

**CAPITAL ASSETS USED IN THE OPERATION
OF GOVERNMENTAL FUNDS**

(Excludes Internal Service Funds)

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUND
COMPARATIVE SCHEDULES BY SOURCE (1)
DECEMBER 31, 2002 AND 2001**

EXHIBIT G - 1

	2002	2001
Governmental funds capital assets:		
Land	\$ 70,630,607	\$ 68,272,156
Buildings	173,590,362	159,896,937
Improvements (other than buildings) and infrastructure	287,328,478	259,235,237
Equipment	50,981,883	45,992,426
Equipment under capital leases	84,975	385,339
Construction work in progress	17,779,101	30,357,167
Total governmental funds capital assets	\$ 600,395,406	\$ 564,139,262
Investments in governmental funds capital assets by source:		
Investment in property acquired prior to 1960	\$ 3,601,707	\$ 3,601,707
Investment in property acquired after 1960:		
Capital Projects Funds:		
General Obligation Bonds	55,683,037	55,683,037
Excess Revenue Certificates of Indebtedness	47,809,383	47,809,383
Revenue Bonds	12,037,992	11,569,207
Limited Tax Certificates of Indebtedness	6,150,000	6,150,000
Special Assessment Certificates of Indebtedness	17,217,911	17,217,911
Federal grants	33,640,673	33,640,673
State grants	22,171,295	20,378,160
City grants	37,825,582	34,851,038
Parish grants	18,221,812	17,034,548
Property taxes	16,400,026	16,428,026
Library Board of Control Special Revenue Fund	25,451,395	23,569,681
Dedicated sales tax	46,776,483	39,772,491
Other sources	39,729,197	32,863,488
General Fund revenues	57,922,406	54,708,309
Special Revenue Funds revenues	139,931,962	133,073,932
Gifts	957,633	956,616
Donated infrastructure	9,584,217	5,548,362
Capital Transportation Corporation	8,540,700	8,540,698
Trust and Agency Funds	673,447	673,447
Eminent domain	68,548	68,548
Total governmental funds capital assets	\$ 600,395,406	\$ 564,139,262

(1) This schedule presents only the capital asset balances related to governmental funds. Accordingly, the capital assets reported in internal service funds are excluded from the above amounts. The capital assets of internal service funds are included as governmental activities in the statement of net assets.

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE BY FUNCTION AND ACTIVITY (1)
DECEMBER 31, 2002**

EXHIBIT G - 2

<u>Function and Activity</u>	<u>Land</u>	<u>Buildings</u>	<u>Improvements (Other Than Buildings) and Infrastructure</u>	<u>Equipment</u>	<u>Totals</u>	
					<u>December 31, 2002</u>	<u>December 31, 2001</u>
General government:						
Legislative	\$ --	\$ --	\$ --	\$ 331,757	\$ 331,757	\$ 311,382
Executive	--	167,938	2,207	263,255	433,400	517,124
Judicial	1,680	17,497,401	2,704	1,217,609	18,719,394	18,764,128
Elections	--	--	--	105,455	105,455	80,786
Finance	--	--	--	617,124	617,124	607,465
Personnel	--	739,000	--	113,088	852,088	870,619
Law	115,670	108,858	--	535,849	760,377	694,639
Administration office and boards	511,406	1,141,247	174,982	3,031,982	4,859,617	4,698,781
General government buildings	8,689,763	28,636,044	26,435	--	37,352,242	37,352,242
Total general government	9,318,519	48,290,488	206,328	6,216,119	64,031,454	63,897,166
Public safety:						
Police	809,549	3,513,455	179,927	20,854,987	25,357,918	22,539,545
Fire	1,037,835	8,096,816	29,685	10,137,361	19,301,697	18,716,621
Emergency Medical Services	75,307	2,027,717	43,144	3,392,513	5,538,681	5,550,717
Correctional institution	--	32,847,528	738,903	603,199	34,189,630	34,156,298
Other	625,149	14,570,010	998,278	3,084,664	19,278,101	18,435,792
Total public safety	2,547,840	61,055,526	1,989,937	38,072,724	103,666,027	99,398,973
Transportation	53,545,113	9,219,548	272,978,266	112,058	335,854,985	305,790,265
Sanitation	--	--	--	34,478	34,478	34,478
Health and welfare	2,400	4,928,638	26,238	1,714,318	6,671,594	6,428,872
Culture and recreation	3,058,292	38,929,488	4,255,076	3,133,052	49,375,908	35,615,050
Conservation and development	1,913,007	11,166,674	4,986,870	1,699,134	19,765,685	19,100,753
Miscellaneous	245,436	--	2,885,763	--	3,131,199	3,131,199
Total governmental funds capital assets allocated to functions	\$ 70,630,607	\$ 173,590,362	\$ 287,328,478	\$ 50,981,883	\$ 582,531,330	\$ 533,396,756
Equipment under capital leases					84,975	385,339
Construction work in progress					17,779,101	30,357,167
Total governmental funds capital assets					\$ 600,395,406	\$ 564,139,262

