

CITY OF DES MOINES, IOWA
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE OF CHANGES BY FUNCTION
For the Fiscal Year Ended June 30, 2007

Function	GOVERNMENTAL FUNDS CAPITAL ASSETS			GOVERNMENTAL FUNDS CAPITAL ASSETS
	JULY 1, 2006	ADDITIONS	DELETIONS	JUNE 30, 2007
Public safety	\$ 58,068,980	\$ 10,220,031	\$ (285,464)	\$ 68,003,547
Human development	--	--	--	--
Home and community environment	--	--	--	--
General government	309,608,156	(49,250,515)	(6,908)	260,350,733
Public works	533,902,753	47,466,873	(203,195)	581,166,431
Health and social services	--	--	--	--
Culture and recreation	107,329,404	34,796,611	--	142,126,015
Community and economic development	3,730,050	236,051	--	3,966,101
Total Governmental Funds Capital Assets	\$ 1,012,639,343	\$ 43,469,051	\$ (495,567)	\$ 1,055,612,827

* 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.

CITY OF DES MOINES, IOWA
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS*
SCHEDULE OF CAPITAL ASSETS BY SOURCE
June 30, 2007

	June 30, 2007
	<u>BALANCE</u>
Governmental Funds Capital Assets:	
Land and Land Improvements	\$ 61,891,848
Buildings	119,513,430
Improvements	693,222,035
Machinery and Equipment	27,603,741
Construction in Progress	153,381,773
Total Governmental Funds Capital Assets	\$ 1,055,612,827

	June 30, 2007
	<u>BALANCE</u>
Investment in Governmental Funds Capital Assets:	
Investments in property acquired prior to January 1, 1964	\$ 31,348,037
Investments in property acquired after January 1, 1964 from:	
Capital Improvement Funds:	
General Obligation Bonds	479,028,339
Federal & State Grants	266,841,401
Federal Revenue Sharing	22,041,477
Contributions	18,565,282
Hotel/Motel Tax	55,005
General Fund	93,269,340
Special Revenue Funds	34,285,874
Special Assessments Funds	84,904,141
Contributions from Private Sources and Other Funds	23,506,996
Confiscated Funds	1,766,935
Total Governmental Funds Capital Assets	\$ 1,055,612,827

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CITY OF DES MOINES, IOWA
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE BY FUNCTION
June 30, 2007

Function	LAND AND LAND IMPROVEMENTS	BUILDINGS AND BLDG IMPROVEMENTS	IMPROVEMENTS OTHER THAN BUILDINGS	MACHINERY AND EQUIPMENT	CONSTRUCTION IN PROGRESS	TOTAL
Public safety	\$ 764,053	\$ 19,746,631	\$ 26,177,245	\$ 21,315,618	\$ --	\$ 68,003,547
Human development	--	--	--	--	--	--
Home and community environment	--	--	--	--	--	--
General government	45,536,908	56,249,694	924,651	4,257,707	153,381,773	260,350,733
Public works	10,867,902	21,364	569,638,924	638,241	--	581,166,431
Health and social services	--	--	--	--	--	--
Culture and recreation	2,898,783	43,486,893	94,422,292	1,318,047	--	142,126,015
Community and economic development	1,824,202	8,848	2,058,923	74,128	--	3,966,101
Total Governmental Funds Capital Assets	\$ 61,891,848	\$ 119,513,430	\$ 693,222,035	\$ 27,603,741	\$ 153,381,773	\$ 1,055,612,827

* 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.