

## 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.

**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.

### 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 1993, 1997, 1998A, 2001A and 2007A 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.

**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.

Continued

## NONMAJOR GOVERNMENTAL FUNDS

### Debt Service Funds (Continued)

**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, 2013**

**Special Revenue**

	<u>Civil Juror Compensation</u>	<u>Criminal Juror Compensation</u>	<u>City Constable Court Costs</u>	<u>Mosquito Abatement and Rodent Control</u>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 92,095	\$ 250,520	\$ 102,215	\$ 2,809,679
Investments	--	--	--	2,924,360
Property taxes receivable - net	--	--	--	1,134,016
Sales taxes receivable	--	--	--	--
Accounts receivable	8,706	33,934	--	--
Accrued interest receivable	38	112	18	2,982
Due from other governments	--	--	--	3,858,633
Total assets	<u>\$ 100,839</u>	<u>\$ 284,566</u>	<u>\$ 102,233</u>	<u>\$ 10,729,670</u>
<b>LIABILITIES</b>				
Accounts and contracts payable	\$ --	\$ --	\$ 14,885	\$ 67,820
Due to other funds	--	--	--	--
Due to other governments	--	--	--	--
Accrued salaries payable	--	--	12,758	67,824
Total liabilities	<u>--</u>	<u>--</u>	<u>27,643</u>	<u>135,644</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable revenue - property taxes	--	--	--	140,583
Unavailable revenue - revenue sharing	--	--	--	--
Total deferred inflows of resources	<u>--</u>	<u>--</u>	<u>--</u>	<u>140,583</u>
<b>FUND BALANCES (Note 14):</b>				
Restricted	100,839	284,566	--	10,453,443
Committed	--	--	74,590	--
Total fund balances	<u>100,839</u>	<u>284,566</u>	<u>74,590</u>	<u>10,453,443</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 100,839</u>	<u>\$ 284,566</u>	<u>\$ 102,233</u>	<u>\$ 10,729,670</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>
\$ --	\$ 176,450	\$ 608,892	\$ 532,208	\$ 5,280,426	\$ 1,324,754	\$ --
--	--	--	553,930	5,495,953	1,378,826	--
78,607	--	--	--	--	2,517,355	2,726,499
--	--	--	--	--	--	--
--	--	--	--	584,227	1,469,486	--
54	74	256	495	4,349	2,004	--
386,763	--	--	--	--	8,565,905	7,437,014
<u>\$ 465,424</u>	<u>\$ 176,524</u>	<u>\$ 609,148</u>	<u>\$ 1,086,633</u>	<u>\$ 11,364,955</u>	<u>\$ 15,258,330</u>	<u>\$ 10,163,513</u>
\$ 6,303	\$ 745	\$ 98,705	\$ 27,000	\$ 687,960	\$ 839,737	\$ 2,090
4,439	--	--	338,850	--	237,559	7,858,431
--	--	--	--	--	--	--
15,793	3,618	--	8,184	140,911	553,931	487,818
<u>26,535</u>	<u>4,363</u>	<u>98,705</u>	<u>374,034</u>	<u>828,871</u>	<u>1,631,227</u>	<u>8,348,339</u>
19,021	--	--	--	--	312,074	378,518
--	--	--	--	--	--	--
<u>19,021</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>312,074</u>	<u>378,518</u>
419,868	--	510,443	712,599	10,536,084	5,680,449	1,436,656
--	172,161	--	--	--	7,634,580	--
<u>419,868</u>	<u>172,161</u>	<u>510,443</u>	<u>712,599</u>	<u>10,536,084</u>	<u>13,315,029</u>	<u>1,436,656</u>
<u>\$ 465,424</u>	<u>\$ 176,524</u>	<u>\$ 609,148</u>	<u>\$ 1,086,633</u>	<u>\$ 11,364,955</u>	<u>\$ 15,258,330</u>	<u>\$ 10,163,513</u>

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**DECEMBER 31, 2013**

**Special Revenue**

	<b>District No. 1 Fire Protection District</b>	<b>Brownsfield Fire Protection District</b>	<b>Chaneyville Fire Protection District</b>	<b>Pride Fire Protection District</b>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 59,692	\$ --	\$ --	\$ 240,293
Investments	--	--	--	--
Property taxes receivable - net	46,259	82,459	34,076	28,272
Sales taxes receivable	--	--	--	--
Accounts receivable	--	--	--	--
Accrued interest receivable	45	--	19	122
Due from other governments	300,729	332,656	127,310	112,150
Total assets	<u>\$ 406,725</u>	<u>\$ 415,115</u>	<u>\$ 161,405</u>	<u>\$ 380,837</u>
<b>LIABILITIES</b>				
Accounts and contracts payable	\$ 1,925	\$ 37,112	\$ 1,222	\$ 5,834
Due to other funds	--	101,540	11,758	--
Due to other governments	--	--	--	--
Accrued salaries payable	--	--	--	--
Total liabilities	<u>1,925</u>	<u>138,652</u>	<u>12,980</u>	<u>5,834</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable revenue - property taxes	5,157	12,955	6,579	5,444
Unavailable revenue - revenue sharing	--	47,989	--	--
Total deferred inflows of resources	<u>5,157</u>	<u>60,944</u>	<u>6,579</u>	<u>5,444</u>
<b>FUND BALANCES (Note 14):</b>				
Restricted	399,643	215,519	141,846	369,559
Committed	--	--	--	--
Total fund balances	<u>399,643</u>	<u>215,519</u>	<u>141,846</u>	<u>369,559</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 406,725</u>	<u>\$ 415,115</u>	<u>\$ 161,405</u>	<u>\$ 380,837</u>

The accompanying notes are an integral part of this statement.

Continued

Special Revenue

<u>Alsen- St. Irma Lee Fire Protection District</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>
\$ 300,313	\$ 1,859,832	\$ 6,531,908	\$ 2,127,078	\$ 5,395,321	\$ 86,858
--	1,935,743	6,798,517	2,213,897	5,615,539	--
79,565	150,172	--	--	--	--
--	--	--	114,257	1,325,878	57,207
--	--	--	--	--	--
160	1,658	5,521	1,679	4,682	--
159,834	446,671	509,906	--	--	--
<u>\$ 539,872</u>	<u>\$ 4,394,076</u>	<u>\$ 13,845,852</u>	<u>\$ 4,456,911</u>	<u>\$ 12,341,420</u>	<u>\$ 144,065</u>
\$ 3,841	\$ 42,331	\$ 472,160	\$ 92,946	\$ 469,513	\$ 144,065
--	--	--	--	--	--
--	--	--	--	294,934	--
--	--	--	--	8,434	--
<u>3,841</u>	<u>42,331</u>	<u>472,160</u>	<u>92,946</u>	<u>772,881</u>	<u>144,065</u>
--	16,837	--	--	--	--
--	30,121	--	--	--	--
--	46,958	--	--	--	--
536,031	4,304,787	13,373,692	4,363,965	11,568,539	--
--	--	--	--	--	--
<u>536,031</u>	<u>4,304,787</u>	<u>13,373,692</u>	<u>4,363,965</u>	<u>11,568,539</u>	<u>--</u>
<u>\$ 539,872</u>	<u>\$ 4,394,076</u>	<u>\$ 13,845,852</u>	<u>\$ 4,456,911</u>	<u>\$ 12,341,420</u>	<u>\$ 144,065</u>

