

**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, 2003 and 2002

	<u>2003</u>	<u>2002</u>
Governmental funds capital assets:		
Land	\$ 25,049,103	\$ 23,347,557
Buildings	68,979,618	33,537,127
Improvements other than buildings	2,502,659	17,448
Infrastructure	139,348,801	136,446,590
Vehicles, machinery and equipment	10,893,354	10,631,847
Construction in progress	<u>4,911,005</u>	<u>37,710,178</u>
Total governmental funds capital assets	<u>\$ 251,684,540</u>	<u>\$ 241,690,747</u>
Investments in governmental funds capital assets by source:		
General fund	\$ 22,532,638	\$ 21,884,463
Special revenue fund	451,743	59,448
Capital projects fund	<u>228,700,159</u>	<u>219,746,836</u>
Total governmental funds capital assets	<u>\$ 251,684,540</u>	<u>\$ 241,690,747</u>

Columbia County, Georgia
Capital Assets Used in the Operation of Governmental Funds
Schedule By Function and Activity
June 30, 2003

Function and Activity	Land	Buildings	Improvements other than Buildings	Infrastructure	Vehicles, Machinery and Equipment	Construction in Progress	Total
General Government:							
Legislative	\$ 3,330,323	\$ 653,865	\$ -	\$ -	\$ 29,536	\$ -	\$ 4,013,724
Judicial	-	16,833,778	-	-	120,754	-	16,954,532
Executive and Administrative	20,024	3,897,137	-	-	1,216,291	3,198,762	8,332,214
Public Safety	-	32,493,519	8,448	-	3,878,296	341,395	36,721,658
Public Works	18,665,031	3,833,159	389,434	139,348,801	4,668,870	-	166,905,295
Culture and Recreation	2,805,243	6,769,694	2,104,777	-	399,573	1,370,848	13,450,135
Health and Welfare	20,888	3,813,938	-	-	230,544	-	4,065,370
Housing and Development	207,594	684,528	-	-	349,490	-	1,241,612
Total governmental funds capital assets	<u>\$ 25,049,103</u>	<u>\$ 68,979,618</u>	<u>\$ 2,502,659</u>	<u>\$ 139,348,801</u>	<u>\$ 10,893,354</u>	<u>\$ 4,911,005</u>	<u>\$ 251,684,540</u>

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, 2003

Function and Activity	Governmental Funds Capital Assets July 1, 2002	Additions	Deductions	Governmental Funds Capital Assets June 30, 2003
General Government:				
Legislative	\$ 3,460,801	\$ 552,923	\$ -	\$ 4,013,724
Judicial	17,216,576	15,723,906	15,985,950	16,954,532
Executive and Administrative	4,641,445	3,690,769	-	8,332,214
Public Safety	35,641,301	21,081,955	20,001,598	36,721,658
Public Works	164,504,887	2,400,408	-	166,905,295
Culture and Recreation	10,822,388	5,719,672	3,091,925	13,450,135
Health and Welfare	4,492,801	-	427,431	4,065,370
Housing and Development	910,548	331,064	-	1,241,612
Total governmental funds capital assets	<u>\$ 241,690,747</u>	<u>\$ 49,500,697</u>	<u>\$ 39,506,904</u>	<u>\$ 251,684,540</u>