

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

Special Revenue Funds account for the proceeds of specific revenue sources (other than for major capital projects) that are legally restricted to expenditures for specific purposes.

Juror Compensation Fund accounts for District Court Cost fees collected from certain criminal defendants 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.

Animal Control and Rescue Center Fund accounts for monies collected from services rendered in licensing and leashing of small animals.

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.

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.

Continued

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds (Continued)

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.

Debt Service Funds

Debt Service Funds account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

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 and the 2002B Fixed Rate 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 2006 A/B Road and Street Improvement Sales Tax Bonds 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, 2010**

	Special Revenue			
	Juror Compensation	City Constable Court Costs	Mosquito Abatement and Rodent Control	Downtown Development District
ASSETS				
Cash and cash equivalents	\$ 392,721	\$ 124,204	\$ 4,926,227	\$ --
Investments	--	--	--	--
Property taxes receivable-net	--	--	2,167,802	249,287
Sales taxes receivable	--	--	--	--
Accounts receivable	38,306	--	43	--
Accrued interest receivable	113	75	1,782	--
Due from other governments	--	--	2,430,328	207,366
Total assets	<u>\$ 431,140</u>	<u>\$ 124,279</u>	<u>\$ 9,526,182</u>	<u>\$ 456,653</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts and contracts payable	\$ --	\$ 34,201	\$ 392,157	\$ 7,347
Due to other funds	--	--	--	177,399
Due to other governments	--	--	--	--
Accrued salaries payable	--	10,185	51,694	14,021
Deferred revenue	--	--	172,437	28,197
Total liabilities	<u>--</u>	<u>44,386</u>	<u>616,288</u>	<u>226,964</u>
Fund balances:				
Reserved for:				
Encumbrances	--	5,000	804,833	--
Debt service - principal	--	--	--	--
Debt service - interest	--	--	--	--
Subsequent year expenditures	--	17,090	--	37,340
Continuing projects	--	--	196,613	10,000
Unreserved:				
Undesignated	431,140	57,803	7,908,448	182,349
Total fund balances	<u>431,140</u>	<u>79,893</u>	<u>8,909,894</u>	<u>229,689</u>
Total liabilities and fund balances	<u>\$ 431,140</u>	<u>\$ 124,279</u>	<u>\$ 9,526,182</u>	<u>\$ 456,653</u>

The accompanying notes are an integral part of this statement.

Continued

Special Revenue

<u>Gaming Enforcement Division</u>	<u>City Court Judicial Building</u>	<u>Animal Control and Rescue Center</u>	<u>Federal Forfeited Property</u>	<u>E.B.R. Parish Communications District</u>	<u>Emergency Medical Services</u>
\$ 147,475	\$ 714,136	\$ 219,564	\$ 1,493,901	\$ 8,773,749	\$ 7,305,801
--	--	--	--	--	--
--	--	--	--	--	4,679,845
--	--	--	--	--	--
--	22,300	--	--	692,315	1,478,365
42	192	93	397	2,313	2,266
--	--	7,538	--	--	5,246,910
<u>\$ 147,517</u>	<u>\$ 736,628</u>	<u>\$ 227,195</u>	<u>\$ 1,494,298</u>	<u>\$ 9,468,377</u>	<u>\$ 18,713,187</u>
\$ 920	\$ 80,960	\$ 39,847	\$ 187	\$ 181,232	\$ 345,724
--	--	--	10,312	--	7,090,747
--	--	--	--	--	--
4,250	--	37,787	6,235	107,080	432,326
--	--	--	--	--	372,280
<u>5,170</u>	<u>80,960</u>	<u>77,634</u>	<u>16,734</u>	<u>288,312</u>	<u>8,241,077</u>
--	323,496	58	19,950	444,231	143,992
--	--	--	--	--	--
--	--	--	--	--	--
--	89,270	--	1,158,750	--	400,000
--	42,870	2,731	250,000	698,611	943,300
142,347	200,032	146,772	48,864	8,037,223	8,984,818
<u>142,347</u>	<u>655,668</u>	<u>149,561</u>	<u>1,477,564</u>	<u>9,180,065</u>	<u>10,472,110</u>
<u>\$ 147,517</u>	<u>\$ 736,628</u>	<u>\$ 227,195</u>	<u>\$ 1,494,298</u>	<u>\$ 9,468,377</u>	<u>\$ 18,713,187</u>

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2010**

	Special Revenue			
	B.R. Fire Department Pay Enhancement	Consolidated Road Lighting District No. 1	Parish Transpor- tation	Parish Beautification
ASSETS				
Cash and cash equivalents	\$ --	\$ 3,526,684	\$ 10,242,206	\$ 4,711,309
Investments	--	--	--	--
Property taxes receivable-net	5,164,775	252,854	--	--
Sales taxes receivable	--	--	--	106,620
Accounts receivable	--	--	--	--
Accrued interest receivable	--	1,057	2,815	1,386
Due from other governments	4,268,650	305,498	218,347	--
Total assets	<u>\$ 9,433,425</u>	<u>\$ 4,086,093</u>	<u>\$ 10,463,368</u>	<u>\$ 4,819,315</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts and contracts payable	\$ --	\$ 42,881	\$ 115,026	\$ 541,877
Due to other funds	6,678,966	--	--	--
Due to other governments	--	--	--	--
Accrued salaries payable	484,855	--	--	--
Deferred revenue	484,914	49,295	--	--
Total liabilities	<u>7,648,735</u>	<u>92,176</u>	<u>115,026</u>	<u>541,877</u>
Fund balances:				
Reserved for:				
Encumbrances	--	--	59,048	1,099,781
Debt service - principal	--	--	--	--
Debt service - interest	--	--	--	--
Subsequent year expenditures	246,910	139,350	71,520	--
Continuing projects	--	--	8,759,322	2,715,480
Unreserved:				
Undesignated	1,537,780	3,854,567	1,458,452	462,177
Total fund balances	<u>1,784,690</u>	<u>3,993,917</u>	<u>10,348,342</u>	<u>4,277,438</u>
Total liabilities and fund balances	<u>\$ 9,433,425</u>	<u>\$ 4,086,093</u>	<u>\$ 10,463,368</u>	<u>\$ 4,819,315</u>

The accompanying notes are an integral part of this statement.

