	--	--	--	117,802
Unavailable revenue - revenue sharing	--	--	--	--
Total deferred inflows of resources	<u>--</u>	<u>--</u>	<u>--</u>	<u>117,802</u>
FUND BALANCES (Note 14):				
Restricted	80,020	307,063	--	4,645,360
Committed	--	--	268,932	--
Total fund balances	<u>80,020</u>	<u>307,063</u>	<u>268,932</u>	<u>4,645,360</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 84,838</u>	<u>\$ 310,611</u>	<u>\$ 307,928</u>	<u>\$ 5,167,831</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>
\$ --	\$ 188,043	\$ 495,957	\$ 330,514	\$ 2,932,350	\$ 1,711,589	\$ --
--	--	--	372,708	3,306,692	1,930,090	--
87,609	--	--	--	--	2,704,944	2,780,800
--	--	--	--	--	--	--
--	319	--	--	592,367	1,636,496	--
40	53	161	242	2,630	1,881	--
394,943	--	--	--	--	8,765,322	7,579,699
<u>\$ 482,592</u>	<u>\$ 188,415</u>	<u>\$ 496,118</u>	<u>\$ 703,464</u>	<u>\$ 6,834,039</u>	<u>\$ 16,750,322</u>	<u>\$ 10,360,499</u>
\$ 5,061	\$ 1,457	\$ 51,755	\$ 913	\$ 465,034	\$ 551,032	\$ 1,474
5,178	--	--	338,850	--	220,716	7,663,142
--	--	--	--	--	--	--
21,585	3,746	--	11,492	166,522	684,755	585,396
31,824	5,203	51,755	351,255	631,556	1,456,503	8,250,012
26,497	--	--	--	--	261,498	375,411
--	--	--	--	--	--	--
26,497	--	--	--	--	261,498	375,411
424,271	--	444,363	352,209	6,202,483	7,529,142	1,735,076
--	183,212	--	--	--	7,503,179	--
424,271	183,212	444,363	352,209	6,202,483	15,032,321	1,735,076
<u>\$ 482,592</u>	<u>\$ 188,415</u>	<u>\$ 496,118</u>	<u>\$ 703,464</u>	<u>\$ 6,834,039</u>	<u>\$ 16,750,322</u>	<u>\$ 10,360,499</u>

Continued

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2014

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	\$ 90,457	\$ --	\$ --	\$ 270,199
Investments	--	--	--	--
Property taxes receivable - net	53,664	134,188	32,310	23,755
Sales taxes receivable	--	--	--	--
Accounts receivable	--	--	--	--
Accrued interest receivable	32	--	8	93
Due from other governments	313,122	485,454	135,029	125,552
Total assets	<u>\$ 457,275</u>	<u>\$ 619,642</u>	<u>\$ 167,347</u>	<u>\$ 419,599</u>
LIABILITIES				
Accounts and contracts payable	\$ 1,992	\$ 3,965	\$ 929	\$ 7,305
Due to other funds	--	265,744	24,062	--
Due to other governments	--	--	--	--
Accrued salaries payable	--	15,970	--	--
Total liabilities	<u>1,992</u>	<u>285,679</u>	<u>24,991</u>	<u>7,305</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - property taxes	5,447	28,865	3,773	2,100
Unavailable revenue - revenue sharing	--	47,082	--	--
Total deferred inflows of resources	<u>5,447</u>	<u>75,947</u>	<u>3,773</u>	<u>2,100</u>
FUND BALANCES (Note 14):				
Restricted	449,836	258,016	138,583	410,194
Committed	--	--	--	--
Total fund balances	<u>449,836</u>	<u>258,016</u>	<u>138,583</u>	<u>410,194</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 457,275</u>	<u>\$ 619,642</u>	<u>\$ 167,347</u>	<u>\$ 419,599</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>
\$ 328,803	\$ 27,202	\$ 1,835,105	\$ 6,642,288	\$ 2,376,421	\$ 7,380,841	\$ 80,914
--	--	2,069,373	7,490,239	2,679,794	8,323,076	--
56,453	--	150,097	--	--	--	--
--	--	--	--	113,803	1,339,926	58,730
--	--	--	--	--	--	--
120	3	1,206	4,132	1,426	4,659	--
190,181	--	377,979	534,642	--	--	--
<u>\$ 575,557</u>	<u>\$ 27,205</u>	<u>\$ 4,433,760</u>	<u>\$ 14,671,301</u>	<u>\$ 5,171,444</u>	<u>\$ 17,048,502</u>	<u>\$ 139,644</u>
\$ 29,854	\$ --	\$ 42,817	\$ 261,737	\$ 183,845	\$ 1,054,821	\$ 139,644
--	--	--	--	--	--	--
--	--	--	--	--	313,036	--
--	--	--	--	--	5,990	--
<u>29,854</u>	<u>--</u>	<u>42,817</u>	<u>261,737</u>	<u>183,845</u>	<u>1,373,847</u>	<u>139,644</u>
1,937	--	10,749	--	--	--	--
--	--	29,946	--	--	--	--
<u>1,937</u>	<u>--</u>	<u>40,695</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
543,766	27,205	4,350,248	14,409,564	4,987,599	15,674,655	--
--	--	--	--	--	--	--
<u>543,766</u>	<u>27,205</u>	<u>4,350,248</u>	<u>14,409,564</u>	<u>4,987,599</u>	<u>15,674,655</u>	<u>--</u>
<u>\$ 575,557</u>	<u>\$ 27,205</u>	<u>\$ 4,433,760</u>	<u>\$ 14,671,301</u>	<u>\$ 5,171,444</u>	<u>\$ 17,048,502</u>	<u>\$ 139,644</u>