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**DECEMBER 31, 2013**

	<u>Special Revenue</u>		<u>Debt Service</u>	
	<u>Lafayette- Main Economic Development District</u>	<u>Total</u>	<u>City Sales Tax Bonds</u>	<u>Parish Sales Tax Bonds</u>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 6,338	\$ 27,784,872	\$ 5,254,927	\$ 11,040
Investments	--	26,916,765	--	--
Property taxes receivable - net	--	6,877,280	--	--
Sales taxes receivable	4,730	1,502,072	--	--
Accounts receivable	--	2,096,353	--	--
Accrued interest receivable	--	24,268	--	--
Due from other governments	--	22,237,571	--	--
	<hr/>	<hr/>	<hr/>	<hr/>
Total assets	<u>\$ 11,068</u>	<u>\$ 87,439,181</u>	<u>\$ 5,254,927</u>	<u>\$ 11,040</u>
<b>LIABILITIES</b>				
Accounts and contracts payable	\$ 11,068	\$ 3,027,262	\$ --	\$ --
Due to other funds	--	8,552,577	--	--
Due to other governments	--	294,934	--	--
Accrued salaries payable	--	1,299,271	--	--
Total liabilities	<u>11,068</u>	<u>13,174,044</u>	<u>--</u>	<u>--</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable revenue - property taxes	--	897,168	--	--
Unavailable revenue - revenue sharing	--	78,110	--	--
Total deferred inflows of resources	<u>--</u>	<u>975,278</u>	<u>--</u>	<u>--</u>
<b>FUND BALANCES (Note 14):</b>				
Restricted	--	65,408,528	5,254,927	11,040
Committed	--	7,881,331	--	--
Total fund balances	<u>--</u>	<u>73,289,859</u>	<u>5,254,927</u>	<u>11,040</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 11,068</u>	<u>\$ 87,439,181</u>	<u>\$ 5,254,927</u>	<u>\$ 11,040</u>

The accompanying notes are an integral part of this statement.



<b>Debt Service</b>					
<b>Taxable Refunding Bonds</b>	<b>Road and Street Improvement</b>	<b>LCDA Road and Street Improvement Project</b>	<b>Excess Revenue and Limited Tax</b>	<b>Total</b>	<b>Total Nonmajor Governmental Funds</b>
\$ --	\$ 4,466,075	\$ 1,093,336	\$ --	\$ 10,825,378	\$ 38,610,250
--	2,824,411	--	--	2,824,411	29,741,176
--	--	--	--	--	6,877,280
--	--	--	--	--	1,502,072
--	--	--	--	--	2,096,353
--	132	--	--	132	24,400
--	--	--	--	--	22,237,571
<u>\$ --</u>	<u>\$ 7,290,618</u>	<u>\$ 1,093,336</u>	<u>\$ --</u>	<u>\$ 13,649,921</u>	<u>\$ 101,089,102</u>
\$ --	\$ 247,787	\$ --	\$ --	\$ 247,787	\$ 3,275,049
--	.	--	--	--	8,552,577
--	--	--	--	--	294,934
--	--	--	--	--	1,299,271
--	247,787	--	--	247,787	13,421,831
--	--	--	--	--	897,168
--	--	--	--	--	78,110
--	--	--	--	--	975,278
--	7,042,831	1,093,336	--	13,402,134	78,810,662
--	--	--	--	--	7,881,331
--	7,042,831	1,093,336	--	13,402,134	86,691,993
<u>\$ --</u>	<u>\$ 7,290,618</u>	<u>\$ 1,093,336</u>	<u>\$ --</u>	<u>\$ 13,649,921</u>	<u>\$ 101,089,102</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, 2013**

	<u>Special Revenue</u>			
	<u>Civil Juror Compensation</u>	<u>Criminal Juror Compensation</u>	<u>City Constable Court Costs</u>	<u>Mosquito Abatement and Rodent Control</u>
<b>REVENUES</b>				
Taxes:				
Property	\$ --	\$ --	\$ --	\$ 5,169,237
Sales	--	--	--	--
Occupancy	--	--	--	--
Intergovernmental revenues	--	--	7,154	--
Charges for services	94,371	287,302	867,629	--
Fines and forfeits	--	--	55,835	--
Investment earnings	149	399	61	12,886
Miscellaneous revenues	--	--	--	--
Total revenues	<u>94,520</u>	<u>287,701</u>	<u>930,679</u>	<u>5,182,123</u>
<b>EXPENDITURES</b>				
Current:				
General government	112,467	289,555	842,163	--
Public safety	--	--	--	--
Transportation	--	--	--	--
Health and welfare	--	--	--	3,993,276
Conservation and development	--	--	--	--
Debt service:				
Principal retirement	--	--	--	--
Interest and fiscal charges	--	--	--	--
Capital outlay	--	--	--	220,902
Intergovernmental	--	--	--	--
Total expenditures	<u>112,467</u>	<u>289,555</u>	<u>842,163</u>	<u>4,214,178</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(17,947)</u>	<u>(1,854)</u>	<u>88,516</u>	<u>967,945</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	--	--	--	--
Transfers out	--	--	(15,371)	(30,483)
Proceeds of capital asset disposition	--	--	--	3,780
Total other financing sources and uses	<u>--</u>	<u>--</u>	<u>(15,371)</u>	<u>(26,703)</u>
Net change in fund balances	(17,947)	(1,854)	73,145	941,242
Fund balances, January 1	<u>118,786</u>	<u>286,420</u>	<u>1,445</u>	<u>9,512,201</u>
Fund balances, December 31	<u>\$ 100,839</u>	<u>\$ 284,566</u>	<u>\$ 74,590</u>	<u>\$ 10,453,443</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>
\$ 496,897	\$ --	\$ --	\$ --	\$ --	\$ 11,475,035	\$ 10,764,006
--	--	--	--	--	--	--
--	600	--	--	--	1,421,210	--
--	155,977	477,792	--	5,643,778	13,930,177	--
--	--	--	187,584	--	--	--
412	265	876	1,831	15,457	11,347	(2,872)
--	--	--	--	5,348	59,825	--
<u>497,309</u>	<u>156,842</u>	<u>478,668</u>	<u>189,415</u>	<u>5,664,583</u>	<u>26,897,594</u>	<u>10,761,134</u>
--	151,157	390,363	--	--	--	--
--	--	--	273,323	5,385,564	20,889,645	10,721,747
--	--	--	--	--	--	--
610,870	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	49,488	122,877	607,272	747,904	--
--	--	--	--	--	--	--
<u>610,870</u>	<u>151,157</u>	<u>439,851</u>	<u>396,200</u>	<u>5,992,836</u>	<u>21,637,549</u>	<u>10,721,747</u>
(113,561)	5,685	38,817	(206,785)	(328,253)	5,260,045	39,387
142,500	--	--	--	794,400	33,349	--
(5,464)	(1,359)	--	--	(49,079)	(1,082,256)	--
--	--	--	--	--	3,566	--
<u>137,036</u>	<u>(1,359)</u>	<u>--</u>	<u>--</u>	<u>745,321</u>	<u>(1,045,341)</u>	<u>--</u>
23,475	4,326	38,817	(206,785)	417,068	4,214,704	39,387
396,393	167,835	471,626	919,384	10,119,016	9,100,325	1,397,269
<u>\$ 419,868</u>	<u>\$ 172,161</u>	<u>\$ 510,443</u>	<u>\$ 712,599</u>	<u>\$ 10,536,084</u>	<u>\$ 13,315,029</u>	<u>\$ 1,436,656</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, 2013**

