

CAPITAL ASSETS
USED IN THE OPERATION
OF GOVERNMENT FUNDS

CITY OF JEFFERSON, MISSOURI
Capital Assets Used in the Operation of Governmental Funds
Comparative Schedules By Source
October 31, 2007 and 2006

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Governmental funds capital assets:	<u>2007</u>	<u>2006</u>
Land	\$ 12,624,082	\$ 12,430,896
Easements	8,213	8,213
Buildings	11,785,068	10,959,229
Improvements other than buildings	8,852,508	8,844,858
Machinery and equipment	18,032,453	16,867,697
Infrastructure	143,936,523	38,135,535
Construction in progress	<u>2,413,100</u>	<u>1,974,323</u>
Total governmental funds capital assets	<u>\$ 197,651,947</u>	<u>\$ 89,220,751</u>
Investments in governmental funds capital assets by source:		
General fund	127,513,672	22,653,149
Special revenue fund	19,769,436	18,335,221
Capital projects funds	29,671,422	28,283,204
Annexation	11,352,414	11,352,414
Donations	<u>9,345,003</u>	<u>8,596,763</u>
Total governmental funds capital assets	<u>\$ 197,651,947</u>	<u>\$ 89,220,751</u>

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.

CITY OF JEFFERSON, MISSOURI
Capital Assets Used in the Operation of Governmental Funds
Schedule By Function and Activity
October 31, 2007

Function and Activity	Land	Easements	Buildings	Improvements Other Than Buildings	Machinery and Equipment	Infrastructure	Construction in Progress	Total
General government:								
Administration	\$ -	\$ -	\$ -	\$ -	17,586 \$	-	-	17,586
Counselor	-	-	-	-	34,398	-	-	34,398
Court	-	-	-	6,355	9,341	-	-	15,696
City Clerk	-	-	-	-	34,396	-	-	34,396
Human resources	-	-	-	-	9,110	-	-	9,110
Finance	-	-	-	20,111	395,748	-	-	415,859
Information Technology Systems	-	-	-	-	455,389	-	-	455,389
Other:								
Public Buildings	1,116,793	-	2,887,622	110,164	67,542	-	-	4,182,121
Flood Land	2,574,702	-	-	-	-	-	-	2,574,702
JCTV	-	-	-	-	169,997	-	-	169,997
Total general government	<u>3,691,495</u>	<u>-</u>	<u>2,887,622</u>	<u>136,630</u>	<u>1,193,507</u>	<u>-</u>	<u>-</u>	<u>7,909,254</u>
Public safety:								
Police	82,749	-	2,490,889	46,934	3,142,399	-	-	5,762,971
Fire	347,333	-	1,641,538	359,677	4,697,563	-	-	7,046,111
Total public safety	<u>430,082</u>	<u>-</u>	<u>4,132,427</u>	<u>406,611</u>	<u>7,839,962</u>	<u>-</u>	<u>-</u>	<u>12,809,082</u>
Community Development								
Community Development-Adm	-	-	-	-	24,277	-	-	24,277
Planning	-	-	-	-	44,791	-	-	44,791
Metropolitan Planning Organization	-	-	-	-	18,266	-	-	18,266
Code Enforcement-Adm	-	-	-	-	26,518	-	-	26,518
Building Regulations	-	-	-	-	124,910	-	-	124,910
Environmental services	-	-	-	26,575	281,333	-	-	307,908
Animal Rescue	-	-	167,340	157,991	156,072	-	-	481,403
Central Maintenance	97,287	-	343,334	-	272,359	-	-	712,980
Public Works-Administration	-	-	-	-	27,715	-	-	27,715
Engineering	39,421	-	-	305,466	607,381	-	-	952,268
Streets	38,037	-	625,800	31,630	3,657,458	-	-	4,352,925
Land/Right-of-way under Streets	5,339,440	-	-	-	-	-	-	5,339,440
Easements	-	8,213	-	-	-	-	-	8,213
Infrastructure	-	-	-	-	-	143,291,837	1,450,724	144,742,561
Total community development	<u>5,514,185</u>	<u>8,213</u>	<u>1,136,474</u>	<u>521,662</u>	<u>5,241,080</u>	<u>143,291,837</u>	<u>1,450,724</u>	<u>157,164,175</u>
Cultural and recreation								
Parks and recreation	2,988,320	-	3,628,545	7,787,605	3,757,904	-	-	18,162,374
Infrastructure	-	-	-	-	-	644,686	962,376	1,607,062
Total cultural and recreation	<u>2,988,320</u>	<u>-</u>	<u>3,628,545</u>	<u>7,787,605</u>	<u>3,757,904</u>	<u>644,686</u>	<u>962,376</u>	<u>19,769,436</u>
Total governmental funds capital assets	<u>\$ 12,624,082</u>	<u>\$ 8,213</u>	<u>\$ 11,785,068</u>	<u>\$ 8,852,508</u>	<u>\$ 18,032,453</u>	<u>\$ 143,936,523</u>	<u>\$ 2,413,100</u>	<u>\$ 197,651,947</u>