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2014**

	<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	\$ 7,268	\$ 114,324	\$ 25,497,070	\$ 4,744,182
Investments	--	--	26,171,972	517,246
Property taxes receivable - net	--	--	7,242,340	--
Sales taxes receivable	5,278	131,633	1,649,370	--
Accounts receivable	--	--	2,247,590	--
Accrued interest receivable	--	--	17,575	124
Due from other governments	--	--	22,850,519	--
Total assets	<u>\$ 12,546</u>	<u>\$ 245,957</u>	<u>\$ 85,676,436</u>	<u>\$ 5,261,552</u>
LIABILITIES				
Accounts and contracts payable	\$ 12,546	\$ 245,957	\$ 3,147,453	\$ --
Due to other funds	--	--	8,787,264	--
Due to other governments	--	--	313,036	--
Accrued salaries payable	--	--	1,592,600	--
Total liabilities	<u>12,546</u>	<u>245,957</u>	<u>13,840,353</u>	<u>--</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - property taxes	--	--	834,079	--
Unavailable revenue - revenue sharing	--	--	77,028	--
Total deferred inflows of resources	<u>--</u>	<u>--</u>	<u>911,107</u>	<u>--</u>
FUND BALANCES (Note 14):				
Restricted	--	--	62,969,653	5,261,552
Committed	--	--	7,955,323	--
Total fund balances	<u>--</u>	<u>--</u>	<u>70,924,976</u>	<u>5,261,552</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 12,546</u>	<u>\$ 245,957</u>	<u>\$ 85,676,436</u>	<u>\$ 5,261,552</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
\$ --	\$ --	\$ 3,973,513	\$ 1,092,898	\$ --	\$ 9,810,593	\$ 35,307,663
--	--	3,257,129	--	--	3,774,375	29,946,347
--	--	--	--	--	--	7,242,340
--	--	--	--	--	--	1,649,370
1,380	--	--	--	--	1,380	2,248,970
--	--	673	105	--	902	18,477
--	--	--	--	--	--	22,850,519
<u>\$ 1,380</u>	<u>\$ --</u>	<u>\$ 7,231,315</u>	<u>\$ 1,093,003</u>	<u>\$ --</u>	<u>\$ 13,587,250</u>	<u>\$ 99,263,686</u>
\$ --	\$ --	\$ 178,689	\$ --	\$ --	\$ 178,689	\$ 3,326,142
1,380	--	.	--	--	1,380	8,788,644
--	--	--	--	--	--	313,036
--	--	--	--	--	--	1,592,600
<u>1,380</u>	<u>--</u>	<u>178,689</u>	<u>--</u>	<u>--</u>	<u>180,069</u>	<u>14,020,422</u>
--	--	--	--	--	--	834,079
--	--	--	--	--	--	77,028
--	--	--	--	--	--	911,107
--	--	7,052,626	1,093,003	--	13,407,181	76,376,834
--	--	--	--	--	--	7,955,323
<u>--</u>	<u>--</u>	<u>7,052,626</u>	<u>1,093,003</u>	<u>--</u>	<u>13,407,181</u>	<u>84,332,157</u>
<u>\$ 1,380</u>	<u>\$ --</u>	<u>\$ 7,231,315</u>	<u>\$ 1,093,003</u>	<u>\$ --</u>	<u>\$ 13,587,250</u>	<u>\$ 99,263,686</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, 2014**

	<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	\$ --	\$ --	\$ --	\$ 5,403,897
Sales	--	--	--	--
Occupancy	--	--	--	--
Intergovernmental revenues	--	--	--	--
Charges for services	57,638	280,661	875,728	--
Fines and forfeits	--	--	98,566	--
Investment earnings	94	277	226	6,341
Miscellaneous revenues	--	--	--	--
Total revenues	<u>57,732</u>	<u>280,938</u>	<u>974,520</u>	<u>5,410,238</u>
EXPENDITURES				
Current:				
General government	78,551	258,441	751,921	--
Public safety	--	--	--	--
Transportation	--	--	--	--
Health and welfare	--	--	--	4,453,346
Conservation and development	--	--	--	--
Debt service:				
Principal retirement	--	--	--	--
Interest and fiscal charges	--	--	--	--
Capital outlay	--	--	12,951	177,759
Intergovernmental	--	--	--	--
Total expenditures	<u>78,551</u>	<u>258,441</u>	<u>764,872</u>	<u>4,631,105</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(20,819)</u>	<u>22,497</u>	<u>209,648</u>	<u>779,133</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	--	--	--	--
Transfers out	--	--	(15,306)	(6,624,599)
Proceeds of capital asset disposition	--	--	--	37,383
Total other financing sources and uses	<u>--</u>	<u>--</u>	<u>(15,306)</u>	<u>(6,587,216)</u>
Net change in fund balances	(20,819)	22,497	194,342	(5,808,083)
Fund balances, January 1	<u>100,839</u>	<u>284,566</u>	<u>74,590</u>	<u>10,453,443</u>
Fund balances, December 31	<u>\$ 80,020</u>	<u>\$ 307,063</u>	<u>\$ 268,932</u>	<u>\$ 4,645,360</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>
\$ 495,314	\$ --	\$ --	\$ --	\$ --	\$ 11,997,897	\$ 10,992,292
--	--	--	--	--	--	--
--	600	--	--	--	781,657	--
--	139,954	468,947	--	5,581,473	11,107,014	--
--	--	--	242,479	--	--	--
343	189	597	956	10,306	11,084	(900)
--	--	--	--	--	56,769	--
<u>495,657</u>	<u>140,743</u>	<u>469,544</u>	<u>243,435</u>	<u>5,591,779</u>	<u>23,954,421</u>	<u>10,991,392</u>
--	129,692	535,624	--	--	--	--
--	--	--	385,844	5,586,686	20,725,160	10,692,972
--	--	--	--	--	--	--
633,543	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	217,981	73,783	593,365	--
--	--	--	--	--	--	--
<u>633,543</u>	<u>129,692</u>	<u>535,624</u>	<u>603,825</u>	<u>5,660,469</u>	<u>21,318,525</u>	<u>10,692,972</u>
(137,886)	11,051	(66,080)	(360,390)	(68,690)	2,635,896	298,420
142,500	--	--	--	873,200	55,261	--
(211)	--	--	--	(5,138,226)	(982,360)	--
--	--	--	--	115	8,495	--
<u>142,289</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>(4,264,911)</u>	<u>(918,604)</u>	<u>--</u>
4,403	11,051	(66,080)	(360,390)	(4,333,601)	1,717,292	298,420
419,868	172,161	510,443	712,599	10,536,084	13,315,029	1,436,656
<u>\$ 424,271</u>	<u>\$ 183,212</u>	<u>\$ 444,363</u>	<u>\$ 352,209</u>	<u>\$ 6,202,483</u>	<u>\$ 15,032,321</u>	<u>\$ 1,735,076</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, 2014**

	<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	\$ 335,183	\$ 528,333	\$ 146,998	\$ 119,753
Sales	--	--	--	--
Occupancy	--	--	--	--
Intergovernmental revenues	27,782	138,202	15,989	16,537
Charges for services	64,566	101,475	45,266	52,642
Fines and forfeits	--	--	--	--
Investment earnings	167	145	101	389
Miscellaneous revenues	--	18,073	7,333	5,462
Total revenues	<u>427,698</u>	<u>786,228</u>	<u>215,687</u>	<u>194,783</u>
EXPENDITURES				
Current:				
General government	--	--	--	--
Public safety	377,505	759,981	254,810	169,235
Transportation	--	--	--	--
Health and welfare	--	--	--	--
Conservation and development	--	--	--	--
Debt service:				
Principal retirement	--	--	--	10,600
Interest and fiscal charges	--	--	--	2,604
Capital outlay	--	--	--	--
Intergovernmental	--	--	--	--
Total expenditures	<u>377,505</u>	<u>759,981</u>	<u>254,810</u>	<u>182,439</u>
Excess (deficiency) of revenues over (under) expenditures	<u>50,193</u>	<u>26,247</u>	<u>(39,123)</u>	<u>12,344</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	--	16,250	35,860	28,291
Transfers out	--	--	--	--
Proceeds of capital asset disposition	--	--	--	--
Total other financing sources and uses	<u>--</u>	<u>16,250</u>	<u>35,860</u>	<u>28,291</u>
Net change in fund balances	50,193	42,497	(3,263)	40,635
Fund balances, January 1	<u>399,643</u>	<u>215,519</u>	<u>141,846</u>	<u>369,559</u>
Fund balances, December 31	<u>\$ 449,836</u>	<u>\$ 258,016</u>	<u>\$ 138,583</u>	<u>\$ 410,194</u>

The accompanying notes are an integral part of this statement.

