

**Capital Assets used in the
Operation of Government Funds**

City of Springfield, Oregon
 CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
 COMPARATIVE SCHEDULES
 BY TYPE AND SOURCE

June 30, 2004 and 2003

| | <u>2004</u> | <u>2003</u> |
|---|----------------------|----------------------|
| Capital assets: | | |
| Work in progress | \$ 1,949,111 | \$ 676,045 |
| Land | 2,826,984 | 2,826,984 |
| Right of Way | 28,064,181 | 25,947,602 |
| Buildings | 14,407,226 | 14,159,733 |
| Equipment | 2,057,750 | 1,835,236 |
| Studies | 183,592 | 183,592 |
| Library books | 1,680,278 | 1,631,435 |
| Infrastructure | <u>39,704,761</u> | <u>38,099,032</u> |
| | <u>\$ 90,873,883</u> | <u>\$ 85,359,659</u> |
| Investment in capital assets by source: | | |
| Investment in property at | | |
| June 30, 1979 (1) | \$ 2,507,207 | \$ 2,507,207 |
| Infrastructure and Right of Way through | | |
| June 30, 2004 | 64,046,634 | 64,046,634 |
| Add: | | |
| Federal grants | 3,071,568 | 3,071,568 |
| State grants | 38,732 | 38,732 |
| General revenue | 6,217,551 | 4,380,725 |
| Bond proceeds | 10,705,985 | 10,705,985 |
| Gifts/Donations | <u>4,286,206</u> | <u>608,808</u> |
| | <u>\$ 90,873,883</u> | <u>\$ 85,359,659</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 the internal service funds are included as governmental activities in the statement of net assets.

(1) Historical information is not available to determine sources of investment prior to this date because records reflecting information in this form were not maintained prior to July 1, 1979.

City of Springfield, Oregon
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE BY FUNCTION
AND ACTIVITY

June 30, 2004

| FUNCTION AND ACTIVITY | Work in Progress | Land | Right of Way | Buildings | Equipment | Studies | Books | Infrastructure | Total |
|---|---------------------|--------------|-----------------|---------------|--------------|------------|--------------|----------------|---------------|
| General government: | | | | | | | | | |
| Control: | | | | | | | | | |
| Executive | \$ - | \$ - | - | \$ 10,021 | \$ - | \$ - | \$ - | - | \$ 10,021 |
| Judicial | - | - | - | 5,344 | 12,122 | - | - | - | 17,466 |
| | - | - | - | 15,365 | 12,122 | - | - | - | 27,487 |
| Staff agencies: | | | | | | | | | |
| Administrative services | - | - | - | - | 508,266 | 183,592 | - | - | 691,858 |
| Library | - | - | - | 334,301 | 112,058 | - | 1,680,278 | - | 2,126,637 |
| General government buildings | 1,890 | 1,914,201 | - | 7,831,408 | - | - | - | - | 9,747,499 |
| | 1,890 | 1,914,201 | - | 8,165,709 | 620,324 | 183,592 | 1,680,278 | - | 12,565,994 |
| Total general government | 1,890 | 1,914,201 | - | 8,181,074 | 632,446 | 183,592 | 1,680,278 | - | 12,593,481 |
| Public safety: | | | | | | | | | |
| Police protection | - | 33,000 | - | 969,804 | 1,014,864 | - | - | - | 2,017,668 |
| Fire protection | 7,962 | 114,045 | - | 2,299,648 | 59,367 | - | - | - | 2,481,022 |
| Total public safety | 7,962 | 147,045 | - | 3,269,452 | 1,074,231 | - | - | - | 4,498,690 |
| Community development: | | | | | | | | | |
| Public works | - | 165,503 | - | 2,948,558 | 337,323 | - | - | - | 3,451,384 |
| Planning and zoning | - | - | - | 8,142 | 13,750 | - | - | - | 21,892 |
| Sports Center | - | 600,235 | - | - | - | - | - | - | 600,235 |
| Street system, traffic control system, multi-use path | 1,939,259 | - | 28,064,181 | - | - | - | - | 39,704,761 | 69,708,201 |
| Total community development | 1,939,259 | 765,738 | 28,064,181 | 2,956,700 | 351,073 | - | - | 39,704,761 | 73,781,712 |
| Total general fixed assets | \$ 1,949,111 | \$ 2,826,984 | 28,064,181 | \$ 14,407,226 | \$ 2,057,750 | \$ 183,592 | \$ 1,680,278 | 39,704,761 | \$ 90,873,883 |

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 the internal service funds are included as governmental activities in the statement of net assets.

City of Springfield, Oregon

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE OF CHANGES BY
FUNCTION AND ACTIVITY

Year Ended June 30, 2004

| FUNCTION AND ACTIVITY | Capital Assets <u>July 1, 2003</u> | <u>Additions</u> | <u>Deletions</u> | Capital Assets <u>June 30, 2004</u> |
|--|--|----------------------|------------------|---|
| General government: | | | | |
| Control: | | | | |
| Executive | \$ 10,021 | \$ - | \$ - | \$ 10,021 |
| Judicial | <u>17,466</u> | <u>-</u> | <u>-</u> | <u>17,466</u> |
| | <u>27,487</u> | <u>-</u> | <u>-</u> | <u>27,487</u> |
| Staff agencies: | | | | |
| Administrative services | 537,043 | 154,815 | - | 691,858 |
| Library | 2,077,794 | 48,843 | - | 2,126,637 |
| General government buildings | <u>9,720,706</u> | <u>26,793</u> | <u>-</u> | <u>9,747,499</u> |
| | <u>12,335,543</u> | <u>230,451</u> | <u>-</u> | <u>12,565,994</u> |
| Total general government | <u>12,363,030</u> | <u>230,451</u> | <u>-</u> | <u>12,593,481</u> |
| Public safety: | | | | |
| Police protection | 1,949,719 | 67,949 | - | 2,017,668 |
| Fire protection | <u>2,481,022</u> | <u>-</u> | <u>-</u> | <u>2,481,022</u> |
| Total public safety | <u>4,430,741</u> | <u>67,949</u> | <u>-</u> | <u>4,498,690</u> |
| Community development: | | | | |
| Public works | 3,353,455 | 97,929 | - | 3,451,384 |
| Planning and zoning | 21,892 | - | - | 21,892 |
| Sports Center | 600,235 | - | - | 600,235 |
| Street systems, traffic control systems, multi-use paths | <u>39,147,147</u> | <u>30,561,054</u> | <u>-</u> | <u>69,708,201</u> |
| Total community development | <u>43,122,729</u> | <u>30,658,983</u> | <u>-</u> | <u>73,781,712</u> |
| Total general fixed assets | <u>\$ 59,916,500</u> | <u>\$ 30,957,383</u> | <u>\$ -</u> | <u>\$ 90,873,883</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 the internal service funds are included as governmental activities in the statement of net assets.