

CITY OF SANTA CLARITA

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
COMPARATIVE SCHEDULES BY SOURCE (1)

June 30, 2005 and 2004

	<u>2005</u>	<u>2004</u>
GOVERNMENTAL FUNDS CAPITAL ASSETS:		
Land	\$ 57,389,548	\$ 45,311,601
Site improvements	11,594,810	6,942,929
Buildings and improvements	35,764,580	35,283,175
Equipment	5,617,503	5,326,632
Infrastructure (2)	49,934,758	19,147,368
Construction in progress (2)	<u>40,510,738</u>	<u>38,391,194</u>
 TOTAL GOVERNMENTAL FUNDS CAPITAL ASSETS	 <u>\$ 200,811,937</u>	 <u>\$ 150,402,899</u>
 INVESTMENT IN GOVERNMENTAL FUNDS ASSETS BY SOURCE:		
Donation of general fixed assets from the		
County of Los Angeles, at estimated fair market value	\$ 12,448,203	\$ 12,448,203
Other donations	28,271,580	7,002,455
General fund	<u>160,092,154</u>	<u>130,952,241</u>
 TOTAL INVESTMENT IN GOVERNMENTAL FUNDS CAPITAL ASSETS	 <u>\$ 200,811,937</u>	 <u>\$ 150,402,899</u>

- (1) 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.
- (2) Infrastructure assets acquired or placed in service prior to July 1, 2002 are not included. Such assets consist of roads, bridges, trails, traffic signals and sewer lines.

See independent auditors' report.