	<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>
<b>REVENUES</b>				
Taxes:				
Property	\$ 328,185	\$ 327,324	\$ 138,395	\$ 109,613
Sales	--	--	--	--
Occupancy	--	--	--	--
Intergovernmental revenues	--	137,205	17,004	17,046
Charges for services	61,037	101,111	44,261	49,499
Fines and forfeits	--	--	--	--
Investment earnings	354	179	136	496
Miscellaneous revenues	--	10,517	5,231	4,812
Total revenues	<u>389,576</u>	<u>576,336</u>	<u>205,027</u>	<u>181,466</u>
<b>EXPENDITURES</b>				
Current:				
General government	--	--	--	--
Public safety	330,890	744,779	231,028	158,250
Transportation	--	--	--	--
Health and welfare	--	--	--	--
Conservation and development	--	--	--	--
Debt service:				
Principal retirement	--	--	--	9,600
Interest and fiscal charges	--	--	--	2,841
Capital outlay	--	--	30,000	1,800
Intergovernmental	--	--	--	--
Total expenditures	<u>330,890</u>	<u>744,779</u>	<u>261,028</u>	<u>172,491</u>
Excess (deficiency) of revenues over (under) expenditures	<u>58,686</u>	<u>(168,443)</u>	<u>(56,001)</u>	<u>8,975</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	--	136,250	35,860	19,000
Transfers out	--	(5,862)	--	--
Proceeds of capital asset disposition	--	--	--	--
Total other financing sources and uses	<u>--</u>	<u>130,388</u>	<u>35,860</u>	<u>19,000</u>
Net change in fund balances	58,686	(38,055)	(20,141)	27,975
Fund balances, January 1	<u>340,957</u>	<u>253,574</u>	<u>161,987</u>	<u>341,584</u>
Fund balances, December 31	<u>\$ 399,643</u>	<u>\$ 215,519</u>	<u>\$ 141,846</u>	<u>\$ 369,559</u>

The accompanying notes are an integral part of this statement.

Continued

Special Revenue

<u>Alsen- St. Irma Lee Fire Protection District</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>
\$ 249,775	\$ 615,984	\$ --	\$ --	\$ --	\$ --
--	--	--	1,196,822	13,874,151	108,644
--	--	--	--	--	872,941
8,798	51,217	3,328,726	--	--	--
12,226	--	--	--	--	--
--	--	--	--	--	--
668	6,191	19,453	5,768	16,220	--
6,601	--	--	--	--	--
<u>278,068</u>	<u>673,392</u>	<u>3,348,179</u>	<u>1,202,590</u>	<u>13,890,371</u>	<u>981,585</u>
--	--	--	--	--	--
267,028	--	--	--	--	--
--	540,977	475,935	266,108	10,840,657	--
--	--	--	--	--	--
--	--	--	--	--	981,585
--	--	--	--	--	--
--	--	--	--	--	--
--	--	1,035,443	151	--	--
--	--	550,000	--	--	--
<u>267,028</u>	<u>540,977</u>	<u>2,061,378</u>	<u>266,259</u>	<u>10,840,657</u>	<u>981,585</u>
<u>11,040</u>	<u>132,415</u>	<u>1,286,801</u>	<u>936,331</u>	<u>3,049,714</u>	<u>--</u>
24,510	--	--	--	--	--
(903)	--	--	--	(903)	--
--	--	--	--	--	--
<u>23,607</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>(903)</u>	<u>--</u>
34,647	132,415	1,286,801	936,331	3,048,811	--
501,384	4,172,372	12,086,891	3,427,634	8,519,728	--
<u>\$ 536,031</u>	<u>\$ 4,304,787</u>	<u>\$ 13,373,692</u>	<u>\$ 4,363,965</u>	<u>\$ 11,568,539</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, 2013**

	<u>Special Revenue</u>		<u>Debt Service</u>	
	<u>Lafayette- Main Economic Development District</u>	<u>Total</u>	<u>City Sales Tax Bonds</u>	<u>Parish Sales Tax Bonds</u>
<b>REVENUES</b>				
Taxes:				
Property	\$ --	\$ 29,674,451	\$ --	\$ --
Sales	46,192	15,225,809	4,776,075	--
Occupancy	--	872,941	--	--
Intergovernmental revenues	--	4,988,960	--	--
Charges for services	--	21,725,160	--	--
Fines and forfeits	--	243,419	--	--
Investment earnings	--	90,276	6,529	--
Miscellaneous revenues	--	92,334	--	11,040
Total revenues	<u>46,192</u>	<u>72,913,350</u>	<u>4,782,604</u>	<u>11,040</u>
<b>EXPENDITURES</b>				
Current:				
General government	--	1,785,705	--	--
Public safety	--	39,002,254	--	--
Transportation	--	12,123,677	--	--
Health and welfare	--	3,993,276	--	--
Conservation and development	46,192	1,638,647	--	--
Debt service:				
Principal retirement	--	9,600	3,675,000	--
Interest and fiscal charges	--	2,841	1,099,812	--
Capital outlay	--	2,815,837	--	--
Intergovernmental	--	550,000	--	--
Total expenditures	<u>46,192</u>	<u>61,921,837</u>	<u>4,774,812</u>	<u>--</u>
Excess (deficiency) of revenues over (under) expenditures	<u>--</u>	<u>10,991,513</u>	<u>7,792</u>	<u>11,040</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	--	1,185,869	--	--
Transfers out	--	(1,191,680)	--	--
Proceeds of capital asset disposition	--	7,346	--	--
Total other financing sources and uses	<u>--</u>	<u>1,535</u>	<u>--</u>	<u>--</u>
Net change in fund balances	--	10,993,048	7,792	11,040
Fund balances, January 1	<u>--</u>	<u>62,296,811</u>	<u>5,247,135</u>	<u>--</u>
Fund balances, December 31	<u>\$ --</u>	<u>\$ 73,289,859</u>	<u>\$ 5,254,927</u>	<u>\$ 11,040</u>

The accompanying notes are an integral part of this statement.

<b>Debt Service</b>					
		<b>LCDA</b>			
<b>Taxable Refunding Bonds</b>	<b>Road and Street Improvement</b>	<b>Road and Street Improvement Project</b>	<b>Excess Revenue and Limited Tax</b>	<b>Total</b>	<b>Total Nonmajor Governmental Funds</b>
\$ --	\$ --	\$ --	\$ --	\$ --	\$ 29,674,451
--	17,843,623	2,625,704	--	25,245,402	40,471,211
--	--	--	--	--	872,941
--	--	--	--	--	4,988,960
--	--	--	--	--	21,725,160
--	--	--	--	--	243,419
--	12,910	2,348	--	21,787	112,063
--	--	--	196,466	207,506	299,840
<u>--</u>	<u>17,856,533</u>	<u>2,628,052</u>	<u>196,466</u>	<u>25,474,695</u>	<u>98,388,045</u>
--	--	--	--	--	1,785,705
--	--	--	--	--	39,002,254
--	--	--	--	--	12,123,677
--	--	--	--	--	3,993,276
--	--	--	--	--	1,638,647
2,945,000	7,630,000	1,255,000	239,186	15,744,186	15,753,786
1,839,256	10,253,105	1,374,156	19,864	14,586,193	14,589,034
--	--	--	--	--	2,815,837
--	--	--	--	--	550,000
<u>4,784,256</u>	<u>17,883,105</u>	<u>2,629,156</u>	<u>259,050</u>	<u>30,330,379</u>	<u>92,252,216</u>
<u>(4,784,256)</u>	<u>(26,572)</u>	<u>(1,104)</u>	<u>(62,584)</u>	<u>(4,855,684)</u>	<u>6,135,829</u>
4,784,256	--	--	62,584	4,846,840	6,032,709
--	--	--	--	--	(1,191,680)
--	--	--	--	--	7,346
<u>4,784,256</u>	<u>--</u>	<u>--</u>	<u>62,584</u>	<u>4,846,840</u>	<u>4,848,375</u>
--	(26,572)	(1,104)	--	(8,844)	10,984,204
--	7,069,403	1,094,440	--	13,410,978	75,707,789
<u>\$ --</u>	<u>\$ 7,042,831</u>	<u>\$ 1,093,336</u>	<u>\$ --</u>	<u>\$ 13,402,134</u>	<u>\$ 86,691,993</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, 2013**