Continued

Special Revenue						
Alsen- St. Irma Lee Fire Protection District	Sobriety Court	Consolidated Road Lighting District No. 1	Parish Transportation	Parish Beautification	Parish Street Maintenance	Capital House Economic Development District
\$ 258,742	\$ --	\$ 545,627	\$ --	\$ --	\$ --	\$ --
--	--	--	--	1,206,766	14,217,694	85,712
--	--	--	--	--	--	711,168
4,854	--	50,643	2,848,145	--	--	--
13,242	27,198	--	--	--	--	--
--	--	--	--	--	--	--
523	7	4,540	14,624	4,984	15,963	--
12,075	--	--	--	--	--	--
<u>289,436</u>	<u>27,205</u>	<u>600,810</u>	<u>2,862,769</u>	<u>1,211,750</u>	<u>14,233,657</u>	<u>796,880</u>
--	--	--	--	--	--	--
283,461	--	--	--	--	--	--
--	--	555,349	489,451	331,869	10,127,541	--
--	--	--	--	--	--	--
--	--	--	--	--	--	796,880
--	--	--	--	--	--	--
--	--	--	--	--	--	--
22,750	--	--	787,446	256,247	--	--
--	--	--	550,000	--	--	--
<u>306,211</u>	<u>--</u>	<u>555,349</u>	<u>1,826,897</u>	<u>588,116</u>	<u>10,127,541</u>	<u>796,880</u>
(16,775)	27,205	45,461	1,035,872	623,634	4,106,116	--
24,510	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
<u>24,510</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
7,735	27,205	45,461	1,035,872	623,634	4,106,116	--
536,031	--	4,304,787	13,373,692	4,363,965	11,568,539	--
<u>\$ 543,766</u>	<u>\$ 27,205</u>	<u>\$ 4,350,248</u>	<u>\$ 14,409,564</u>	<u>\$ 4,987,599</u>	<u>\$ 15,674,655</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, 2014**

	<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	\$ --	\$ --	\$ 30,824,036	\$ --
Sales	91,380	876,321	16,477,873	4,795,515
Occupancy	--	--	711,168	--
Intergovernmental revenues	--	--	3,884,409	--
Charges for services	--	--	18,815,804	--
Fines and forfeits	--	--	341,045	--
Investment earnings	--	--	70,956	4,623
Miscellaneous revenues	--	--	99,712	--
Total revenues	<u>91,380</u>	<u>876,321</u>	<u>71,225,003</u>	<u>4,800,138</u>
EXPENDITURES				
Current:				
General government	--	--	1,754,229	--
Public safety	--	--	39,235,654	--
Transportation	--	--	11,504,210	--
Health and welfare	--	--	4,453,346	--
Conservation and development	91,380	876,321	2,398,124	--
Debt service:				
Principal retirement	--	--	10,600	3,830,000
Interest and fiscal charges	--	--	2,604	963,513
Capital outlay	--	--	2,142,282	--
Intergovernmental	--	--	550,000	--
Total expenditures	<u>91,380</u>	<u>876,321</u>	<u>62,051,049</u>	<u>4,793,513</u>
Excess (deficiency) of revenues over (under) expenditures	<u>--</u>	<u>--</u>	<u>9,173,954</u>	<u>6,625</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	--	--	1,175,872	--
Transfers out	--	--	(12,760,702)	--
Proceeds of capital asset disposition	--	--	45,993	--
Total other financing sources and uses	<u>--</u>	<u>--</u>	<u>(11,538,837)</u>	<u>--</u>
Net change in fund balances	--	--	(2,364,883)	6,625
Fund balances, January 1	<u>--</u>	<u>--</u>	<u>73,289,859</u>	<u>5,254,927</u>
Fund balances, December 31	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 70,924,976</u>	<u>\$ 5,261,552</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
\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ 30,824,036
753,647	--	17,699,933	2,624,475	--	25,873,570	42,351,443
--	--	--	--	--	--	711,168
--	--	--	--	--	--	3,884,409
--	--	--	--	--	--	18,815,804
--	--	--	--	--	--	341,045
--	--	10,252	1,698	--	16,573	87,529
17,480	--	--	--	204,161	221,641	321,353
<u>771,127</u>	<u>--</u>	<u>17,710,185</u>	<u>2,626,173</u>	<u>204,161</u>	<u>26,111,784</u>	<u>97,336,787</u>
--	--	--	--	--	--	1,754,229
--	--	--	--	--	--	39,235,654
--	--	--	--	--	--	11,504,210
--	--	--	--	--	--	4,453,346
--	--	--	--	--	--	2,398,124
525,000	3,010,000	7,925,000	1,290,000	240,686	16,820,686	16,831,286
257,167	1,771,905	9,775,390	1,336,506	16,411	14,120,892	14,123,496
--	--	--	--	--	--	2,142,282
--	--	--	--	--	--	550,000
<u>782,167</u>	<u>4,781,905</u>	<u>17,700,390</u>	<u>2,626,506</u>	<u>257,097</u>	<u>30,941,578</u>	<u>92,992,627</u>
(11,040)	(4,781,905)	9,795	(333)	(52,936)	(4,829,794)	4,344,160
--	4,781,905	--	--	52,936	4,834,841	6,010,713
--	--	--	--	--	--	(12,760,702)
--	--	--	--	--	--	45,993
<u>--</u>	<u>4,781,905</u>	<u>--</u>	<u>--</u>	<u>52,936</u>	<u>4,834,841</u>	<u>(6,703,996)</u>
(11,040)	--	9,795	(333)	--	5,047	(2,359,836)
11,040	--	7,042,831	1,093,336	--	13,402,134	86,691,993
<u>\$ --</u>	<u>\$ --</u>	<u>\$ 7,052,626</u>	<u>\$ 1,093,003</u>	<u>\$ --</u>	<u>\$ 13,407,181</u>	<u>\$ 84,332,157</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, 2014

