

**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, 2003 and 2002

	2003	2002
General fixed assets:		
Work in progress	\$ 676,045	\$ 608,623
Land	2,826,984	2,945,714
Right of Way	504,443	
Buildings	14,159,733	13,647,174
Equipment	1,835,236	1,880,493
Studies	183,592	183,592
Library books	1,631,435	1,644,551
Infrastructure	38,099,032	(1)
	\$ 59,916,500	\$ 20,910,147
Investment in general fixed assets by source:		
Investment in property at		
June 30, 1979 (2)	\$ 2,507,207	\$ 2,507,207
Infrastructure and Right of Way through		
6/30/2003 (3)	38,603,475	
Add:		
Federal grants	3,071,568	3,071,568
State grants	38,732	38,732
General revenue	4,380,725	3,977,847
Bond proceeds	10,705,985	10,705,985
Gifts	608,808	608,808
	\$ 59,916,500	\$ 20,910,147

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) The capital assets at 6/30/2002 were not restated with the implementation of GASB34 and the capitalization of infrastructure, therefore there is no figure available for 6/30/2002.
- (2) 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.
- (3) Information as to the source of funds for the infrastructure and Right of Way added to the capital assets as a result of the GASB was not compiled.

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

June 30, 2003

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	-	-		-	353,451	183,592	-		537,043
Library	-	-		334,301	112,058	-	1,631,435		2,077,794
General government buildings	5,485	1,914,201		7,801,020	-	-	-		9,720,706
	5,485	1,914,201		8,135,321	465,509	183,592	1,631,435		12,335,543
Total general government	5,485	1,914,201		8,150,686	477,631	183,592	1,631,435		12,363,030
Public safety:									
Police protection	-	33,000		961,614	955,105	-	-		1,949,719
Fire protection	7,962	114,045		2,299,648	59,367	-	-		2,481,022
Total public safety	7,962	147,045		3,261,262	1,014,472	-	-		4,430,741
Community development:									
Public works	118,926	165,503		2,739,643	329,383	-	-		3,353,455
Planning and zoning	-	-		8,142	13,750	-	-		21,892
Sports Center		600,235							600,235
Street system, traffic control system, multi-use path	543,672		504,443					38,099,032	39,147,147
Total community development	662,598	765,738	504,443	2,747,785	343,133	-	-	38,099,032	43,122,729
Total general fixed assets	<u>\$ 676,045</u>	<u>\$ 2,826,984</u>	<u>504,443</u>	<u>\$ 14,159,733</u>	<u>\$ 1,835,236</u>	<u>\$ 183,592</u>	<u>\$ 1,631,435</u>	<u>38,099,032</u>	<u>\$ 59,916,500</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.

City of Springfield, Oregon

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

Year Ended June 30, 2003

FUNCTION AND ACTIVITY	General Fixed Assets	Additions	Deletions	General Fixed Assets
	July 1, 2002			June 30, 2003
General government:				
Control:				
Executive	\$ 10,021	\$ -	\$ -	\$ 10,021
Judicial	17,466	-	-	17,466
	<u>27,487</u>	<u>-</u>	<u>-</u>	<u>27,487</u>
Staff agencies:				
Administrative services	537,043			537,043
Library	2,090,910	106,984	120,100	2,077,794
General government buildings	9,771,387	678,944	729,625	9,720,706
	<u>12,399,340</u>	<u>785,928</u>	<u>849,725</u>	<u>12,335,543</u>
Total general government	<u>12,426,827</u>	<u>785,928</u>	<u>849,725</u>	<u>12,363,030</u>
Public safety:				
Police protection	1,954,663	14,144	19,088	1,949,719
Fire protection	2,481,022			2,481,022
Total public safety	<u>4,435,685</u>	<u>14,144</u>	<u>19,088</u>	<u>4,430,741</u>
Community development:				
Public works	4,020,244	553,165	1,219,954	3,353,455
Planning and zoning	27,392		5,500	21,892
Sports Center		600,235		600,235
Street systems, traffic control systems, multi-use paths		39,147,147		39,147,147
Total community development	<u>4,047,636</u>	<u>40,300,547</u>	<u>1,225,454</u>	<u>43,122,729</u>
Total general fixed assets	<u>\$ 20,910,148</u>	<u>\$ 41,100,619</u>	<u>\$ 2,094,267</u>	<u>\$ 59,916,500</u>

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