Continued

Special Revenue			Debt Service		
Parish Street Maintenance	Capital House Economic Development District	Total	City Sales Tax Bonds	Taxable Refunding Bonds	Road and Street Improvement Sales Tax Bonds
\$ 7,050,855	\$ 91,259	\$ 49,720,091	\$ 14,182,702	\$ --	\$ 5,711,240
--	--	--	852,403	--	1,429,097
--	--	12,514,563	--	--	--
1,195,354	70,729	1,372,703	--	--	--
--	--	2,231,329	--	--	--
2,332	--	14,863	222	--	361
--	--	12,684,637	--	--	--
<u>\$ 8,248,541</u>	<u>\$ 161,988</u>	<u>\$ 78,538,186</u>	<u>\$ 15,035,327</u>	<u>\$ --</u>	<u>\$ 7,140,698</u>
\$ 1,745,037	\$ 161,988	\$ 3,689,384	\$ 1,216	\$ --	\$ 20,020
--	--	13,957,424	--	--	--
233,437	--	233,437	--	--	--
7,656	--	1,156,089	--	--	--
--	--	1,107,123	--	--	--
<u>1,986,130</u>	<u>161,988</u>	<u>20,143,457</u>	<u>1,216</u>	<u>--</u>	<u>20,020</u>
2,599,505	--	5,499,894	--	--	--
--	--	--	12,631,850	--	4,604,953
--	--	--	2,402,261	--	2,515,725
--	--	2,160,230	--	--	--
3,660,343	--	17,279,270	--	--	--
2,563	--	33,455,335	--	--	--
<u>6,262,411</u>	<u>--</u>	<u>58,394,729</u>	<u>15,034,111</u>	<u>--</u>	<u>7,120,678</u>
<u>\$ 8,248,541</u>	<u>\$ 161,988</u>	<u>\$ 78,538,186</u>	<u>\$ 15,035,327</u>	<u>\$ --</u>	<u>\$ 7,140,698</u>

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2010**

EXHIBIT B - 1
(Continued)

	Debt Service		
	Excess Revenue and Limited Tax	Total	Total Nonmajor Governmental Funds
ASSETS			
Cash and cash equivalents	\$ --	\$ 19,893,942	\$ 69,614,033
Investments	--	2,281,500	2,281,500
Property taxes receivable-net	--	--	12,514,563
Sales taxes receivable	--	--	1,372,703
Accounts receivable	--	--	2,231,329
Accrued interest receivable	--	583	15,446
Due from other governments	--	--	12,684,637
	--	--	12,684,637
Total assets	\$ --	\$ 22,176,025	\$ 100,714,211
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts and contracts payable	\$ --	\$ 21,236	\$ 3,710,620
Due to other funds	--	--	13,957,424
Due to other governments	--	--	233,437
Accrued salaries payable	--	--	1,156,089
Deferred revenue	--	--	1,107,123
Total liabilities	--	21,236	20,164,693
Fund balances:			
Reserved for:			
Encumbrances	--	--	5,499,894
Debt service - principal	--	17,236,803	17,236,803
Debt service - interest	--	4,917,986	4,917,986
Subsequent year expenditures	--	--	2,160,230
Continuing projects	--	--	17,279,270
Unreserved:			
Undesignated	--	--	33,455,335
Total fund balances	--	22,154,789	80,549,518
Total liabilities and fund balances	\$ --	\$ 22,176,025	\$ 100,714,211

The accompanying notes are an integral part of this statement.



**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, 2010**

	Special Revenue			
	Juror Compensation	City Constable Court Costs	Mosquito Abatement and Rodent Control	Downtown Development District
REVENUES				
Taxes:				
Property	\$ --	\$ --	\$ 4,888,409	\$ 519,744
Sales	--	--	--	--
Occupancy	--	--	--	--
Licenses and permits	--	--	--	--
Intergovernmental revenues	--	12,000	--	--
Charges for services	341,016	777,306	8,349	--
Fines and forfeits	--	15,067	--	--
Investment earnings	983	651	34,161	1,027
Miscellaneous revenues	--	24,726	515	1,500
Total revenues	<u>341,999</u>	<u>829,750</u>	<u>4,931,434</u>	<u>522,271</u>
EXPENDITURES				
Current:				
General government	286,509	877,146	--	--
Public safety	--	--	--	--
Transportation	--	--	--	--
Health and welfare	--	--	3,655,732	--
Conservation and development	--	--	--	542,600
Debt service:				
Principal retirement	--	--	--	--
Interest and fiscal charges	--	--	--	--
Bond issuance costs	--	--	--	--
Capital outlay	--	62,806	366,289	--
Intergovernmental	--	--	--	--
Total expenditures	<u>286,509</u>	<u>939,952</u>	<u>4,022,021</u>	<u>542,600</u>
Excess (deficiency) of revenues over (under) expenditures	<u>55,490</u>	<u>(110,202)</u>	<u>909,413</u>	<u>(20,329)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	--	--	--	145,500
Transfers out	--	(18,096)	--	--
Issuance of long-term debt	--	--	--	--
Premium on debt issuance	--	--	--	--
Payment to refunded bond escrow agent	--	--	--	--
Proceeds of capital asset disposition	--	--	--	--
Total other financing sources and uses	<u>--</u>	<u>(18,096)</u>	<u>--</u>	<u>145,500</u>
Net change in fund balances	55,490	(128,298)	909,413	125,171
Fund balances, January 1	<u>375,650</u>	<u>208,191</u>	<u>8,000,481</u>	<u>104,518</u>
Fund balances, December 31	<u>\$ 431,140</u>	<u>\$ 79,893</u>	<u>\$ 8,909,894</u>	<u>\$ 229,689</u>

The accompanying notes are an integral part of this statement.