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	243,007,679	7,833,466	250,841,145	246,689,774
Total taxes	<u>243,011,514</u>	<u>7,833,466</u>	<u>250,844,980</u>	<u>246,693,609</u>
Intergovernmental revenues:				
Federal grants:				
U.S. Federal Transit Authority	770,149	--	770,149	770,149
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	86,716,712	8,658,104	95,374,816	101,403,996
Louisiana State Capital Outlay Bill	15,195,297	852,186	16,047,483	16,507,593
Department of Culture, Recreation and Tourism	1,872	--	1,872	181,090
Department of Treasury	1,873,350	55,000	1,928,350	1,928,350
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	1,872	360	2,232	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>108,197,076</u>	<u>9,565,650</u>	<u>117,762,726</u>	<u>124,652,812</u>
Investment earnings	<u>48,404,368</u>	<u>126,334</u>	<u>48,530,702</u>	<u>46,918,949</u>
Miscellaneous revenues:				
Private developer impact fees	5,239,016	1,365,975	6,604,991	3,285,431
Contributions from private business	4,084,239	--	4,084,239	2,881,087
Other miscellaneous revenues	1,188,208	--	1,188,208	1,181,120
Total miscellaneous revenues	<u>10,511,463</u>	<u>1,365,975</u>	<u>11,877,438</u>	<u>7,347,638</u>
Total revenues	<u>410,124,421</u>	<u>18,891,425</u>	<u>429,015,846</u>	<u>425,613,008</u>
EXPENDITURES				
Land	92,361,845	2,417,805	94,779,650	110,182,155
Buildings	141,485,886	7,221,772	148,707,658	186,595,293
Improvements other than buildings	579,826,677	30,773,506	610,600,183	689,329,657
Equipment	54,946,634	4,670,949	59,617,583	67,997,439
Other	9,566,932	66,938	9,633,870	9,651,163
Total expenditures	<u>878,187,974</u>	<u>45,150,970</u>	<u>923,338,944</u>	<u>1,063,755,707</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(468,063,553)</u>	<u>(26,259,545)</u>	<u>(494,323,098)</u>	<u>(638,142,699)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	322,719,447	18,543,059	341,262,506	341,262,507
Transfers out	(4,460,381)	(25,746)	(4,486,127)	(4,606,955)
Issuance of long term debt	281,835,000	4,600,000	286,435,000	288,835,000
Premium on long term debt	7,888,563	--	7,888,563	7,888,563
Increase in long term lease	4,763,584	--	4,763,584	4,763,584
Proceeds of capital asset disposition	278,893	5,000	283,893	--
Total other financing sources and uses	<u>613,025,106</u>	<u>23,122,313</u>	<u>636,147,419</u>	<u>638,142,699</u>
Net change in fund balances	<u>\$ 144,961,553</u>	<u>(3,137,232)</u>	<u>\$ 141,824,321</u>	<u>\$ --</u>
Fund Balances, January 1		<u>144,961,553</u>		
Fund Balances, December 31		<u>\$ 141,824,321</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, 2014**

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	\$ 53,000	\$ 57,638	\$ 4,638
Investment earnings	--	--	94	94
Total revenues	60,000	53,000	57,732	4,732
EXPENDITURES				
Current:				
General government:				
Juror compensation	90,000	90,000	78,551	11,449
Excess (deficiency) of revenues over (under) expenditures	(30,000)	(37,000)	(20,819)	16,181
Fund balances, January 1	100,839	100,839	100,839	--
Fund balances, December 31	<u>\$ 70,839</u>	<u>\$ 63,839</u>	<u>\$ 80,020</u>	<u>\$ 16,181</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, 2014

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>		
REVENUES				
Charges for services:				
Criminal juror fees	\$ 288,000	\$ 278,500	\$ 280,661	\$ 2,161
Investment earnings	--	--	277	277
Total revenues	288,000	278,500	280,938	2,438
EXPENDITURES				
Current:				
General government:				
Juror compensation	288,000	302,000	258,441	43,559
Excess (deficiency) of revenues over (under) expenditures	--	(23,500)	22,497	45,997
Fund balances, January 1	284,566	284,566	284,566	--
Fund balances, December 31	<u>\$ 284,566</u>	<u>\$ 261,066</u>	<u>\$ 307,063</u>	<u>\$ 45,997</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, 2014**

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				
Intergovernmental revenues:				
State shared revenues:				
On-behalf payments	\$ 6,000	\$ 6,000	\$ --	\$ (6,000)
Charges for services:				
Judiciary court costs	650,000	650,000	620,731	(29,269)
Criminal bond posting fees	83,000	83,000	129,790	46,790
School security fees	17,000	17,000	19,035	2,035
Constable bench warrant fees	22,000	22,000	26,822	4,822
Evidence testing	66,000	66,000	79,350	13,350
Total charges for services	<u>838,000</u>	<u>838,000</u>	<u>875,728</u>	<u>37,728</u>
Fines and forfeits:				
City court forfeitures	48,000	48,000	98,566	50,566
Investment earnings	--	--	226	226
Total revenues	<u>892,000</u>	<u>892,000</u>	<u>974,520</u>	<u>82,520</u>
EXPENDITURES				
Current:				
General government:				
Judicial	896,874	868,922	752,399	116,523
Capital outlay	--	12,951	12,951	--
Total expenditures	<u>896,874</u>	<u>881,873</u>	<u>765,350</u>	<u>116,523</u>
Excess (deficiency) of revenues over (under) expenditures	(4,874)	10,127	209,170	199,043
OTHER FINANCING USES				
Transfers out:				
Grants Fund	--	(15,306)	(15,306)	--
Net change in fund balances	(4,874)	(5,179)	193,864	199,043
Fund balances, January 1	74,590	74,590	74,590	--
Fund balances, December 31	<u>\$ 69,716</u>	<u>\$ 69,411</u>	<u>\$ 268,454</u>	<u>\$ 199,043</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, 2014

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	\$ 5,180,280	\$ 5,180,280	\$ 5,403,897	\$ 223,617
Investment earnings	<u>10,000</u>	<u>10,000</u>	<u>6,341</u>	<u>(3,659)</u>
Total revenues	<u>5,190,280</u>	<u>5,190,280</u>	<u>5,410,238</u>	<u>219,958</u>
EXPENDITURES				
Current:				
Health and welfare:				
Operations	4,838,882	4,850,881	4,478,772	372,109
Capital outlay	<u>459,650</u>	<u>447,650</u>	<u>177,759</u>	<u>269,891</u>
Total expenditures	<u>5,298,532</u>	<u>5,298,531</u>	<u>4,656,531</u>	<u>642,000</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(108,252)</u>	<u>(108,251)</u>	<u>753,707</u>	<u>861,958</u>
OTHER FINANCING SOURCES (USES)				
Transfers out:				
Grants Fund	--	(124,599)	(124,599)	--
Capital Projects Fund	<u>--</u>	<u>(6,500,000)</u>	<u>(6,500,000)</u>	<u>--</u>
Total transfers out	<u>--</u>	<u>(6,624,599)</u>	<u>(6,624,599)</u>	<u>--</u>
Proceeds of capital asset disposition	<u>1,500</u>	<u>1,500</u>	<u>37,383</u>	<u>35,883</u>
Total other financing sources and uses	<u>1,500</u>	<u>(6,623,099)</u>	<u>(6,587,216)</u>	<u>35,883</u>
Net change in fund balances	(106,752)	(6,731,350)	(5,833,509)	897,841
Fund balances, January 1	<u>10,453,443</u>	<u>10,453,443</u>	<u>10,453,443</u>	<u>--</u>
Fund balances, December 31	<u>\$ 10,346,691</u>	<u>\$ 3,722,093</u>	<u>\$ 4,619,934</u>	<u>\$ 897,841</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, 2014

