

**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, 2006 AND 2005

EXHIBIT G - 1

	2006	2005
Governmental funds capital assets:		
Land	\$ 82,951,880	\$ 81,681,327
Buildings	200,696,743	196,413,387
Improvements (other than buildings) and infrastructure	491,957,939	449,683,344
Equipment	56,615,291	51,555,660
Equipment under capital leases	5,130	158,613
Construction work in progress	32,600,376	51,347,504
Total governmental funds capital assets	\$ 864,827,359	\$ 830,839,835
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	14,779,310	13,197,769
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	81,462,023	74,101,411
Property taxes	16,372,850	16,386,026
Library Board of Control Special Revenue Fund	42,939,634	40,487,413
Dedicated sales tax	112,349,331	105,229,744
General Fund revenues	147,878,224	141,612,300
Special Revenue Funds revenues	153,748,584	150,084,283
Gifts	1,847,950	1,847,950
Donated infrastructure	120,595,359	116,627,380
Other sources	42,336,330	40,759,795
Eminent domain	87,548	75,548
Total governmental funds capital assets	\$ 864,827,359	\$ 830,839,835

(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.

The accompanying notes are an integral part of this statement.

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, 2006

EXHIBIT G - 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, 2006</u>	<u>December 31, 2005</u>
General government:						
Legislative	\$ --	\$ --	\$ --	\$ 442,843	\$ 442,843	\$ 356,869
Executive	--	167,938	2,207	217,969	388,114	429,239
Judicial	1,680	17,570,051	2,704	1,621,535	19,195,970	18,828,295
Elections	--	--	--	88,076	88,076	88,076
Finance	--	--	--	710,096	710,096	628,900
Personnel	--	739,000	--	45,310	784,310	784,310
Law	115,670	108,858	--	481,189	705,717	739,157
Administration office and boards	511,406	1,240,517	174,982	3,900,832	5,827,737	5,473,889
General government buildings	8,689,763	30,077,785	57,635	--	38,825,183	38,793,983
Total general government	9,318,519	49,904,149	237,528	7,507,850	66,968,046	66,122,718
Public safety:						
Police	809,549	4,722,566	347,167	19,510,761	25,390,043	24,030,461
Fire	1,079,049	10,310,250	278,635	11,667,958	23,335,892	22,015,309
Emergency Medical Services	75,307	2,092,712	43,144	2,780,529	4,991,692	5,194,527
Correctional institution	--	33,311,091	738,903	788,888	34,838,882	34,462,272
Other	625,149	16,097,395	998,278	5,613,151	23,333,973	21,961,098
Total public safety	2,589,054	66,534,014	2,406,127	40,361,287	111,890,482	107,663,667
Transportation	64,573,538	10,418,903	477,133,344	136,597	552,262,382	508,911,498
Sanitation	--	--	--	87,421	87,421	87,421
Health and welfare	2,400	5,419,701	53,231	1,997,335	7,472,667	7,433,938
Culture and recreation	4,234,926	55,399,160	4,255,076	4,533,060	68,422,222	64,077,955
Conservation and development	1,988,007	13,020,816	4,986,870	1,991,741	21,987,434	21,905,322
Miscellaneous	245,436	--	2,885,763	--	3,131,199	3,131,199
Total governmental funds capital assets allocated to functions	\$ 82,951,880	\$ 200,696,743	\$ 491,957,939	\$ 56,615,291	\$ 832,221,853	\$ 779,333,718
Equipment under capital leases					5,130	158,613
Construction work in progress					32,600,376	51,347,504
Total governmental funds capital assets					\$ 864,827,359	\$ 830,839,835

(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.

The accompanying notes are an integral part of this statement.

**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, 2006**

EXHIBIT G - 3

<u>Function and Activity</u>	<u>Governmental Funds Capital Assets January 1, 2006</u>	<u>Additions</u>	<u>Deletions</u>	<u>Adjustments</u>	<u>Governmental Funds Capital Assets December 31, 2006</u>
General government:					
Legislative	\$ 356,869	\$ 85,974	\$ --	\$ --	\$ 442,843
Executive	429,239	20,350	61,475	--	388,114
Judicial	18,828,295	330,092	73,822	(111,405)	19,195,970
Elections	88,076	--	--	--	88,076
Finance	628,900	115,841	34,645	--	710,096
Personnel	784,310	--	--	--	784,310
Law	739,157	29,023	62,463	--	705,717
Administration office and boards	5,473,889	414,721	60,873	--	5,827,737
General government buildings	38,793,983	31,200	--	--	38,825,183
Total general government	<u>66,122,718</u>	<u>1,027,201</u>	<u>293,278</u>	<u>(111,405)</u>	<u>66,968,046</u>
Public safety:					
Police	24,030,461	3,403,190	2,062,105	(18,497)	25,390,043
Fire	22,015,309	1,493,127	343,827	(171,283)	23,335,892
Emergency Medical Services	5,194,527	347,622	550,457	--	4,991,692
Correctional institution	34,462,272	432,443	55,833	--	34,838,882
Other	21,961,098	1,358,706	--	(14,169)	23,333,973
Total public safety	<u>107,663,667</u>	<u>7,035,088</u>	<u>3,012,222</u>	<u>(203,949)</u>	<u>111,890,482</u>
Transportation	508,911,498	6,452,969	--	(36,897,915)	552,262,382
Sanitation	87,421	--	--	--	87,421
Health and welfare	7,433,938	112,709	73,980	--	7,472,667
Culture and recreation	64,077,955	2,445,596	140,223	(2,038,894)	68,422,222
Conservation and development	21,905,322	92,867	10,755	--	21,987,434
Miscellaneous	3,131,199	--	--	--	3,131,199
Equipment under capital leases	158,613	--	21,412	132,071	5,130
Construction work in progress	51,347,504	16,221,701	--	34,968,829	32,600,376
Total governmental funds capital assets	<u>\$ 830,839,835</u>	<u>\$ 33,388,131</u>	<u>\$ 3,551,870</u>	<u>\$ (4,151,263)</u>	<u>\$ 864,827,359</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.

The accompanying notes are an integral part of this statement.