Continued

Special Revenue

Gaming Enforcement Division	City Court Judicial Building	Animal Control and Rescue Center	Federal Forfeited Property	E.B.R. Parish Communications District	Emergency Medical Services
\$ --	\$ --	\$ --	\$ --	\$ --	\$ 10,563,728
--	--	--	--	--	--
--	--	--	--	--	--
--	--	502,800	--	--	--
5,769	--	--	--	--	--
189,344	502,252	149,003	--	5,590,154	12,022,265
--	--	--	763,786	--	--
367	1,682	795	3,485	20,111	46,223
--	--	231,344	--	992	71,719
<u>195,480</u>	<u>503,934</u>	<u>883,942</u>	<u>767,271</u>	<u>5,611,257</u>	<u>22,703,935</u>
190,277	273,802	--	--	--	--
--	--	--	362,257	4,642,021	16,317,086
--	--	--	--	--	--
--	--	2,312,500	--	--	--
--	--	--	--	--	--
--	--	--	--	--	--
--	--	--	--	--	--
--	157,957	10,306	102,729	119,563	398,416
--	--	--	--	--	--
<u>190,277</u>	<u>431,759</u>	<u>2,322,806</u>	<u>464,986</u>	<u>4,761,584</u>	<u>16,715,502</u>
5,203	72,175	(1,438,864)	302,285	849,673	5,988,433
--	--	1,400,000	--	707,300	--
--	--	--	(41,250)	--	(8,552,809)
--	--	--	--	--	--
--	--	--	--	--	--
--	--	2,560	--	--	--
--	--	<u>1,402,560</u>	<u>(41,250)</u>	<u>707,300</u>	<u>(8,552,809)</u>
5,203	72,175	(36,304)	261,035	1,556,973	(2,564,376)
137,144	583,493	185,865	1,216,529	7,623,092	13,036,486
<u>\$ 142,347</u>	<u>\$ 655,668</u>	<u>\$ 149,561</u>	<u>\$ 1,477,564</u>	<u>\$ 9,180,065</u>	<u>\$ 10,472,110</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, 2010**

Special Revenue

	B.R. Fire Department Pay Enhancement	Consolidated Road Lighting District No. 1	Parish Transpor- tation	Parish Beautification
REVENUES				
Taxes:				
Property Sales	\$ 10,258,950	\$ 564,506	\$ --	\$ --
Occupancy	--	--	--	1,049,651
Licenses and permits	--	--	--	--
Intergovernmental revenues	--	53,553	2,795,672	--
Charges for services	--	--	--	--
Fines and forfeits	--	--	--	--
Investment earnings	18,055	11,225	24,815	12,561
Miscellaneous revenues	--	--	--	--
Total revenues	<u>10,277,005</u>	<u>629,284</u>	<u>2,820,487</u>	<u>1,062,212</u>
EXPENDITURES				
Current:				
General government	--	--	--	--
Public safety	10,404,609	--	--	--
Transportation	--	548,804	1,192,417	2,215,761
Health and welfare	--	--	--	--
Conservation and development	--	--	--	--
Debt service:				
Principal retirement	--	--	--	--
Interest and fiscal charges	--	--	--	--
Bond issuance costs	--	--	--	--
Capital outlay	--	--	125,638	--
Intergovernmental	--	--	1,247,200	--
Total expenditures	<u>10,404,609</u>	<u>548,804</u>	<u>2,565,255</u>	<u>2,215,761</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(127,604)</u>	<u>80,480</u>	<u>255,232</u>	<u>(1,153,549)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	--	--	--	--
Transfers out	--	--	--	--
Issuance of long-term debt	--	--	--	--
Premium on debt issuance	--	--	--	--
Payment to refunded bond escrow agent	--	--	--	--
Proceeds of capital asset disposition	--	--	--	--
Total other financing sources and uses	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balances	(127,604)	80,480	255,232	(1,153,549)
Fund balances, January 1	<u>1,912,294</u>	<u>3,913,437</u>	<u>10,093,110</u>	<u>5,430,987</u>
Fund balances, December 31	<u>\$ 1,784,690</u>	<u>\$ 3,993,917</u>	<u>\$ 10,348,342</u>	<u>\$ 4,277,438</u>

The accompanying notes are an integral part of this statement.

Continued

Parish Street Maintenance	Special Revenue		Debt Service		
	Capitol House Economic Development District	Total	City Sales Tax Bonds	Taxable Refunding Bonds	Road and Street Improvement Sales Tax Bonds
\$ --	\$ --	\$ 26,795,337	\$ --	\$ --	\$ --
12,113,816	118,242	13,281,709	11,457,394	--	17,561,284
--	860,127	860,127	--	--	--
--	--	502,800	--	--	--
--	--	2,866,994	--	--	--
--	--	19,579,689	--	--	--
--	--	778,853	--	--	--
21,699	--	197,840	195,223	--	22,431
--	--	330,796	--	--	--
<u>12,135,515</u>	<u>978,369</u>	<u>65,194,145</u>	<u>11,652,617</u>	<u>--</u>	<u>17,583,715</u>
--	--	1,627,734	--	--	--
--	--	31,725,973	--	--	--
14,333,713	--	18,290,695	--	--	--
--	--	5,968,232	--	--	--
--	978,369	1,520,969	--	--	--
--	--	--	9,155,000	1,835,000	6,835,000
--	--	--	2,748,812	3,407,055	10,782,876
--	--	--	327,561	--	--
--	--	1,343,704	--	--	--
--	--	1,247,200	--	--	--
<u>14,333,713</u>	<u>978,369</u>	<u>61,724,507</u>	<u>12,231,373</u>	<u>5,242,055</u>	<u>17,617,876</u>
<u>(2,198,198)</u>	<u>--</u>	<u>3,469,638</u>	<u>(578,756)</u>	<u>(5,242,055)</u>	<u>(34,161)</u>
--	--	2,252,800	--	5,242,055	--
(345,986)	--	(8,958,141)	(1,651,866)	--	--
--	--	--	19,045,000	--	--
--	--	--	715,946	--	--
--	--	--	(19,562,412)	--	--
--	--	2,560	--	--	--
<u>(345,986)</u>	<u>--</u>	<u>(6,702,781)</u>	<u>(1,453,332)</u>	<u>5,242,055</u>	<u>--</u>
(2,544,184)	--	(3,233,143)	(2,032,088)	--	(34,161)
8,806,595	--	61,627,872	17,066,199	--	7,154,839
<u>\$ 6,262,411</u>	<u>\$ --</u>	<u>\$ 58,394,729</u>	<u>\$ 15,034,111</u>	<u>\$ --</u>	<u>\$ 7,120,678</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, 2010**

