

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, 2008 and 2007

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Governmental funds capital assets:	<u>2008</u>	<u>2007</u>
Land	\$ 13,098,478	\$ 12,624,082
Easements	8,213	8,213
Buildings	14,125,775	11,785,068
Improvements other than buildings	9,244,320	8,852,508
Machinery and equipment	19,369,394	18,032,453
Infrastructure	152,257,011	143,936,523
Construction in progress	<u>1,280,675</u>	<u>2,413,100</u>
Total governmental funds capital assets	<u>\$ 209,383,866</u>	<u>\$ 197,651,947</u>
Investments in governmental funds capital assets by source:		
General fund	128,567,689	127,513,672
Special revenue fund	21,045,574	19,769,436
Capital projects funds	32,920,179	29,671,422
Annexation	14,199,875	11,352,414
Donations	<u>12,650,549</u>	<u>9,345,003</u>
Total governmental funds capital assets	<u>\$ 209,383,866</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 By Function and Activity
October 31, 2008

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	-	-	-	-	33,757	-	-	33,757
Court	-	-	-	6,355	7,646	-	-	14,001
City Clerk	-	-	-	-	34,396	-	-	34,396
Human resources	-	-	-	-	9,110	-	-	9,110
Finance	-	-	-	-	293,387	-	-	293,387
Information Technology Systems	-	-	6,600	-	628,932	324,076	-	959,608
Other:								
Public Buildings	1,184,749	-	3,550,188	110,164	139,978	-	-	4,985,079
Flood Land	2,574,702	-	-	-	-	-	-	2,574,702
JCTV	-	-	-	-	169,997	-	-	169,997
Total general government	<u>3,759,451</u>	<u>-</u>	<u>3,556,788</u>	<u>116,519</u>	<u>1,334,789</u>	<u>324,076</u>	<u>-</u>	<u>9,091,623</u>
Public safety:								
Police	82,749	-	2,493,884	46,934	3,951,693	-	-	6,575,260
Fire	347,333	-	1,668,138	359,677	4,246,519	-	-	6,621,667
Total public safety	<u>430,082</u>	<u>-</u>	<u>4,162,022</u>	<u>406,611</u>	<u>8,198,212</u>	<u>-</u>	<u>-</u>	<u>13,196,927</u>
Community Development								
Community Development-Adm	-	-	-	-	24,277	-	-	24,277
Planning	-	-	-	-	41,962	-	-	41,962
Metropolitan Planning Organization	-	-	-	-	18,266	-	-	18,266
Code Enforcement-Adm	-	-	-	-	26,518	-	-	26,518
Building Regulations	-	-	-	-	137,936	-	-	137,936
Environmental services	-	-	-	26,575	282,528	-	-	309,103
Animal Rescue	-	-	167,340	157,991	175,128	-	-	500,459
Central Maintenance	97,287	-	343,334	-	291,716	-	-	732,337
Public Works-Administration	39,421	-	-	305,466	27,715	-	-	27,715
Engineering	38,037	-	-	-	572,955	-	-	917,842
Streets	5,745,880	-	2,181,642	31,630	4,161,007	-	-	6,412,316
Land/Right-of-way under Streets	-	-	-	-	-	-	-	5,745,880
Easements	-	8,213	-	-	-	-	-	8,213
Infrastructure	-	-	-	-	-	150,120,743	1,026,175	151,146,918
Total community development	<u>5,920,625</u>	<u>8,213</u>	<u>2,692,316</u>	<u>521,662</u>	<u>5,760,008</u>	<u>150,120,743</u>	<u>1,026,175</u>	<u>166,049,742</u>
Cultural and recreation								
Parks and recreation	2,988,320	-	3,714,649	8,199,528	4,076,385	-	-	18,978,882
Infrastructure	-	-	-	-	-	1,812,192	254,500	2,066,692
Total cultural and recreation	<u>2,988,320</u>	<u>-</u>	<u>3,714,649</u>	<u>8,199,528</u>	<u>4,076,385</u>	<u>1,812,192</u>	<u>254,500</u>	<u>21,045,574</u>
Total governmental funds capital assets	<u>\$ 13,098,478</u>	<u>\$ 8,213</u>	<u>\$ 14,125,775</u>	<u>\$ 9,244,320</u>	<u>\$ 19,369,394</u>	<u>\$ 152,257,011</u>	<u>\$ 1,280,675</u>	<u>\$ 209,383,866</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, 2008

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Function and Activity	Governmental Funds Capital Assets			Governmental Funds Capital Assets		
	November 1, 2007	Additions *	Deductions *	November 1, 2007	Additions *	Deductions *
General government:						
Administration	\$ 17,586	\$ -		\$ 17,586		
Counselor	34,398	1,724	2,365	33,757		
Court	15,696		1,695	14,001		
City Clerk	34,396	-		34,396		
Human resources	9,110	-		9,110		
Finance	415,859	25,715	148,187	293,387		
Information Technology Systems	455,389	186,335	6,192	635,532		
Infrastructure	-	324,076	-	324,076		
Other:						
Public buildings	4,182,121	802,958	-	4,985,079		
Flood Land	2,574,702	-	-	2,574,702		
JCTV	169,997	-	-	169,997		
Total general government	7,909,254	1,340,808	158,439	9,091,623		
Public safety:						
Police	5,762,971	1,034,520	222,231	6,575,260		
Fire	7,046,111	220,788	645,232	6,621,667		
Total public safety	12,809,082	1,255,308	867,463	13,196,927		
Community Development						
Community Development-Adm	24,277	-		24,277		
Planning	44,791	-	2,829	41,962		
Metropolitan Planning Organization	18,266	-	-	18,266		
Code Enforcement-Adm	26,518	-	-	26,518		
Building Regulations	124,910	13,596	570	137,936		
Environmental services	307,908	23,660	22,465	309,103		
Animal Rescue	481,403	21,689	2,633	500,459		
Central Maintenance	712,980	19,357	-	732,337		
Public Works-Administration	27,715	-	-	27,715		
Engineering	952,268	4,340	38,766	917,842		
Streets	4,352,925	2,070,185	10,794	6,412,316		
Land/Right-of-Way under Streets	5,339,440	406,440	-	5,745,880		
Easements	8,213	-	-	8,213		
Infrastructure	143,291,837	6,828,906	-	150,120,743		
Total community development	155,713,451	9,388,173	78,057	165,023,567		
Cultural and recreation						
Parks and recreation	18,162,374	859,850	43,342	18,978,882		
Infrastructure	644,686	1,167,506	-	1,812,192		
Total cultural and recreation	18,807,060	2,027,356	43,342	20,791,074		
Total governmental funds capital assets	\$ 195,238,847	\$ 14,011,645	\$ 1,147,301	\$ 208,103,191		
Construction in Progress:						
Parks and recreation	\$ 962,376	\$ 511,681	\$ 1,219,557	\$ 254,500		
Streets infrastructure	1,450,724	2,252,535	2,677,084	1,026,175		
Total construction in progress	\$ 2,413,100	\$ 2,764,216	\$ 3,896,641	\$ 1,280,675		
Total investment in capital assets	\$ 197,651,947	\$ 16,775,861	\$ 5,043,942	\$ 209,383,866		

*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.