EXHIBIT B - 3

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
<b>REVENUES</b>				
Taxes:				
General property taxes	\$ 3,835	\$ --	\$ 3,835	\$ 3,835
General sales and use taxes	235,551,162	7,456,517	243,007,679	239,379,864
Total taxes	<u>235,554,997</u>	<u>7,456,517</u>	<u>243,011,514</u>	<u>239,383,699</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	80,171,863	6,544,849	86,716,712	99,988,875
Louisiana State Capital Outlay Bill	14,468,941	726,356	15,195,297	16,563,742
Department of Culture, Recreation and Tourism	--	1,872	1,872	91,790
Department of Treasury	1,461,000	412,350	1,873,350	1,873,350
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	1,872	89,300
E.B.R. Mortgage Finance Authority	--	250,000	250,000	250,000
Other governmental agencies	312,543	94,287	406,830	541,340
Total intergovernmental revenues	<u>100,165,490</u>	<u>8,031,586</u>	<u>108,197,076</u>	<u>123,149,540</u>
Investment earnings	<u>48,213,263</u>	<u>191,105</u>	<u>48,404,368</u>	<u>46,843,949</u>
Miscellaneous revenues:				
Private developer impact fees	3,643,864	1,595,152	5,239,016	3,285,431
Contributions from private business	4,084,239	--	4,084,239	2,881,087
Other miscellaneous revenues	1,188,207	--	1,188,207	1,181,120
Total miscellaneous revenues	<u>8,916,310</u>	<u>1,595,152</u>	<u>10,511,462</u>	<u>7,347,638</u>
Total revenues	<u>392,850,060</u>	<u>17,274,360</u>	<u>410,124,420</u>	<u>416,724,826</u>
<b>EXPENDITURES</b>				
Land	83,077,690	9,284,155	92,361,845	105,920,260
Buildings	117,301,226	24,184,660	141,485,886	172,251,640
Improvements other than buildings	547,993,335	31,833,341	579,826,676	682,270,492
Equipment	51,438,772	3,507,863	54,946,635	59,197,044
Other	9,472,799	94,133	9,566,932	9,685,030
Total expenditures	<u>809,283,822</u>	<u>68,904,152</u>	<u>878,187,974</u>	<u>1,029,324,466</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(416,433,762)</u>	<u>(51,629,792)</u>	<u>(468,063,554)</u>	<u>(612,599,640)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	317,892,647	4,826,801	322,719,448	322,719,448
Transfers out	(4,397,476)	(62,905)	(4,460,381)	(4,606,955)
Issuance of long term debt	270,835,000	11,000,000	281,835,000	281,835,000
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	228,893	50,000	278,893	--
Total other financing sources and uses	<u>597,211,211</u>	<u>15,813,896</u>	<u>613,025,107</u>	<u>612,599,640</u>
Net change in fund balances	<u>\$ 180,777,449</u>	<u>(35,815,896)</u>	<u>\$ 144,961,553</u>	<u>\$ --</u>
Fund Balances, January 1		<u>180,777,449</u>		
Fund Balances, December 31		<u>\$ 144,961,553</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, 2013**

EXHIBIT B - 4

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Charges for services:				
Civil juror fees	\$ 60,000	\$ 75,000	\$ 94,371	\$ 19,371
Investment earnings	--	--	149	149
Total revenues	60,000	75,000	94,520	19,520
<b>EXPENDITURES</b>				
Current:				
General government:				
Juror compensation	90,000	130,000	112,467	17,533
Excess (deficiency) of revenues over (under) expenditures	(30,000)	(55,000)	(17,947)	37,053
Fund balances, January 1	118,786	118,786	118,786	--
Fund balances, December 31	<u>\$ 88,786</u>	<u>\$ 63,786</u>	<u>\$ 100,839</u>	<u>\$ 37,053</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, 2013**

EXHIBIT B - 5

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Charges for services:				
Criminal juror fees	\$ 250,000	\$ 290,000	\$ 287,302	\$ (2,698)
Investment earnings	--	--	399	399
Total revenues	250,000	290,000	287,701	(2,299)
<b>EXPENDITURES</b>				
Current:				
General government:				
Juror compensation	250,000	330,000	289,555	40,445
Excess (deficiency) of revenues over (under) expenditures	--	(40,000)	(1,854)	38,146
Fund balances, January 1	286,420	286,420	286,420	--
Fund balances, December 31	<u>\$ 286,420</u>	<u>\$ 246,420</u>	<u>\$ 284,566</u>	<u>\$ 38,146</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, 2013**

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>		
<b>REVENUES</b>				
Intergovernmental revenues:				
State shared revenues:				
On-behalf payments	\$ 12,000	\$ 12,000	\$ 7,154	\$ (4,846)
Charges for services:				
Judiciary court costs	620,000	620,000	691,078	71,078
Criminal bond posting fees	--	45,000	59,170	14,170
School security fees	20,000	20,000	17,105	(2,895)
Constable bench warrant fees	37,000	37,000	25,251	(11,749)
Evidence testing	110,000	110,000	75,025	(34,975)
Total charges for services	<u>787,000</u>	<u>832,000</u>	<u>867,629</u>	<u>35,629</u>
Fines and forfeits:				
City court forfeitures	25,000	25,000	55,835	30,835
Investment earnings	--	--	61	61
Total revenues	824,000	869,000	930,679	61,679
<b>EXPENDITURES</b>				
Current:				
General government:				
Judicial	825,445	855,074	847,037	8,037
Excess (deficiency) of revenues over (under) expenditures	<u>(1,445)</u>	<u>13,926</u>	<u>83,642</u>	<u>69,716</u>
<b>OTHER FINANCING USES</b>				
Transfers out:				
General Fund	--	(3,421)	(3,421)	--
Grants Fund	--	(11,950)	(11,950)	--
Total transfers out	<u>--</u>	<u>(15,371)</u>	<u>(15,371)</u>	<u>--</u>
Total other financing uses	<u>--</u>	<u>(15,371)</u>	<u>(15,371)</u>	<u>--</u>
Net change in fund balances	(1,445)	(1,445)	68,271	69,716
Fund balances, January 1	1,445	1,445	1,445	--
Fund balances, December 31	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 69,716</u>	<u>\$ 69,716</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, 2013**

EXHIBIT B - 7

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Taxes:				
General property taxes	\$ 4,955,160	\$ 4,955,160	\$ 5,169,237	\$ 214,077
Investment earnings	<u>10,000</u>	<u>10,000</u>	<u>12,886</u>	<u>2,886</u>
Total revenues	<u>4,965,160</u>	<u>4,965,160</u>	<u>5,182,123</u>	<u>216,963</u>
<b>EXPENDITURES</b>				
Current:				
Health and welfare:				
Operations	4,793,550	4,763,067	3,997,627	765,440
Capital outlay	<u>475,875</u>	<u>475,875</u>	<u>220,902</u>	<u>254,973</u>
Total expenditures	<u>5,269,425</u>	<u>5,238,942</u>	<u>4,218,529</u>	<u>1,020,413</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(304,265)</u>	<u>(273,782)</u>	<u>963,594</u>	<u>1,237,376</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out:				
General Fund	--	(30,483)	(30,483)	--
Proceeds of capital asset disposition	<u>1,000</u>	<u>1,000</u>	<u>3,780</u>	<u>2,780</u>
Total other financing sources and uses	<u>1,000</u>	<u>(29,483)</u>	<u>(26,703)</u>	<u>2,780</u>
Net change in fund balances	(303,265)	(303,265)	936,891	1,240,156
Fund balances, January 1	<u>9,512,201</u>	<u>9,512,201</u>	<u>9,512,201</u>	<u>--</u>
Fund balances, December 31	<u>\$ 9,208,936</u>	<u>\$ 9,208,936</u>	<u>\$ 10,449,092</u>	<u>\$ 1,240,156</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, 2013**