EXHIBIT B - 2
(Continued)

	Debt Service		
	Excess Revenue and Limited Tax	Total	Total Nonmajor Governmental Funds
REVENUES			
Taxes:			
Property	\$ --	\$ --	\$ 26,795,337
Sales	--	29,018,678	42,300,387
Occupancy	--	--	860,127
Licenses and permits	--	--	502,800
Intergovernmental revenues	--	--	2,866,994
Charges for services	--	--	19,579,689
Fines and forfeits	--	--	778,853
Investment earnings	--	217,654	415,494
Miscellaneous revenues	32,108	32,108	362,904
Total revenues	32,108	29,268,440	94,462,585
EXPENDITURES			
Current:			
General government	--	--	1,627,734
Public safety	--	--	31,725,973
Transportation	--	--	18,290,695
Health and welfare	--	--	5,968,232
Conservation and development	--	--	1,520,969
Debt service:			
Principal retirement	21,700	17,846,700	17,846,700
Interest and fiscal charges	10,408	16,949,151	16,949,151
Bond issuance costs	--	327,561	327,561
Capital outlay	--	--	1,343,704
Intergovernmental	--	--	1,247,200
Total expenditures	32,108	35,123,412	96,847,919
Excess (deficiency) of revenues over (under) expenditures	--	(5,854,972)	(2,385,334)
OTHER FINANCING SOURCES (USES)			
Transfers in	--	5,242,055	7,494,855
Transfers out	--	(1,651,866)	(10,610,007)
Issuance of long-term debt	--	19,045,000	19,045,000
Premium on debt issuance	--	715,946	715,946
Payment to refunded bond escrow agent	--	(19,562,412)	(19,562,412)
Proceeds of capital asset disposition	--	--	2,560
Total other financing sources and uses	--	3,788,723	(2,914,058)
Net change in fund balances	--	(2,066,249)	(5,299,392)
Fund balances, January 1	--	24,221,038	85,848,910
Fund balances, December 31	\$ --	\$ 22,154,789	\$ 80,549,518

The accompanying notes are an integral part of this statement.

**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, 2010**

EXHIBIT B - 3

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Taxes:				
General property taxes	\$ 3,835	\$ --	\$ 3,835	\$ 3,835
General sales and use taxes	214,800,449	6,714,653	221,515,102	221,548,084
Total taxes	214,804,284	6,714,653	221,518,937	221,551,919
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	57,727,345	16,111,865	73,839,210	84,764,628
Louisiana State Capital Outlay Bill	13,603,682	1,322,547	14,926,229	18,962,049
Department of Treasury	1,161,000	--	1,161,000	1,161,000
Capital Area Transit System	200,000	--	200,000	200,000
E.B.R. Parish Sheriff	500,000	--	500,000	500,000
Total intergovernmental revenues	74,337,065	17,434,412	91,771,477	106,732,715
Investment earnings	47,042,217	581,358	47,623,575	40,347,252
Miscellaneous revenues:				
Interest earned on assessments	7,387	--	7,387	4,984
Lease of old pistol range land	325,000	--	325,000	325,000
Special assessments	35,291	--	35,291	31,332
Private developer impact fees	1,556,368	661,439	2,217,807	604,321
Contributions from private business	3,508,896	509,000	4,017,896	1,874,891
Contributions from government agencies	24,138	--	24,138	12,637
Donations and contingent receipts	281,560	--	281,560	280,834
Total miscellaneous revenues	5,738,640	1,170,439	6,909,079	3,133,999
Total revenues	341,922,206	25,900,862	367,823,068	371,765,885
EXPENDITURES				
Land	67,176,473	11,180,257	78,356,730	116,234,257
Buildings	68,305,851	7,791,984	76,097,835	140,617,673
Improvements other than buildings	351,740,054	88,496,113	440,236,167	582,488,201
Equipment	44,496,752	1,709,693	46,206,445	50,462,369
Other	5,871,359	1,040,000	6,911,359	8,782,897
Total expenditures	537,590,489	110,218,047	647,808,536	898,585,397
Excess (deficiency) of revenues over (under) expenditures	(195,668,283)	(84,317,185)	(279,985,468)	(526,819,512)
OTHER FINANCING SOURCES (USES)				
Transfers in	271,262,338	16,298,490	287,560,828	287,560,830
Transfers out	(4,354,876)	(1,694,466)	(6,049,342)	(6,258,821)
Issuance of long term debt	235,750,000	--	235,750,000	237,250,000
Premium on long term debt	3,503,919	--	3,503,919	3,503,919
Increase in long term lease	4,763,584	--	4,763,584	4,763,584
Total other financing sources and uses	510,924,965	14,604,024	525,528,989	526,819,512
Net change in fund balances	\$ 315,256,682	(69,713,161)	\$ 245,543,521	\$ --
Fund balances, January 1		315,256,682		
Fund balances, December 31		\$ 245,543,521		

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)
JUROR COMPENSATION SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2010**

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:				
Criminal juror fees	\$ 233,200	\$ 233,200	\$ 266,393	\$ 33,193
Civil juror fees	<u>114,800</u>	<u>114,800</u>	<u>74,623</u>	<u>(40,177)</u>
Total charges for services	348,000	348,000	341,016	(6,984)
Investment earnings	<u>--</u>	<u>--</u>	<u>983</u>	<u>983</u>
Total revenues	348,000	348,000	341,999	(6,001)
EXPENDITURES				
Current:				
General government:				
Juror compensation	<u>348,000</u>	<u>348,000</u>	<u>286,509</u>	<u>61,491</u>
Excess (deficiency) of revenues over (under) expenditures	--	--	55,490	55,490
Fund balances, January 1	<u>375,650</u>	<u>375,650</u>	<u>375,650</u>	<u>--</u>
Fund balances, December 31	<u>\$ 375,650</u>	<u>\$ 375,650</u>	<u>\$ 431,140</u>	<u>\$ 55,490</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, 2010**

