

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

CITY OF ROSEBURG
Capital Assets Used in the Operation of Governmental Funds
Schedule by Source

For the year ended June 30, 2007

Governmental funds capital assets	
Land	\$ 62,977,853
Land improvements	12,125,711
Buildings and building improvements	6,929,416
Equipment	2,210,771
Vehicles	4,036,555
Infrastructure	108,935,638
Construction in progress	5,080,547
	<u>\$ 202,296,491</u>

Investments in governmental funds capital assets by source:

General Fund	\$ 7,624,939
Special Revenue Funds	2,697,361
Capital Projects Funds	191,974,191
	<u>\$ 202,296,491</u>

CITY OF ROSEBURG
Capital Assets Used in the Operation of Governmental Funds
Schedule of Changes by Function and Activity
For the year ended June 30, 2007

All Asset Types	Beginning Balances	Additions	Deletions	Balance 6/30/07
General Government				
Administration	\$ 64,555	\$ -	\$ -	\$ 64,555
Finance	307,327	-	-	307,327
Non Departmental	3,319,508	15,850	-	3,335,358
Total General Government	3,691,390	15,850	-	3,707,240
Public Safety				
Law Enforcement	1,358,178	44,185	(179,186)	1,223,177
Court	62,503	-	-	62,503
Fire	2,381,906	45,426	(6,093)	2,421,239
Total Public Safety	3,802,587	89,611	(185,279)	3,706,919
Public Works				
Administration	101,949	14,089	-	116,038
Highways & Streets	177,462,479	2,655,416	(133,314)	179,984,581
Total Public Works	177,564,428	2,669,505	(133,314)	180,100,619
Culture and Recreation				
Administration	73,083	87,373	(133,921)	26,535
Park Maintenance	9,771,778	66,770	-	9,838,548
Total Culture and Recreation	9,844,861	154,143	(133,921)	9,865,083
Community Development				
Building	5,652	-	-	5,652
Planning	5,645	-	-	5,645
Total Community Development	11,297	-	-	11,297
Land Sales	(175,214)	-	-	(175,214)
Construction in Process	829,213	4,826,106	(574,772)	5,080,547
Total Investment	\$ 195,568,562	\$ 7,755,215	\$ (1,027,286)	\$ 202,296,491

CITY OF ROSEBURG
Capital Assets Used in the Operation of Governmental Funds
Schedule by Function and Activity
For the year ended June 30, 2007

Function and Activity	Total	Land	Land Improvements	Building & Improvements
General Government				
Administration	\$ 74,724	\$ -	\$ 10,169	\$ -
Finance	307,327	-	-	-
Non Departmental	<u>3,330,232</u>	<u>477,388</u>	<u>1,257,515</u>	<u>1,587,982</u>
Subtotal General Gov	3,712,283	477,388	1,267,684	1,587,982
Public Safety				
Law Enforcement	1,223,178	-	-	390,944
Court	62,503	-	-	-
Fire	<u>2,421,239</u>	<u>9,260</u>	<u>120,680</u>	<u>308,802</u>
Subtotal Public Safety	3,706,920	9,260	120,680	699,746
Public Works				
Administration	116,038	-	-	32,515
Highway & Streets	<u>179,809,727</u>	<u>61,412,911</u>	<u>7,169,897</u>	<u>87,157</u>
Subtotal Public Works	179,925,765	61,412,911	7,169,897	119,672
Culture and Recreation				
Administration	232,120	-	3,434	141,313
Park Maintenance	<u>9,627,560</u>	<u>1,078,293</u>	<u>3,564,016</u>	<u>4,380,703</u>
Subtotal Culture & Recreation	9,859,680	1,078,293	3,567,450	4,522,016
Community Development				
Building	5,652	-	-	-
Planning	<u>5,645</u>	<u>-</u>	<u>-</u>	<u>-</u>
Subtotal Community Dev	11,297	-	-	-
Construction In Process	<u>5,080,546</u>	<u>3,265,056</u>	<u>877,494</u>	<u>640,853</u>
TOTAL GENERAL FIXED ASSETS	<u>\$ 202,296,491</u>	<u>\$ 66,242,908</u>	<u>\$ 13,003,205</u>	<u>\$ 7,570,269</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.

Equipment	Vehicles	Infrastructure
\$ 64,555	\$ -	\$ -
307,327	-	-
<u>-</u>	<u>7,347</u>	<u>-</u>
371,882	7,347	-
348,988	483,246	-
62,503	-	-
<u>283,990</u>	<u>1,698,507</u>	<u>-</u>
695,481	2,181,753	-
83,523	-	-
<u>819,939</u>	<u>1,390,814</u>	<u>108,929,009</u>
903,462	1,390,814	108,929,009
-	87,373	-
<u>228,650</u>	<u>369,268</u>	<u>6,630</u>
228,650	456,641	6,630
5,652	-	-
<u>5,645</u>	<u>-</u>	<u>-</u>
11,297	-	-
9,365	-	287,778
<u>\$ 2,220,137</u>	<u>\$ 4,036,555</u>	<u>\$ 109,223,417</u>