

Capital Assets Used in the Operation of Governmental Funds

The following schedules present only the capital asset balances related to governmental funds. Accordingly, the capital assets reported in the internal service funds are excluded from the amounts. Generally, the capital assets of internal service funds are included as governmental activities in the statement of net assets.

City of Great Falls, Montana
Capital Assets Used in the Operation of Governmental Funds
Schedule by Source
June 30, 2007

Governmental Funds Capital Assets

Land	\$ 10,197,099
Buildings	12,663,902
Improvements	30,618,968
Machinery and equipment	9,711,775
Infrastructure	69,644,711
Construction in progress	<u>866,699</u>

Total governmental funds capital assets	<u>\$ 133,703,154</u>
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Investment in Governmental Funds Capital Assets by Source

General fund	\$ 37,126,939
Special revenue funds	91,903,715
Capital projects funds	<u>4,672,500</u>

Total governmental funds capital assets	<u>\$ 133,703,154</u>
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City of Great Falls, Montana
Capital Assets Used in the Operation of Governmental Funds
Schedule by Function and Activity
June 30, 2007

	Land	Buildings	Improve- ments	Machinery and Equipment	Infra- structure	Total
General Government						
Neighborhood Council	\$ -	\$ -	\$ 14,331	\$ 22,483	\$ -	\$ 36,814
Court	-	8,295	-	51,739	-	60,034
Administration	395,308	874,276	1,103,226	135,301	-	2,508,111
Finance	429,663	63,606	2,841,487	73,583	-	3,408,339
Planning	359,938	401,313	3,312,630	-	-	4,073,881
Total general government	<u>1,184,909</u>	<u>1,347,490</u>	<u>7,271,674</u>	<u>283,106</u>	<u>-</u>	<u>10,087,179</u>
Public Safety						
Police department	-	560,087	364,457	1,140,816	-	2,065,360
Fire department	46,364	1,109,169	207,952	933,959	-	2,297,444
Total public safety	<u>46,364</u>	<u>1,669,256</u>	<u>572,409</u>	<u>2,074,775</u>	<u>-</u>	<u>4,362,804</u>
Public Works						
Services	74,272	-	356,383	830,564	-	1,261,219
Engineering	-	-	2,394,258	-	-	2,394,258
Streets and traffic	125,253	113,796	764,419	180,106	69,644,711	70,828,285
Utilities	3,661	403,329	6,187,710	29,202	-	6,623,902
Total public works	<u>203,186</u>	<u>517,125</u>	<u>9,702,770</u>	<u>1,039,872</u>	<u>69,644,711</u>	<u>81,107,664</u>
Culture and Recreation						
Library	216,856	1,428,977	371,881	5,665,598	-	7,683,312
Civic Center events	-	-	6,125	16,037	-	22,162
Park, recreation, forestry	7,083,435	3,233,734	6,985,285	304,020	-	17,606,474
Total culture and recreation	<u>7,300,291</u>	<u>4,662,711</u>	<u>7,363,291</u>	<u>5,985,655</u>	<u>-</u>	<u>25,311,948</u>
Housing and Development						
Community development	-	968,231	896,055	114,696	-	1,978,982
Block grant	128,019	1,196,671	3,851,370	124,132	-	5,300,192
Facilities administration	1,334,330	2,302,418	961,399	89,539	-	4,687,686
Total housing and development	<u>1,462,349</u>	<u>4,467,320</u>	<u>5,708,824</u>	<u>328,367</u>	<u>-</u>	<u>11,966,860</u>
Total governmental funds capital assets by function	<u>\$10,197,099</u>	<u>\$12,663,902</u>	<u>\$30,618,968</u>	<u>\$9,711,775</u>	<u>\$69,644,711</u>	132,836,455
Construction in progress						<u>866,699</u>
Total governmental funds capital assets						<u>\$133,703,154</u>

This schedule presents only the capital asset balances related to governmental funds. Accordingly, the capital assets reported in the internal service funds are excluded from the amounts. Generally, the capital assets of internal service funds are included as governmental activities in the statement of net assets.

City of Great Falls, Montana
Capital Assets Used in the Operation of Governmental Funds
Schedule of Changes by Function and Activity
Year Ended June 30, 2007

	Governmental Funds Capital Assets			Governmental Funds Capital Assets
	July 1, 2006	Additions	Deductions	June 30, 2007
General Government				
Neighborhood Council	\$ 35,736	\$ 1,078	\$ -	\$ 36,814
Court	60,034	-	-	60,034
Administration	2,508,111	-	-	2,508,111
Finance	5,331,249	15,254	1,938,164	3,408,339
Planning	3,903,196	170,685	-	4,073,881
	<u>9,624,208</u>	<u>187,017</u>	<u>1,938,164</u>	<u>10,087,179</u>
Public Safety				
Police department	1,964,714	100,646	-	2,065,360
Fire department	2,210,033	87,411	-	2,297,444
	<u>4,159,482</u>	<u>188,057</u>	<u>-</u>	<u>4,362,804</u>
Public Works				
Services	1,343,632	-	82,413	1,261,219
Engineering	2,406,975	-	12,717	2,394,258
Streets and traffic	11,425,072	69,879,840	10,476,627	70,828,285
Utilities	6,623,980	-	78	6,623,902
	<u>19,122,533</u>	<u>69,879,840</u>	<u>10,571,835</u>	<u>81,107,664</u>
Culture and Recreation				
Library	7,887,997	247,610	452,295	7,683,312
Civic Center events	22,162	-	-	22,162
Park, recreation, forestry	17,395,576	210,898	-	17,606,474
	<u>22,422,777</u>	<u>458,508</u>	<u>452,295</u>	<u>25,311,948</u>
Housing and Development				
Community development	2,603,562	-	624,580	1,978,982
Block grant	5,010,789	309,500	20,097	5,300,192
Facilities administration	4,687,686	-	-	4,687,686
	<u>11,505,377</u>	<u>309,500</u>	<u>644,677</u>	<u>11,966,860</u>
Total governmental funds capital assets by function	66,834,376	71,022,922	13,606,971	132,836,455
Construction in progress	<u>1,765,174</u>	<u>1,037,339</u>	<u>1,935,814</u>	<u>866,699</u>
Total governmental funds capital assets	<u>\$ 73,794,458</u>	<u>\$ 72,060,261</u>	<u>\$ 15,542,785</u>	<u>\$ 133,703,154</u>

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