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	\$ 488,730	\$ 488,730	\$ 495,314	\$ 6,584
Investment earnings	--	--	343	343
Miscellaneous revenues:				
Donations	1,000	1,000	--	(1,000)
Total revenues	489,730	489,730	495,657	5,927
EXPENDITURES				
Current:				
Conservation and development Operations	692,097	692,097	644,543	47,554
Excess (deficiency) of revenues over (under) expenditures	(202,367)	(202,367)	(148,886)	53,481
OTHER FINANCING SOURCES (USES)				
Transfers in:				
General Fund	142,500	142,500	142,500	--
Transfers out:				
Grants Fund	--	(211)	(211)	--
Total other financing sources and uses	142,500	142,289	142,289	--
Net change in fund balances	(59,867)	(60,078)	(6,597)	53,481
Fund balances, January 1	419,868	419,868	419,868	--
Fund balances, December 31	\$ 360,001	\$ 359,790	\$ 413,271	\$ 53,481

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, 2014**

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	135,000	139,954	4,954
Investment earnings	<u>300</u>	<u>300</u>	<u>189</u>	<u>(111)</u>
Total revenues	150,900	135,900	140,743	4,843
EXPENDITURES				
Current:				
General government:				
Operations	<u>150,900</u>	<u>150,900</u>	<u>129,692</u>	<u>21,208</u>
Excess (deficiency) of revenues over (under) expenditures	--	(15,000)	11,051	26,051
Fund balances, January 1	<u>172,161</u>	<u>172,161</u>	<u>172,161</u>	<u>--</u>
Fund balances, December 31	<u><u>\$ 172,161</u></u>	<u><u>\$ 157,161</u></u>	<u><u>\$ 183,212</u></u>	<u><u>\$ 26,051</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, 2014**

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	\$ 480,000	\$ 460,000	\$ 468,947	\$ 8,947
Investment earnings	--	--	597	597
Total revenues	<u>480,000</u>	<u>460,000</u>	<u>469,544</u>	<u>9,544</u>
EXPENDITURES				
Current:				
General government:				
Judicial	669,840	684,840	556,180	128,660
Capital outlay	<u>100,700</u>	<u>85,700</u>	<u>--</u>	<u>85,700</u>
Total expenditures	<u>770,540</u>	<u>770,540</u>	<u>556,180</u>	<u>214,360</u>
Excess (deficiency) of revenues over (under) expenditures	(290,540)	(310,540)	(86,636)	223,904
Fund balances, January 1	<u>510,443</u>	<u>510,443</u>	<u>510,443</u>	<u>--</u>
Fund balances, December 31	<u><u>\$ 219,903</u></u>	<u><u>\$ 199,903</u></u>	<u><u>\$ 423,807</u></u>	<u><u>\$ 223,904</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, 2014**

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	\$ 230,000	\$ 242,479	\$ 12,479
Investment earnings	--	--	956	956
Total revenues	<u>750,000</u>	<u>230,000</u>	<u>243,435</u>	<u>13,435</u>
EXPENDITURES				
Current:				
Public safety:				
Dedicated funds	704,527	390,256	390,534	(278)
Capital outlay	<u>525,418</u>	<u>554,508</u>	<u>217,981</u>	<u>336,527</u>
Total expenditures	<u>1,229,945</u>	<u>944,764</u>	<u>608,515</u>	<u>336,249</u>
Excess (deficiency) of revenues over (under) expenditures	(479,945)	(714,764)	(365,080)	349,684
Fund balances, January 1	<u>712,599</u>	<u>712,599</u>	<u>712,599</u>	--
Fund balances, December 31	<u><u>\$ 232,654</u></u>	<u><u>\$ (2,165)</u></u>	<u><u>\$ 347,519</u></u>	<u><u>\$ 349,684</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)
EAST BATON ROUGE PARISH COMMUNICATIONS DISTRICT SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2014

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>		
REVENUES				
Charges for services:				
Enhanced 911	\$ 5,557,200	\$ 5,357,200	\$ 5,581,473	\$ 224,273
Investment earnings	<u>15,000</u>	<u>15,000</u>	<u>10,306</u>	<u>(4,694)</u>
Total revenues	<u>5,572,200</u>	<u>5,372,200</u>	<u>5,591,779</u>	<u>219,579</u>
EXPENDITURES				
Current:				
Public safety:				
Communications	6,645,964	6,645,964	5,590,189	1,055,775
Capital outlay	<u>5,289,788</u>	<u>189,788</u>	<u>147,730</u>	<u>42,058</u>
Total expenditures	<u>11,935,752</u>	<u>6,835,752</u>	<u>5,737,919</u>	<u>1,097,833</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(6,363,552)</u>	<u>(1,463,552)</u>	<u>(146,140)</u>	<u>1,317,412</u>
OTHER FINANCING SOURCES (USES)				
Transfers in:				
Emergency Medical Services Fund	<u>873,200</u>	<u>873,200</u>	<u>873,200</u>	<u>--</u>
Transfers out:				
Grants Fund	--	(38,226)	(38,226)	--
Capital Projects Fund	--	(5,100,000)	(5,100,000)	--
Total transfers out	<u>--</u>	<u>(5,138,226)</u>	<u>(5,138,226)</u>	<u>--</u>
Proceeds of capital asset disposition	<u>--</u>	<u>--</u>	<u>115</u>	<u>115</u>
Total other financing sources and uses	<u>873,200</u>	<u>(4,265,026)</u>	<u>(4,264,911)</u>	<u>115</u>
Net change in fund balances	(5,490,352)	(5,728,578)	(4,411,051)	1,317,527
Fund balances, January 1	<u>10,536,084</u>	<u>10,536,084</u>	<u>10,536,084</u>	<u>--</u>
Fund balances, December 31	<u>\$ 5,045,732</u>	<u>\$ 4,807,506</u>	<u>\$ 6,125,033</u>	<u>\$ 1,317,527</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, 2014**

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>		
REVENUES				
Taxes:				
General property taxes	\$ 11,497,320	\$ 11,497,320	\$ 11,997,897	\$ 500,577
Intergovernmental revenues:				
Medicaid supplemental payment program	538,180	538,180	781,657	243,477
Charges for services:				
Emergency transport charges	10,309,940	10,309,940	10,026,670	(283,270)
Medicaid supplemental payments for ambulances	--	--	994,836	994,836
EMS training fees	--	--	39,305	39,305
CPR card and medical record fees	--	--	46,203	46,203
Total charges for services	<u>10,309,940</u>	<u>10,309,940</u>	<u>11,107,014</u>	<u>797,074</u>
Investment earnings	15,000	15,000	11,084	(3,916)
Miscellaneous revenues:				
Other income	60,000	60,000	56,769	(3,231)
Total revenues	<u>22,420,440</u>	<u>22,420,440</u>	<u>23,954,421</u>	<u>1,533,981</u>
EXPENDITURES				
Current:				
Public safety:				
Operations	21,494,645	20,944,645	20,770,022	174,623
Capital outlay	629,270	1,916,270	593,365	1,322,905
Total expenditures	<u>22,123,915</u>	<u>22,860,915</u>	<u>21,363,387</u>	<u>1,497,528</u>
Excess (deficiency) of revenues over (under) expenditures	<u>296,525</u>	<u>(440,475)</u>	<u>2,591,034</u>	<u>3,031,509</u>
OTHER FINANCING SOURCES (USES)				
Transfers in:				
Grants Fund	--	55,261	55,261	--
Transfers out:				
General Fund	(90,000)	(90,000)	(90,000)	--
Grants Fund	--	(19,160)	(19,160)	
East Baton Rouge Parish Communications District	<u>(873,200)</u>	<u>(873,200)</u>	<u>(873,200)</u>	<u>--</u>
Total transfers out	<u>(963,200)</u>	<u>(982,360)</u>	<u>(982,360)</u>	<u>--</u>
Proceeds of capital asset disposition	--	--	8,495	8,495
Total other financing sources and uses	<u>(963,200)</u>	<u>(927,099)</u>	<u>(918,604)</u>	<u>8,495</u>
Net change in fund balances	(666,675)	(1,367,574)	1,672,430	3,040,004
Fund balances, January 1	13,315,029	13,315,029	13,315,029	--
Fund balances, December 31	<u>\$ 12,648,354</u>	<u>\$ 11,947,455</u>	<u>\$ 14,987,459</u>	<u>\$ 3,040,004</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, 2014

