

**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, 2004 AND 2003

EXHIBIT G - 1

	2004	2003
Governmental funds capital assets:		
Land	\$ 80,332,187	\$ 76,996,483
Buildings	191,366,143	181,956,506
Improvements (other than buildings) and infrastructure	378,391,096	358,782,116
Equipment	50,518,562	49,167,290
Equipment under capital leases	158,613	177,083
Construction work in progress	50,356,534	37,243,486
Total governmental funds capital assets	\$ 751,123,135	\$ 704,322,964
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	47,809,383
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	70,532,710	70,466,241
Property taxes	16,386,026	16,386,026
Library Board of Control Special Revenue Fund	36,829,117	29,550,023
Dedicated sales tax	86,007,907	68,599,933
General Fund revenues	137,717,055	124,835,038
Special Revenue Funds revenues	147,218,366	143,944,527
Gifts	1,847,950	932,950
Donated infrastructure	71,045,211	66,116,492
Other sources	39,842,260	39,763,379
Eminent domain	68,548	68,548
Total governmental funds capital assets	\$ 751,123,135	\$ 704,322,964

(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, 2004

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, 2004</u>	<u>December 31, 2003</u>
General government:						
Legislative	\$ --	\$ --	\$ --	\$ 334,021	\$ 334,021	\$ 396,433
Executive	--	167,938	2,207	259,842	429,987	429,987
Judicial	1,680	17,570,051	2,704	1,190,730	18,765,165	18,766,073
Elections	--	--	--	88,076	88,076	88,076
Finance	--	--	--	641,664	641,664	615,811
Personnel	--	739,000	--	42,373	781,373	787,388
Law	115,670	108,858	--	521,009	745,537	721,849
Administration office and boards	511,406	1,240,517	174,982	3,514,861	5,441,766	5,068,497
General government buildings	8,689,763	30,077,785	26,435	--	38,793,983	37,916,417
Total general government	<u>9,318,519</u>	<u>49,904,149</u>	<u>206,328</u>	<u>6,592,576</u>	<u>66,021,572</u>	<u>64,790,531</u>
Public safety:						
Police	809,549	4,722,566	347,167	19,039,793	24,919,075	24,373,879
Fire	1,037,835	9,033,816	243,805	10,241,003	20,556,459	20,348,846
Emergency Medical Services	75,307	2,086,222	43,144	3,069,266	5,273,939	5,437,370
Correctional institution	--	32,944,450	738,903	616,199	34,299,552	34,257,990
Other	625,149	16,081,627	998,278	3,689,905	21,394,959	20,867,933
Total public safety	<u>2,547,840</u>	<u>64,868,681</u>	<u>2,371,297</u>	<u>36,656,166</u>	<u>106,443,984</u>	<u>105,286,018</u>
Transportation	62,129,278	9,933,347	363,653,082	118,028	435,833,735	414,260,361
Sanitation	--	--	--	87,421	87,421	100,691
Health and welfare	2,400	5,318,201	32,680	1,795,783	7,149,064	6,686,918
Culture and recreation	4,100,707	48,347,823	4,255,076	3,443,804	60,147,410	52,785,302
Conservation and development	1,988,007	12,993,942	4,986,870	1,824,784	21,793,603	19,861,375
Miscellaneous	245,436	--	2,885,763	--	3,131,199	3,131,199
Total governmental funds capital assets allocated to functions	<u>\$ 80,332,187</u>	<u>\$ 191,366,143</u>	<u>\$ 378,391,096</u>	<u>\$ 50,518,562</u>	<u>\$ 700,607,988</u>	<u>\$ 666,902,395</u>
Equipment under capital leases					158,613	177,083
Construction work in progress					50,356,534	37,243,486
Total governmental funds capital assets					<u>\$ 751,123,135</u>	<u>\$ 704,322,964</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.

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, 2004

EXHIBIT G - 3

<u>Function and Activity</u>	<u>Governmental Funds Capital Assets January 1, 2004</u>	<u>Additions</u>	<u>Deletions</u>	<u>Adjustments</u>	<u>Governmental Funds Capital Assets December 31, 2004</u>
General government:					
Legislative	\$ 396,433	\$ 20,598	\$ 83,010	\$ --	\$ 334,021
Executive	429,987	--	--	--	429,987
Judicial	18,766,073	18,528	19,436	--	18,765,165
Elections	88,076	--	--	--	88,076
Finance	615,811	59,203	33,350	--	641,664
Personnel	787,388	--	6,015	--	781,373
Law	721,849	11,068	32,392	(45,012)	745,537
Administration office and boards	5,068,497	396,879	23,610	--	5,441,766
General government buildings	37,916,417	835,491	--	(42,075)	38,793,983
Total general government	<u>64,790,531</u>	<u>1,341,767</u>	<u>197,813</u>	<u>(87,087)</u>	<u>66,021,572</u>
Public safety:					
Police	24,373,879	3,014,279	2,470,258	(1,175)	24,919,075
Fire	20,348,846	714,527	506,914	--	20,556,459
Emergency Medical Services	5,437,370	282,384	445,815	--	5,273,939
Correctional institution	34,257,990	84,495	42,933	--	34,299,552
Other	20,867,933	573,346	46,320	--	21,394,959
Total public safety	<u>105,286,018</u>	<u>4,669,031</u>	<u>3,512,240</u>	<u>(1,175)</u>	<u>106,443,984</u>
Transportation	414,260,361	10,562,742	--	(11,010,632)	435,833,735
Sanitation	100,691	--	13,270	--	87,421
Health and welfare	6,686,918	588,927	127,801	(1,020)	7,149,064
Culture and recreation	52,785,302	5,386,891	156,296	(2,131,513)	60,147,410
Conservation and development	19,861,375	1,417,847	27,570	(541,951)	21,793,603
Miscellaneous	3,131,199	--	--	--	3,131,199
Equipment under capital leases	177,083	26,542	--	45,012	158,613
Construction work in progress	37,243,486	20,997,695	--	7,884,647	50,356,534
Total governmental funds capital assets	<u>\$ 704,322,964</u>	<u>\$ 44,991,442</u>	<u>\$ 4,034,990</u>	<u>\$ (5,843,719)</u>	<u>\$ 751,123,135</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.