

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

Columbia County, Georgia
Capital Assets Used in the Operation of Governmental Funds
Comparative Schedules By Source
June 30, 2006 and 2005

	<u>2006</u>	<u>2005</u>
Governmental funds capital assets:		
Land	\$ 32,686,922	\$ 28,207,656
Buildings	72,819,817	71,200,379
Improvements other than buildings	7,029,019	6,506,255
Infrastructure	165,713,488	155,797,319
Vehicles, machinery and equipment	17,702,191	15,587,136
Construction in progress	<u>24,798,089</u>	<u>17,126,589</u>
Total governmental funds capital assets	<u>\$ 320,749,526</u>	<u>\$ 294,425,334</u>
Investments in governmental funds capital assets by source:		
General fund	\$ 28,640,132	\$ 24,537,765
Special revenue fund	3,114,249	2,022,617
Capital projects fund	<u>288,995,145</u>	<u>267,864,952</u>
Total governmental funds capital assets	<u>\$ 320,749,526</u>	<u>\$ 294,425,334</u>

Columbia County, Georgia
Capital Assets Used in the Operation of Governmental Funds
Schedule By Function and Activity
June 30, 2006

Function and Activity	Land	Buildings	Improvements other than Buildings	Infrastructure	Vehicles, Machinery and Equipment	Construction in Progress	Total
General Government:							
Legislative	\$ 4,749,185	\$ 653,865	\$ -	\$ -	\$ 1,762,623	\$ -	\$ 7,165,673
Judicial	-	17,483,506	-	-	131,539	398,964	18,014,009
Executive and Administrative	20,024	6,432,804	-	-	259,808	4,670,963	11,383,599
	-	-	-	-	-	-	-
Public Safety	503,380	34,482,993	8,448	-	9,104,202	3,767,456	47,866,479
	-	-	-	-	-	-	-
Public Works	19,627,137	3,473,378	4,393,030	165,713,488	5,591,118	1,268,720	200,066,871
	-	-	-	-	-	-	-
Culture and Recreation	7,601,934	5,346,855	2,627,541	-	500,676	13,776,727	29,853,733
	-	-	-	-	-	-	-
Health and Welfare	20,888	3,408,464	1,109,057	-	298,667	519,995	5,357,071
	-	-	-	-	-	-	-
Housing and Development	164,374	428,896	-	-	448,821	-	1,042,091
Total governmental funds capital assets	\$ 32,686,922	\$ 71,710,761	\$ 8,138,076	\$ 165,713,488	\$ 18,097,454	\$ 24,402,825	\$ 320,749,526

Columbia County, Georgia
Capital Assets Used in the Operation of Governmental Funds
Schedule of Changes By Function and Activity
For the fiscal year ended June 30, 2006

Function and Activity	Governmental Funds Capital Assets July 1, 2005	Additions	Deductions	Governmental Funds Capital Assets June 30, 2006
General Government:				
Legislative	\$ 7,155,673	\$ -	\$ -	\$ 7,155,673
Judicial	17,622,626	391,383	-	18,014,009
Executive and Administrative	10,803,205	597,376	16,982	11,383,599
Public Safety	42,862,093	5,382,666	378,281	47,866,479
Public Works	188,331,551	11,735,320	-	200,066,871
Culture and Recreation	21,500,475	9,202,462	849,204	29,853,733
Health and Welfare	5,091,089	265,982	-	5,357,071
Housing and Development	1,058,622	36,689	43,220	1,052,091
Total governmental funds capital assets	<u>\$ 294,425,334</u>	<u>\$ 27,611,879</u>	<u>\$ 1,287,687</u>	<u>\$ 320,749,526</u>