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	\$ 10,671,400	\$ 10,671,400	\$ 10,992,292	\$ 320,892
Investment earnings	<u>(10,000)</u>	<u>(10,000)</u>	<u>(900)</u>	<u>9,100</u>
Total revenues	10,661,400	10,661,400	10,991,392	329,992
EXPENDITURES				
Current:				
Public safety:				
Operations	<u>11,030,670</u>	<u>11,030,670</u>	<u>10,692,972</u>	<u>337,698</u>
Excess (deficiency) of revenues over (under) expenditures	(369,270)	(369,270)	298,420	667,690
Fund balances, January 1	<u>1,436,656</u>	<u>1,436,656</u>	<u>1,436,656</u>	<u>--</u>
Fund balances, December 31	<u><u>\$ 1,067,386</u></u>	<u><u>\$ 1,067,386</u></u>	<u><u>\$ 1,735,076</u></u>	<u><u>\$ 667,690</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, 2014

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	\$ 296,670	\$ 296,670	\$ 335,183	\$ 38,513
Intergovernmental revenues:				
Insurance company taxes	--	--	27,782	27,782
Charges for services:				
Fire protection service charges	58,840	58,840	64,566	5,726
Investment earnings	330	330	167	(163)
Total revenues	355,840	355,840	427,698	71,858
EXPENDITURES				
Current:				
Public safety:				
Operations	355,840	385,708	377,505	8,203
Excess (deficiency) of revenues over (under) expenditures	--	(29,868)	50,193	80,061
Fund balances, January 1	399,643	399,643	399,643	--
Fund balances, December 31	\$ 399,643	\$ 369,775	\$ 449,836	\$ 80,061

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, 2014

EXHIBIT B - 16

	<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	\$ 524,460	\$ 524,460	\$ 528,333	\$ 3,873
Intergovernmental revenues:				
Insurance company taxes	27,730	27,730	33,870	6,140
Louisiana revenue sharing	81,320	81,320	80,332	(988)
On-behalf payments for salaries and benefits	24,000	24,000	24,000	--
Total intergovernmental revenues	<u>133,050</u>	<u>133,050</u>	<u>138,202</u>	<u>5,152</u>
Charges for services:				
Fire protection service charges	94,190	94,190	101,475	7,285
Investment earnings	70	70	145	75
Miscellaneous revenues:				
Other income	--	18,000	18,073	73
Total revenues	<u>751,770</u>	<u>769,770</u>	<u>786,228</u>	<u>16,458</u>
EXPENDITURES				
Current:				
Public safety:				
Operations	768,020	786,020	759,981	26,039
Capital outlay	--	--	6,800	(6,800)
Total expenditures	<u>768,020</u>	<u>786,020</u>	<u>766,781</u>	<u>19,239</u>
Excess (deficiency) of revenues over (under) expenditures	(16,250)	(16,250)	19,447	35,697
OTHER FINANCING SOURCES				
Transfers in:				
General Fund	16,250	16,250	16,250	--
Net change in fund balances	--	--	35,697	35,697
Fund balances, January 1	<u>215,519</u>	<u>215,519</u>	<u>215,519</u>	<u>--</u>
Fund balances, December 31	<u>\$ 215,519</u>	<u>\$ 215,519</u>	<u>\$ 251,216</u>	<u>\$ 35,697</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, 2014**

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	\$ 141,560	\$ 141,560	\$ 146,998	\$ 5,438
Intergovernmental revenues:				
Insurance company taxes	14,820	14,820	15,989	1,169
Charges for services:				
Fire protection service charges	43,340	43,340	45,266	1,926
Investment earnings	90	90	101	11
Miscellaneous revenues:				
Other income	--	--	7,333	7,333
Total revenues	199,810	199,810	215,687	15,877
EXPENDITURES				
Current:				
Public safety:				
Operations	235,670	264,670	254,810	9,860
Excess (deficiency) of revenues over (under) expenditures	(35,860)	(64,860)	(39,123)	25,737
OTHER FINANCING SOURCES				
Transfers in:				
General Fund	35,860	35,860	35,860	--
Net change in fund balances	--	(29,000)	(3,263)	25,737
Fund balances, January 1	141,846	141,846	141,846	--
Fund balances, December 31	<u>\$ 141,846</u>	<u>\$ 112,846</u>	<u>\$ 138,583</u>	<u>\$ 25,737</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)
PRIDE FIRE PROTECTION DISTRICT SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2014

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	\$ 99,960	\$ 99,960	\$ 119,753	\$ 19,793
Intergovernmental revenues:				
Insurance company taxes	14,850	14,850	16,537	1,687
Charges for services:				
Fire protection service charges	49,290	49,290	52,642	3,352
Investment earnings	410	410	389	(21)
Miscellaneous revenues:				
Other income	--	--	5,462	5,462
Total revenues	<u>164,510</u>	<u>164,510</u>	<u>194,783</u>	<u>30,273</u>
EXPENDITURES				
Current:				
Public safety:				
Operations	<u>165,520</u>	<u>179,320</u>	<u>169,440</u>	<u>9,880</u>
Debt service:				
Principal retirement	10,600	10,600	10,600	--
Interest and fiscal charges	<u>7,390</u>	<u>7,390</u>	<u>2,604</u>	<u>4,786</u>
Total debt service	<u>17,990</u>	<u>17,990</u>	<u>13,204</u>	<u>4,786</u>
Capital outlay	<u>35,287</u>	<u>35,287</u>	<u>--</u>	<u>35,287</u>
Total expenditures	<u>218,797</u>	<u>232,597</u>	<u>182,644</u>	<u>49,953</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(54,287)</u>	<u>(68,087)</u>	<u>12,139</u>	<u>80,226</u>
OTHER FINANCING SOURCES				
Transfers in:				
General Fund	19,000	19,000	19,000	--
Grants Fund	--	9,291	9,291	--
Total transfers in	<u>19,000</u>	<u>28,291</u>	<u>28,291</u>	<u>--</u>
Issuance of long-term debt	<u>35,287</u>	<u>35,287</u>	<u>--</u>	<u>(35,287)</u>
Total other financing sources	<u>54,287</u>	<u>63,578</u>	<u>28,291</u>	<u>(35,287)</u>
Net change in fund balances	--	(4,509)	40,430	44,939
Fund balances, January 1	<u>369,559</u>	<u>369,559</u>	<u>369,559</u>	<u>--</u>
Fund balances, December 31	<u>\$ 369,559</u>	<u>\$ 365,050</u>	<u>\$ 409,989</u>	<u>\$ 44,939</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, 2014

