

TOWNSHIP OF UPPER ST. CLAIR, PENNSYLVANIA

SCHEDULE OF CAPITAL ASSETS - BY SOURCE

DECEMBER 31, 2008

GOVERNMENTAL FUNDS CAPITAL ASSETS:

Land	\$ 2,268,667
Construction in progress	2,853,810
Infrastructure	29,818,247
Buildings	10,749,876
Improvements other than buildings	1,463,134
Equipment	6,213,580
Library assets	996,931

TOTAL CAPITAL ASSETS \$ 54,364,245

INVESTMENT IN CAPITAL ASSETS FROM:

Acquisitions prior to January 1, 1982 (1)	\$ 30,751,450
Environmental Education Center Fund	1,722
Storm Sewer Fund	29,518
Regional Asset District Library Fund	92,379
Library Endowment Fund	545,980
Capital Projects Funds	22,476,757
Boyce Mayview RAD Fund	1,244,597
General Fund	(778,158)

TOTAL INVESTMENT IN CAPITAL ASSETS \$ 54,364,245

(1) Detail of Assets by source prior to January 1, 1982 is not available

TOWNSHIP OF UPPER ST. CLAIR, PENNSYLVANIA

SCHEDULE OF CHANGES IN CAPITAL ASSETS - BY SOURCE

YEAR ENDED DECEMBER 31, 2008

	<u>Total</u>	<u>Land</u>	<u>Construction in Progress</u>	<u>Infrastructure</u>	<u>Buildings</u>	<u>Improvements Other than Buildings</u>	<u>Equipment</u>	<u>Library Assets</u>
CAPITAL ASSETS AT JANUARY 1, 2008	<u>\$ 66,299,710</u>	<u>\$ 2,268,667</u>	<u>\$ 4,461,032</u>	<u>\$ 40,900,752</u>	<u>\$ 10,250,114</u>	<u>\$ 1,463,134</u>	<u>\$ 5,994,404</u>	<u>\$ 961,607</u>
EXPENDITURES FROM:								
General Fund	44,676	-	-	-	-	-	22,479	22,197
RAD Funds	630,071	-	465,062	78,500	-	-	70,939	15,570
Capital Projects Funds	4,695,357	-	2,194,712	1,466,358	593,580	-	438,655	2,052
Capital Asset Disposals and Transfers	<u>(17,305,569)</u>	-	<u>(4,266,996)</u>	<u>(12,627,363)</u>	<u>(93,818)</u>	-	<u>(312,897)</u>	<u>(4,495)</u>
CAPITAL ASSETS AT DECEMBER 31, 2008	<u>\$ 54,364,245</u>	<u>\$ 2,268,667</u>	<u>\$ 2,853,810</u>	<u>\$ 29,818,247</u>	<u>\$ 10,749,876</u>	<u>\$ 1,463,134</u>	<u>\$ 6,213,580</u>	<u>\$ 996,931</u>

TOWNSHIP OF UPPER ST. CLAIR, PENNSYLVANIA

SCHEDULE OF CAPITAL ASSETS - BY FUNCTION AND ACTIVITY

DECEMBER 31, 2008

Function and Activity	Total	Land	Construction in Progress	Infrastructure	Buildings	Improvements Other than Buildings	Equipment (Including Library Assets)
General government:							
Administration	\$ 5,239,568	\$ 433,630	\$ -	\$ -	\$ 4,480,889	\$ -	\$ 325,049
Finance/tax	178,770	-	-	-	-	-	178,770
TOTAL GENERAL GOVERNMENT	5,418,338	433,630	-	-	4,480,889	-	503,819
Community Development	593,126	-	-	-	-	-	593,126
Public Safety:							
Police	1,369,154	-	-	-	118,925	-	1,250,229
VFD	4,468,992	461,037	-	-	4,005,294	-	2,661
TOTAL PUBLIC SAFETY	5,838,146	461,037	-	-	4,124,219	-	1,252,890
Public works:							
Office	230,557	-	1,194,072	-	68,849	68,983	92,725
Highways and streets	31,012,319	-	1,659,738	29,818,247	-	-	-
Garage	6,030,189	19,920	-	-	875,330	97,088	3,378,113
TOTAL PUBLIC WORKS	37,273,065	19,920	2,853,810	29,818,247	944,179	166,071	3,470,838
Recreation and leisure services	4,243,769	1,354,080	-	-	1,200,589	1,297,063	392,037
Library	997,801	-	-	-	-	-	997,801
TOTAL CAPITAL ASSETS	\$ 54,364,245	\$ 2,268,667	\$ 2,853,810	\$ 29,818,247	\$ 10,749,876	\$ 1,463,134	\$ 7,210,511

TOWNSHIP OF UPPER ST. CLAIR, PENNSYLVANIA

SCHEDULE OF CHANGES IN CAPITAL ASSETS - BY FUNCTION AND ACTIVITY

YEAR ENDED DECEMBER 31, 2008

<u>Function and Activity</u>	<u>Capital Assets January 1, 2008</u>	<u>Additions</u>	<u>Deductions</u>	<u>Capital Assets December 31, 2008</u>
General government:				
Administration	\$ 5,209,823	\$ 29,745	\$ -	\$ 5,239,568
Finance/tax	176,785	1,985	-	178,770
TOTAL GENERAL GOVERNMENT	<u>5,386,608</u>	<u>31,730</u>	<u>-</u>	<u>5,418,338</u>
Community Development	<u>590,511</u>	<u>2,615</u>	<u>-</u>	<u>593,126</u>
Public Safety:				
Police	1,378,555	139,593	(148,994)	1,369,154
VFD	4,468,992	-	-	4,468,992
TOTAL PUBLIC SAFETY	<u>5,847,547</u>	<u>139,593</u>	<u>(148,994)</u>	<u>5,838,146</u>
Public works:				
Office	213,717	27,373	(10,533)	230,557
Highways and streets	40,900,752	2,738,930	(12,627,363)	31,012,319
Garage	4,227,165	1,956,394	(153,370)	6,030,189
TOTAL PUBLIC WORKS	<u>45,341,634</u>	<u>4,722,697</u>	<u>(12,791,266)</u>	<u>37,273,065</u>
Recreation and leisure services	<u>8,171,803</u>	<u>432,780</u>	<u>(4,360,814)</u>	<u>4,243,769</u>
Library	<u>961,607</u>	<u>40,691</u>	<u>(4,497)</u>	<u>997,801</u>
TOTAL CAPITAL ASSETS	<u>\$ 66,299,710</u>	<u>\$ 5,370,106</u>	<u>\$ (17,305,571)</u>	<u>\$ 54,364,245</u>