EXHIBIT B - 8

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Taxes:				
General property taxes	\$ 478,070	\$ 478,070	\$ 496,897	\$ 18,827
Investment earnings	(1,500)	(1,500)	412	1,912
Miscellaneous revenues:				
Donations	1,000	1,000	--	(1,000)
Total revenues	<u>477,570</u>	<u>477,570</u>	<u>497,309</u>	<u>19,739</u>
<b>EXPENDITURES</b>				
Current:				
Conservation and development Operations	<u>741,542</u>	<u>736,078</u>	<u>614,737</u>	<u>121,341</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(263,972)</u>	<u>(258,508)</u>	<u>(117,428)</u>	<u>141,080</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in:				
General fund	142,500	142,500	142,500	--
Transfers out:				
General Fund	<u>--</u>	<u>(5,464)</u>	<u>(5,464)</u>	<u>--</u>
Total other financing sources and uses	<u>142,500</u>	<u>137,036</u>	<u>137,036</u>	<u>--</u>
Net change in fund balances	(121,472)	(121,472)	19,608	141,080
Fund balances, January 1	<u>396,393</u>	<u>396,393</u>	<u>396,393</u>	<u>--</u>
Fund balances, December 31	<u>\$ 274,921</u>	<u>\$ 274,921</u>	<u>\$ 416,001</u>	<u>\$ 141,080</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, 2013**

EXHIBIT B - 9

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Intergovernmental revenues:				
State shared revenues:				
On-behalf payments	\$ 600	\$ 600	\$ 600	\$ --
Charges for services:				
Gaming fees	175,430	142,430	155,977	13,547
Investment earnings	260	260	265	5
Total revenues	176,290	143,290	156,842	13,552
<b>EXPENDITURES</b>				
Current:				
General government:				
Operations	194,630	193,271	151,157	42,114
Excess (deficiency) of revenues over (under) expenditures	(18,340)	(49,981)	5,685	55,666
<b>OTHER FINANCING USES</b>				
Transfers out:				
General Fund	--	(1,359)	(1,359)	--
Net change in fund balances	(18,340)	(51,340)	4,326	55,666
Fund balances, January 1	167,835	167,835	167,835	--
Fund balances, December 31	<u>\$ 149,495</u>	<u>\$ 116,495</u>	<u>\$ 172,161</u>	<u>\$ 55,666</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, 2013**

EXHIBIT B - 10

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Charges for services:				
Civil and traffic fees	\$ 490,000	\$ 467,000	\$ 477,792	\$ 10,792
Investment earnings	--	--	876	876
Total revenues	<u>490,000</u>	<u>467,000</u>	<u>478,668</u>	<u>11,668</u>
<b>EXPENDITURES</b>				
Current:				
General government:				
Judicial	571,367	646,367	408,233	238,134
Capital outlay	<u>200,190</u>	<u>125,190</u>	<u>49,488</u>	<u>75,702</u>
Total expenditures	<u>771,557</u>	<u>771,557</u>	<u>457,721</u>	<u>313,836</u>
Excess (deficiency) of revenues over (under) expenditures	(281,557)	(304,557)	20,947	325,504
Fund balances, January 1	<u>471,626</u>	<u>471,626</u>	<u>471,626</u>	--
Fund balances, December 31	<u><u>\$ 190,069</u></u>	<u><u>\$ 167,069</u></u>	<u><u>\$ 492,573</u></u>	<u><u>\$ 325,504</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, 2013**

EXHIBIT B - 11

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Fines and forfeits:				
Forfeited property	\$ 750,000	\$ 189,415	\$ 187,584	\$ (1,831)
Investment earnings	--	--	1,831	1,831
Total revenues	<u>750,000</u>	<u>189,415</u>	<u>189,415</u>	<u>--</u>
<b>EXPENDITURES</b>				
Current:				
Public safety:				
Dedicated funds	564,000	373,096	273,323	99,773
Capital outlay	<u>622,729</u>	<u>503,048</u>	<u>179,377</u>	<u>323,671</u>
Total expenditures	<u>1,186,729</u>	<u>876,144</u>	<u>452,700</u>	<u>423,444</u>
Excess (deficiency) of revenues over (under) expenditures	(436,729)	(686,729)	(263,285)	423,444
Fund balances, January 1	<u>919,384</u>	<u>919,384</u>	<u>919,384</u>	<u>--</u>
Fund balances, December 31	<u><u>\$ 482,655</u></u>	<u><u>\$ 232,655</u></u>	<u><u>\$ 656,099</u></u>	<u><u>\$ 423,444</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, 2013**

EXHIBIT B - 12

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Charges for services:				
Enhanced 911	\$ 5,579,140	\$ 5,579,140	\$ 5,643,778	\$ 64,638
Investment earnings	15,000	15,000	15,457	457
Miscellaneous revenues:				
Other income	--	--	5,348	5,348
Total revenues	<u>5,594,140</u>	<u>5,594,140</u>	<u>5,664,583</u>	<u>70,443</u>
<b>EXPENDITURES</b>				
Current:				
Public safety:				
Communications	6,586,929	6,437,850	5,498,628	939,222
Capital outlay	<u>799,622</u>	<u>899,622</u>	<u>747,060</u>	<u>152,562</u>
Total expenditures	<u>7,386,551</u>	<u>7,337,472</u>	<u>6,245,688</u>	<u>1,091,784</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,792,411)</u>	<u>(1,743,332)</u>	<u>(581,105)</u>	<u>1,162,227</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in:				
Emergency Medical Services Fund	<u>794,400</u>	<u>794,400</u>	<u>794,400</u>	<u>--</u>
Transfers out:				
General Fund	<u>--</u>	<u>(49,079)</u>	<u>(49,079)</u>	<u>--</u>
Total other financing sources and uses	<u>794,400</u>	<u>745,321</u>	<u>745,321</u>	<u>--</u>
Net change in fund balances	(998,011)	(998,011)	164,216	1,162,227
Fund balances, January 1	<u>10,119,016</u>	<u>10,119,016</u>	<u>10,119,016</u>	<u>--</u>
Fund balances, December 31	<u>\$ 9,121,005</u>	<u>\$ 9,121,005</u>	<u>\$ 10,283,232</u>	<u>\$ 1,162,227</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, 2013**

