

**CAPITAL ASSETS USED
IN THE OPERATION OF
GOVERNMENTAL FUNDS**



**CITY OF THE COLONY
COMPARATIVE SCHEDULE OF CAPITAL ASSETS USED IN
THE OPERATION OF GOVERNMENTAL ACTIVITIES – BY SOURCE
SEPTEMBER 30, 2009**

| | <u>2009</u> | <u>2008</u> |
|--------------------------------------------------------------|-----------------------|-----------------------|
| GOVERNMENTAL ACTIVITIES CAPITAL ASSETS | | |
| Land | \$ 4,358,020 | \$ 4,358,020 |
| Buildings | 12,037,003 | 11,764,203 |
| Improvements other than buildings | 10,599,165 | 10,045,240 |
| Aquatic park | 1,499,589 | 1,499,589 |
| Machinery and equipment | 8,829,110 | 8,660,521 |
| Infrastructure | <u>191,271,324</u> | <u>178,259,205</u> |
| Total property and equipment in service | 228,594,211 | 214,586,778 |
| Construction in progress | <u>5,256,461</u> | <u>10,060,446</u> |
| Total governmental capital assets | <u>\$ 233,850,672</u> | <u>\$ 224,647,224</u> |
| INVESTMENTS IN GOVERNMENTAL ACTIVITIES CAPITAL ASSETS | <u>\$ 233,850,672</u> | <u>\$ 224,647,224</u> |

**CITY OF THE COLONY
SCHEDULE BY FUNCTION AND ACTIVITY
THE OPERATION OF GOVERNMENTAL ACTIVITIES – BY SOURCE
SEPTEMBER 30, 2009**

| | <u>LAND</u> | <u>BUILDING</u> | <u>AQUATIC PARK</u> | <u>IMPROVEMENTS OTHER THAN BUILDINGS</u> | <u>MACHINERY AND EQUIPMENT</u> |
|--------------------------------------|---------------------|----------------------|-------------------------|--------------------------------------------------|----------------------------------------|
| General Government: | | | | | |
| Development Services | \$ - | \$ - | \$ - | \$ - | 248,173.00 |
| General administration | 997,080 | 1,750,132 | - | - | 287,234 |
| City secretary | - | - | - | - | 43,234 |
| Human resources | - | - | - | - | 12,379 |
| Finance | - | - | - | - | 28,121 |
| Information Technology | - | - | - | - | 518,256 |
| Total General Government | <u>997,080</u> | <u>1,750,132</u> | <u>-</u> | <u>-</u> | <u>889,224</u> |
| Cultural and Recreation: | | | | | |
| Parks and recreation | 2,633,673 | 2,842,852 | - | 2,900,633 | 913,384 |
| Aquatic park | - | - | 1,499,589 | - | 5,500 |
| Library | - | 1,634,491 | - | - | 80,008 |
| Total Cultural and Recreation | <u>2,633,673</u> | <u>4,477,343</u> | <u>1,499,589</u> | <u>2,900,633</u> | <u>998,892</u> |
| Public Safety: | | | | | |
| Municipal Court | - | - | - | - | 43,946 |
| Fire | 674,379 | 3,937,094 | - | 161,245 | 3,114,267 |
| Police | - | 1,813,441 | - | - | 2,272,184 |
| Total Public Safety | <u>674,379</u> | <u>5,750,535</u> | <u>-</u> | <u>161,245</u> | <u>5,430,397</u> |
| Public Works: | | | | | |
| Recycling | - | - | - | - | 49,400 |
| Engineering | - | - | - | - | 48,246 |
| Public works | 52,888 | 58,993 | - | 7,537,287 | 942,011 |
| Fleet Services | - | - | - | - | (4,568) |
| Total Public Works | <u>52,888</u> | <u>58,993</u> | <u>-</u> | <u>7,537,287</u> | <u>1,035,089</u> |
| Total General Fixed Assets | <u>\$ 4,358,020</u> | <u>\$ 12,037,003</u> | <u>\$ 1,499,589</u> | <u>\$ 10,599,165</u> | <u>\$ 8,353,602</u> |