EXHIBIT B - 5

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental revenues:				
State shared revenues:				
On-behalf payments	\$ 12,000	\$ 12,000	\$ 12,000	\$ --
Charges for services:				
Judiciary court costs	660,000	660,000	608,944	(51,056)
School security fees	25,000	25,000	26,265	1,265
Constable bench warrant fees	16,000	16,000	20,706	4,706
Evidence testing	105,000	105,000	121,391	16,391
Total charges for services	<u>806,000</u>	<u>806,000</u>	<u>777,306</u>	<u>(28,694)</u>
Fines and forfeits:				
City court forfeitures	<u>10,000</u>	<u>10,000</u>	<u>15,067</u>	<u>5,067</u>
Investment earnings	<u>1,180</u>	<u>1,180</u>	<u>651</u>	<u>(529)</u>
Miscellaneous revenues:				
Donations	<u>--</u>	<u>24,726</u>	<u>24,726</u>	<u>--</u>
Total revenues	<u>829,180</u>	<u>853,906</u>	<u>829,750</u>	<u>(24,156)</u>
EXPENDITURES				
Current:				
General government:				
Judicial	836,654	907,984	882,146	25,838
Capital outlay	<u>50,570</u>	<u>75,296</u>	<u>62,806</u>	<u>12,490</u>
Total expenditures	<u>887,224</u>	<u>983,280</u>	<u>944,952</u>	<u>38,328</u>
Excess (deficiency) of revenues over (under) expenditures	(58,044)	(129,374)	(115,202)	14,172
OTHER FINANCING USES				
Transfers out:				
Grants Fund	<u>--</u>	<u>(18,096)</u>	<u>(18,096)</u>	<u>--</u>
Net change in fund balances	(58,044)	(147,470)	(133,298)	14,172
Fund balances, January 1	<u>208,191</u>	<u>208,191</u>	<u>208,191</u>	<u>--</u>
Fund balances, December 31	<u>\$ 150,147</u>	<u>\$ 60,721</u>	<u>\$ 74,893</u>	<u>\$ 14,172</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, 2010

EXHIBIT B - 6

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes:				
General property taxes	\$ 4,788,500	\$ 4,788,500	\$ 4,888,409	\$ 99,909
Charges for services:				
Out of parish spraying	5,000	5,000	8,349	3,349
Investment earnings	17,000	17,000	34,161	17,161
Miscellaneous revenues:				
Other income	2,000	2,000	515	(1,485)
Total revenues	<u>4,812,500</u>	<u>4,812,500</u>	<u>4,931,434</u>	<u>118,934</u>
EXPENDITURES				
Current:				
Health and welfare:				
Operations	4,428,464	4,428,464	3,665,732	762,732
Capital outlay	<u>1,369,700</u>	<u>1,369,700</u>	<u>1,161,122</u>	<u>208,578</u>
Total expenditures	<u>5,798,164</u>	<u>5,798,164</u>	<u>4,826,854</u>	<u>971,310</u>
Excess (deficiency) of revenues over (under) expenditures	(985,664)	(985,664)	104,580	1,090,244
OTHER FINANCING SOURCES				
Proceeds of capital asset disposition	<u>2,000</u>	<u>2,000</u>	<u>--</u>	<u>(2,000)</u>
Net change in fund balances	(983,664)	(983,664)	104,580	1,088,244
Fund balances, January 1	<u>8,000,481</u>	<u>8,000,481</u>	<u>8,000,481</u>	<u>--</u>
Fund balances, December 31	<u>\$ 7,016,817</u>	<u>\$ 7,016,817</u>	<u>\$ 8,105,061</u>	<u>\$ 1,088,244</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, 2010**

EXHIBIT B - 7

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes:				
General property taxes	\$ 437,000	\$ 437,000	\$ 519,744	\$ 82,744
Investment earnings	(10,000)	(10,000)	1,027	11,027
Miscellaneous revenues:				
Donations	<u>2,500</u>	<u>2,500</u>	<u>1,500</u>	<u>(1,000)</u>
Total revenues	429,500	429,500	522,271	92,771
EXPENDITURES				
Current:				
Conservation and development:				
Operations	<u>603,646</u>	<u>603,646</u>	<u>542,600</u>	<u>61,046</u>
Excess (deficiency) of revenues over (under) expenditures	(174,146)	(174,146)	(20,329)	153,817
OTHER FINANCING SOURCES				
Transfers in:				
General Fund	<u>150,000</u>	<u>145,500</u>	<u>145,500</u>	<u>--</u>
Net change in fund balances	(24,146)	(28,646)	125,171	153,817
Fund balances, January 1	<u>104,518</u>	<u>104,518</u>	<u>104,518</u>	<u>--</u>
Fund balances, December 31	<u>\$ 80,372</u>	<u>\$ 75,872</u>	<u>\$ 229,689</u>	<u>\$ 153,817</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, 2010**

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				
Intergovernmental revenues:				
State shared revenues:				
On-behalf payments	\$ 6,000	\$ 6,000	\$ 5,769	\$ (231)
Charges for services:				
Gaming fees	200,000	185,000	189,344	4,344
Investment earnings	<u>700</u>	<u>700</u>	<u>367</u>	<u>(333)</u>
Total revenues	206,700	191,700	195,480	3,780
EXPENDITURES				
Current:				
General government:				
Operations	<u>199,740</u>	<u>199,740</u>	<u>190,277</u>	<u>9,463</u>
Excess (deficiency) of revenues over (under) expenditures	6,960	(8,040)	5,203	13,243
Fund balances, January 1	<u>137,144</u>	<u>137,144</u>	<u>137,144</u>	<u>--</u>
Fund balances, December 31	<u>\$ 144,104</u>	<u>\$ 129,104</u>	<u>\$ 142,347</u>	<u>\$ 13,243</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 FUND
FOR THE YEAR ENDED DECEMBER 31, 2010**