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	\$ 217,060	\$ 217,060	\$ 258,742	\$ 41,682
Intergovernmental revenues:				
Insurance company taxes	7,700	7,700	4,854	(2,846)
Charges for services:				
Fire protection service charges	10,850	10,850	13,242	2,392
Investment earnings	700	700	523	(177)
Miscellaneous revenues:				
Other income	--	5,000	12,075	7,075
Total revenues	<u>236,310</u>	<u>241,310</u>	<u>289,436</u>	<u>48,126</u>
EXPENDITURES				
Current:				
Public safety:				
Operations	260,820	330,277	305,322	24,955
Capital outlay	--	26,600	22,750	3,850
Total expenditures	<u>260,820</u>	<u>356,877</u>	<u>328,072</u>	<u>28,805</u>
Excess (deficiency) of revenues over (under) expenditures	(24,510)	(115,567)	(38,636)	76,931
OTHER FINANCING SOURCES				
Transfers in:				
General Fund	24,510	24,510	24,510	--
Net change in fund balances	--	(91,057)	(14,126)	76,931
Fund balances, January 1	<u>536,031</u>	<u>536,031</u>	<u>536,031</u>	<u>--</u>
Fund balances, December 31	<u>\$ 536,031</u>	<u>\$ 444,974</u>	<u>\$ 521,905</u>	<u>\$ 76,931</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, 2014**

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	\$ --	\$ --	\$ 27,198	\$ 27,198
Investment earnings	--	--	7	7
Net change in fund balances	--	--	27,205	27,205
Fund balances, January 1	--	--	--	--
Fund balances, December 31	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 27,205</u>	<u>\$ 27,205</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, 2014**

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	\$ 588,920	\$ 544,420	\$ 545,627	\$ 1,207
Intergovernmental revenues:				
State shared revenues				
Louisiana revenue sharing	51,350	51,350	50,643	(707)
Investment earnings	<u>5,000</u>	<u>5,000</u>	<u>4,540</u>	<u>(460)</u>
Total revenues	645,270	600,770	600,810	40
EXPENDITURES				
Current:				
Transportation:				
Operations	<u>645,270</u>	<u>645,270</u>	<u>555,349</u>	<u>89,921</u>
Excess (deficiency) of revenues over (under) expenditures	--	(44,500)	45,461	89,961
Fund balances, January 1	<u>4,304,787</u>	<u>4,304,787</u>	<u>4,304,787</u>	<u>--</u>
Fund balances, December 31	<u><u>\$ 4,304,787</u></u>	<u><u>\$ 4,260,287</u></u>	<u><u>\$ 4,350,248</u></u>	<u><u>\$ 89,961</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, 2014**

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	\$ 2,848,145	\$ 198,145
Investment earnings	<u>17,200</u>	<u>17,200</u>	<u>14,624</u>	<u>(2,576)</u>
Total revenues	<u>2,667,200</u>	<u>2,667,200</u>	<u>2,862,769</u>	<u>195,569</u>
EXPENDITURES				
Current:				
Transportation:				
Operations	775,000	775,000	495,951	279,049
Capital outlay	13,087,183	13,087,183	860,311	12,226,872
Intergovernmental	<u>550,000</u>	<u>550,000</u>	<u>550,000</u>	<u>--</u>
Total expenditures	<u>14,412,183</u>	<u>14,412,183</u>	<u>1,906,262</u>	<u>12,505,921</u>
Excess (deficiency) of revenues over (under) expenditures	(11,744,983)	(11,744,983)	956,507	12,701,490
Fund balances, January 1	<u>13,373,692</u>	<u>13,373,692</u>	<u>13,373,692</u>	<u>--</u>
Fund balances, December 31	<u><u>\$ 1,628,709</u></u>	<u><u>\$ 1,628,709</u></u>	<u><u>\$ 14,330,199</u></u>	<u><u>\$ 12,701,490</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, 2014

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	\$ 1,177,030	\$ 1,177,030	\$ 1,206,766	\$ 29,736
Investment earnings	<u>7,500</u>	<u>7,500</u>	<u>4,984</u>	<u>(2,516)</u>
Total revenues	<u>1,184,530</u>	<u>1,184,530</u>	<u>1,211,750</u>	<u>27,220</u>
EXPENDITURES				
Current:				
Transportation: Operations	3,322,920	2,496,106	463,582	2,032,524
Capital outlay	<u>1,835,290</u>	<u>2,662,104</u>	<u>319,729</u>	<u>2,342,375</u>
Total expenditures	<u>5,158,210</u>	<u>5,158,210</u>	<u>783,311</u>	<u>4,374,899</u>
Excess (deficiency) of revenues over (under) expenditures	(3,973,680)	(3,973,680)	428,439	4,402,119
Fund balances, January 1	<u>4,363,965</u>	<u>4,363,965</u>	<u>4,363,965</u>	<u>--</u>
Fund balances, December 31	<u>\$ 390,285</u>	<u>\$ 390,285</u>	<u>\$ 4,792,404</u>	<u>\$ 4,402,119</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, 2014**

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	\$ 13,642,740	\$ 13,934,740	\$ 14,217,694	\$ 282,954
Investment earnings	<u>10,000</u>	<u>10,000</u>	<u>15,963</u>	<u>5,963</u>
Total revenues	13,652,740	13,944,740	14,233,657	288,917
EXPENDITURES				
Current:				
Transportation:				
Street maintenance	<u>24,193,002</u>	<u>24,485,002</u>	<u>13,268,479</u>	<u>11,216,523</u>
Excess (deficiency) of revenues over (under) expenditures	(10,540,262)	(10,540,262)	965,178	11,505,440
Fund balances, January 1	<u>11,568,539</u>	<u>11,568,539</u>	<u>11,568,539</u>	<u>--</u>
Fund balances, December 31	<u><u>\$ 1,028,277</u></u>	<u><u>\$ 1,028,277</u></u>	<u><u>\$ 12,533,717</u></u>	<u><u>\$ 11,505,440</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, 2014

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	\$ 99,720	\$ 99,720	\$ 85,712	\$ (14,008)
Occupancy taxes	<u>1,009,200</u>	<u>697,200</u>	<u>711,168</u>	<u>13,968</u>
Total taxes	1,108,920	796,920	796,880	(40)
EXPENDITURES				
Current:				
Conservation and development:				
Operations	<u>1,108,920</u>	<u>796,920</u>	<u>796,880</u>	<u>40</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)
LAFAYETTE-MAIN ECONOMIC DEVELOPMENT DISTRICT SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2014

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	\$ 84,000	\$ 91,380	\$ 91,380	\$ --
EXPENDITURES				
Current:				
Conservation and development:				
Operations	<u>84,000</u>	<u>91,380</u>	<u>91,380</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>

