

**Capital Assets
Used in the Operation
of Governmental Funds**

City of Clearwater, Florida
Capital Assets Used in the Operation of Governmental Funds
Comparative Schedules by Source ¹
September 30, 2004 and 2003

	2004	2003
<u>Schedule of General Fixed Assets:</u>		
Land	\$ 43,159,623	\$ 43,593,863
Buildings	97,521,505	49,498,895
Improvements other than buildings	56,778,833	54,078,550
Equipment	38,032,901	35,917,695
Infrastructure	4,174,150	2,225,540
Construction in progress	5,613,253	30,440,628
	\$ 245,280,265	\$ 215,755,171

Sources of Investments in General Fixed Assets:

General fund revenue	\$ 155,277,423	\$ 141,237,902
General obligation bonds	6,297,870	6,297,870
Revenue bonds	33,889,286	31,705,092
Notes, mortgages, and other obligations	1,782,172	3,057,044
Special assessments	2,012,192	2,012,192
Federal and state grants	16,879,336	15,639,257
Gifts	20,523,380	7,187,208
Contributions from developers	7,539,144	7,539,144
Undetermined investments prior to July 1, 1954	1,079,462	1,079,462
	\$ 245,280,265	\$ 215,755,171

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.

The notes to the financial statements are an integral part of this statement.

City of Clearwater, Florida
Capital Assets Used in the Operation of Governmental Funds
Schedule by Function and Activity ¹
September 30, 2004

<u>Function and Activity</u>	<u>Total</u>	<u>Land</u>	<u>Buildings</u>	<u>Improvements Other Than Buildings</u>	<u>Machinery and Equipment</u>	<u>Infrastructure</u>
Fixed Assets Unallocated by Function	\$ 18,144,222	\$ 9,958,088	\$ 7,938,114	\$ -	\$ 248,020	\$ -
General Government:						
Legislative	3,531	-	-	-	3,531	-
Executive	464,296	-	1,527	-	462,769	-
Financial & Administrative	941,388	-	9,679	-	931,709	-
Legal	159,010	-	2,106	-	156,904	-
Planning	6,285	-	-	-	6,285	-
Comprehensive Planning	12,417	-	-	-	12,417	-
Other General Government	25,892,743	6,404,795	16,169,786	131,762	3,186,400	-
	<u>27,479,670</u>	<u>6,404,795</u>	<u>16,183,098</u>	<u>131,762</u>	<u>4,760,015</u>	<u>-</u>
Public Safety:						
Law Enforcement	9,936,527	639,194	440,831	200,256	8,656,246	-
Fire Control	12,581,650	487,366	5,390,739	66,294	6,637,251	-
Protective Inspections	213,997	-	11,432	-	202,565	-
Emergency and Disaster Relief	403,868	-	88,482	-	315,386	-
Ambulance and Rescue Services	1,369,053	-	12,254	-	1,356,799	-
	<u>24,505,095</u>	<u>1,126,560</u>	<u>5,943,738</u>	<u>266,550</u>	<u>17,168,247</u>	<u>-</u>
Physical Environment:						
Solid Waste / Recycling	21,565	-	-	-	21,565	-
Conservation and Resource Management	90,541	-	-	76,210	14,331	-
Other Physical Environment	397,763	2,855	-	340,686	54,222	-
	<u>509,869</u>	<u>2,855</u>	<u>-</u>	<u>416,896</u>	<u>90,118</u>	<u>-</u>
Transportation:						
Road and Street Facilities	61,097,847	9,946,160	4,311,791	41,985,285	710,255	4,144,356
Parking	35,988	35,988	-	-	-	-
Other Transportation Services	556,093	1,200	171,262	148,000	205,837	29,794
	<u>61,689,928</u>	<u>9,983,348</u>	<u>4,483,053</u>	<u>42,133,285</u>	<u>916,092</u>	<u>4,174,150</u>
Economic Environment:						
Industry Development	1,063,826	1,031,655	16,901	-	15,270	-
Housing and Urban Development	698,747	329,835	293,682	-	75,230	-
Other Economic Environment	71,093	71,093	-	-	-	-
	<u>1,833,666</u>	<u>1,432,583</u>	<u>310,583</u>	<u>-</u>	<u>90,500</u>	<u>-</u>
Human Services:						
Other Human Services	23,377	-	-	-	23,377	-
Culture and Recreation:						
Libraries	33,334,201	158,058	19,170,778	133,859	13,871,506	-
Parks & Recreation	37,254,925	10,120,317	15,975,216	10,634,489	524,903	-
Cultural Centers	28,508	-	993	-	27,515	-
Special Recreation Facilities	34,863,551	3,973,019	27,515,932	3,061,992	312,608	-
	<u>105,481,185</u>	<u>14,251,394</u>	<u>62,662,919</u>	<u>13,830,340</u>	<u>14,736,532</u>	<u>-</u>
Total Allocated to Functions	239,667,012	\$ 43,159,623	\$ 97,521,505	\$ 56,778,833	\$ 38,032,901	\$ 4,174,150
Construction in Progress	5,613,253					
Total General Fixed Assets	<u>\$ 245,280,265</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.