(1) This schedule presents only the capital asset balances related to governmental funds. Accordingly, the capital assets reported in internal service funds are excluded from the above amounts. The capital assets of internal service funds are included as governmental activities in the statement of net assets.

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY (1)
FOR THE YEAR ENDED DECEMBER 31, 2002**

EXHIBIT G - 3

<u>Function and Activity</u>	<u>Governmental Funds Capital Assets January 1, 2002</u>	<u>Additions</u>	<u>Deletions</u>	<u>Adjustments</u>	<u>Governmental Funds Capital Assets December 31, 2002</u>
General government:					
Legislative	\$ 311,382	\$ 20,375	\$ --	\$ --	\$ 331,757
Executive	517,124	39,052	122,776	--	433,400
Judicial	18,764,128	15,564	60,298	--	18,719,394
Elections	80,786	24,669	--	--	105,455
Finance	607,465	30,792	21,133	--	617,124
Personnel	870,619	5,131	23,662	--	852,088
Law	694,639	23,200	12,418	(54,956)	760,377
Administration office and boards	4,698,781	187,157	26,321	--	4,859,617
General government buildings	37,352,242	--	--	--	37,352,242
Total general government	<u>63,897,166</u>	<u>345,940</u>	<u>266,608</u>	<u>(54,956)</u>	<u>64,031,454</u>
Public safety:					
Police	22,539,545	3,950,690	1,132,317	--	25,357,918
Fire	18,716,621	596,940	11,864	--	19,301,697
Emergency Medical Services	5,550,717	471,209	483,245	--	5,538,681
Correctional institution	34,156,298	90,906	57,574	--	34,189,630
Other	18,435,792	698,006	102,122	(246,425)	19,278,101
Total public safety	<u>99,398,973</u>	<u>5,807,751</u>	<u>1,787,122</u>	<u>(246,425)</u>	<u>103,666,027</u>
Transportation	305,790,265	11,957,875	10,636	(18,117,481)	335,854,985
Sanitation	34,478	--	--	--	34,478
Health and welfare	6,428,872	216,150	--	(26,572)	6,671,594
Culture and recreation	35,615,050	5,155,150	--	(8,605,708)	49,375,908
Conservation and development	19,100,753	690,269	49,337	(24,000)	19,765,685
Miscellaneous	3,131,199	--	--	--	3,131,199
Equipment under capital leases	385,339	--	--	300,364	84,975
Construction work in progress	30,357,167	10,159,840	--	22,737,906	17,779,101
Total governmental funds capital assets	<u>\$ 564,139,262</u>	<u>\$ 34,332,975</u>	<u>\$ 2,113,703</u>	<u>\$ (4,036,872)</u>	<u>\$ 600,395,406</u>

(1) This schedule presents only the capital asset balances related to governmental funds. Accordingly, the capital assets reported in internal service funds are excluded from the above amounts. The capital assets of internal service funds are included as governmental activities in the statement of net assets.

The accompanying notes are an integral part of this statement.