

**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, 2009 AND 2008**

EXHIBIT F - 1

	2009	2008
<b>Governmental funds capital assets:</b>		
Land	\$ 127,025,263	\$ 104,211,036
Buildings	209,120,903	202,074,541
Improvements (other than buildings) and infrastructure	605,506,030	564,813,126
Equipment	72,387,647	64,563,091
Construction work in progress	89,154,994	65,157,737
<b>Total governmental funds capital assets</b>	<b>\$ 1,103,194,837</b>	<b>\$ 1,000,819,531</b>
<b>Investments in governmental funds capital assets by source:</b>		
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	145,616,216	78,002,936
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	105,815,881	101,601,913
Property taxes	16,342,881	16,355,007
Library Board of Control Special Revenue Fund	43,069,793	42,393,981
Dedicated sales tax	133,939,402	125,794,463
General Fund revenues	173,536,790	163,105,771
Special Revenue Funds revenues	165,307,582	158,607,275
Gifts	1,847,950	1,847,950
Donated infrastructure	144,887,348	140,397,641
Other sources	42,304,730	42,186,330
Eminent domain	96,048	96,048
<b>Total governmental funds capital assets</b>	<b>\$ 1,103,194,837</b>	<b>\$ 1,000,819,531</b>

(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, 2009**

EXHIBIT F - 2

	Land	Buildings	Improvements (Other Than Buildings) and Infrastructure	Equipment	Totals	
					December 31, 2009	December 31, 2008
<b>Function and Activity</b>						
<b>General government:</b>						
Legislative	\$ --	\$ --	\$ --	\$ 457,480	\$ 457,480	\$ 439,725
Executive	--	167,938	2,207	171,634	341,779	351,197
Judicial	1,680	17,585,301	2,704	2,386,939	19,976,624	19,772,764
Elections	--	--	--	88,193	88,193	104,009
Finance	--	--	--	809,059	809,059	796,575
Personnel	--	739,000	--	83,033	822,033	839,434
Law	115,670	186,858	--	361,089	663,617	583,751
Administration office and boards	511,406	1,240,517	174,982	3,076,891	5,003,796	4,724,413
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	7,434,318	66,987,764	66,437,051
<b>Public safety:</b>						
Police	809,549	8,843,681	347,167	28,005,106	38,005,503	30,201,205
Fire	1,777,758	12,453,381	356,323	12,940,905	27,528,367	24,716,552
Emergency Medical Services	75,307	2,092,712	43,144	3,915,689	6,126,852	5,459,367
Correctional institution	--	34,449,647	738,903	789,457	35,978,007	35,996,092
Other	625,149	16,192,503	998,278	10,548,972	28,364,902	25,547,108
Total public safety	3,287,763	74,031,924	2,483,815	56,200,129	136,003,631	121,920,324
Transportation	107,915,737	10,418,903	589,071,318	330,250	707,736,208	644,886,169
Sanitation	--	--	--	9,900	9,900	9,900
Health and welfare	2,400	6,256,874	53,231	1,944,396	8,256,901	7,452,800
Culture and recreation	4,267,401	55,315,784	4,570,524	4,307,534	68,461,243	68,377,072
Conservation and development	1,988,007	13,100,019	6,203,851	2,161,120	23,452,997	23,447,279
Miscellaneous	245,436	--	2,885,763	--	3,131,199	3,131,199
Total governmental funds capital assets allocated to functions	<u>\$ 127,025,263</u>	<u>\$ 209,120,903</u>	<u>\$ 605,506,030</u>	<u>\$ 72,387,647</u>	\$ 1,014,039,843	\$ 935,661,794
Construction work in progress					<u>89,154,994</u>	<u>65,157,737</u>
Total governmental funds capital assets					<u>\$ 1,103,194,837</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.

**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, 2009**

EXHIBIT F - 3

<u>Function and Activity</u>	Governmental Funds Capital Assets January 1, 2009	Additions	Deletions	Adjustments	Governmental Funds Capital Assets December 31, 2009
<b>General government:</b>					
Legislative	\$ 439,725	\$ 49,652	\$ 31,897	\$ --	\$ 457,480
Executive	351,197	20,244	29,662	--	341,779
Judicial	19,772,764	524,911	321,051	--	19,976,624
Elections	104,009	11,978	27,794	--	88,193
Finance	796,575	19,211	6,727	--	809,059
Personnel	839,434	--	17,401	--	822,033
Law	583,751	106,764	26,898	--	663,617
Administration office and boards	4,724,413	326,851	47,468	--	5,003,796
General government buildings	38,825,183	--	--	--	38,825,183
Total general government	<u>66,437,051</u>	<u>1,059,611</u>	<u>508,898</u>	<u>--</u>	<u>66,987,764</u>
<b>Public safety:</b>					
Police	30,201,205	9,447,476	2,413,870	770,692	38,005,503
Fire	24,716,552	1,901,586	233,926	1,144,155	27,528,367
Emergency Medical Services	5,459,367	755,486	88,001	--	6,126,852
Correctional institution	35,996,092	86,979	105,064	--	35,978,007
Other	25,547,108	2,895,059	77,265	--	28,364,902
Total public safety	<u>121,920,324</u>	<u>15,086,586</u>	<u>2,918,126</u>	<u>1,914,847</u>	<u>136,003,631</u>
Transportation	644,886,169	47,815,397	--	15,034,642	707,736,208
Sanitation	9,900	--	--	--	9,900
Health and welfare	7,452,800	892,661	117,174	28,614	8,256,901
Culture and recreation	68,377,072	92,287	8,116	--	68,461,243
Conservation and development	23,447,279	134,348	128,630	--	23,452,997
Miscellaneous	3,131,199	--	--	--	3,131,199
Construction work in progress	65,157,737	36,485,654	--	(12,488,397)	89,154,994
<b>Total governmental funds capital assets</b>	<u>\$ 1,000,819,531</u>	<u>\$ 101,566,544</u>	<u>\$ 3,680,944</u>	<u>\$ 4,489,706</u>	<u>\$ 1,103,194,837</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.