The notes to the financial statements are an integral part of this statement.

City of Clearwater, Florida
Capital Assets Used in the Operation of Governmental Funds
Schedule of Changes by Function and Activity ¹
For the Year Ended September 30, 2004

	General Fixed Assets 10/01/03	Additions	Deductions	General Fixed Assets 09/30/04
Fixed Assets Unallocated by Function	\$ 18,144,222	-	-	\$ 18,144,222
General Government:				
Legislative	3,531	-	-	3,531
Executive	457,680	6,617	-	464,297
Financial & Administrative	935,649	11,922	(6,183)	941,388
Legal	159,010	-	-	159,010
Planning	6,285	-	-	6,285
Comprehensive Planning	12,417	-	-	12,417
Other General Government	25,809,530	83,212	-	25,892,742
	<u>27,384,102</u>	<u>101,751</u>	<u>(6,183)</u>	<u>27,479,670</u>
Public Safety:				
Law Enforcement	9,976,074	-	(39,546)	9,936,528
Fire Control	8,406,082	4,175,567	-	12,581,649
Protective Inspections	213,997	-	-	213,997
Emergency and Disaster Relief	403,868	-	-	403,868
Ambulance and Rescue Services	1,369,053	-	-	1,369,053
	<u>20,369,074</u>	<u>4,175,567</u>	<u>(39,546)</u>	<u>24,505,095</u>
Physical Environment:				
Solid Waste / Recycling	21,565	-	-	21,565
Conservation and Resource Management	90,541	-	-	90,541
Other Physical Environment	430,119	-	(32,356)	397,763
	<u>542,225</u>	<u>-</u>	<u>(32,356)</u>	<u>509,869</u>
Transportation:				
Road and Street Facilities	58,780,982	2,371,838	(54,973)	61,097,847
Parking	35,988	-	-	35,988
Other Transportation Services	528,111	34,992	(7,010)	556,093
	<u>59,345,081</u>	<u>2,406,830</u>	<u>(61,983)</u>	<u>61,689,928</u>
Economic Environment:				
Industry Development	1,428,826	-	(365,000)	1,063,826
Housing and Urban Development	698,747	-	-	698,747
Other Economic Environment	71,093	-	-	71,093
	<u>2,198,666</u>	<u>-</u>	<u>(365,000)</u>	<u>1,833,666</u>
Human Services:				
Other Human Services	23,377	-	-	23,377
Culture and Recreation:				
Libraries	14,983,680	18,434,852	(84,331)	33,334,201
Parks & Recreation	36,537,273	717,652	-	37,254,925
Cultural Centers	28,508	-	-	28,508
Special Recreation Facilities	5,758,335	29,180,216	(75,000)	34,863,551
	<u>57,307,796</u>	<u>48,332,720</u>	<u>(159,331)</u>	<u>105,481,185</u>
Total Allocated to Functions	185,314,543	55,016,868	(664,399)	239,667,012
Construction in Progress	30,440,628	3,215,935	(28,043,310)	5,613,253
Total General Fixed Assets	<u>\$ 215,755,171</u>	<u>58,232,803</u>	<u>(28,707,709)</u>	<u>\$ 245,280,265</u>

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