EXHIBIT B - 13

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Taxes:				
General property taxes	\$ 11,013,700	\$ 11,013,700	\$ 11,475,035	\$ 461,335
Intergovernmental revenues:				
Medicaid supplemental payment program	--	--	1,421,210	1,421,210
Charges for services:				
Emergency transport charges	9,605,840	9,605,840	12,121,245	2,515,405
Medicaid supplemental payments for ambulances	--	280,000	1,808,812	1,528,812
Medical record fees	--	--	120	120
Total charges for services	<u>9,605,840</u>	<u>9,885,840</u>	<u>13,930,177</u>	<u>4,044,337</u>
Investment earnings	15,000	15,000	11,347	(3,653)
Miscellaneous revenues:				
Other income	<u>55,000</u>	<u>55,000</u>	<u>59,825</u>	<u>4,825</u>
Total revenues	<u>20,689,540</u>	<u>20,969,540</u>	<u>26,897,594</u>	<u>5,928,054</u>
<b>EXPENDITURES</b>				
Current:				
Public safety:				
Operations	20,373,252	21,064,396	21,004,788	59,608
Capital outlay	<u>248,833</u>	<u>1,239,833</u>	<u>747,904</u>	<u>491,929</u>
Total expenditures	<u>20,622,085</u>	<u>22,304,229</u>	<u>21,752,692</u>	<u>551,537</u>
Excess (deficiency) of revenues over (under) expenditures	<u>67,455</u>	<u>(1,334,689)</u>	<u>5,144,902</u>	<u>6,479,591</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in:				
General Fund	<u>--</u>	<u>33,349</u>	<u>33,349</u>	<u>--</u>
Transfers out:				
General Fund	(90,000)	(287,856)	(287,856)	--
East Baton Rouge Parish Communications District	<u>(794,400)</u>	<u>(794,400)</u>	<u>(794,400)</u>	<u>--</u>
Total transfers out	<u>(884,400)</u>	<u>(1,082,256)</u>	<u>(1,082,256)</u>	<u>--</u>
Proceeds of capital asset disposition	<u>--</u>	<u>--</u>	<u>3,566</u>	<u>3,566</u>
Total other financing sources and uses	<u>(884,400)</u>	<u>(1,048,907)</u>	<u>(1,045,341)</u>	<u>3,566</u>
Net change in fund balances	(816,945)	(2,383,596)	4,099,561	6,483,157
Fund balances, January 1	<u>9,100,325</u>	<u>9,100,325</u>	<u>9,100,325</u>	<u>--</u>
Fund balances, December 31	<u>\$ 8,283,380</u>	<u>\$ 6,716,729</u>	<u>\$ 13,199,886</u>	<u>\$ 6,483,157</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)**  
**BATON ROUGE FIRE DEPARTMENT PAY ENHANCEMENT SPECIAL REVENUE FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2013**

EXHIBIT B - 14

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u> <u>(Budgetary</u> <u>Basis)</u>	<u>Final Budget -</u> <u>Positive</u> <u>(Negative)</u>
<b>REVENUES</b>				
Taxes:				
General property taxes	\$ 10,399,550	\$ 10,399,550	\$ 10,764,006	\$ 364,456
Investment earnings	<u>(10,000)</u>	<u>(10,000)</u>	<u>(2,872)</u>	<u>7,128</u>
Total revenues	10,389,550	10,389,550	10,761,134	371,584
<b>EXPENDITURES</b>				
Current:				
Public safety:				
Operations	<u>10,957,760</u>	<u>10,957,760</u>	<u>10,721,747</u>	<u>236,013</u>
Excess (deficiency) of revenues over (under) expenditures	(568,210)	(568,210)	39,387	607,597
Fund balances, January 1	<u>1,397,269</u>	<u>1,397,269</u>	<u>1,397,269</u>	<u>--</u>
Fund balances, December 31	<u><u>\$ 829,059</u></u>	<u><u>\$ 829,059</u></u>	<u><u>\$ 1,436,656</u></u>	<u><u>\$ 607,597</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, 2013**

EXHIBIT B - 15

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Taxes:				
General property taxes	\$ 273,250	\$ 273,250	\$ 328,185	\$ 54,935
Charges for services:				
Fire protection service charges	59,670	59,670	61,037	1,367
Investment earnings	330	330	354	24
Total revenues	333,250	333,250	389,576	56,326
<b>EXPENDITURES</b>				
Current:				
Public safety:				
Operations	319,820	342,084	330,890	11,194
Excess (deficiency) of revenues over (under) expenditures	13,430	(8,834)	58,686	67,520
Fund balances, January 1	340,957	340,957	340,957	--
Fund balances, December 31	<u>\$ 354,387</u>	<u>\$ 332,123</u>	<u>\$ 399,643</u>	<u>\$ 67,520</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, 2013**

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>		
<b>REVENUES</b>				
Taxes:				
General property taxes	\$ 505,040	\$ 325,040	\$ 327,324	\$ 2,284
Intergovernmental revenues:				
Insurance company taxes	27,730	27,730	31,929	4,199
Louisiana revenue sharing	80,320	80,320	81,276	956
On-behalf payments for salaries and benefits	24,000	24,000	24,000	--
Total intergovernmental revenues	<u>132,050</u>	<u>132,050</u>	<u>137,205</u>	<u>5,155</u>
Charges for services:				
Fire protection service charges	<u>97,460</u>	<u>97,460</u>	<u>101,111</u>	<u>3,651</u>
Investment earnings	<u>70</u>	<u>70</u>	<u>179</u>	<u>109</u>
Miscellaneous revenues:				
Other income	<u>--</u>	<u>--</u>	<u>10,517</u>	<u>10,517</u>
Total revenues	<u>734,620</u>	<u>554,620</u>	<u>576,336</u>	<u>21,716</u>
<b>EXPENDITURES</b>				
Current:				
Public safety:				
Operations	<u>750,870</u>	<u>751,008</u>	<u>744,779</u>	<u>6,229</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(16,250)</u>	<u>(196,388)</u>	<u>(168,443)</u>	<u>27,945</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in:				
General Fund	16,250	136,250	136,250	--
Transfers out:				
General Fund	<u>--</u>	<u>(5,862)</u>	<u>(5,862)</u>	<u>--</u>
Total other financing sources and uses	<u>16,250</u>	<u>130,388</u>	<u>130,388</u>	<u>--</u>
Net change in fund balances	--	(66,000)	(38,055)	27,945
Fund balances, January 1	<u>253,574</u>	<u>253,574</u>	<u>253,574</u>	<u>--</u>
Fund balances, December 31	<u>\$ 253,574</u>	<u>\$ 187,574</u>	<u>\$ 215,519</u>	<u>\$ 27,945</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, 2013**

EXHIBIT B - 17

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Taxes:				
General property taxes	\$ 134,650	\$ 134,650	\$ 138,395	\$ 3,745
Intergovernmental revenues:				
Insurance company taxes	14,820	14,820	17,004	2,184
Charges for services:				
Fire protection service charges	44,490	44,490	44,261	(229)
Investment earnings	90	90	136	46
Miscellaneous revenues:				
Other income	--	--	5,231	5,231
Total revenues	<u>194,050</u>	<u>194,050</u>	<u>205,027</u>	<u>10,977</u>
<b>EXPENDITURES</b>				
Current:				
Public safety:				
Operations	229,910	236,410	231,028	5,382
Capital outlay	--	30,000	30,000	--
Total expenditures	<u>229,910</u>	<u>266,410</u>	<u>261,028</u>	<u>5,382</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(35,860)</u>	<u>(72,360)</u>	<u>(56,001)</u>	<u>16,359</u>
<b>OTHER FINANCING SOURCES</b>				
Transfers in:				
General Fund	35,860	35,860	35,860	--
Net change in fund balances	--	(36,500)	(20,141)	16,359
Fund balances, January 1	<u>161,987</u>	<u>161,987</u>	<u>161,987</u>	<u>--</u>
Fund balances, December 31	<u>\$ 161,987</u>	<u>\$ 125,487</u>	<u>\$ 141,846</u>	<u>\$ 16,359</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, 2013**

