

Capital Assets Used in the Operation of Governmental Funds  
Comparative Schedules by Source  
December 31, 2010 and 2009

	2010	2009
Governmental funds capital assets:		
Land	\$ 84,078,971	\$ 73,123,128
Buildings	67,713,506	67,712,794
Improvements other than buildings	27,174,424	26,255,958
Machinery and equipment	16,245,692	14,870,853
Artwork	328,365	328,365
Infrastructure	213,138,110	205,877,874
Construction in progress	11,345,016	23,508,459
Total governmental funds capital assets	\$ 420,024,084	\$ 411,677,431
Investments in governmental funds capital assets by source:		
General fund	\$ 267,438,403	\$ 260,030,406
Special revenue funds	9,952,852	8,751,268
Impact fees	24,425,167	22,225,367
Federal grants	5,045,187	9,603,642
General obligation bonds	87,678,316	87,678,316
Private gifts	25,484,159	23,388,432
Total governmental funds capital assets	\$ 420,024,084	\$ 411,677,431

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, 2010

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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	5,829,103	403,382
Public works/general	<u>5,071,065</u>	<u>2,592,361</u>	<u>267,533</u>	<u>205,766</u>
Total general government	<u>14,133,032</u>	<u>39,166,546</u>	<u>6,096,636</u>	<u>5,235,013</u>
<b>Security</b>				
Police	-	7,531,872	92,458	2,012,070
Fire	<u>3,263,488</u>	<u>10,594,687</u>	<u>234,014</u>	<u>8,471,924</u>
Total security	<u>3,263,488</u>	<u>18,126,559</u>	<u>326,472</u>	<u>10,483,994</u>
Transportation	<u>43,325,470</u>	-	-	51,975
<b>Culture and recreation</b>				
Parks and recreation	23,250,167	8,597,876	20,551,316	441,050
Senior center	<u>106,814</u>	<u>1,822,525</u>	<u>200,000</u>	<u>33,660</u>
Total culture and recreation	<u>23,356,981</u>	<u>10,420,401</u>	<u>20,751,316</u>	<u>474,710</u>
<b>Total governmental funds capital assets</b>	<u>\$ 84,078,971</u>	<u>\$ 67,713,506</u>	<u>\$ 27,174,424</u>	<u>\$ 16,245,692</u>

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

December 31, 2010

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Function and Activity	Artwork	Infrastructure	Construction in Progress	Total
<b>General government</b>				
Finance	\$ -	\$ -	\$ -	\$ 3,497,122
Planning	-	-	-	1,128,743
General government	-	-		51,868,637
Public works/general	-	-	193,489	8,330,214
Total general government	<u>-</u>	<u>-</u>	<u>193,489</u>	<u>64,824,716</u>
<b>Security</b>				
Police	-	-	-	9,636,400
Fire	-	-	1,083,975	23,648,088
Total security	<u>-</u>	<u>-</u>	<u>1,083,975</u>	<u>33,284,488</u>
Transportation	<u>-</u>	<u>205,458,996</u>	<u>9,358,216</u>	<u>258,194,657</u>
<b>Culture and recreation</b>				
Parks and recreation	328,365	7,679,114	709,336	61,557,224
Senior center	-	-	-	2,162,999
Total culture and recreation	<u>328,365</u>	<u>7,679,114</u>	<u>709,336</u>	<u>63,720,223</u>
Total governmental funds capital assets	<u>\$ 328,365</u>	<u>\$ 213,138,110</u>	<u>\$ 11,345,016</u>	<u>\$ 420,024,084</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 of Changes by Function and Activity  
For the Year Ended December 31, 2010

Function and Activity	Governmental Funds Capital Assets 1-1-10	Additions	Deductions	Governmental Funds Capital Assets 12-31-10
General government				
Finance	\$ 3,374,620	\$ 238,437	\$ 115,935	\$ 3,497,122
Planning	824,920	310,363	6,540	1,128,743
General government	52,529,471		637,336	51,892,135
Public works/general	5,109,986	3,220,228		8,330,214
Total general government	<u>61,838,997</u>	<u>3,769,028</u>	<u>759,811</u>	<u>64,848,214</u>
Security				
Police	9,623,037	42,630	29,267	9,636,400
Fire	22,249,938	1,560,102	161,952	23,648,088
Total security	<u>31,872,975</u>	<u>1,602,732</u>	<u>191,219</u>	<u>33,284,488</u>
Transportation	<u>263,309,276</u>	<u>28,560,813</u>	<u>33,775,897</u>	<u>258,094,192</u>
Culture and recreation				
Parks and recreation	52,493,184	20,078,823	10,937,816	61,634,191
Senior center	2,162,999	-	-	2,162,999
Total culture and recreation	<u>54,656,183</u>	<u>20,078,823</u>	<u>10,937,816</u>	<u>63,797,190</u>
Total governmental funds capital asset	<u>\$ 411,677,431</u>	<u>\$ 54,011,396</u>	<u>\$ 45,664,743</u>	<u>\$ 420,024,084</u>

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