

**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 FUNDS
COMPARATIVE SCHEDULES BY SOURCE (1)
DECEMBER 31, 2008 AND 2007**

EXHIBIT F - 1

	2008	2007
Governmental funds capital assets:		
Land	\$ 104,211,036	\$ 92,499,357
Buildings	202,074,541	201,189,645
Improvements (other than buildings) and infrastructure	564,813,126	532,712,029
Equipment	64,563,091	63,171,548
Equipment under capital leases	--	--
Construction work in progress	65,157,737	41,959,362
Total governmental funds capital assets	\$ 1,000,819,531	\$ 931,531,941
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:		
General Obligation Bonds	55,683,037	55,683,037
Excess Revenue Certificates of Indebtedness	47,777,561	47,777,561
Revenue Bonds	78,002,936	33,770,246
Limited Tax Certificates of Indebtedness	6,150,000	6,150,000
Special Assessment Certificates of Indebtedness	17,217,911	17,217,911
Federal and State grants	101,601,913	96,175,758
Property taxes	16,355,007	16,355,007
Library Board of Control Special Revenue Fund	42,393,981	43,078,271
Dedicated sales tax	125,794,463	114,077,549
General Fund revenues	163,105,771	156,811,816
Special Revenue Funds revenues	158,607,275	157,877,676
Gifts	1,847,950	1,847,950
Donated infrastructure	140,397,641	138,833,574
Other sources	42,186,330	42,186,330
Eminent domain	96,048	87,548
Total governmental funds capital assets	\$ 1,000,819,531	\$ 931,531,941

(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.

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, 2008

EXHIBIT F - 2

Function and Activity	Land	Buildings	Improvements (Other Than Buildings) and Infrastructure	Equipment	Totals	
					December 31, 2008	December 31, 2007
General government:						
Legislative	\$ --	\$ --	\$ --	\$ 439,725	\$ 439,725	\$ 413,583
Executive	--	167,938	2,207	181,052	351,197	375,181
Judicial	1,680	17,585,301	2,704	2,183,079	19,772,764	19,637,853
Elections	--	--	--	104,009	104,009	86,939
Finance	--	--	--	796,575	796,575	705,108
Personnel	--	739,000	--	100,434	839,434	844,565
Law	115,670	108,858	--	359,223	583,751	553,444
Administration office and boards	511,406	1,240,517	174,982	2,797,508	4,724,413	6,023,315
General government buildings	8,689,763	30,077,785	57,635	--	38,825,183	38,825,183
Total general government	<u>9,318,519</u>	<u>49,919,399</u>	<u>237,528</u>	<u>6,961,605</u>	<u>66,437,051</u>	<u>67,465,171</u>
Public safety:						
Police	809,549	4,722,566	347,167	24,321,923	30,201,205	29,422,080
Fire	1,093,329	10,525,740	348,652	12,748,831	24,716,552	23,348,737
Emergency Medical Services	75,307	2,092,712	43,144	3,248,204	5,459,367	5,082,182
Correctional institution	--	34,441,794	738,903	815,395	35,996,092	35,104,170
Other	625,149	16,097,395	998,278	7,826,286	25,547,108	25,381,294
Total public safety	<u>2,603,334</u>	<u>67,880,207</u>	<u>2,476,144</u>	<u>48,960,639</u>	<u>121,920,324</u>	<u>118,338,463</u>
Transportation	85,800,164	10,418,903	548,423,081	244,021	644,886,169	602,320,587
Sanitation	--	--	--	9,900	9,900	69,491
Health and welfare	2,400	5,440,229	53,231	1,956,940	7,452,800	7,451,549
Culture and recreation	4,253,176	55,315,784	4,555,828	4,252,284	68,377,072	68,671,824
Conservation and development	1,988,007	13,100,019	6,181,551	2,177,702	23,447,279	22,124,295
Miscellaneous	245,436	--	2,885,763	--	3,131,199	3,131,199
Total governmental funds capital assets allocated to functions	<u>\$ 104,211,036</u>	<u>\$ 202,074,541</u>	<u>\$ 564,813,126</u>	<u>\$ 64,563,091</u>	<u>\$ 935,661,794</u>	<u>\$ 889,572,579</u>
Equipment under capital leases					--	--
Construction work in progress					<u>65,157,737</u>	<u>41,959,362</u>
Total governmental funds capital assets					<u>\$ 1,000,819,531</u>	<u>\$ 931,531,941</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.

**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, 2008**

EXHIBIT F - 3

<u>Function and Activity</u>	Governmental Funds Capital Assets January 1, 2008	Additions	Deletions	Adjustments	Governmental Funds Capital Assets December 31, 2008
General government:					
Legislative	\$ 413,583	\$ 26,142	\$ --	\$ --	\$ 439,725
Executive	375,181	--	23,984	--	351,197
Judicial	19,637,853	260,636	125,725	--	19,772,764
Elections	86,939	17,070	--	--	104,009
Finance	705,108	142,399	50,932	--	796,575
Personnel	844,565	--	5,131	--	839,434
Law	553,444	66,503	36,196	--	583,751
Administration office and boards	6,023,315	350,010	1,648,912	--	4,724,413
General government buildings	38,825,183	--	--	--	38,825,183
Total general government	<u>67,465,171</u>	<u>862,760</u>	<u>1,890,880</u>	<u>--</u>	<u>66,437,051</u>
Public safety:					
Police	29,422,080	4,915,005	4,144,380	8,500	30,201,205
Fire	23,348,737	1,631,127	263,312	--	24,716,552
Emergency Medical Services	5,082,182	543,832	166,647	--	5,459,367
Correctional institution	35,104,170	953,823	61,901	--	35,996,092
Other	25,381,294	311,771	145,957	--	25,547,108
Total public safety	<u>118,338,463</u>	<u>8,355,558</u>	<u>4,782,197</u>	<u>8,500</u>	<u>121,920,324</u>
Transportation	602,320,587	35,259,183	13,889	7,320,288	644,886,169
Sanitation	69,491	--	59,591	--	9,900
Health and welfare	7,451,549	107,142	105,891	--	7,452,800
Culture and recreation	68,671,824	64,257	359,009	--	68,377,072
Conservation and development	22,124,295	934,470	127,533	516,047	23,447,279
Miscellaneous	3,131,199	--	--	--	3,131,199
Equipment under capital leases	--	--	--	--	--
Construction work in progress	41,959,362	29,470,643	--	(6,272,268)	65,157,737
Total governmental funds capital assets	<u>\$ 931,531,941</u>	<u>\$ 75,054,013</u>	<u>\$ 7,338,990</u>	<u>\$ 1,572,567</u>	<u>\$ 1,000,819,531</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.