

CITY OF REDMOND

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
COMPARATIVE SCHEDULES BY SOURCE
December 31, 2005 and 2004

	<u>2005</u>	<u>2004</u>
Governmental funds capital assets:		
Land	\$ 44,962,134	\$ 42,077,566
Buildings	61,585,669	25,976,286
Improvements other than buildings	20,031,737	10,005,784
Machinery and equipment	11,285,860	10,554,228
Artwork	295,624	287,123
Infrastructure	153,963,222	130,607,182
Construction in progress	11,422,054	31,497,679
Total governmental funds capital assets	<u>\$ 303,546,300</u>	<u>\$ 251,005,848</u>
Investments in governmental funds capital assets by source:		
General fund	\$ 209,599,068	\$ 197,985,263
Special revenue funds	7,126,087	7,131,318
Impact fees	7,093,315	6,636,034
Federal grants	654,283	654,283
General obligation bonds	67,326,007	28,096,006
Private gifts	11,747,540	10,502,944
Total governmental funds capital assets	<u>\$ 303,546,300</u>	<u>\$ 251,005,848</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, 2005

FUNCTION AND ACTIVITY	<u>LAND</u>	<u>BUILDINGS</u>	<u>IMPROVEMENTS OTHER THAN BUILDINGS</u>	<u>MACHINERY AND EQUIPMENT</u>	<u>ARTWORK</u>	<u>INFRA- STRUCTURE</u>	<u>CONSTRUCTION IN PROGRESS</u>	<u>TOTAL</u>
General government								
Finance	\$ -	\$ -	\$ -	\$ 3,165,332	\$ -	\$ -	\$ -	\$ 3,165,332
Planning	-	-	-	404,977	-	-	-	404,977
General government	9,061,967	36,574,185	5,829,103	-	-	-	152,124	51,617,379
Public works/general	1,084,046	845,958	267,533	171,842	-	-	-	2,369,379
Total general government	<u>10,146,013</u>	<u>37,420,143</u>	<u>6,096,636</u>	<u>3,742,151</u>	<u>-</u>	<u>-</u>	<u>152,124</u>	<u>57,557,067</u>
Security								
Police	-	4,914,770	92,458	1,373,250	-	-	-	6,380,478
Fire	2,226,995	11,360,558	190,282	5,963,168	-	-	-	19,741,003
Total security	<u>2,226,995</u>	<u>16,275,328</u>	<u>282,740</u>	<u>7,336,417</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>26,121,480</u>
Transportation	<u>21,558,779</u>	<u>-</u>	<u>-</u>	<u>81,333</u>	<u>-</u>	<u>151,918,214</u>	<u>8,765,399</u>	<u>182,323,725</u>
Culture and recreation								
Parks and recreation	10,923,533	6,067,673	13,452,361	92,299	295,624	2,045,008	2,504,531	35,381,029
Senior center	106,814	1,822,525	200,000	33,660	-	-	-	2,162,999
Total culture and recreation	<u>11,030,347</u>	<u>7,890,198</u>	<u>13,652,361</u>	<u>125,959</u>	<u>295,624</u>	<u>2,045,008</u>	<u>2,504,531</u>	<u>37,544,028</u>
Total governmental funds capital assets	<u>\$ 44,962,134</u>	<u>\$ 61,585,669</u>	<u>\$ 20,031,737</u>	<u>\$ 11,285,860</u>	<u>\$ 295,624</u>	<u>\$ 153,963,222</u>	<u>\$ 11,422,054</u>	<u>\$ 303,546,300</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.

CITY OF REDMOND

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
 SCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY
 For the Year Ended December 31, 2005

	Governmental Funds Capital Assets 1-1-05	Additions	Deductions	Governmental Funds Capital Assets 12-31-05
FUNCTION AND ACTIVITY				
General government				
Finance	\$ 2,855,825	\$ 517,615	\$ 208,108	\$ 3,165,332
Planning	245,658	177,714	18,395	404,977
General government	12,853,163	40,652,306	1,888,090	51,617,379
Public works/general	2,359,193	10,186	-	2,369,379
Total general government	<u>18,313,839</u>	<u>41,357,821</u>	<u>2,114,593</u>	<u>57,557,067</u>
Security				
Police	6,359,560	205,126	184,209	6,380,477
Fire	16,973,165	2,813,838	46,000	19,741,003
Total security	<u>23,332,725</u>	<u>3,018,964</u>	<u>230,209</u>	<u>26,121,480</u>
Transportation	<u>174,561,492</u>	<u>7,762,233</u>	<u>-</u>	<u>182,323,725</u>
Culture and recreation				
Parks and recreation	32,620,293	9,011,424	6,250,688	35,381,029
Senior center	2,177,499	-	14,500	2,162,999
Total culture and recreation	<u>34,797,792</u>	<u>9,011,424</u>	<u>6,265,188</u>	<u>37,544,028</u>
Total governmental funds capital assets	<u>\$ 251,005,848</u>	<u>\$ 61,150,442</u>	<u>\$ 8,609,990</u>	<u>\$ 303,546,300</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.