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>		
<b>REVENUES</b>				
Taxes:				
General property taxes	\$ 97,820	\$ 97,820	\$ 109,613	\$ 11,793
Intergovernmental revenues:				
Insurance company taxes	14,850	14,850	17,046	2,196
Charges for services:				
Fire protection service charges	49,180	49,180	49,499	319
Investment earnings	400	400	496	96
Miscellaneous revenues:				
Other income	--	--	4,812	4,812
Total revenues	<u>162,250</u>	<u>162,250</u>	<u>181,466</u>	<u>19,216</u>
<b>EXPENDITURES</b>				
Current:				
Public safety:				
Operations	<u>163,960</u>	<u>171,260</u>	<u>158,250</u>	<u>13,010</u>
Debt service:				
Principal retirement	9,600	9,600	9,600	--
Interest and fiscal charges	7,690	7,690	2,841	4,849
Total debt service	<u>17,290</u>	<u>17,290</u>	<u>12,441</u>	<u>4,849</u>
Capital outlay	<u>37,087</u>	<u>37,087</u>	<u>1,800</u>	<u>35,287</u>
Total expenditures	<u>218,337</u>	<u>225,637</u>	<u>172,491</u>	<u>53,146</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(56,087)</u>	<u>(63,387)</u>	<u>8,975</u>	<u>72,362</u>
<b>OTHER FINANCING SOURCES</b>				
Transfers in:				
General Fund	19,000	19,000	19,000	--
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>54,287</u>	<u>19,000</u>	<u>(35,287)</u>
Net change in fund balances	(1,800)	(9,100)	27,975	37,075
Fund balances, January 1	<u>341,584</u>	<u>341,584</u>	<u>341,584</u>	<u>--</u>
Fund balances, December 31	<u>\$ 339,784</u>	<u>\$ 332,484</u>	<u>\$ 369,559</u>	<u>\$ 37,075</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, 2013**

EXHIBIT B - 19

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Taxes:				
General property taxes	\$ 198,770	\$ 212,670	\$ 249,775	\$ 37,105
Intergovernmental revenues:				
Insurance company taxes	7,700	7,700	8,798	1,098
Charges for services:				
Fire protection service charges	11,820	11,820	12,226	406
Investment earnings	700	700	668	(32)
Miscellaneous revenues:				
Other income	--	--	6,601	6,601
Total revenues	218,990	232,890	278,068	45,178
<b>EXPENDITURES</b>				
Current:				
Public safety:				
Operations	254,180	267,177	267,028	149
Excess (deficiency) of revenues over (under) expenditures	(35,190)	(34,287)	11,040	45,327
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in:				
General Fund	24,510	24,510	24,510	--
Transfers out:				
General Fund	--	(903)	(903)	--
Total other financing sources and uses	24,510	23,607	23,607	--
Net change in fund balances	(10,680)	(10,680)	34,647	45,327
Fund balances, January 1	501,384	501,384	501,384	--
Fund balances, December 31	\$ 490,704	\$ 490,704	\$ 536,031	\$ 45,327

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, 2013**

EXHIBIT B - 20

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Taxes:				
General property taxes	\$ 563,190	\$ 563,190	\$ 615,984	\$ 52,794
Intergovernmental revenues:				
State shared revenues				
Louisiana revenue sharing	51,400	51,400	51,217	(183)
Investment earnings	<u>5,000</u>	<u>5,000</u>	<u>6,191</u>	<u>1,191</u>
Total revenues	619,590	619,590	673,392	53,802
<b>EXPENDITURES</b>				
Current:				
Transportation:				
Operations	<u>619,590</u>	<u>619,590</u>	<u>540,977</u>	<u>78,613</u>
Excess (deficiency) of revenues over (under) expenditures	--	--	132,415	132,415
Fund balances, January 1	<u>4,172,372</u>	<u>4,172,372</u>	<u>4,172,372</u>	<u>--</u>
Fund balances, December 31	<u><u>\$ 4,172,372</u></u>	<u><u>\$ 4,172,372</u></u>	<u><u>\$ 4,304,787</u></u>	<u><u>\$ 132,415</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, 2013**

EXHIBIT B - 21

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Intergovernmental revenues:				
State shared revenues				
State road fund	\$ 2,650,000	\$ 2,650,000	\$ 3,328,726	\$ 678,726
Investment earnings	<u>17,200</u>	<u>17,200</u>	<u>19,453</u>	<u>2,253</u>
Total revenues	<u>2,667,200</u>	<u>2,667,200</u>	<u>3,348,179</u>	<u>680,979</u>
<b>EXPENDITURES</b>				
Current:				
Transportation:				
Operations	1,645,180	665,935	475,935	190,000
Capital outlay	11,611,181	12,590,426	1,503,633	11,086,793
Intergovernmental	<u>550,000</u>	<u>550,000</u>	<u>550,000</u>	<u>--</u>
Total expenditures	<u>13,806,361</u>	<u>13,806,361</u>	<u>2,529,568</u>	<u>11,276,793</u>
Excess (deficiency) of revenues over (under) expenditures	(11,139,161)	(11,139,161)	818,611	11,957,772
Fund balances, January 1	<u>12,086,891</u>	<u>12,086,891</u>	<u>12,086,891</u>	<u>--</u>
Fund balances, December 31	<u><u>\$ 947,730</u></u>	<u><u>\$ 947,730</u></u>	<u><u>\$ 12,905,502</u></u>	<u><u>\$ 11,957,772</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, 2013**

EXHIBIT B - 22

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Taxes:				
General sales and use taxes	\$ 1,133,370	\$ 1,133,370	\$ 1,196,822	\$ 63,452
Investment earnings	<u>7,500</u>	<u>7,500</u>	<u>5,768</u>	<u>(1,732)</u>
Total revenues	<u>1,140,870</u>	<u>1,140,870</u>	<u>1,202,590</u>	<u>61,720</u>
<b>EXPENDITURES</b>				
Current:				
Transportation: Operations	4,233,781	2,404,740	418,042	1,986,698
Capital outlay	<u>6,399</u>	<u>1,835,440</u>	<u>175,595</u>	<u>1,659,845</u>
Total expenditures	<u>4,240,180</u>	<u>4,240,180</u>	<u>593,637</u>	<u>3,646,543</u>
Excess (deficiency) of revenues over (under) expenditures	(3,099,310)	(3,099,310)	608,953	3,708,263
Fund balances, January 1	<u>3,427,634</u>	<u>3,427,634</u>	<u>3,427,634</u>	<u>--</u>
Fund balances, December 31	<u><u>\$ 328,324</u></u>	<u><u>\$ 328,324</u></u>	<u><u>\$ 4,036,587</u></u>	<u><u>\$ 3,708,263</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 STREET MAINTENANCE SPECIAL REVENUE FUND  
FOR THE YEAR ENDED DECEMBER 31, 2013**

EXHIBIT B - 23

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Taxes:				
General sales and use taxes	\$ 13,195,080	\$ 13,298,080	\$ 13,874,151	\$ 576,071
Investment earnings	<u>10,000</u>	<u>10,000</u>	<u>16,220</u>	<u>6,220</u>
Total revenues	13,205,080	13,308,080	13,890,371	582,291
<b>EXPENDITURES</b>				
Current:				
Transportation:				
Street maintenance	<u>21,277,178</u>	<u>21,440,715</u>	<u>13,409,904</u>	<u>8,030,811</u>
Excess (deficiency) of revenues over (under) expenditures	(8,072,098)	(8,132,635)	480,467	8,613,102
<b>OTHER FINANCING USES</b>				
Transfers out:				
General Fund	<u>--</u>	<u>(903)</u>	<u>(903)</u>	<u>--</u>
Net change in fund balances	(8,072,098)	(8,133,538)	479,564	8,613,102
Fund balances, January 1	<u>8,519,728</u>	<u>8,519,728</u>	<u>8,519,728</u>	<u>--</u>
Fund balances, December 31	<u>\$ 447,630</u>	<u>\$ 386,190</u>	<u>\$ 8,999,292</u>	<u>\$ 8,613,102</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, 2013**

EXHIBIT B - 24

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Taxes:				
General sales and use taxes	\$ 118,650	\$ 102,540	\$ 108,644	\$ 6,104
Occupancy taxes	979,840	899,840	872,941	(26,899)
Total taxes	1,098,490	1,002,380	981,585	(20,795)
<b>EXPENDITURES</b>				
Current:				
Conservation and development:				
Operations	1,098,490	1,002,380	981,585	20,795
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, 2013**

