

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, 2014 and 2013

	2014	2013
Governmental funds capital assets:		
Land	\$ 99,983,477	\$ 99,320,203
Buildings	75,049,440	74,999,768
Improvements other than buildings	30,527,367	30,023,728
Machinery and equipment	14,817,813	13,961,793
Artwork	549,078	470,274
Infrastructure	241,125,829	237,853,583
Construction in progress	20,013,290	9,604,944
Total governmental funds capital assets	\$ 482,066,294	\$ 466,234,293
Investments in governmental funds capital assets by source:		
General fund	\$ 303,181,176	\$ 298,471,745
Special revenue funds	9,727,020	9,518,654
Impact fees	38,178,188	33,368,621
Federal grants	15,609,194	11,283,842
General obligation bonds	87,669,373	87,669,373
Private gifts	27,701,343	25,922,058
Total governmental funds capital assets	\$ 482,066,294	\$ 466,234,293

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 BY FUNCTION AND ACTIVITY
December 31, 2014

Page 1 of 2

Function and Activity	<u>Land</u>	<u>Buildings</u>	<u>Improvements Other than Buildings</u>	<u>Machinery and Equipment</u>
General government				
Finance	\$ -	\$ -	\$ -	\$ 3,149,032
Planning	-	-	-	1,212,550
General government	9,029,362	36,574,075	8,140,840	(1,078,513)
Public works/general	<u>5,071,065</u>	<u>2,592,361</u>	<u>319,688</u>	<u>199,124</u>
Total general government	<u>14,100,427</u>	<u>39,166,436</u>	<u>8,460,528</u>	<u>3,482,193</u>
Security				
Police	-	7,531,872	92,458	2,222,371
Fire	<u>3,263,488</u>	<u>17,930,731</u>	<u>287,807</u>	<u>8,621,390</u>
Total security	<u>3,263,488</u>	<u>25,462,603</u>	<u>380,265</u>	<u>10,843,761</u>
Transportation	<u>44,169,575</u>	<u>-</u>	<u>-</u>	<u>26,430</u>
Culture and recreation				
Parks and recreation	38,343,173	8,597,876	21,486,574	431,770
Senior center	<u>106,814</u>	<u>1,822,525</u>	<u>200,000</u>	<u>33,660</u>
Total culture and recreation	<u>38,449,987</u>	<u>10,420,401</u>	<u>21,686,574</u>	<u>465,430</u>
Total governmental funds capital assets	<u>\$ 99,983,477</u>	<u>\$ 75,049,440</u>	<u>\$ 30,527,367</u>	<u>\$ 14,817,814</u>

CITY OF REDMOND
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE BY FUNCTION AND ACTIVITY
December 31, 2014

Page 2 of 2

Function and Activity	<u>Artwork</u>	<u>Infrastructure</u>	<u>Construction in Progress</u>	<u>Total</u>
General government				
Finance	\$ -	\$ -	\$ -	\$ 3,149,032
Planning	-	-	-	1,212,550
General government	92,998	14,256,347	(17,221,514)	49,793,595
Public works/general	-	-	141,334	8,323,572
Total general government	<u>92,998</u>	<u>14,256,347</u>	<u>(17,080,180)</u>	<u>62,478,749</u>
Security				
Police	-	-	888,386	10,735,087
Fire	-	-	165,157	30,268,573
Total security	<u>-</u>	<u>-</u>	<u>1,053,543</u>	<u>41,003,660</u>
Transportation	<u>-</u>	<u>218,380,956</u>	<u>34,216,942</u>	<u>296,793,903</u>
Culture and recreation				
Parks and recreation	456,079	8,488,525	1,822,986	79,626,983
Senior center	-	-	-	2,162,999
Total culture and recreation	<u>456,079</u>	<u>8,488,525</u>	<u>1,822,986</u>	<u>81,789,982</u>
Total governmental funds capital assets	<u>\$ 549,077</u>	<u>\$ 241,125,828</u>	<u>\$ 20,013,291</u>	<u>\$ 482,066,294</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, 2014

Function and Activity	Governmental Funds Capital Assets			Governmental Funds Capital Assets
	1-1-2014	Additions	Deductions	12-31-2014
General government				
Finance	\$ 3,112,571	\$ 52,778	\$ 16,317	\$ 3,149,032
Planning	1,128,743	83,807	-	1,212,550
General government	50,172,687	118,316	497,408	49,793,595
Public works/general	8,279,691	43,881	-	8,323,572
Total general government	<u>62,693,692</u>	<u>298,782</u>	<u>513,725</u>	<u>62,478,749</u>
Security				
Police	9,293,830	1,441,257	-	10,735,087
Fire	30,101,842	216,403	49,672	30,268,573
Total security	<u>39,395,672</u>	<u>1,657,660</u>	<u>49,672</u>	<u>41,003,660</u>
Transportation	<u>283,009,021</u>	<u>16,574,738</u>	<u>2,789,856</u>	<u>296,793,903</u>
Culture and recreation				
Parks and recreation	78,972,909	1,339,803	685,729	79,626,983
Senior center	2,162,999	-	-	2,162,999
Total culture and recreation	<u>81,135,908</u>	<u>1,339,803</u>	<u>685,729</u>	<u>81,789,982</u>
Total governmental funds capital asset	<u>\$ 466,234,293</u>	<u>\$ 19,870,983</u>	<u>\$ 4,038,982</u>	<u>\$ 482,066,294</u>

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