

**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, 2007 AND 2006

EXHIBIT F - 1

	2007	2006
Governmental funds capital assets:		
Land	\$ 92,499,357	\$ 82,951,880
Buildings	201,189,645	200,696,743
Improvements (other than buildings) and infrastructure	532,712,029	491,957,939
Equipment	63,171,548	56,615,291
Equipment under capital leases	--	5,130
Construction work in progress	41,959,362	32,600,376
Total governmental funds capital assets	\$ 931,531,941	\$ 864,827,359
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	33,770,246	14,779,310
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	96,175,758	81,462,023
Property taxes	16,355,007	16,372,850
Library Board of Control Special Revenue Fund	43,078,271	42,939,634
Dedicated sales tax	114,077,549	112,349,331
General Fund revenues	156,811,816	147,878,224
Special Revenue Funds revenues	157,877,676	153,748,584
Gifts	1,847,950	1,847,950
Donated infrastructure	138,833,574	120,595,359
Other sources	42,186,330	42,336,330
Eminent domain	87,548	87,548
Total governmental funds capital assets	\$ 931,531,941	\$ 864,827,359

(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, 2007

EXHIBIT F - 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, 2007</u>	<u>December 31, 2006</u>
General government:						
Legislative	\$ --	\$ --	\$ --	\$ 413,583	\$ 413,583	\$ 442,843
Executive	--	167,938	2,207	205,036	375,181	388,114
Judicial	1,680	17,585,301	2,704	2,048,168	19,637,853	19,195,970
Elections	--	--	--	86,939	86,939	88,076
Finance	--	--	--	705,108	705,108	710,096
Personnel	--	739,000	--	105,565	844,565	784,310
Law	115,670	108,858	--	328,916	553,444	705,717
Administration office and boards	511,406	1,240,517	174,982	4,096,410	6,023,315	5,827,737
General government buildings	8,689,763	30,077,785	57,635	--	38,825,183	38,825,183
Total general government	9,318,519	49,919,399	237,528	7,989,725	67,465,171	66,968,046
Public safety:						
Police	809,549	4,722,566	347,167	23,542,798	29,422,080	25,390,043
Fire	1,079,449	10,525,740	278,635	11,464,913	23,348,737	23,335,892
Emergency Medical Services	75,307	2,092,712	43,144	2,871,019	5,082,182	4,991,692
Correctional institution	--	33,577,426	738,903	787,841	35,104,170	34,838,882
Other	625,149	16,097,395	998,278	7,660,472	25,381,294	23,333,973
Total public safety	2,589,454	67,015,839	2,406,127	46,327,043	118,338,463	111,890,482
Transportation	74,102,365	10,418,903	517,625,561	173,758	602,320,587	552,262,382
Sanitation	--	--	--	69,491	69,491	87,421
Health and welfare	2,400	5,419,701	53,231	1,976,217	7,451,549	7,472,667
Culture and recreation	4,253,176	55,315,784	4,516,949	4,585,915	68,671,824	68,422,222
Conservation and development	1,988,007	13,100,019	4,986,870	2,049,399	22,124,295	21,987,434
Miscellaneous	245,436	--	2,885,763	--	3,131,199	3,131,199
Total governmental funds capital assets allocated to functions	\$ 92,499,357	\$ 201,189,645	\$ 532,712,029	\$ 63,171,548	\$ 889,572,579	\$ 832,221,853
Equipment under capital leases					--	5,130
Construction work in progress					41,959,362	32,600,376
Total governmental funds capital assets					\$ 931,531,941	\$ 864,827,359

(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, 2007**

EXHIBIT F - 3

<u>Function and Activity</u>	Governmental Funds Capital Assets				December 31, 2007
	January 1, 2007	Additions	Deletions	Adjustments	Governmental Funds Capital Assets
General government:					
Legislative	\$ 442,843	\$ 25,884	\$ 55,144	\$ --	\$ 413,583
Executive	388,114	5,016	17,949	--	375,181
Judicial	19,195,970	621,823	179,940	--	19,637,853
Elections	88,076	10,368	11,505	--	86,939
Finance	710,096	87,617	92,605	--	705,108
Personnel	784,310	60,255	--	--	844,565
Law	705,717	17,470	169,743	--	553,444
Administration office and boards	5,827,737	310,794	115,216	--	6,023,315
General government buildings	38,825,183	--	--	--	38,825,183
Total general government	<u>66,968,046</u>	<u>1,139,227</u>	<u>642,102</u>	<u>--</u>	<u>67,465,171</u>
Public safety:					
Police	25,390,043	7,541,797	3,509,760	--	29,422,080
Fire	23,335,892	1,083,802	1,070,957	--	23,348,737
Emergency Medical Services	4,991,692	289,638	199,148	--	5,082,182
Correctional institution	34,838,882	323,684	62,673	4,277	35,104,170
Other	23,333,973	2,091,866	44,545	--	25,381,294
Total public safety	<u>111,890,482</u>	<u>11,330,787</u>	<u>4,887,083</u>	<u>4,277</u>	<u>118,338,463</u>
Transportation	552,262,382	23,146,495	--	26,911,710	602,320,587
Sanitation	87,421	--	17,930	--	69,491
Health and welfare	7,472,667	55,031	76,149	--	7,451,549
Culture and recreation	68,422,222	391,135	166,378	24,845	68,671,824
Conservation and development	21,987,434	167,223	101,105	70,743	22,124,295
Miscellaneous	3,131,199	--	--	--	3,131,199
Equipment under capital leases	5,130	--	--	(5,130)	--
Construction work in progress	32,600,376	18,139,188	11,972	(8,768,230)	41,959,362
Total governmental funds capital assets	<u>\$ 864,827,359</u>	<u>\$ 54,369,086</u>	<u>\$ 5,902,719</u>	<u>\$ 18,238,215</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.