CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
COMPARATIVE SCHEDULES BY SOURCE
December 31, 2007 and 2006

	2007	2006
Governmental funds capital assets:		
Land	$ 53,257,153	$ 49,006,826
Buildings	64,748,779	61,941,123
Improvements other than buildings	21,743,575	21,656,843
Machinery and equipment	12,573,594	12,159,631
Artwork	298,307	298,107
Infrastructure	173,985,845	161,876,048
Construction in progress	19,826,014	14,526,408
Total governmental funds capital assets	$ 346,433,267	$ 321,464,986

Investments in governmental funds capital assets by source:		
General fund	$ 242,534,587	$ 221,065,181
Special revenue funds	7,618,682	7,345,215
Impact fees	8,994,927	7,881,922
Federal grants	667,012	667,012
General obligation bonds	68,133,856	68,133,856
Private gifts	18,484,203	16,371,800
Total governmental funds capital assets	$ 346,433,267	$ 321,464,986

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. Generally, the capital assets of internal service funds are included as governmental activities in the statement of net assets.

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE BY FUNCTION AND ACTIVITY
December 31, 2007

FUNCTION AND ACTIVITY	LAND	BUILDINGS	IMPROVEMENTS OTHER THAN BUILDINGS	MACHINERY AND EQUIPMENT	ARTWORK	INFRA-STRUCTURE	CONSTRUCTION IN PROGRESS	TOTAL
General government								
Finance	$ -	$ -	$ -	$ 3,429,564	$ -	$ -	$ -	$ 3,429,564
Planning	-	-	-	532,448	-	-	-	532,448
General government	9,061,967	36,574,185	5,829,103	125,467	-	-	23,498	51,614,220
Public works/general	2,039,911	2,545,233	267,533	205,766	-	-	-	5,058,443
Total general government	11,101,878	39,119,418	6,096,636	4,293,245	-	-	23,498	60,634,675
Security								
Police	-	4,914,770	92,458	1,562,826	-	-	1,398,327	7,968,381
Fire	2,226,995	11,360,558	190,282	6,523,209	-	-	3,560	20,304,604
Total security	2,226,995	16,275,328	282,740	8,086,035	-	-	1,401,887	28,272,985
Transportation	24,484,193	-		51,977	-	166,306,731	17,318,781	208,161,682
Culture and recreation								
Parks and recreation	15,337,273	7,531,508	15,164,199	108,677	298,307	7,679,114	1,081,848	47,200,926
Senior center	106,814	1,822,525	200,000	33,660	-	-	-	2,162,999
Total culture and recreation	15,444,087	9,354,033	15,364,199	142,337	298,307	7,679,114	1,081,848	49,363,925
Total governmental funds capital assets	$ 53,257,153	$ 64,748,779	$ 21,743,575	$ 12,573,594	$ 298,307	$ 173,985,845	$ 19,826,014	$ 346,433,267

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. Generally, the capital assets of internal service funds are included as governmental activities in the statement of net assets.

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY
For the Year Ended December 31, 2007

FUNCTION AND ACTIVITY	Governmental Funds Capital Assets 1-1-07	Additions	Deductions	Governmental Funds Capital Assets 12-31-07
General government				
Finance	$ 3,386,849	$ 42,715	$ -	$ 3,429,564
Planning	437,733	119,749	25,034	532,448
General government	51,805,657	-	191,437	51,614,220
Public works/general	2,403,303	2,655,140	-	5,058,443
Total general government	58,033,542	2,817,604	216,471	60,634,675
Security				
Police	6,557,107	1,411,274	-	7,968,381
Fire	19,993,511	353,093	42,000	20,304,604
Total security	26,550,618	1,764,367	42,000	28,272,985
Transportation	188,424,795	20,953,723	1,216,836	208,161,682
Culture and recreation				
Parks and recreation	46,293,032	1,217,820	309,926	47,200,926
Senior center	2,162,999	-	-	2,162,999
Total culture and recreation	48,456,031	1,217,820	309,926	49,363,925
Total governmental funds capital assets	$ 321,464,986	$ 26,753,514	$ 1,785,233	$ 346,433,267

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. Generally, the capital assets of internal service funds are included as governmental activities in the statement of net assets.