

**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, 2003 AND 2002

EXHIBIT G - 1

	2003	2002
Governmental funds capital assets:		
Land	\$ 76,996,483	\$ 70,630,607
Buildings	181,956,506	173,590,362
Improvements (other than buildings) and infrastructure	307,506,093	287,328,478
Equipment	49,167,290	50,981,883
Equipment under capital leases	177,083	84,975
Construction work in progress	37,243,486	17,779,101
Total governmental funds capital assets	\$ 653,046,941	\$ 600,395,406
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	47,809,383	47,809,383
Revenue Bonds	13,197,769	12,037,992
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	70,466,241	62,644,528
Property taxes	16,386,026	16,400,026
Library Board of Control Special Revenue Fund	29,550,023	25,451,395
Dedicated sales tax	68,599,933	46,776,483
General Fund revenues	124,835,038	116,351,387
Special Revenue Funds revenues	143,944,527	139,931,962
Gifts	932,950	957,633
Donated infrastructure	14,840,469	9,584,217
Other sources	39,763,379	39,729,197
Eminent domain	68,548	68,548
Total governmental funds capital assets	\$ 653,046,941	\$ 600,395,406

(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, 2003

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, 2003</u>	<u>December 31, 2002</u>
General government:						
Legislative	\$ --	\$ --	\$ --	\$ 396,433	\$ 396,433	\$ 331,757
Executive	--	167,938	2,207	259,842	429,987	433,400
Judicial	1,680	17,570,051	2,704	1,191,638	18,766,073	18,719,394
Elections	--	--	--	88,076	88,076	105,455
Finance	--	--	--	615,811	615,811	617,124
Personnel	--	739,000	--	48,388	787,388	852,088
Law	115,670	108,858	--	497,321	721,849	760,377
Administration office and boards	511,406	1,240,517	174,982	3,141,592	5,068,497	4,859,617
General government buildings	8,689,763	29,200,219	26,435	--	37,916,417	37,352,242
Total general government	9,318,519	49,026,583	206,328	6,239,101	64,790,531	64,031,454
Public safety:						
Police	809,549	4,568,162	292,027	18,704,141	24,373,879	25,357,918
Fire	1,037,835	9,109,311	29,685	10,172,015	20,348,846	19,301,697
Emergency Medical Services	75,307	2,027,717	43,144	3,291,202	5,437,370	5,538,681
Correctional institution	--	32,859,955	738,903	659,132	34,257,990	34,189,630
Other	625,149	16,008,103	998,278	3,236,403	20,867,933	19,278,101
Total public safety	2,547,840	64,573,248	2,102,037	36,062,893	105,286,018	103,666,027
Transportation	59,910,989	9,911,540	293,043,781	118,028	362,984,338	335,854,985
Sanitation	--	--	--	100,691	100,691	34,478
Health and welfare	2,400	4,928,638	26,238	1,729,642	6,686,918	6,671,594
Culture and recreation	3,058,292	42,300,505	4,255,076	3,171,429	52,785,302	49,375,908
Conservation and development	1,913,007	11,215,992	4,986,870	1,745,506	19,861,375	19,765,685
Miscellaneous	245,436	--	2,885,763	--	3,131,199	3,131,199
Total governmental funds capital assets allocated to functions	\$ 76,996,483	\$ 181,956,506	\$ 307,506,093	\$ 49,167,290	\$ 615,626,372	\$ 582,531,330
Equipment under capital leases					177,083	84,975
Construction work in progress					37,243,486	17,779,101
Total governmental funds capital assets					\$ 653,046,941	\$ 600,395,406

(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, 2003**

EXHIBIT G - 3

<u>Function and Activity</u>	<u>Governmental Funds Capital Assets January 1, 2003</u>	<u>Additions</u>	<u>Deletions</u>	<u>Adjustments</u>	<u>Governmental Funds Capital Assets December 31, 2003</u>
General government:					
Legislative	\$ 331,757	\$ 75,667	\$ 27,278	\$ (16,287)	\$ 396,433
Executive	433,400	13,584	16,997	--	429,987
Judicial	18,719,394	99,584	52,905	--	18,766,073
Elections	105,455	--	17,379	--	88,076
Finance	617,124	28,236	29,549	--	615,811
Personnel	852,088	--	64,700	--	787,388
Law	760,377	5,020	62,170	(18,622)	721,849
Administration office and boards	4,859,617	267,633	60,328	(1,575)	5,068,497
General government buildings	37,352,242	564,175	--	--	37,916,417
Total general government	<u>64,031,454</u>	<u>1,053,899</u>	<u>331,306</u>	<u>(36,484)</u>	<u>64,790,531</u>
Public safety:					
Police	25,357,918	2,848,412	4,375,656	(543,205)	24,373,879
Fire	19,301,697	652,564	110,943	(505,528)	20,348,846
Emergency Medical Services	5,538,681	446,841	548,152	--	5,437,370
Correctional institution	34,189,630	114,478	46,118	--	34,257,990
Other	19,278,101	1,503,795	106,483	(192,520)	20,867,933
Total public safety	<u>103,666,027</u>	<u>5,566,090</u>	<u>5,187,352</u>	<u>(1,241,253)</u>	<u>105,286,018</u>
Transportation	335,854,985	16,870,971	--	(10,258,382)	362,984,338
Sanitation	34,478	66,213	--	--	100,691
Health and welfare	6,671,594	143,577	128,253	--	6,686,918
Culture and recreation	49,375,908	3,135,352	8,381	(282,423)	52,785,302
Conservation and development	19,765,685	201,933	111,297	(5,054)	19,861,375
Miscellaneous	3,131,199	--	--	--	3,131,199
Equipment under capital leases	84,975	132,071	--	39,963	177,083
Construction work in progress	17,779,101	25,991,766	--	6,527,381	37,243,486
Total governmental funds capital assets	<u>\$ 600,395,406</u>	<u>\$ 53,161,872</u>	<u>\$ 5,766,589</u>	<u>\$ (5,256,252)</u>	<u>\$ 653,046,941</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.

The accompanying notes are an integral part of this statement.