

Capital Assets Used in the Operation of Governmental Funds
Comparative Schedules by Source
December 31, 2009 and 2008

	2009	2008
Governmental funds capital assets:		
Land	\$ 73,123,128	\$ 68,983,583
Buildings	67,712,794	64,750,410
Improvements other than buildings	26,255,958	25,025,273
Machinery and equipment	14,870,853	14,925,287
Artwork	328,365	309,981
Infrastructure	205,877,874	190,114,625
Construction in progress	23,508,459	20,702,608
Total governmental funds capital assets	\$ 411,677,431	\$ 384,811,767
Investments in governmental funds capital assets by source:		
General fund	\$ 260,030,406	\$ 249,703,711
Special revenue funds	8,751,268	9,180,396
Impact fees	22,225,367	13,640,303
Federal grants	9,603,642	1,698,545
General obligation bonds	87,678,316	87,678,316
Private gifts	23,388,432	22,910,496
Total governmental funds capital assets	\$ 411,677,431	\$ 384,811,767

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, 2009

Function and Activity	Land	Buildings	Improvements Other than Buildings	Machinery and Equipment
General government				
Finance	\$ -	\$ -	\$ -	\$ 3,374,620
Planning	-	-	-	824,920
General government	9,061,967	36,574,185	5,829,103	403,382
Public works/general	2,039,911	2,592,361	267,533	205,766
Total general government	<u>11,101,878</u>	<u>39,166,546</u>	<u>6,096,636</u>	<u>4,808,688</u>
Security				
Police	-	7,531,872	92,458	1,998,707
Fire	3,241,654	10,593,975	216,746	7,536,773
Total security	<u>3,241,654</u>	<u>18,125,847</u>	<u>309,204</u>	<u>9,535,480</u>
Transportation	<u>43,325,470</u>	-	-	<u>51,975</u>
Culture and recreation				
Parks and recreation	15,347,312	8,597,876	19,650,118	441,050
Senior center	106,814	1,822,525	200,000	33,660
Total culture and recreation	<u>15,454,126</u>	<u>10,420,401</u>	<u>19,850,118</u>	<u>474,710</u>
Total governmental funds capital assets	<u>\$ 73,123,128</u>	<u>\$ 67,712,794</u>	<u>\$ 26,255,958</u>	<u>\$ 14,870,853</u>

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

December 31, 2009

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Function and Activity	Artwork	Infrastructure	Construction in Progress	Total
General government				
Finance	\$ -	\$ -	\$ -	\$ 3,374,620
Planning	-	-	-	824,920
General government	-	-	660,834	52,529,471
Public works/general	-	-	4,415	5,109,986
Total general government	-	-	665,249	61,838,997
Security				
Police	-	-	-	9,623,037
Fire	-	-	660,790	22,249,938
Total security	-	-	660,790	31,872,975
Transportation	-	198,198,760	21,733,071	263,309,276
Culture and recreation				
Parks and recreation	328,365	7,679,114	449,349	52,493,184
Senior center	-	-	-	2,162,999
Total culture and recreation	328,365	7,679,114	449,349	54,656,183
Total governmental funds capital assets	\$ 328,365	\$ 205,877,874	\$ 23,508,459	\$ 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 of Changes by Function and Activity
 For the Year Ended December 31, 2009

Function and Activity	Governmental Funds Capital Assets 1/1/2009	Additions	Deductions	Governmental Funds Capital Assets 12/31/2009
General government				
Finance	\$ 3,374,620	\$ -	\$ -	\$ 3,374,620
Planning	725,543	110,018	10,641	824,920
General government	52,586,934	36,640	94,103	52,529,471
Public works/general	5,058,443	51,543	-	5,109,986
Total general government	<u>61,745,540</u>	<u>198,201</u>	<u>104,744</u>	<u>61,838,997</u>
Security				
Police	9,166,198	3,099,028	2,642,189	9,623,037
Fire	21,989,727	2,592,428	2,332,217	22,249,938
Total security	<u>31,155,925</u>	<u>5,691,456</u>	<u>4,974,406</u>	<u>31,872,975</u>
Transportation	<u>238,376,132</u>	<u>43,544,051</u>	<u>18,610,907</u>	<u>263,309,276</u>
Culture and recreation				
Parks and recreation	51,371,171	3,712,843	2,590,830	52,493,184
Senior center	2,162,999	-	-	2,162,999
Total culture and recreation	<u>53,534,170</u>	<u>3,712,843</u>	<u>2,590,830</u>	<u>54,656,183</u>
Total governmental funds capital assets	<u>\$ 384,811,767</u>	<u>\$ 53,146,551</u>	<u>\$ 26,280,887</u>	<u>\$ 411,677,431</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.