EXHIBIT B - 25

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Taxes:				
General sales and use taxes	\$ --	\$ 43,500	\$ 46,192	\$ 2,692
<b>EXPENDITURES</b>				
Current:				
Conservation and development:				
Operations	--	43,500	46,192	(2,692)
Excess (deficiency) of revenues over (under) expenditures				
	--	--	--	--
Fund balances, January 1	--	--	--	--
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)**  
**CITY SALES TAX BONDS DEBT SERVICE FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2013**

EXHIBIT B - 26

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Taxes:				
General sales and use taxes	\$ 4,766,610	\$ 4,766,610	\$ 4,776,075	\$ 9,465
Investment earnings	<u>18,020</u>	<u>18,020</u>	<u>6,529</u>	<u>(11,491)</u>
Total revenues	<u>4,784,630</u>	<u>4,784,630</u>	<u>4,782,604</u>	<u>(2,026)</u>
<b>EXPENDITURES</b>				
Debt service:				
Principal:				
Bond principal	<u>3,675,000</u>	<u>3,675,000</u>	<u>3,675,000</u>	<u>--</u>
Interest and fiscal charges:				
Bond interest	1,099,600	1,099,600	1,099,587	13
Paying agent fees	<u>2,230</u>	<u>2,230</u>	<u>225</u>	<u>2,005</u>
Total interest and fiscal charges	<u>1,101,830</u>	<u>1,101,830</u>	<u>1,099,812</u>	<u>2,018</u>
Total expenditures	<u>4,776,830</u>	<u>4,776,830</u>	<u>4,774,812</u>	<u>2,018</u>
Excess (deficiency) of revenues over (under) expenditures	7,800	7,800	7,792	(8)
Fund balances, January 1	<u>5,247,135</u>	<u>5,247,135</u>	<u>5,247,135</u>	<u>--</u>
Fund balances, December 31	<u><u>\$ 5,254,935</u></u>	<u><u>\$ 5,254,935</u></u>	<u><u>\$ 5,254,927</u></u>	<u><u>\$ (8)</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, 2013**

EXHIBIT B - 27

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Miscellaneous revenues:				
Other income	\$       --	\$       --	\$    11,040	\$    11,040
Net change in fund balances	--	--	11,040	11,040
Fund balances, January 1	--	--	--	--
Fund balances, December 31	<u>\$       --</u>	<u>\$       --</u>	<u>\$    11,040</u>	<u>\$    11,040</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, 2013**

EXHIBIT B - 28

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>EXPENDITURES</b>				
Debt service:				
Principal:				
Bond principal	\$ 2,945,000	\$ 2,945,000	\$ 2,945,000	\$ --
Interest and fiscal charges:				
Bond interest	1,839,160	1,839,160	1,839,156	4
Paying agent fees	1,100	1,100	100	1,000
Total interest and fiscal charges	<u>1,840,260</u>	<u>1,840,260</u>	<u>1,839,256</u>	<u>1,004</u>
Total expenditures	<u>4,785,260</u>	<u>4,785,260</u>	<u>4,784,256</u>	<u>1,004</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in:				
General Fund	<u>4,785,260</u>	<u>4,785,260</u>	<u>4,784,256</u>	<u>1,004</u>
Total other financing sources and uses	<u>4,785,260</u>	<u>4,785,260</u>	<u>4,784,256</u>	<u>1,004</u>
Net change in fund balances	--	--	--	2,008
Fund balances, January 1	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Fund balances, December 31	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 2,008</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, 2013**

EXHIBIT B - 29

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Taxes:				
General sales and use taxes	\$ 18,166,360	\$ 17,837,395	\$ 17,843,623	\$ 6,228
Investment earnings	26,500	23,500	12,910	(10,590)
Swap earnings	<u>159,570</u>	<u>135,875</u>	<u>135,872</u>	<u>(3)</u>
Total revenues	<u>18,352,430</u>	<u>17,996,770</u>	<u>17,992,405</u>	<u>(4,365)</u>
<b>EXPENDITURES</b>				
Debt service:				
Principal:				
Bond principal	<u>7,630,000</u>	<u>7,630,000</u>	<u>7,630,000</u>	<u>--</u>
Interest and fiscal charges:				
Bond interest	5,853,070	5,621,500	5,621,495	5
Paying agent fees	<u>1,016,570</u>	<u>1,011,570</u>	<u>1,011,469</u>	<u>101</u>
Total interest and fiscal charges	<u>6,869,640</u>	<u>6,633,070</u>	<u>6,632,964</u>	<u>106</u>
Swap expenses	<u>3,756,010</u>	<u>3,756,010</u>	<u>3,756,013</u>	<u>(3)</u>
Total expenditures	<u>18,255,650</u>	<u>18,019,080</u>	<u>18,018,977</u>	<u>103</u>
Excess (deficiency) of revenues over (under) expenditures	96,780	(22,310)	(26,572)	(4,262)
Fund balances, January 1	<u>7,069,403</u>	<u>7,069,403</u>	<u>7,069,403</u>	<u>--</u>
Fund balances, December 31	<u>\$ 7,166,183</u>	<u>\$ 7,047,093</u>	<u>\$ 7,042,831</u>	<u>\$ (4,262)</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, 2013**

EXHIBIT B - 30

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Taxes:				
General sales and use taxes	\$ 2,616,560	\$ 2,626,010	\$ 2,625,704	\$ (306)
Investment earnings	<u>9,000</u>	<u>2,050</u>	<u>2,348</u>	<u>298</u>
Total revenues	<u>2,625,560</u>	<u>2,628,060</u>	<u>2,628,052</u>	<u>(8)</u>
<b>EXPENDITURES</b>				
Debt service:				
Principal:				
Bond principal	<u>1,255,000</u>	<u>1,255,000</u>	<u>1,255,000</u>	<u>--</u>
Interest and fiscal charges:				
Bond interest	1,371,660	1,371,660	1,371,656	4
Paying agent fees	<u>--</u>	<u>2,500</u>	<u>2,500</u>	<u>--</u>
Total interest and fiscal charges	<u>1,371,660</u>	<u>1,374,160</u>	<u>1,374,156</u>	<u>4</u>
Total expenditures	<u>2,626,660</u>	<u>2,629,160</u>	<u>2,629,156</u>	<u>4</u>
Excess (deficiency) of revenues over (under) expenditures	(1,100)	(1,100)	(1,104)	(4)
Fund balances, January 1	<u>1,094,440</u>	<u>1,094,440</u>	<u>1,094,440</u>	<u>--</u>
Fund balances, December 31	<u><u>\$ 1,093,340</u></u>	<u><u>\$ 1,093,340</u></u>	<u><u>\$ 1,093,336</u></u>	<u><u>\$ (4)</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, 2013**

EXHIBIT B - 31

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Miscellaneous revenues:				
Contributions from government agencies	\$ 187,040	\$ 198,240	\$ 196,466	\$ (1,774)
<b>EXPENDITURES</b>				
Debt service:				
Principal:				
Bond principal	239,190	239,190	239,186	4
Interest and fiscal charges:				
Bond interest	50,620	24,540	19,864	4,676
Total expenditures	289,810	263,730	259,050	4,680
Excess (deficiency) of revenues over (under) expenditures	(102,770)	(65,490)	(62,584)	2,906
<b>OTHER FINANCING SOURCES</b>				
Transfers in:				
General Fund	102,770	65,490	62,584	(2,906)
Net change in fund balances	--	--	--	--
Fund balances, January 1	--	--	--	--
Fund balances, December 31	\$ --	\$ --	\$ --	\$ --

The accompanying notes are an integral part of this statement.