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, 2014**

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	\$ 947,240	\$ 876,330	\$ 876,321	\$ (9)
EXPENDITURES				
Current:				
Conservation and development:				
Operations	<u>947,240</u>	<u>876,330</u>	<u>876,321</u>	<u>9</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, 2014

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	\$ 4,791,950	\$ 4,791,950	\$ 4,795,515	\$ 3,565
Investment earnings	<u>8,200</u>	<u>8,200</u>	<u>4,623</u>	<u>(3,577)</u>
Total revenues	<u>4,800,150</u>	<u>4,800,150</u>	<u>4,800,138</u>	<u>(12)</u>
EXPENDITURES				
Debt service:				
Principal:				
Bond principal	<u>3,830,000</u>	<u>3,830,000</u>	<u>3,830,000</u>	<u>--</u>
Interest and fiscal charges:				
Bond interest	963,300	963,300	963,288	12
Paying agent fees	<u>230</u>	<u>230</u>	<u>225</u>	<u>5</u>
Total interest and fiscal charges	<u>963,530</u>	<u>963,530</u>	<u>963,513</u>	<u>17</u>
Total expenditures	<u>4,793,530</u>	<u>4,793,530</u>	<u>4,793,513</u>	<u>17</u>
Excess (deficiency) of revenues over (under) expenditures	6,620	6,620	6,625	5
Fund balances, January 1	<u>5,254,927</u>	<u>5,254,927</u>	<u>5,254,927</u>	<u>--</u>
Fund balances, December 31	<u><u>\$ 5,261,547</u></u>	<u><u>\$ 5,261,547</u></u>	<u><u>\$ 5,261,552</u></u>	<u><u>\$ 5</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, 2014

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	\$ 789,840	\$ 789,840	\$ 753,647	\$ (36,193)
Miscellaneous revenues:				
Other income	--	--	17,480	17,480
Total revenues	789,840	789,840	771,127	(18,713)
EXPENDITURES				
Debt service:				
Principal:				
Bond principal	525,000	525,000	525,000	--
Interest and fiscal charges:				
Bond interest	262,740	262,740	255,067	7,673
Paying agent fees	2,100	2,100	2,100	--
Total interest and fiscal charges	264,840	264,840	257,167	7,673
Total expenditures	789,840	789,840	782,167	7,673
Excess (deficiency) of revenues over (under) expenditures	--	--	(11,040)	(11,040)
Fund balances, January 1	11,040	11,040	11,040	--
Fund balances, December 31	\$ 11,040	\$ 11,040	\$ --	\$ (11,040)

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, 2014**

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	\$ 3,010,000	\$ 3,010,000	\$ 3,010,000	\$ --
Interest and fiscal charges:				
Bond interest	1,771,810	1,771,810	1,771,805	5
Paying agent fees	100	100	100	--
Total interest and fiscal charges	<u>1,771,910</u>	<u>1,771,910</u>	<u>1,771,905</u>	<u>5</u>
Total expenditures	4,781,910	4,781,910	4,781,905	5
OTHER FINANCING SOURCES (USES)				
Transfers in:				
General Fund	<u>4,781,910</u>	<u>4,781,910</u>	<u>4,781,905</u>	<u>(5)</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, 2014

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>		
REVENUES				
Taxes:				
General sales and use taxes	\$ 18,028,650	\$ 17,702,970	\$ 17,699,933	\$ (3,037)
Investment earnings	12,800	11,300	10,252	(1,048)
Swap earnings	<u>130,930</u>	<u>106,630</u>	<u>106,623</u>	<u>(7)</u>
Total revenues	<u>18,172,380</u>	<u>17,820,900</u>	<u>17,816,808</u>	<u>(4,092)</u>
EXPENDITURES				
Debt service:				
Principal:				
Bond principal	<u>7,925,000</u>	<u>7,925,000</u>	<u>7,925,000</u>	<u>--</u>
Interest and fiscal charges:				
Bond interest	5,426,820	5,250,540	5,250,529	11
Paying agent fees	<u>1,010,580</u>	<u>875,480</u>	<u>875,471</u>	<u>9</u>
Total interest and fiscal charges	<u>6,437,400</u>	<u>6,126,020</u>	<u>6,126,000</u>	<u>20</u>
Swap expenses	<u>3,756,020</u>	<u>3,756,020</u>	<u>3,756,013</u>	<u>7</u>
Total expenditures	<u>18,118,420</u>	<u>17,807,040</u>	<u>17,807,013</u>	<u>27</u>
Excess (deficiency) of revenues over (under) expenditures	53,960	13,860	9,795	(4,065)
Fund balances, January 1	<u>7,042,831</u>	<u>7,042,831</u>	<u>7,042,831</u>	<u>--</u>
Fund balances, December 31	<u>\$ 7,096,791</u>	<u>\$ 7,056,691</u>	<u>\$ 7,052,626</u>	<u>\$ (4,065)</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, 2014

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	\$ 2,624,180	\$ 2,624,180	\$ 2,624,475	\$ 295
Investment earnings	<u>2,000</u>	<u>2,000</u>	<u>1,698</u>	<u>(302)</u>
Total revenues	<u>2,626,180</u>	<u>2,626,180</u>	<u>2,626,173</u>	<u>(7)</u>
EXPENDITURES				
Debt service:				
Principal:				
Bond principal	<u>1,290,000</u>	<u>1,290,000</u>	<u>1,290,000</u>	<u>--</u>
Interest and fiscal charges:				
Bond interest	1,334,010	1,334,010	1,334,006	4
Paying agent fees	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	<u>--</u>
Total interest and fiscal charges	<u>1,336,510</u>	<u>1,336,510</u>	<u>1,336,506</u>	<u>4</u>
Total expenditures	<u>2,626,510</u>	<u>2,626,510</u>	<u>2,626,506</u>	<u>4</u>
Excess (deficiency) of revenues over (under) expenditures	(330)	(330)	(333)	(3)
Fund balances, January 1	<u>1,093,336</u>	<u>1,093,336</u>	<u>1,093,336</u>	<u>--</u>
Fund balances, December 31	<u><u>\$ 1,093,006</u></u>	<u><u>\$ 1,093,006</u></u>	<u><u>\$ 1,093,003</u></u>	<u><u>\$ (3)</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, 2014**

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	\$ 187,760	\$ 204,880	\$ 204,161	\$ (719)
EXPENDITURES				
Debt service:				
Principal:				
Bond principal	240,690	240,690	240,686	4
Interest and fiscal charges:				
Bond interest	43,410	18,880	16,411	2,469
Total expenditures	284,100	259,570	257,097	2,473
Excess (deficiency) of revenues over (under) expenditures	(96,340)	(54,690)	(52,936)	1,754
OTHER FINANCING SOURCES				
Transfers in:				
General Fund	96,340	54,690	52,936	(1,754)
Net change in fund balances	--	--	--	--
Fund balances, January 1	--	--	--	--
Fund balances, December 31	\$ --	\$ --	\$ --	\$ --

The accompanying notes are an integral part of this statement.