

**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, 2011 AND 2010**

EXHIBIT E - 1

	2011	2010
Governmental funds capital assets:		
Land and right-of-way	\$ 146,707,840	\$ 139,846,698
Buildings	221,563,447	218,229,157
Improvements (other than buildings) and infrastructure	721,439,574	638,314,834
Equipment	77,254,834	76,070,572
Construction work in progress	133,644,932	152,824,050
Total governmental funds capital assets	\$ 1,300,610,627	\$ 1,225,285,311
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	236,709,741	209,248,082
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	118,976,053	115,211,611
Property taxes	16,342,881	16,342,881
Library Board of Control Special Revenue Fund	47,226,873	44,577,167
Dedicated sales tax	179,357,962	156,575,081
General Fund revenues	193,100,297	183,750,568
Special Revenue Funds revenues	188,429,066	179,626,331
Gifts	1,847,950	1,847,950
Donated infrastructure	147,526,764	145,219,396
Other sources	40,566,776	42,359,980
Eminent domain	96,048	96,048
Total governmental funds capital assets	\$ 1,300,610,627	\$ 1,225,285,311

(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, 2011

EXHIBIT E - 2

	Land and Right-of-way	Buildings	Improvements (Other Than Buildings) and Infrastructure	Equipment	Totals	
					December 31, 2011	December 31, 2010
Function and Activity						
General government:						
Legislative	\$ --	\$ --	\$ --	\$ 359,574	\$ 359,574	\$ 359,574
Executive	--	167,938	2,207	177,009	347,154	341,779
Judicial	1,680	17,585,301	2,704	2,911,998	20,501,683	20,239,897
Elections	--	--	--	88,193	88,193	88,193
Finance	--	--	--	734,561	734,561	725,628
Personnel	--	739,000	--	77,829	816,829	822,033
Law	115,670	186,858	--	331,061	633,589	657,213
Administration office and boards	511,406	1,240,517	174,982	3,378,012	5,304,917	5,040,529
General government buildings	8,689,763	30,077,785	57,635	--	38,825,183	38,825,183
Total general government	9,318,519	49,997,399	237,528	8,058,237	67,611,683	67,100,029
Public safety:						
Police	1,005,321	10,469,177	347,167	26,846,415	38,668,080	37,978,419
Fire	1,847,425	21,314,956	356,408	14,939,019	38,457,808	36,448,145
Emergency Medical Services	75,307	2,236,448	43,144	3,611,580	5,966,479	5,940,357
Correctional institution	--	34,449,647	738,903	1,202,052	36,390,602	36,362,257
Other	625,149	16,537,098	998,278	12,347,110	30,507,635	30,266,993
Total public safety	3,553,202	85,007,326	2,483,900	58,946,176	149,990,604	146,996,171
Transportation	127,326,125	10,418,903	705,986,320	334,744	844,066,092	753,151,807
Sanitation	--	--	144,761	9,900	154,661	154,661
Health and welfare	2,400	6,305,866	53,231	2,967,991	9,329,488	8,349,533
Culture and recreation	4,274,151	55,315,784	3,438,220	4,781,246	67,809,401	68,812,741
Conservation and development	1,988,007	14,518,169	6,209,851	2,156,540	24,872,567	24,765,120
Miscellaneous	245,436	--	2,885,763	--	3,131,199	3,131,199
Total governmental funds capital assets allocated to functions	\$ 146,707,840	\$ 221,563,447	\$ 721,439,574	\$ 77,254,834	\$ 1,166,965,695	\$ 1,072,461,261
Construction work in progress					133,644,932	152,824,050
Total governmental funds capital assets					\$ 1,300,610,627	\$ 1,225,285,311

(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, 2011**

EXHIBIT E - 3

<u>Function and Activity</u>	<u>Governmental Funds Capital Assets</u>				<u>Governmental Funds Capital Assets</u>
	<u>January 1, 2011</u>	<u>Additions</u>	<u>Deletions</u>	<u>Adjustments</u>	<u>December 31, 2011</u>
General government:					
Legislative	\$ 359,574	\$ --	\$ --	\$ --	\$ 359,574
Executive	341,779	5,375	--	--	347,154
Judicial	20,239,897	369,746	107,960	--	20,501,683
Elections	88,193	--	--	--	88,193
Finance	725,628	8,933	--	--	734,561
Personnel	822,033	--	5,204	--	816,829
Law	657,213	15,990	39,614	--	633,589
Administration office and boards	5,040,529	343,680	79,292	--	5,304,917
General government buildings	38,825,183	--	--	--	38,825,183
Total general government	67,100,029	743,724	232,070	--	67,611,683
Public safety:					
Police	37,978,419	2,001,488	1,311,827	--	38,668,080
Fire	36,448,145	1,991,330	121,567	139,900	38,457,808
Emergency Medical Services	5,940,357	200,329	174,207	--	5,966,479
Correctional institution	36,362,257	28,345	--	--	36,390,602
Other	30,266,993	371,632	134,990	4,000	30,507,635
Total public safety	146,996,171	4,593,124	1,742,591	143,900	149,990,604
Transportation	753,151,807	34,621,176	1,064,306	57,357,415	844,066,092
Sanitation	154,661	--	--	--	154,661
Health and welfare	8,349,533	824,121	155,720	311,554	9,329,488
Culture and recreation	68,812,741	155,848	1,159,188	--	67,809,401
Conservation and development	24,765,120	115,857	8,410	--	24,872,567
Miscellaneous	3,131,199	--	--	--	3,131,199
Construction work in progress	152,824,050	38,671,515	2,345,132	(55,505,501)	133,644,932
Total governmental funds capital assets	\$ 1,225,285,311	\$ 79,725,365	\$ 6,707,417	\$ 2,307,368	\$ 1,300,610,627

(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.