EXHIBIT B - 9

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Charges for services:				
Civil Fees	\$ 510,000	\$ 510,000	\$ 502,252	\$ (7,748)
Investment earnings	--	--	1,682	1,682
Total revenues	<u>510,000</u>	<u>510,000</u>	<u>503,934</u>	<u>(6,066)</u>
EXPENDITURES				
Current:				
General government:				
Judicial	331,765	344,765	317,254	27,511
Capital outlay	<u>472,397</u>	<u>459,397</u>	<u>438,001</u>	<u>21,396</u>
Total expenditures	<u>804,162</u>	<u>804,162</u>	<u>755,255</u>	<u>48,907</u>
Excess (deficiency) of revenues over (under) expenditures	(294,162)	(294,162)	(251,321)	42,841
Fund balances, January 1	<u>583,493</u>	<u>583,493</u>	<u>583,493</u>	--
Fund balances, December 31	<u>\$ 289,331</u>	<u>\$ 289,331</u>	<u>\$ 332,172</u>	<u>\$ 42,841</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)
ANIMAL CONTROL AND RESCUE CENTER SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2010**

EXHIBIT B - 10

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Licenses and permits:				
Licenses	\$ 506,690	\$ 506,690	\$ 502,800	\$ (3,890)
Charges for services:				
Shelter income	90,000	90,000	95,514	5,514
Outside sales	14,000	14,000	9,789	(4,211)
Veterinary services	30,000	30,000	43,700	13,700
Total charges for services	<u>134,000</u>	<u>134,000</u>	<u>149,003</u>	<u>15,003</u>
Investment earnings	<u>1,500</u>	<u>1,500</u>	<u>795</u>	<u>(705)</u>
Miscellaneous revenues:				
Contributions from government agencies	201,710	201,710	201,910	200
Donations	7,000	7,000	26,337	19,337
Other income	2,400	2,400	3,097	697
Total miscellaneous revenues	<u>211,110</u>	<u>211,110</u>	<u>231,344</u>	<u>20,234</u>
Total revenues	<u>853,300</u>	<u>853,300</u>	<u>883,942</u>	<u>30,642</u>
EXPENDITURES				
Current:				
Health and welfare:				
Operations	2,259,947	2,327,947	2,312,558	15,389
Capital outlay	<u>12,000</u>	<u>12,000</u>	<u>10,306</u>	<u>1,694</u>
Total expenditures	<u>2,271,947</u>	<u>2,339,947</u>	<u>2,322,864</u>	<u>17,083</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,418,647)</u>	<u>(1,486,647)</u>	<u>(1,438,922)</u>	<u>47,725</u>
OTHER FINANCING SOURCES				
Transfers in:				
General Fund	1,400,000	1,400,000	1,400,000	--
Proceeds of capital asset disposition	<u>--</u>	<u>--</u>	<u>2,560</u>	<u>2,560</u>
Total other financing sources	<u>1,400,000</u>	<u>1,400,000</u>	<u>1,402,560</u>	<u>2,560</u>
Net change in fund balances	(18,647)	(86,647)	(36,362)	50,285
Fund balances, January 1	<u>185,865</u>	<u>185,865</u>	<u>185,865</u>	<u>--</u>
Fund balances, December 31	<u>\$ 167,218</u>	<u>\$ 99,218</u>	<u>\$ 149,503</u>	<u>\$ 50,285</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, 2010**

EXHIBIT B - 11

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Fines and forfeits:				
Forfeited property	\$ 350,000	\$ 350,000	\$ 763,786	\$ 413,786
Investment earnings	<u>5,000</u>	<u>5,000</u>	<u>3,485</u>	<u>(1,515)</u>
Total revenues	<u>355,000</u>	<u>355,000</u>	<u>767,271</u>	<u>412,271</u>
EXPENDITURES				
Current:				
Public safety:				
Dedicated funds	410,780	410,780	382,207	28,573
Capital outlay	<u>533,409</u>	<u>492,159</u>	<u>102,729</u>	<u>389,430</u>
Total expenditures	<u>944,189</u>	<u>902,939</u>	<u>484,936</u>	<u>418,003</u>
Excess (deficiency) of revenues over (under) expenditures	(589,189)	(547,939)	282,335	830,274
OTHER FINANCING USES				
Transfers out:				
Capital Projects Fund	<u>--</u>	<u>(41,250)</u>	<u>(41,250)</u>	<u>--</u>
Net change in fund balances	(589,189)	(589,189)	241,085	830,274
Fund balances, January 1	<u>1,216,529</u>	<u>1,216,529</u>	<u>1,216,529</u>	<u>--</u>
Fund balances, December 31	<u>\$ 627,340</u>	<u>\$ 627,340</u>	<u>\$ 1,457,614</u>	<u>\$ 830,274</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, 2010**

EXHIBIT B - 12

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Charges for services:				
Enhanced 911	\$ 4,761,000	\$ 4,761,000	\$ 5,590,154	\$ 829,154
Investment earnings	--	--	20,111	20,111
Miscellaneous revenues:				
Other income	--	--	992	992
Total revenues	<u>4,761,000</u>	<u>4,761,000</u>	<u>5,611,257</u>	<u>850,257</u>
EXPENDITURES				
Current:				
Public safety:				
Communications	5,512,257	5,512,257	5,023,514	488,743
Capital outlay	<u>722,211</u>	<u>722,211</u>	<u>182,301</u>	<u>539,910</u>
Total expenditures	<u>6,234,468</u>	<u>6,234,468</u>	<u>5,205,815</u>	<u>1,028,653</u>
Excess (deficiency) of revenues over (under) expenditures	(1,473,468)	(1,473,468)	405,442	1,878,910
OTHER FINANCING SOURCES				
Transfers in:				
Emergency Medical Services Fund	<u>707,300</u>	<u>707,300</u>	<u>707,300</u>	--
Net change in fund balances	(766,168)	(766,168)	1,112,742	1,878,910
Fund balances, January 1	<u>7,623,092</u>	<u>7,623,092</u>	<u>7,623,092</u>	--
Fund balances, December 31	<u>\$ 6,856,924</u>	<u>\$ 6,856,924</u>	<u>\$ 8,735,834</u>	<u>\$ 1,878,910</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, 2010**

