

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, 2013 and 2012

	2013	2012
Governmental funds capital assets:		
Land	\$ 99,320,203	\$ 98,774,064
Buildings	74,999,768	74,999,878
Improvements other than buildings	30,023,728	28,471,233
Machinery and equipment	13,961,793	16,747,161
Artwork	470,274	396,154
Infrastructure	237,853,583	233,516,283
Construction in progress	9,604,944	5,798,531
Total governmental funds capital assets	\$ 466,234,293	\$ 458,703,304
Investments in governmental funds capital assets by source:		
General fund	\$ 298,471,745	\$ 296,731,476
Special revenue funds	9,518,654	10,033,532
Impact fees	33,368,621	29,755,193
Federal grants	11,283,842	8,114,307
General obligation bonds	87,669,373	87,669,373
Private gifts	25,922,058	26,399,423
Total governmental funds capital assets	\$ 466,234,293	\$ 458,703,304

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.

Capital Assets Used in the Operation of Governmental Funds
Schedule by Function and Activity
December 31, 2013

Function and Activity	<u>Land</u>	<u>Buildings</u>	<u>Improvements Other than Buildings</u>	<u>Machinery and Equipment</u>
General government				
Finance	\$ -	\$ -	\$ -	\$ 3,112,571
Planning	-	-	-	1,128,743
General government	9,061,967	36,574,185	7,331,320	(1,140,484)
Public works/general	5,071,065	2,592,361	319,688	155,243
Total general government	<u>14,133,032</u>	<u>39,166,546</u>	<u>7,651,008</u>	<u>3,256,073</u>
Security				
Police	-	7,531,872	92,458	1,787,923
Fire	3,311,923	17,881,059	287,807	8,455,897
Total security	<u>3,311,923</u>	<u>25,412,931</u>	<u>380,265</u>	<u>10,243,820</u>
Transportation	<u>43,729,866</u>	-	-	<u>26,430</u>
Culture and recreation				
Parks and recreation	38,038,568	8,597,876	20,982,935	401,812
Senior center	106,814	1,822,525	200,000	33,660
Total culture and recreation	<u>38,145,382</u>	<u>10,420,401</u>	<u>21,182,935</u>	<u>435,472</u>
Total governmental funds capital assets	<u>\$ 99,320,203</u>	<u>\$ 74,999,878</u>	<u>\$ 29,214,208</u>	<u>\$ 13,961,795</u>

Capital Assets Used in the Operation of Governmental Funds
Schedule by Function and Activity
December 31, 2013

Function and Activity	<u>Artwork</u>	<u>Infrastructure</u>	<u>Construction in Progress</u>	<u>Total</u>
General government				
Finance	\$ -	\$ -	\$ -	\$ 3,112,571
Planning	-	-	-	1,128,743
General government	74,120	15,065,757	(216,285)	66,750,580
Public works/general	-	-	216,285	8,354,642
Total general government	<u>74,120</u>	<u>15,065,757</u>	<u>-</u>	<u>79,346,536</u>
Security				
Police	-	-	(118,423)	9,293,830
Fire	-	-	164,823	30,101,509
Total security	<u>-</u>	<u>-</u>	<u>46,400</u>	<u>39,395,339</u>
Transportation	<u>-</u>	<u>215,108,711</u>	<u>7,552,252</u>	<u>266,417,259</u>
Culture and recreation				
Parks and recreation	396,154	8,488,525	2,006,290	78,912,160
Senior center	-	-	-	2,162,999
Total culture and recreation	<u>396,154</u>	<u>8,488,525</u>	<u>2,006,290</u>	<u>81,075,159</u>
Total governmental funds capital assets	<u>\$ 470,274</u>	<u>\$ 238,662,993</u>	<u>\$ 9,604,941</u>	<u>\$ 466,234,293</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.

CITY OF REDMOND
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY
DECEMBER 31, 2013 and 2012

Function and Activity	Governmental Funds Capital Assets 1-1-13	Additions	Deductions	Governmental Funds Capital Assets 12-31-13
General government				
Finance	\$ 3,497,122	\$ -	\$ 384,551	\$ 3,112,571
Planning	1,128,743	-	-	1,128,743
General government	51,685,901	786,775	2,299,989	50,172,687
Public works/general	8,330,214	14,496	65,019	8,279,691
Total general government	<u>64,641,980</u>	<u>801,271</u>	<u>2,749,559</u>	<u>62,693,692</u>
Security				
Police	9,636,400	118,423	460,993	9,293,830
Fire	30,247,424	479,856	625,438	30,101,842
Total security	<u>39,883,824</u>	<u>598,279</u>	<u>1,086,431</u>	<u>39,395,672</u>
Transportation	<u>274,182,976</u>	<u>13,722,521</u>	<u>4,896,476</u>	<u>283,009,021</u>
Culture and recreation				
Parks and recreation	77,831,525	1,789,015	647,631	78,972,909
Senior center	2,162,999	-	-	2,162,999
Total culture and recreation	<u>79,994,524</u>	<u>1,789,015</u>	<u>647,631</u>	<u>81,135,908</u>
Total governmental funds capital assets	<u>\$ 458,703,304</u>	<u>\$ 16,911,086</u>	<u>\$ 9,380,097</u>	<u>\$ 466,234,293</u>

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