

# CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS

CITY OF REDMOND  
 CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS  
 COMPARATIVE SCHEDULES BY SOURCE  
 DECEMBER 31, 2012 and 2011

	<u>2012</u>	<u>2011</u>
Governmental funds capital assets:		
Land	\$ 98,774,064	\$ 84,481,122
Buildings	74,999,878	67,713,506
Improvements other than buildings	28,471,233	28,253,148
Machinery and equipment	16,747,161	17,533,886
Artwork	396,154	344,583
Infrastructure	233,516,283	228,203,867
Construction in progress	5,798,531	16,951,480
Total governmental funds capital assets	<u>\$ 458,703,304</u>	<u>\$ 443,481,592</u>
Investments in governmental funds capital assets by source:		
General fund	\$ 296,731,476	\$ 288,331,154
Special revenue funds	10,033,532	9,952,852
Impact fees	29,755,193	24,811,870
Federal grants	8,114,307	6,915,277
General obligation bonds	87,669,373	87,678,316
Private gifts	26,399,423	25,792,123
Total governmental funds capital assets	<u>\$ 458,703,304</u>	<u>\$ 443,481,592</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

Capital Assets Used in the Operation of Governmental Funds  
Schedule by Function and Activity

December 31, 2012

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Function and Activity	<u>Land</u>	<u>Buildings</u>	<u>Improvements Other than Buildings</u>	<u>Machinery and Equipment</u>
<b>General government</b>				
Finance	\$ -	\$ -	\$ -	\$ 3,497,122
Planning	-	-	-	1,128,743
General government	9,061,967	36,574,185	6,907,827	654,059
Public works/general	<u>5,071,065</u>	<u>2,592,361</u>	<u>319,688</u>	<u>205,766</u>
Total general government	<u>14,133,032</u>	<u>39,166,546</u>	<u>7,227,515</u>	<u>5,485,690</u>
<b>Security</b>				
Police	-	7,531,872	92,458	2,012,070
Fire	<u>3,263,488</u>	<u>17,881,059</u>	<u>287,807</u>	<u>8,656,195</u>
Total security	<u>3,263,488</u>	<u>25,412,931</u>	<u>380,265</u>	<u>10,668,265</u>
Transportation	<u>43,727,621</u>	<u>-</u>	<u>-</u>	<u>51,975</u>
<b>Culture and recreation</b>				
Parks and recreation	37,543,109	8,597,876	20,663,453	507,571
Senior center	<u>106,814</u>	<u>1,822,525</u>	<u>200,000</u>	<u>33,660</u>
Total culture and recreation	<u>37,649,923</u>	<u>10,420,401</u>	<u>20,863,453</u>	<u>541,231</u>
<b>Total governmental funds capital assets</b>	<u>\$ 98,774,064</u>	<u>\$ 74,999,878</u>	<u>\$ 28,471,233</u>	<u>\$ 16,747,161</u>

Capital Assets Used in the Operation of Governmental Funds  
Schedule by Function and Activity

December 31, 2012

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Function and Activity	<u>Artwork</u>	<u>Infrastructure</u>	<u>Construction in Progress</u>	<u>Total</u>
<b>General government</b>				
Finance	\$ -	\$ -	\$ -	\$ 3,497,122
Planning	-	-	-	1,128,743
General government	-	15,065,756	-	68,263,794
Public works/general	-	-	216,285	8,405,165
Total general government	<u>-</u>	<u>15,065,756</u>	<u>216,285</u>	<u>81,294,824</u>
<b>Security</b>				
Police	-	-	-	9,636,400
Fire	-	-	158,542	30,247,091
Total security	<u>-</u>	<u>-</u>	<u>158,542</u>	<u>39,883,491</u>
Transportation	<u>-</u>	<u>209,962,002</u>	<u>3,849,616</u>	<u>257,591,214</u>
<b>Culture and recreation</b>				
Parks and recreation	396,154	8,488,525	1,574,088	77,770,776
Senior center	-	-	-	2,162,999
Total culture and recreation	<u>396,154</u>	<u>8,488,525</u>	<u>1,574,088</u>	<u>79,933,775</u>
<b>Total governmental funds capital assets</b>	<u>\$ 396,154</u>	<u>\$ 233,516,283</u>	<u>\$ 5,798,531</u>	<u>\$ 458,703,304</u>

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CITY OF REDMOND  
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS  
SCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY  
DECEMBER 31, 2012 and 2011

Function and Activity	Governmental Funds Capital Assets <u>1-1-12</u>	<u>Additions</u>	<u>Deductions</u>	Governmental Funds Capital Assets <u>12-31-12</u>
<b>General government</b>				
Finance	\$ 3,497,122	\$ -	\$ -	\$ 3,497,122
Planning	1,128,743	-	-	1,128,743
General government	52,454,978	835,653	1,604,730	51,685,901
Public works/general	<u>8,330,214</u>	<u>52,155</u>	<u>52,155</u>	<u>8,330,214</u>
Total general government	<u>65,411,057</u>	<u>887,808</u>	<u>1,656,885</u>	<u>64,641,980</u>
<b>Security</b>				
Police	9,636,400	-	-	9,636,400
Fire	<u>29,110,948</u>	<u>8,476,641</u>	<u>7,340,165</u>	<u>30,247,424</u>
Total security	<u>38,747,348</u>	<u>8,476,641</u>	<u>7,340,165</u>	<u>39,883,824</u>
Transportation	<u>267,427,937</u>	<u>11,912,229</u>	<u>5,157,190</u>	<u>274,182,976</u>
<b>Culture and recreation</b>				
Parks and recreation	69,732,251	23,310,999	15,211,725	77,831,525
Senior center	<u>2,162,999</u>	<u>-</u>	<u>-</u>	<u>2,162,999</u>
Total culture and recreation	<u>71,895,250</u>	<u>23,310,999</u>	<u>15,211,725</u>	<u>79,994,524</u>
Total governmental funds capital asset	<u>\$ 443,481,592</u>	<u>\$ 44,587,677</u>	<u>\$ 29,365,965</u>	<u>\$ 458,703,304</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 position.