

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

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

June 30, 2005 and 2004

	2005	2004
Capital assets:		
Work in progress	\$ 3,110,185	\$ 1,949,111
Land	2,226,749	2,826,984
Right of Way	29,787,963	28,064,181
Buildings	14,469,599	14,407,226
Equipment	1,769,428	2,057,750
Studies	185,592	183,592
Library books	1,599,054	1,680,278
Infrastructure	41,884,101	39,704,761
	\$ 95,032,671	\$ 90,873,883
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	7,787,072	6,217,551
Bond proceeds	10,705,985	10,705,985
Gifts/Donations	6,875,473	4,286,206
	\$ 95,032,671	\$ 90,873,883

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

June 30, 2005

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	-	-	-	45,443	219,943	183,592	-	-	448,978
Library	-	-	-	334,301	112,058	-	1,599,054	-	2,045,413
General government buildings	-	1,914,201	-	7,840,345	-	-	-	-	9,754,546
	-	1,914,201	-	8,220,089	332,001	183,592	1,599,054	-	12,248,937
Total general government	-	1,914,201	-	8,235,454	344,123	183,592	1,599,054	-	12,276,424
Public safety:									
Police protection	-	33,000	-	969,804	1,014,864	-	-	-	2,017,668
Fire protection	12,019	114,045	-	2,299,648	59,367	-	-	-	2,485,079
Total public safety	12,019	147,045	-	3,269,452	1,074,231	-	-	-	4,502,747
Community development:									
Public works	24,903	165,503	-	2,956,551	337,323	-	-	-	3,484,280
Planning and zoning	-	-	-	8,142	13,750	-	-	-	21,892
Street system, traffic control system, multi-use path	3,073,263	-	29,787,963	-	-	-	-	41,884,102	74,745,328
Total community development	3,098,166	165,503	29,787,963	2,964,693	351,073	-	-	41,884,102	78,251,500
Total general capital assets	\$ 3,110,185	\$ 2,226,749	\$ 29,787,963	\$ 14,469,599	\$ 1,769,427	\$ 183,592	\$ 1,599,054	\$ 41,884,102	\$ 95,030,671

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, 2005

FUNCTION AND ACTIVITY	Capital Assets <u>July 1, 2004</u>	<u>Additions</u>	<u>Deletions</u>	Capital Assets <u>June 30, 2005</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	691,858	45,443	(288,323)	448,978
Library	2,126,637	100,984	(182,208)	2,045,413
General government buildings	<u>9,747,499</u>	<u>7,047</u>	<u>-</u>	<u>9,754,546</u>
	<u>12,565,994</u>	<u>153,474</u>	<u>(470,531)</u>	<u>12,248,937</u>
Total general government	<u>12,593,481</u>	<u>153,474</u>	<u>(470,531)</u>	<u>12,276,424</u>
Public safety:				
Police protection	2,017,668	-	-	2,017,668
Fire protection	<u>2,481,022</u>	<u>4,057</u>	<u>-</u>	<u>2,485,079</u>
Total public safety	<u>4,498,690</u>	<u>4,057</u>	<u>-</u>	<u>4,502,747</u>
Community development:				
Public works	3,451,384	32,896	-	3,484,280
Planning and zoning	21,892	-	-	21,892
Sports Center	600,235	-	(600,235)	-
Street systems, traffic control systems, multi-use paths	<u>69,708,201</u>	<u>5,155,738</u>	<u>(118,611)</u>	<u>74,745,328</u>
Total community development	<u>73,781,712</u>	<u>5,188,634</u>	<u>(718,846)</u>	<u>78,251,500</u>
Total general capital assets	<u>\$ 90,873,883</u>	<u>\$ 5,346,165</u>	<u>\$ (1,189,377)</u>	<u>\$ 95,030,671</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.