

**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, 2005 and 2004

	2005	2004
<u>Schedule of General Capital Assets:</u>		
Land	\$ 44,279,410	\$ 43,159,623
Buildings	102,114,903	97,521,505
Improvements other than buildings	57,097,171	56,778,833
Equipment	37,988,308	38,032,901
Infrastructure	4,174,150	4,174,150
Construction in progress	8,305,482	5,613,253
	\$ 253,959,424	\$ 245,280,265

Sources of Investments in General Capital Assets:

General fund revenue	\$ 161,524,825	\$ 155,277,423
General obligation bonds	6,297,870	6,297,870
Revenue bonds	33,889,286	33,889,286
Notes, mortgages, and other obligations	1,116,084	1,782,172
Special assessments	2,012,192	2,012,192
Federal and state grants	19,386,825	16,879,336
Gifts	21,113,736	20,523,380
Contributions from developers	7,539,144	7,539,144
Undetermined investments prior to July 1, 1954	1,079,462	1,079,462
	\$ 253,959,424	\$ 245,280,265

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, 2005

<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>
Capital 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	928,729	-	9,679	-	919,050	-
Legal	159,010	-	2,106	-	156,904	-
Planning	6,285	-	-	-	6,285	-
Comprehensive Planning	12,417	-	-	-	12,417	-
Other General Government	26,082,097	6,404,795	16,169,786	131,762	3,375,754	-
	<u>27,656,365</u>	<u>6,404,795</u>	<u>16,183,098</u>	<u>131,762</u>	<u>4,936,710</u>	<u>-</u>
Public Safety:						
Law Enforcement	8,942,019	639,194	612,933	200,256	7,489,636	-
Fire Control	12,633,443	487,366	5,045,766	66,294	7,034,017	-
Protective Inspections	231,335	-	11,432	-	219,903	-
Emergency and Disaster Relief	403,868	-	88,482	-	315,386	-
Ambulance and Rescue Services	1,288,542	-	12,254	-	1,276,288	-
	<u>23,499,207</u>	<u>1,126,560</u>	<u>5,770,867</u>	<u>266,550</u>	<u>16,335,230</u>	<u>-</u>
Physical Environment:						
Solid Waste / Recycling	41,497	-	19,932	-	21,565	-
Conservation and Resource Management	90,541	-	-	76,210	14,331	-
Other Physical Environment	397,763	2,855	-	340,686	54,222	-
	<u>529,801</u>	<u>2,855</u>	<u>19,932</u>	<u>416,896</u>	<u>90,118</u>	<u>-</u>
Transportation:						
Road and Street Facilities	61,346,595	9,946,160	4,311,791	42,245,715	698,573	4,144,356
Parking	35,988	35,988	-	-	-	-
Other Transportation Services	616,562	1,987	171,262	148,000	265,519	29,794
	<u>61,999,145</u>	<u>9,984,135</u>	<u>4,483,053</u>	<u>42,393,715</u>	<u>964,092</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	34,313,773	158,058	19,588,603	133,859	14,433,253	-
Parks & Recreation	42,678,482	11,239,317	20,219,883	10,692,397	526,885	-
Cultural Centers	28,508	-	993	-	27,515	-
Special Recreation Facilities	34,947,396	3,973,019	27,599,777	3,061,992	312,608	-
	<u>111,968,159</u>	<u>15,370,394</u>	<u>67,409,256</u>	<u>13,888,248</u>	<u>15,300,261</u>	<u>-</u>
Total Allocated to Functions	245,653,942	\$ 44,279,410	\$ 102,114,903	\$ 57,097,171	\$ 37,988,308	\$ 4,174,150
Construction in Progress	8,305,482					
Total General Capital Assets	<u>\$ 253,959,424</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.

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, 2005

	General Capital Assets 10/01/04	Additions	Deductions	General Capital Assets 09/30/05
Capital Assets Unallocated by Function	\$ 18,144,222	-	-	\$ 18,144,222
General Government:				
Legislative	3,531	-	-	3,531
Executive	464,297	-	-	464,297
Financial & Administrative	941,388	-	(12,659)	928,729
Legal	159,010	-	-	159,010
Planning	6,285	-	-	6,285
Comprehensive Planning	12,417	-	-	12,417
Other General Government	25,892,742	189,354	-	26,082,096
	<u>27,479,670</u>	<u>189,354</u>	<u>(12,659)</u>	<u>27,656,365</u>
Public Safety:				
Law Enforcement	9,936,528	542,276	(1,536,785)	8,942,019
Fire Control	12,581,649	1,324,378	(1,272,584)	12,633,443
Protective Inspections	213,997	17,338	-	231,335
Emergency and Disaster Relief	403,868	-	-	403,868
Ambulance and Rescue Services	1,369,053	-	(80,511)	1,288,542
	<u>24,505,095</u>	<u>1,883,992</u>	<u>(2,889,880)</u>	<u>23,499,207</u>
Physical Environment:				
Solid Waste / Recycling	21,565	19,932	-	41,497
Conservation and Resource Management	90,541	-	-	90,541
Other Physical Environment	397,763	-	-	397,763
	<u>509,869</u>	<u>19,932</u>	<u>-</u>	<u>529,801</u>
Transportation:				
Road and Street Facilities	61,097,847	260,430	(11,682)	61,346,595
Parking	35,988	-	-	35,988
Other Transportation Services	556,093	66,407	(5,938)	616,562
	<u>61,689,928</u>	<u>326,837</u>	<u>(17,620)</u>	<u>61,999,145</u>
Economic Environment:				
Industry Development	1,063,826	-	-	1,063,826
Housing and Urban Development	698,747	-	-	698,747
Other Economic Environment	71,093	-	-	71,093
	<u>1,833,666</u>	<u>-</u>	<u>-</u>	<u>1,833,666</u>
Human Services:				
Other Human Services	23,377	-	-	23,377
Culture and Recreation:				
Libraries	33,334,201	1,019,604	(40,032)	34,313,773
Parks & Recreation	37,254,925	5,671,017	(247,460)	42,678,482
Cultural Centers	28,508	-	-	28,508
Special Recreation Facilities	34,863,551	83,845	-	34,947,396
	<u>105,481,185</u>	<u>6,774,466</u>	<u>(287,492)</u>	<u>111,968,159</u>
Total Allocated to Functions	239,667,012	9,194,581	(3,207,651)	245,653,942
Construction in Progress	5,613,253	4,695,870	(2,003,641)	8,305,482
Total General Capital Assets	<u>\$ 245,280,265</u>	<u>13,890,451</u>	<u>(5,211,292)</u>	<u>\$ 253,959,424</u>

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