

CITY OF CALISTOGA
Comparative Schedule of General Capital Assets Used in Governmental Operations
By Source

	June 30	
	2007	2008
General fixed assets:		
Land	\$ 1,964,744	\$ 1,964,744
Buildings	1,619,113	1,619,113
Improvements	1,099,573	1,261,780
Equipment	1,392,503	1,434,307
Infrastructure - street system	937,602	1,766,893
Construction in progress	579,645	2,052,196
Total general fixed assets	\$ 7,593,180	\$ 10,099,033
Investment in general fixed assets from:		
General fund	\$ 5,189,882	\$ 7,695,735
Capital projects funds	1,948,090	1,948,090
Donations	210,042	210,042
Special revenue funds	245,166	245,166
Total investment in general fixed assets	\$ 7,593,180	\$ 10,099,033

CITY OF CALISTOGA
Schedule of Changes in General Capital Assets Used in Governmental Activities
By Source
For the Fiscal Year Ended June 30, 2008

	<u>Land</u>	<u>Buildings</u>	<u>Improvements and Construction in Progress</u>	<u>Equipment</u>	<u>Infrastructure</u>	<u>Total Cost</u>
General fixed assets July 1, 2007	\$ 1,964,744	\$ 1,619,113	\$ 1,679,218	\$ 1,392,503	\$ 937,602	\$ 7,593,180
Add:						
Expenditures from:						
General fund	-	-	1,634,758	41,804	829,291	2,505,853
Deduct:						
Retirements and transfers	-	-	-	-	-	-
General fixed assets June 30, 2007	<u>\$ 1,964,744</u>	<u>\$ 1,619,113</u>	<u>\$ 3,313,976</u>	<u>\$ 1,434,307</u>	<u>\$ 1,766,893</u>	<u>\$10,099,033</u>

CITY OF CALISTOGA
Schedule of General Capital Assets Used in Governmental Activities
By Function and Activity
June 30, 2008

<u>Function and Activity</u>	<u>Land</u>	<u>Buildings</u>	<u>Improvements</u>	<u>Equipment</u>	<u>Infrastructure</u>	<u>Total Cost</u>
General government:						
General government buildings	\$ 1,315,180	\$ 85,380	\$ 540,362	\$ 103,981	\$ -	\$ 2,044,903
Public safety:						
Police protection	509,682	935,600	261,475	285,412	-	1,992,169
Fire protection	-	78,184	74,053	779,029	-	931,266
Total public safety	509,682	1,013,784	335,528	1,064,441	-	2,923,435
Community Center	5,000	54,576	43,759	68,535	-	171,870
Community pool	-	-	1,579,633	-	-	1,579,633
Parks and recreation	45,660	220,114	481,047	103,234	-	850,055
Public works	77,222	79,268	333,647	69,116	1,766,893	2,326,146
Museum	12,000	165,991	-	25,000	-	202,991
Total general fixed assets	\$ 1,964,744	\$ 1,619,113	\$ 3,313,976	\$ 1,434,307	\$ 1,766,893	\$ 10,099,033

CITY OF CALISTOGA
Schedule of Changes in General Capital Assets Used in Governmental Activities
By Function and Activity
For the Fiscal Year Ended June 30, 2008

<u>Function and Activity</u>	<u>General Fixed Assets July 1, 2007</u>	<u>Additions</u>	<u>Deletions</u>	<u>General Fixed Assets June 30, 2008</u>
General government:				
City Clerk	\$ 15,328	\$ -	\$ -	\$ 15,328
Planning	15,309	-	-	15,309
General buildings and land	1,953,045	-	-	1,953,045
Affordable housing	-	-	-	-
Financial administration	55,850	-	-	55,850
City Manager	5,371	-	-	5,371
Total general government	<u>2,044,903</u>	<u>-</u>	<u>-</u>	<u>2,044,903</u>
Public safety:				
Police protection	1,992,169	-	-	1,992,169
Fire protection	857,213	74,053	-	931,266
Total public safety	<u>2,849,382</u>	<u>74,053</u>	<u>-</u>	<u>2,923,435</u>
Community Center	171,870	-	-	171,870
Community Pool	199,884	1,379,749	-	1,579,633
Parks and recreation	669,099	180,956	-	850,055
Public Works	1,455,051	871,095	-	2,326,146
Museum	202,991	-	-	202,991
Total general fixed assets	<u>\$ 7,593,180</u>	<u>\$ 2,505,853</u>	<u>\$ -</u>	<u>\$ 10,099,033</u>