

CITY OF SANTA CLARITA

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

June 30, 2006 and 2005

	<u>2006</u>	<u>2005</u>
GOVERNMENTAL FUNDS CAPITAL ASSETS:		
Land	\$ 72,109,140	\$ 57,389,548
Site improvements	12,080,329	11,594,810
Buildings and improvements	42,779,328	35,764,580
Equipment	5,655,894	5,617,503
Infrastructure (2)	72,009,252	49,934,758
Construction in progress (2)	<u>52,196,756</u>	<u>40,510,738</u>
 TOTAL GOVERNMENTAL FUNDS CAPITAL ASSETS	 <u>\$ 256,830,699</u>	 <u>\$ 200,811,937</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	38,845,743	28,271,580
General fund	<u>205,536,753</u>	<u>160,092,154</u>
 TOTAL INVESTMENT IN GOVERNMENTAL FUNDS CAPITAL ASSETS	 <u>\$ 256,830,699</u>	 <u>\$ 200,811,937</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.