



**CAPITAL ASSETS AS OF 12/31/09  
SUMMARIES AND DETAILS**

June 15, 2010

### NOTES TO THE CAPITAL ASSET STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2009

- The capital asset system is a module in JD Edwards that is integrated with the general ledger and cost accounting system.
- All capital asset activity is recorded in the JD Edwards capital asset module, including additions, deletions, transfers, cost accounting, income from sale of assets and depreciation.
- The capital asset terminology clarifies between capital assets (\$5,000 and over) and controllable assets (under \$5,000). The County's policy on what is added into the capital asset system remains as follows:
  - A value of \$5,000 or greater.
  - The useful life is greater than one year.
- All land, building, and furnishings are recorded under the department of General Operations (GOP). For financial reporting purposes, these items are listed with the function that incurred the expense and/or received the benefit. Assets that are not related to a specific function, such as the general government building, remain in General Operations.
- Straight-line depreciation is utilized to calculate depreciation for all depreciable assets. Useful lives are established for assets based on State Auditor's guidelines, MNDOT, and other comparable entities.
- The Public Works Department records the maintenance and usage of their equipment utilizing the fixed asset and equipment modules in JD Edwards.
- All assets are valued at original cost or fair market value at the time of donation. Highway equipment is valued at its original cost for insurance purposes, but reported to MNDOT at original cost less trade-in allowance per MNDOT's reporting guidelines.
- The recording and maintaining of the capital asset system is a function of the Accounting and Finance Department. The County's capital projects are added on an annual basis by joint efforts of Facilities, Public Works, and Accounting and Finance.
- To preserve consistency, timeliness of recording, and system security, no department has the accessibility to enter changes into the fixed asset module.
- Each department is responsible for the accuracy and safekeeping of their assets, forwarding any changes to appropriate personnel on a timely basis.

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Thomas C. Westling  
Principal Accountant/Accounting and Finance Dept.

12640  
ASSET  
BOOKCLASS

Washington County, Minnesota  
Summary of Assets by Major Category  
As of December 31, 2009

2/25/10

Description	End Balance	Accum Deprec	Net Book Value
Land	30,893,564	0	30,893,564
Land & R/W from Infrastructure	23,616,278	0	23,616,278
Fine Arts - Non Deprec	279,114	0	279,114
Other Capital Improvements	13,796,194	(7,795,677)	6,000,517
Buildings & Structures	142,302,763	(33,341,412)	108,961,351
Infrastructure	152,656,474	(61,124,514)	91,531,960
Construction in Progress	62,626,663	0	62,626,663
Office Equipment	32,190,183	(9,510,425)	22,679,758
Furniture & Fixtures	6,541,684	(2,743,535)	3,798,149
Automotive	2,435,874	(1,283,906)	1,151,968
Machinery	1,574,349	(608,086)	966,263
Road Maintenance Equip.	8,261,777	(6,128,063)	2,133,714
<b>TOTAL BY MAJOR</b>	<b>\$477,174,917</b>	<b>(\$122,535,618)</b>	<b>\$354,639,299</b>

**126410  
ASSET  
BOOKFUNDS1**

**Washington County, Minnesota  
Summary by Fund Source  
As of December 31, 2009**

**2/25/10**

<b>Description</b>	<b>End Balance</b>
Capital Repair Fund	\$645,863
Fed/State Construction Grants	188,771,502
General Obligations	160,286,016
Levy	107,841,838
Local Grants	3,644,993
Mission Directed Funds	2,497,091
Other Sources	13,188,092
Private Gift	34,205
State Grants	265,317
<b>TOTAL BY FUNDING SOURCE</b>	<b>\$477,174,917</b>

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BOOKDEPT**

**Washington County, Minnesota  
Summary of Assets by Department  
As of December 31, 2009**

**2/25/10**

<b>Description</b>	<b>End Balance</b>	<b>Accum Deprec</b>	<b>Net Book Value</b>
Assessmt, Taxpayer Serv & Elec	\$1,614,816	(\$812,678)	\$802,138
Administration	183,525	(98,904)	84,621
Accounting & Finance	1,367,061	(1,014,762)	352,299
Attorney	268,667	(121,104)	147,563
Community Corrections	617,453	(298,960)	318,493
Commissioners	32,302	(6,280)	26,022
Comm. Serv. Administration	371,030	(126,816)	244,214
Comm. Serv. Economic Assist.	40,326	(33,375)	6,951
Facilities	42,625,939	(576,629)	42,049,310
General Operations	176,799,907	(43,581,367)	133,218,540
Historical Courthouse	615,786	(32,999)	582,787
Human Resources	65,078	(41,767)	23,311
Information Services	5,869,962	(2,574,644)	3,295,318
Libraries	1,113,133	(650,228)	462,905
Law Library	35,487	(21,145)	14,342
Minnesota Extension	4,484	(2,212)	2,272
Comm. Serv. Workforce Ctr.	128,536	(75,972)	52,564
Public Health & Environment	924,337	(449,688)	474,649
TPD Parks	5,831,781	(880,615)	4,951,166
TPD Administration	543,189	(310,503)	232,686
TPD R&B Equipment	7,685,649	(5,833,421)	1,852,228
TPD R&B Road Projects	208,440,925	(61,123,795)	147,317,130
Recorder	238,943	(91,824)	147,119
Sheriff	21,111,447	(3,330,616)	17,780,831
Surveyor	411,938	(247,871)	164,067
Comm. Serv. Social Serv.	220,363	(186,940)	33,423
Comm. Serv. Veterans Serv.	12,853	(10,503)	2,350
<b>TOTAL BY DEPARTMENT</b>	<b>\$477,174,917</b>	<b>(\$122,535,618)</b>	<b>\$354,639,299</b>

126410  
ASSET  
BOOKNEWCW

Washington County, Minnesota  
Summary of New Additions by Major Category  
As of December 31, 2009

2/25/10

<b>Description</b>	<b>End Balance</b>
Land	\$510,246
Land & R/W - Infrastructure	512,132
Fine Arts - Non Deprec	0
Other Capital Improvements	0
Buildings & Structures	40,996,198
Infrastructure	41,793,558
Construction in Progress	549,176
Office Equipment	16,329,266
Furniture & Fixtures	1,024,329
Automotive	358,776
Machinery	176,582
Road Maintenance Equipment	418,138
<b>TOTAL FOR NEW ADDITIONS</b>	<b>\$102,668,401</b>

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ASSET  
BOOKDELETI

Washington County, Minnesota  
Summary of Disposals by Major Category  
As of December 31, 2009

2/25/10

<b>Description</b>	<b>End Balance</b>
Buildings & Structures	31,454
Office Equipment	2,842,394
Furniture & Fixtures	0
Automotive	585,069
Machinery	54,884
Road Maintenance Equipment	192,017
<b>TOTALS FOR DISPOSALS</b>	<b>\$3,705,818</b>