EXHIBIT B - 13

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes:				
General property taxes	\$ 10,111,980	\$ 10,111,980	\$ 10,563,728	\$ 451,748
Charges for services:				
Emergency transport charges	7,300,000	7,300,000	12,022,265	4,722,265
Investment earnings	85,000	85,000	46,223	(38,777)
Miscellaneous revenues:				
Other income	31,000	31,000	71,719	40,719
Total revenues	<u>17,527,980</u>	<u>17,527,980</u>	<u>22,703,935</u>	<u>5,175,955</u>
EXPENDITURES				
Current:				
Public safety:				
Operations	17,647,941	17,637,992	16,435,834	1,202,158
Capital outlay	747,317	747,317	423,660	323,657
Total expenditures	<u>18,395,258</u>	<u>18,385,309</u>	<u>16,859,494</u>	<u>1,525,815</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(867,278)</u>	<u>(857,329)</u>	<u>5,844,441</u>	<u>6,701,770</u>
OTHER FINANCING USES				
Transfers out:				
General Fund	(90,000)	(90,000)	(90,000)	--
East Baton Rouge Parish Communications District	(707,300)	(707,300)	(707,300)	--
Grants Fund	--	(9,948)	(1,348)	8,600
Capital Projects Fund	(92,954)	(7,604,161)	(7,604,161)	--
Greater Baton Rouge Airport District	(150,000)	(150,000)	(150,000)	--
Total transfers out	<u>(1,040,254)</u>	<u>(8,561,409)</u>	<u>(8,552,809)</u>	<u>8,600</u>
Net change in fund balances	(1,907,532)	(9,418,738)	(2,708,368)	6,710,370
Fund balances, January 1	<u>13,036,486</u>	<u>13,036,486</u>	<u>13,036,486</u>	<u>--</u>
Fund balances, December 31	<u>\$ 11,128,954</u>	<u>\$ 3,617,748</u>	<u>\$ 10,328,118</u>	<u>\$ 6,710,370</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, 2010**

EXHIBIT B - 14

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes:				
General property taxes	\$ 9,974,320	\$ 9,974,320	\$ 10,258,950	\$ 284,630
Investment earnings	(100,000)	(100,000)	18,055	118,055
Total revenues	9,874,320	9,874,320	10,277,005	402,685
EXPENDITURES				
Current:				
Public safety:				
Operations	10,427,170	10,427,170	10,404,609	22,561
Excess (deficiency) of revenues over (under) expenditures	(552,850)	(552,850)	(127,604)	425,246
Fund balances, January 1	1,912,294	1,912,294	1,912,294	--
Fund balances, December 31	<u>\$ 1,359,444</u>	<u>\$ 1,359,444</u>	<u>\$ 1,784,690</u>	<u>\$ 425,246</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, 2010**

EXHIBIT B - 15

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes:				
General property taxes	\$ 503,400	\$ 503,400	\$ 564,506	\$ 61,106
Intergovernmental revenues:				
State shared revenues:				
Louisiana revenue sharing	53,410	53,410	53,553	143
Investment earnings	<u>30,000</u>	<u>30,000</u>	<u>11,225</u>	<u>(18,775)</u>
Total revenues	586,810	586,810	629,284	42,474
EXPENDITURES				
Current:				
Transportation:				
Operations	<u>740,130</u>	<u>740,130</u>	<u>548,804</u>	<u>191,326</u>
Excess (deficiency) of revenues over (under) expenditures	(153,320)	(153,320)	80,480	233,800
Fund balances, January 1	<u>3,913,437</u>	<u>3,913,437</u>	<u>3,913,437</u>	<u>--</u>
Fund balances, December 31	<u>\$ 3,760,117</u>	<u>\$ 3,760,117</u>	<u>\$ 3,993,917</u>	<u>\$ 233,800</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, 2010**

EXHIBIT B - 16

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental revenues:				
State shared revenues:				
State road fund	\$ 2,700,000	\$ 2,700,000	\$ 2,795,672	\$ 95,672
Investment earnings	75,000	75,000	24,815	(50,185)
Total revenues	<u>2,775,000</u>	<u>2,775,000</u>	<u>2,820,487</u>	<u>45,487</u>
EXPENDITURES				
Current:				
Transportation:				
Operations	2,379,580	2,379,580	1,192,417	1,187,163
Capital outlay	7,904,806	8,514,806	184,686	8,330,120
Intergovernmental	1,247,200	1,247,200	1,247,200	--
Total expenditures	<u>11,531,586</u>	<u>12,141,586</u>	<u>2,624,303</u>	<u>9,517,283</u>
Excess (deficiency) of revenues over (under) expenditures	(8,756,586)	(9,366,586)	196,184	9,562,770
Fund balances, January 1	<u>10,093,110</u>	<u>10,093,110</u>	<u>10,093,110</u>	<u>--</u>
Fund balances, December 31	<u>\$ 1,336,524</u>	<u>\$ 726,524</u>	<u>\$ 10,289,294</u>	<u>\$ 9,562,770</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, 2010**

EXHIBIT B - 17

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes:				
General sales and use taxes	\$ 1,131,390	\$ 1,041,390	\$ 1,049,651	\$ 8,261
Investment earnings	15,000	10,000	12,561	2,561
Total revenues	1,146,390	1,051,390	1,062,212	10,822
EXPENDITURES				
Current:				
Transportation: Operations	6,031,022	6,031,022	3,315,542	2,715,480
Excess (deficiency) of revenues over (under) expenditures	(4,884,632)	(4,979,632)	(2,253,330)	2,726,302
Fund balances, January 1	5,430,987	5,430,987	5,430,987	--
Fund balances, December 31	\$ 546,355	\$ 451,355	\$ 3,177,657	\$ 2,726,302

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, 2010**

EXHIBIT B - 18

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes:				
General sales and use taxes	\$ 13,105,340	\$ 12,316,324	\$ 12,113,816	\$ (202,508)
Investment earnings	<u>75,000</u>	<u>75,000</u>	<u>21,699</u>	<u>(53,301)</u>
Total revenues	13,180,340	12,391,324	12,135,515	(255,809)
EXPENDITURES				
Current:				
Transportation:				
Street maintenance	<u>20,139,620</u>	<u>20,851,933</u>	<u>16,933,218</u>	<u>3,918,715</u>
Excess (deficiency) of revenues over (under) expenditures	(6,959,280)	(8,460,609)	(4,797,703)	3,662,906
OTHER FINANCING USES				
Transfers out:				
Capital Projects Fund	<u>--</u>	<u>(345,986)</u>	<u>(345,986)</u>	<u>--</u>
Net change in fund balances	(6,959,280)	(8,806,595)	(5,143,689)	3,662,906
Fund balances, January 1	<u>8,806,595</u>	<u>8,806,595</u>	<u>8,806,595</u>	<u>--</u>
Fund balances, December 31	<u>\$ 1,847,315</u>	<u>\$ --</u>	<u>\$ 3,662,906</u>	<u>\$ 3,662,906</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
FOR THE YEAR ENDED DECEMBER 31, 2010**

