

CITY OF SANTA CLARITA

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

June 30, 2003 and 2002

	<u>2003</u>	<u>2002</u>
<b>GOVERNMENTAL FUNDS CAPITAL ASSETS:</b>		
Land	\$ 42,526,051	\$ 41,750,451
Site improvements	7,111,114	5,785,364
Buildings and improvements	24,280,916	23,926,869
Equipment	6,111,798	5,728,953
Infrastructure (2)	8,344,442	-
Construction in progress (2)	40,881,359	29,996,812
	<u>\$ 129,255,680</u>	<u>\$ 107,188,449</u>
<b>INVESTMENT IN GOVERNMENTAL FUNDS ASSETS BY SOURCE:</b>		
Donation of general fixed assets from the County of Los Angeles, at estimated fair market value	\$ 12,448,203	\$ 12,448,203
Other donations	3,109,491	-
General fund	113,697,986	94,740,246
	<u>\$ 129,255,680</u>	<u>\$ 107,188,449</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. Infrastructure assets under construction as of July 1, 2002 are included in construction in progress.

See independent auditors' report.