

**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, 2005 AND 2004

EXHIBIT F - 1

	2005	2004
Governmental funds capital assets:		
Land	\$ 81,681,327	\$ 80,332,187
Buildings	196,413,387	191,366,143
Improvements (other than buildings) and infrastructure	449,683,344	414,519,111
Equipment	51,555,660	50,518,562
Equipment under capital leases	158,613	158,613
Construction work in progress	51,347,504	50,356,534
Total governmental funds capital assets	\$ 830,839,835	\$ 787,251,150
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	13,197,769	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	74,101,411	70,532,710
Property taxes	16,386,026	16,386,026
Library Board of Control Special Revenue Fund	40,487,413	36,829,117
Dedicated sales tax	105,229,744	86,007,907
General Fund revenues	141,612,300	137,717,055
Special Revenue Funds revenues	150,084,283	147,218,366
Gifts	1,847,950	1,847,950
Donated infrastructure	116,627,380	107,173,226
Other sources	40,759,795	39,842,260
Eminent domain	75,548	68,548
Total governmental funds capital assets	\$ 830,839,835	\$ 787,251,150

(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, 2005

EXHIBIT F - 2

	Land	Buildings	Improvements (Other Than Buildings) and Infrastructure	Equipment	Totals	
					December 31, 2005	December 31, 2004
Function and Activity						
General government:						
Legislative	\$ --	\$ --	\$ --	\$ 356,869	\$ 356,869	\$ 334,021
Executive	--	167,938	2,207	259,094	429,239	429,987
Judicial	1,680	17,570,051	2,704	1,253,860	18,828,295	18,765,165
Elections	--	--	--	88,076	88,076	88,076
Finance	--	--	--	628,900	628,900	641,664
Personnel	--	739,000	--	45,310	784,310	781,373
Law	115,670	108,858	--	514,629	739,157	745,537
Administration office and boards	511,406	1,240,517	174,982	3,546,984	5,473,889	5,441,766
General government buildings	8,689,763	30,077,785	26,435	--	38,793,983	38,793,983
Total general government	9,318,519	49,904,149	206,328	6,693,722	66,122,718	66,021,572
Public safety:						
Police	809,549	4,722,566	347,167	18,151,179	24,030,461	24,919,075
Fire	1,037,835	10,296,611	278,635	10,402,228	22,015,309	20,556,459
Emergency Medical Services	75,307	2,092,712	43,144	2,983,364	5,194,527	5,273,939
Correctional institution	--	33,006,730	738,903	716,639	34,462,272	34,299,552
Other	625,149	16,097,395	998,278	4,240,276	21,961,098	21,394,959
Total public safety	2,547,840	66,216,014	2,406,127	36,493,686	107,663,667	106,443,984
Transportation	63,478,418	10,418,903	434,896,149	118,028	508,911,498	471,961,750
Sanitation	--	--	--	87,421	87,421	87,421
Health and welfare	2,400	5,419,701	47,031	1,964,806	7,433,938	7,149,064
Culture and recreation	4,100,707	51,433,804	4,255,076	4,288,368	64,077,955	60,147,410
Conservation and development	1,988,007	13,020,816	4,986,870	1,909,629	21,905,322	21,793,603
Miscellaneous	245,436	--	2,885,763	--	3,131,199	3,131,199
Total governmental funds capital assets allocated to functions	\$ 81,681,327	\$ 196,413,387	\$ 449,683,344	\$ 51,555,660	\$ 779,333,718	\$ 736,736,003
Equipment under capital leases					158,613	158,613
Construction work in progress					51,347,504	50,356,534
Total governmental funds capital assets					\$ 830,839,835	\$ 787,251,150

(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, 2005**

EXHIBIT F - 3

<u>Function and Activity</u>	Governmental Funds Capital Assets January 1, 2005	Additions	Deletions	Adjustments	Governmental Funds Capital Assets December 31, 2005
General government:					
Legislative	\$ 334,021	\$ 35,353	\$ 12,505	\$ --	\$ 356,869
Executive	429,987	14,192	14,940	--	429,239
Judicial	18,765,165	138,519	75,389	--	18,828,295
Elections	88,076	--	--	--	88,076
Finance	641,664	21,881	34,645	--	628,900
Personnel	781,373	9,422	6,485	--	784,310
Law	745,537	6,517	12,897	--	739,157
Administration office and boards	5,441,766	63,509	31,386	--	5,473,889
General government buildings	38,793,983	--	--	--	38,793,983
Total general government	<u>66,021,572</u>	<u>289,393</u>	<u>188,247</u>	<u>--</u>	<u>66,122,718</u>
Public safety:					
Police	24,919,075	325,354	1,220,968	(7,000)	24,030,461
Fire	20,556,459	729,325	31,461	(760,986)	22,015,309
Emergency Medical Services	5,273,939	462,505	541,917	--	5,194,527
Correctional institution	34,299,552	181,867	19,147	--	34,462,272
Other	21,394,959	566,139	--	--	21,961,098
Total public safety	<u>106,443,984</u>	<u>2,265,190</u>	<u>1,813,493</u>	<u>(767,986)</u>	<u>107,663,667</u>
Transportation	471,961,750	13,362,368	--	(23,587,380)	508,911,498
Sanitation	87,421	--	--	--	87,421
Health and welfare	7,149,064	276,277	31,750	(40,347)	7,433,938
Culture and recreation	60,147,410	1,898,086	--	(2,032,459)	64,077,955
Conservation and development	21,793,603	120,591	16,894	(8,022)	21,905,322
Miscellaneous	3,131,199	--	--	--	3,131,199
Equipment under capital leases	158,613	--	--	--	158,613
Construction work in progress	50,356,534	17,966,010	--	16,975,040	51,347,504
Total governmental funds capital assets	<u>\$ 787,251,150</u>	<u>\$ 36,177,915</u>	<u>\$ 2,050,384</u>	<u>\$ (9,461,154)</u>	<u>\$ 830,839,835</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.