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.

CITY OF JEFFERSON, MISSOURI
Capital Assets Used in the Operation of Governmental Funds
Schedule of Changes By Function and Activity
For the fiscal year ended October 31, 2007

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Function and Activity	Governmental Funds Capital Assets		Prior Year Adjustments	Additions *	Deductions *	Governmental Funds Capital Assets
	November 1, 2006					October 31, 2007
General government:						
Administration	\$ 19,591	-	\$ -	2,005	\$ 17,586	
Counselor	36,574	-	-	2,176	34,398	
Court	17,905	-	652	2,861	15,696	
City Clerk	35,467	-	-	1,071	34,396	
Human resources	9,489	-	-	379	9,110	
Finance	414,570	-	2,151	862	415,859	
Information Technology Systems	408,391	-	70,853	23,855	455,389	
Other:						
Public buildings	4,182,121	-	-	-	4,182,121	
Flood Land	2,574,702	-	-	-	2,574,702	
JCTV	292,113	-	-	122,116	169,997	
Total general government	7,990,923	-	73,656	155,325	7,909,254	
Public safety:						
Police	5,692,773	-	340,119	269,921	5,762,971	
Fire	6,103,355	-	973,675	30,919	7,046,111	
Total public safety	11,796,128	-	1,313,794	300,840	12,809,082	
Community Development						
Community Development-Adm	26,254	-	-	1,977	24,277	
Planning	44,791	-	-	-	44,791	
Metropolitan Planning Organization	18,266	-	-	-	18,266	
Code Enforcement-Adm	26,518	-	-	-	26,518	
Building Regulations	124,910	-	-	-	124,910	
Environmental services	267,910	-	65,982	25,984	307,908	
Animal Rescue	468,319	-	31,564	18,480	481,403	
Central Maintenance	695,305	-	25,837	8,162	712,980	
Public Works-Administration	27,715	-	-	-	27,715	
Engineering	938,775	-	21,535	8,042	952,268	
Streets	4,059,792	-	416,329	123,196	4,352,925	
Land/Right-of-Way under Streets	5,190,136	-	149,304	-	5,339,440	
Easements	8,213	-	-	-	8,213	
Infrastructure	37,490,849	103,404,528	2,396,460	-	143,291,837	
Total community development	49,387,753	103,404,528	3,107,011	185,841	155,713,451	
Cultural and recreation						
Parks and recreation	17,426,938	-	930,263	194,827	18,162,374	
Infrastructure	644,686	-	-	-	644,686	
Total cultural and recreation	18,071,624	-	930,263	194,827	18,807,060	
Total governmental funds capital assets	\$ 87,246,428	\$ 103,404,528	\$ 5,424,724	\$ 836,833	\$ 195,238,847	
Construction in Progress:						
Fire	\$ 276,437	\$ -	\$ 202,988	\$ 479,425	\$ -	
Parks and recreation	263,597	-	934,416	235,637	962,376	
Streets infrastructure	1,434,289	-	1,685,255	1,668,820	1,450,724	
Total construction in progress	\$ 1,974,323	\$ -	\$ 2,822,659	\$ 2,383,882	\$ 2,413,100	
Total investment in capital assets	\$ 89,220,751	\$ 103,404,528	\$ 8,247,383	\$ 3,220,715	\$ 197,651,947	

*Includes transfers of general capital assets to and from other departments within the General Fund. 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.