EXHIBIT B - 19

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes:				
General sales and use taxes	\$ 116,190	\$ 118,242	\$ 118,242	\$ --
Occupancy taxes	922,160	860,127	860,127	--
Total taxes	<u>1,038,350</u>	<u>978,369</u>	<u>978,369</u>	<u>--</u>
EXPENDITURES				
Current:				
Conservation and development:				
Operations	<u>1,038,350</u>	<u>978,369</u>	<u>978,369</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)
CITY SALES TAX BONDS DEBT SERVICE FUND
FOR THE YEAR ENDED DECEMBER 31, 2010**

EXHIBIT B - 20

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes:				
General sales and use taxes	\$ 11,743,770	\$ 11,472,594	\$ 11,457,394	\$ (15,200)
Investment earnings	170,660	193,665	195,223	1,558
Total revenues	<u>11,914,430</u>	<u>11,666,259</u>	<u>11,652,617</u>	<u>(13,642)</u>
EXPENDITURES				
Debt service:				
Principal:				
Bond principal	<u>9,155,000</u>	<u>9,155,000</u>	<u>9,155,000</u>	<u>--</u>
Interest and fiscal charges:				
Bond interest	2,748,350	2,748,342	2,748,337	5
Paying agent fees	5,000	2,250	475	1,775
Total interest and fiscal charges	<u>2,753,350</u>	<u>2,750,592</u>	<u>2,748,812</u>	<u>1,780</u>
Bond issuance costs	<u>--</u>	<u>339,427</u>	<u>327,561</u>	<u>11,866</u>
Total expenditures	<u>11,908,350</u>	<u>12,245,019</u>	<u>12,231,373</u>	<u>13,646</u>
Excess (deficiency) of revenues over (under) expenditures	<u>6,080</u>	<u>(578,760)</u>	<u>(578,756)</u>	<u>4</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	--	(1,651,866)	(1,651,866)	--
Issuance of long-term debt	--	19,045,000	19,045,000	4
Premium on debt issuance	--	715,946	715,946	--
Payment to refunded bond escrow agent	--	(19,562,412)	(19,562,412)	--
Total other financing sources and uses	<u>--</u>	<u>(1,453,332)</u>	<u>(1,453,332)</u>	<u>4</u>
Net change in fund balances	6,080	(2,032,092)	(2,032,088)	8
Fund balances, January 1	<u>17,066,199</u>	<u>17,066,199</u>	<u>17,066,199</u>	<u>--</u>
Fund balances, December 31	<u>\$ 17,072,279</u>	<u>\$ 15,034,107</u>	<u>\$ 15,034,111</u>	<u>\$ 8</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, 2010**

EXHIBIT B - 21

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
EXPENDITURES				
Debt service:				
Principal:				
Bond principal	\$ 1,835,000	\$ 1,835,000	\$ 1,835,000	\$ --
Interest and fiscal charges:				
Bond interest	3,405,560	3,405,560	3,405,555	5
Paying agent fees	2,000	2,000	1,500	500
Total interest and fiscal charges	<u>3,407,560</u>	<u>3,407,560</u>	<u>3,407,055</u>	<u>505</u>
Total expenditures	5,242,560	5,242,560	5,242,055	505
OTHER FINANCING SOURCES				
Transfers in:				
General Fund	<u>5,242,560</u>	<u>5,242,560</u>	<u>5,242,055</u>	<u>(505)</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 SALES TAX BONDS DEBT SERVICE FUND
FOR THE YEAR ENDED DECEMBER 31, 2010**

EXHIBIT B - 22

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes:				
General sales and use taxes	\$ 17,899,620	\$ 17,513,360	\$ 17,561,284	\$ 47,924
Investment earnings	45,000	39,300	22,431	(16,869)
Swap earnings	1,409,030	174,645	174,645	--
Total revenues	<u>19,353,650</u>	<u>17,727,305</u>	<u>17,758,360</u>	<u>31,055</u>
EXPENDITURES				
Debt service:				
Principal:				
Bond principal	6,835,000	6,835,000	6,835,000	--
Interest and fiscal charges:				
Bond interest	8,100,850	6,598,980	6,598,974	6
Paying agent fees	613,150	613,150	602,534	10,616
Total interest and fiscal charges	<u>8,714,000</u>	<u>7,212,130</u>	<u>7,201,508</u>	<u>10,622</u>
Swap expenses	3,756,020	3,756,020	3,756,013	7
Total expenditures	<u>19,305,020</u>	<u>17,803,150</u>	<u>17,792,521</u>	<u>10,629</u>
Excess (deficiency) of revenues over (under) expenditures	48,630	(75,845)	(34,161)	41,684
Fund balances, January 1	<u>7,154,839</u>	<u>7,154,839</u>	<u>7,154,839</u>	<u>--</u>
Fund balances, December 31	<u>\$ 7,203,469</u>	<u>\$ 7,078,994</u>	<u>\$ 7,120,678</u>	<u>\$ 41,684</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, 2010**

EXHIBIT B - 23

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Miscellaneous revenues				
Contributions from government agencies	\$ 64,240	\$ 64,240	\$ 32,108	\$ (32,132)
EXPENDITURES				
Debt service:				
Principal:				
Bond principal	21,600	21,600	21,700	(100)
Interest and fiscal charges:				
Bond interest	42,640	43,890	10,408	33,482
Total expenditures	64,240	65,490	32,108	33,382
Excess (deficiency) of revenues over (under) expenditures	--	(1,250)	--	1,250
OTHER FINANCING SOURCES				
Transfers in:				
General Fund	--	1,250	--	(1,250)
Net change in fund balances	--	--	--	--
Fund balances, January 1	--	--	--	--
Fund balances, December 31	\$ --	\$ --	\$ --	\$ --

The accompanying notes are an integral part of this statement.