EXHIBIT G-2

| <u>OTHER EQUIPMENT</u> | <u>INFRASTRUCTURE</u> | <u>CONSTRUCTION IN PROGRESS</u> | <u>TOTAL</u> |
|----------------------------|-----------------------|-----------------------------------------|-----------------------|
| \$ - | \$ - | \$ - | \$ 248,173 |
| - | - | 21,550 | 3,055,996 |
| - | - | - | 43,234 |
| - | - | - | 12,379 |
| - | - | - | 28,121 |
| - | - | 25,000 | 543,256 |
| - | - | 46,550 | 3,931,159 |
| 76,590 | - | 3,074,882 | 12,442,014 |
| - | - | - | 1,505,089 |
| - | - | - | 1,714,499 |
| 76,590 | - | 3,074,882 | 15,661,602 |
| - | - | - | 43,946 |
| 116,032 | - | 125,073 | 8,128,090 |
| - | - | 1,235,818 | 5,321,443 |
| 116,032 | - | 1,360,891 | 13,493,479 |
| - | - | - | 49,400 |
| - | - | - | 48,246 |
| 34,713 | 191,271,324 | 774,138 | 200,671,354 |
| - | - | - | (4,568) |
| 34,713 | 191,271,324 | 774,138 | 200,764,432 |
| <u>\$ 227,335</u> | <u>\$ 191,271,324</u> | <u>\$ 5,256,461</u> | <u>\$ 233,850,672</u> |

CITY OF THE COLONY, TEXAS
SCHEDULE OF CHANGES IN CAPITAL ASSETS USED IN THE OPERATION
OF GOVERNMENTAL ACTIVITIES-BY FUNCTION AND ACTIVITY
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009

| <u>Function and Activity</u> | <u>Governmental Activities Capital Assets October 1, 2008</u> | <u>Additions/ Transfers</u> | <u>Deletions/ Transfers</u> | <u>Governmental Activities Capital Assets September 30, 2009</u> |
|---------------------------------------|---------------------------------------------------------------------------|---------------------------------|---------------------------------|------------------------------------------------------------------------------|
| GENERAL GOVERNMENT | | | | |
| Development services | \$ 248,173 | | | \$ 248,173 |
| General administration | 2,919,053 | 252,335 | (115,392) | 3,055,996 |
| City secretary | 23,425 | 39,618 | (19,809) | 43,234 |
| Human resources | 12,379 | | | 12,379 |
| Finance | 28,121 | | | 28,121 |
| Information Technology | 429,733 | 221,046 | (107,523) | 543,256 |
| Total general government | <u>3,660,884</u> | <u>512,999</u> | <u>(242,724)</u> | <u>3,931,159</u> |
| PUBLIC SAFETY | | | | |
| Municipal court | 43,946 | | | 43,946 |
| Fire | 8,008,307 | 242,270 | (122,487) | 8,128,090 |
| Police | 4,346,498 | 1,572,816 | (597,871) | 5,321,443 |
| Total public safety | <u>12,398,751</u> | <u>1,815,086</u> | <u>(720,358)</u> | <u>13,493,479</u> |
| PUBLIC WORKS | | | | |
| Recycling | 49,400 | - | - | 49,400 |
| Engineering | 48,246 | - | - | 48,246 |
| Public Works | 196,288,347 | 16,555,151 | (12,172,144) | 200,671,354 |
| Fleet Services | | 28,006 | (32,574) | (4,568) |
| Total public works | <u>196,385,993</u> | <u>16,583,157</u> | <u>(12,204,718)</u> | <u>200,764,432</u> |
| CULTURE & RECREATION | | | | |
| Parks and recreation department | 8,982,004 | 4,002,612 | (542,602) | 12,442,014 |
| Aquatic Park | 1,505,089 | | | 1,505,089 |
| Library | 1,714,499 | | | 1,714,499 |
| Total culture & recreation | <u>12,201,592</u> | <u>4,002,612</u> | <u>(542,602)</u> | <u>15,661,602</u> |
| TOTAL GOVERNMENTAL ACTIVITIES | | | | |
| CAPTIAL ASSETS | <u>\$ 224,647,220</u> | <u>\$ 22,913,854</u> | <u>\$ (13,710,402)</u> | <u>\$ 233,850,672</u> |