

**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, 2010 AND 2009**

EXHIBIT F - 1

	2010	2009
Governmental funds capital assets:		
Land and right-of-way	\$ 139,779,262	\$ 127,025,263
Buildings	217,317,434	209,120,903
Improvements (other than buildings) and infrastructure	638,314,834	605,506,030
Equipment	74,456,005	72,387,647
Construction work in progress	152,824,050	89,154,994
Total governmental funds capital assets	\$ 1,222,691,585	\$ 1,103,194,837
 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	209,248,082	145,616,216
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	115,211,611	105,815,881
Property taxes	16,342,881	16,342,881
Library Board of Control Special Revenue Fund	44,577,167	43,069,793
Dedicated sales tax	156,575,081	133,939,402
General Fund revenues	183,750,568	173,536,790
Special Revenue Funds revenues	177,032,605	165,307,582
Gifts	1,847,950	1,847,950
Donated infrastructure	145,219,396	144,887,348
Other sources	42,359,980	42,304,730
Eminent domain	96,048	96,048
Total governmental funds capital assets	\$ 1,222,691,585	\$ 1,103,194,837

(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, 2010

EXHIBIT F - 2

	Land and Right-of-way	Buildings	Improvements (Other Than Buildings) and Infrastructure	Equipment	Totals	
					December 31, 2010	December 31, 2009
Function and Activity						
General government:						
Legislative	\$ --	\$ --	\$ --	\$ 359,574	\$ 359,574	\$ 457,480
Executive	--	167,938	2,207	171,634	341,779	341,779
Judicial	1,680	17,585,301	2,704	2,650,212	20,239,897	19,976,624
Elections	--	--	--	88,193	88,193	88,193
Finance	--	--	--	725,628	725,628	809,059
Personnel	--	739,000	--	83,033	822,033	822,033
Law	115,670	186,858	--	354,685	657,213	663,617
Administration office and boards	511,406	1,240,517	174,982	3,113,624	5,040,529	5,003,796
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	7,546,583	67,100,029	66,987,764
Public safety:						
Police	809,549	9,347,133	347,167	27,474,570	37,978,419	38,005,503
Fire	1,778,360	18,304,084	356,408	13,415,567	33,854,419	27,528,367
Emergency Medical Services	75,307	2,241,848	43,144	3,580,058	5,940,357	6,126,852
Correctional institution	--	34,449,647	738,903	1,173,707	36,362,257	35,978,007
Other	625,149	16,533,098	998,278	12,110,468	30,266,993	28,364,902
Total public safety	3,288,365	80,875,810	2,483,900	57,754,370	144,402,445	136,003,631
Transportation	120,662,384	10,418,903	621,729,276	341,244	753,151,807	707,736,208
Sanitation	--	--	144,761	9,900	154,661	9,900
Health and welfare	2,400	6,296,647	53,231	1,997,255	8,349,533	8,256,901
Culture and recreation	4,274,151	55,315,784	4,570,524	4,652,282	68,812,741	68,461,243
Conservation and development	1,988,007	14,412,891	6,209,851	2,154,371	24,765,120	23,452,997
Miscellaneous	245,436	--	2,885,763	--	3,131,199	3,131,199
Total governmental funds capital assets allocated to functions	\$ 139,779,262	\$ 217,317,434	\$ 638,314,834	\$ 74,456,005	\$ 1,069,867,535	\$ 1,014,039,843
Construction work in progress					152,824,050	89,154,994
Total governmental funds capital assets					\$ 1,222,691,585	\$ 1,103,194,837

(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, 2010**

EXHIBIT F - 3

<u>Function and Activity</u>	Governmental Funds Capital Assets January 1, 2010	Additions	Deletions	Adjustments	Governmental Funds Capital Assets December 31, 2010
General government:					
Legislative	\$ 457,480	\$ --	\$ 97,906	\$ --	\$ 359,574
Executive	341,779	--	--	--	341,779
Judicial	19,976,624	301,244	37,971	--	20,239,897
Elections	88,193	--	--	--	88,193
Finance	809,059	--	83,431	--	725,628
Personnel	822,033	--	--	--	822,033
Law	663,617	--	6,404	--	657,213
Administration office and boards	5,003,796	116,173	79,440	--	5,040,529
General government buildings	38,825,183	--	--	--	38,825,183
Total general government	<u>66,987,764</u>	<u>417,417</u>	<u>305,152</u>	<u>--</u>	<u>67,100,029</u>
Public safety:					
Police	38,005,503	1,825,914	1,852,998	--	37,978,419
Fire	27,528,367	5,505,667	--	820,385	33,854,419
Emergency Medical Services	6,126,852	422,125	614,760	6,140	5,940,357
Correctional institution	35,978,007	429,824	45,574	--	36,362,257
Other	28,364,902	1,953,439	65,223	13,875	30,266,993
Total public safety	<u>136,003,631</u>	<u>10,136,969</u>	<u>2,578,555</u>	<u>840,400</u>	<u>144,402,445</u>
Transportation	707,736,208	34,309,859	12,039	11,117,779	753,151,807
Sanitation	9,900	144,761	--	--	154,661
Health and welfare	8,256,901	128,034	35,402	--	8,349,533
Culture and recreation	68,461,243	355,971	6,973	2,500	68,812,741
Conservation and development	23,452,997	1,334,378	24,795	2,540	24,765,120
Miscellaneous	3,131,199	--	--	--	3,131,199
Construction work in progress	89,154,994	75,300,227	--	(11,631,171)	152,824,050
Total governmental funds capital assets	<u>\$ 1,103,194,837</u>	<u>\$ 122,127,616</u>	<u>\$ 2,962,916</u>	<u>\$ 332,048</u>	<u>\$ 1,222,691,585</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.