

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



**CITY OF THE COLONY  
COMPARATIVE SCHEDULES OF CAPITAL ASSETS USED IN  
THE OPERATION OF GOVERNMENTAL FUNDS – BY SOURCE  
SEPTEMBER 30, 2006**

	<u>2006</u>	<u>2005</u>
<b>GOVERNMENTAL FUNDS CAPITAL ASSETS</b>		
Land	\$ 4,358,020	\$ 4,203,519
Buildings	8,562,659	8,553,959
Improvements other than buildings	9,660,628	9,503,067
Machinery and equipment	6,727,629	6,228,167
Swimming pools	1,394,259	1,394,259
Infrastructure	<u>163,942,872</u>	<u>159,625,781</u>
Total property and equipment in service	194,646,067	189,508,752
Construction in progress	<u>1,869,812</u>	<u>1,613,441</u>
Total governmental funds capital assets	<u>\$ 196,515,879</u>	<u>\$ 191,122,193</u>
 <b>INVESTMENTS IN GOVERNMENTAL FUNDS CAPITAL ASSETS</b>	 <u>\$ 196,515,879</u>	 <u>\$ 191,122,193</u>

**CITY OF THE COLONY  
SCHEDULE BY FUNCTION AND ACTIVITY  
THE OPERATION OF GOVERNMENTAL FUNDS – BY SOURCE  
SEPTEMBER 30, 2006**

Function and Activity	Land	Buildings	Improvements other than buildings
<b>GENERAL GOVERNMENT</b>			
General administration	\$ 997,079	\$ 1,634,740	\$
City secretary			
Human resources			
Planning			
Finance			
Information technology			
Total general government	<u>997,079</u>	<u>1,634,740</u>	
<b>PUBLIC SAFETY</b>			
Municipal court			
Fire	674,380	1,121,352	121,740
Police		<u>1,626,683</u>	
Total public safety	<u>674,380</u>	<u>2,748,035</u>	<u>121,740</u>
<b>PUBLIC WORKS</b>			
Engineering			
Inspections			
Public works	<u>52,888</u>	<u>58,993</u>	<u>7,441,787</u>
Total public works	<u>52,888</u>	<u>58,993</u>	<u>7,441,787</u>
<b>CULTURE &amp; RECREATION</b>			
Parks & recreation	2,633,673	2,486,400	2,097,101
Aquatic park			
Library		<u>1,634,491</u>	
Total culture & recreation	<u>2,633,673</u>	<u>4,120,891</u>	<u>2,097,101</u>
Total governmental funds capital assets	<u>\$ 4,358,020</u>	<u>\$ 8,562,659</u>	<u>\$ 9,660,628</u>

EXHIBIT G-2

<u>Machinery &amp; Equipment</u>	<u>Swimming Pools</u>	<u>Infrastructure</u>	<u>Construction In Progress</u>	<u>Total</u>
\$ 287,314	\$	\$	\$	\$ 2,919,133
23,426				23,426
12,379				12,379
43,952				43,952
28,121				28,121
264,625				264,625
<u>659,817</u>				<u>3,291,636</u>
30,868				30,868
2,292,595			156,835	4,366,902
1,568,147			50,034	3,244,864
<u>3,891,610</u>			<u>206,869</u>	<u>7,642,634</u>
48,246				48,246
138,199				138,199
1,092,592		163,942,872	1,467,421	174,056,553
<u>1,279,037</u>		<u>163,942,872</u>	<u>1,467,421</u>	<u>174,242,998</u>
811,657			195,522	8,224,353
5,500	1,394,259			1,399,759
80,008				1,714,499
<u>897,165</u>	<u>1,394,259</u>		<u>195,522</u>	<u>11,338,611</u>
<u>\$ 6,727,629</u>	<u>\$ 1,394,259</u>	<u>\$ 163,942,872</u>	<u>\$ 1,869,812</u>	<u>\$ 196,515,879</u>

**CITY OF THE COLONY, TEXAS**  
**SCHEDULE OF CHANGES IN CAPITAL ASSETS USED IN THE OPERATION**  
**OF GOVERNMENTAL FUNDS-BY FUNCTION AND ACTIVITY (a)**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2006**

Function and Activity	Governmental Funds Capital Assets October 1, 2005	Additions/ Transfers	Deletions/ Transfers	Governmental Funds Capital Assets September 30, 2006
<b>GENERAL GOVERNMENT</b>				
General administration	\$ 2,894,155	\$ 24,978	\$	\$ 2,919,133
City secretary	23,426			23,426
Human resources	12,379			12,379
Planning	28,309	15,643		43,952
Finance	28,121			28,121
Information technology	40,578	224,047		264,625
Total general government	<u>3,026,968</u>	<u>264,668</u>		<u>3,291,636</u>
<b>PUBLIC SAFETY</b>				
Municipal court	30,868			30,868
Fire	3,797,372	1,012,721	(443,191)	4,366,902
Police	3,277,413	421,552	(454,101)	3,244,864
Total public safety	<u>7,105,653</u>	<u>1,434,273</u>	<u>(897,292)</u>	<u>7,642,634</u>
<b>PUBLIC WORKS</b>				
Engineering	48,246			48,246
Inspections	151,685	20,074	(33,560)	138,199
Public works	169,625,414	7,755,590	(3,324,451)	174,056,553
Total public works	<u>169,825,345</u>	<u>7,775,664</u>	<u>(3,358,011)</u>	<u>174,242,998</u>
<b>CULTURE &amp; RECREATION</b>				
Parks & recreation	8,049,969	458,655	(284,271)	8,224,353
Aquatic park	1,399,759			1,399,759
Library	1,714,499			1,714,499
Total culture & recreation	<u>11,164,227</u>	<u>458,655</u>	<u>(284,271)</u>	<u>11,338,611</u>
Total governmental funds capital assets	<u>\$ 191,122,193</u>	<u>\$ 9,933,260</u>	<u>\$ (4,539,574)</u>	<u>\$ 196,515,879</u>

(a) This schedule presents only the capital asset balances related to governmental funds, including infrastructure. Accordingly, the capital assets reported in the 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.