

City of Cedar Rapids, Iowa
Capital Assets Used in the Operation of Governmental Funds
Schedule By Source
June 30, 2005

Governmental funds capital assets:	
Land	\$ 19,856,252
Building	59,601,190
Improvements other than Building	279,303,946
Machinery and equipment	34,489,092
Construction in progress	3,481,660
Total governmental funds capital assets	<u>\$ 396,732,140</u>
Investments in governmental funds capital assets by source:	
General fund	\$ 45,457,357
Special revenue funds	16,577,829
Capital projects funds	318,571,928
Donations	16,125,026
Total governmental funds capital assets	<u>\$ 396,732,140</u>

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 Cedar Rapids, Iowa
Capital Assets Used in the Operation of Governmental Funds
Schedule By Function and Activity
June 30, 2005

	Land	Buildings	Improvements Other Than Buildings	Machinery and Equipment	Construction in Progress	Total
Function and Activity						
Public Safety:						
Police	\$ 1,057,051	\$ 12,094,507	\$ 492,748	\$ 4,541,468	\$ 61,027	\$ 18,246,801
Flood Control	-	-	10,616	-	-	10,616
Fire	459,523	5,994,650	56,694	5,356,924	389,493	12,257,284
Building Inspections	-	266,930	-	197,106	-	464,036
Animal Control	-	226,710	13,311	144,341	-	384,362
Total Public Safety	<u>1,516,574</u>	<u>18,582,797</u>	<u>573,369</u>	<u>10,239,839</u>	<u>450,520</u>	<u>31,363,099</u>
Public Works:						
Roads, Bridges, Sidewalks	10,656,162	-	200,952,125	597,918	6,617	212,212,822
Traffic Control and Safety	12,477	9,739	9,937,650	1,041,941	370,402	11,372,209
Street Cleaning	-	70,316	-	10,543,794	7,999	10,622,109
Other Public Works	1,013	-	39,538,313	386,105	-	39,925,431
Total Public Works	<u>10,669,652</u>	<u>80,055</u>	<u>250,428,088</u>	<u>12,569,758</u>	<u>385,018</u>	<u>274,132,571</u>
Culture & Recreation:						
Library Services	1,397,574	8,386,943	27,082	1,044,510	-	10,856,109
Museum, Band, Theater	-	-	-	13,010	-	13,010
Parks	3,699,718	3,488,102	12,721,945	2,826,222	45,185	22,781,172
Recreation	63,287	7,859,680	5,225,267	3,948,095	2,220,156	19,316,485
Other Culture and Recreation	1,212,250	329,845	228,748	470,812	91,106	2,332,761
Total Culture and Recreation	<u>6,372,829</u>	<u>20,064,570</u>	<u>18,203,042</u>	<u>8,302,649</u>	<u>2,356,447</u>	<u>55,299,537</u>
Community & Economic Development:						
Community Beautification	10,500	120,865	-	934,614	-	1,065,979
Economic Development	-	-	60,864	89,181	39,335	189,380
Housing and Urban Renewal	28,445	-	-	175,245	-	203,690
Other Community and Economic Development	-	-	-	30,317	-	30,317
Total Community and Economic Development	<u>38,945</u>	<u>120,865</u>	<u>60,864</u>	<u>1,229,357</u>	<u>39,335</u>	<u>1,489,366</u>
General Government:						
Mayor and Council	-	-	-	15,892	-	15,892
Clerk, Treasurer, Finance	-	-	1,370,769	833,857	-	2,204,626
City Attorney	-	-	-	6,048	-	6,048
City Hall and Other Buildings	85,100	18,234,145	3,641,644	202,419	235,778	22,399,086
Other General Government	1,173,152	2,518,758	5,026,170	1,089,273	14,562	9,821,915
Total General Government	<u>1,258,252</u>	<u>20,752,903</u>	<u>10,038,583</u>	<u>2,147,489</u>	<u>250,340</u>	<u>34,447,567</u>
Total governmental funds capital assets	<u>\$ 19,856,252</u>	<u>\$ 59,601,190</u>	<u>\$ 279,303,946</u>	<u>\$ 34,489,092</u>	<u>\$ 3,481,660</u>	<u>\$ 396,732,140</u>

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 Cedar Rapids, Iowa
Capital Assets Used in the Operation of Governmental Funds
Schedule of Changes By Function and Activity
June 30, 2005

Function and Activity	Governmental Funds Capital Assets July 1, 2004	Additions	Deletions	Governmental Funds Capital Assets June 30, 2005
Public Safety:				
Police	\$ 18,633,856	\$ 567,492	\$ 954,547	\$ 18,246,801
Flood Control	10,616	-	-	10,616
Fire	11,468,417	537,145	(251,722)	12,257,284
Building Inspections	464,902	10,924	11,790	464,036
Animal Control	368,939	15,423	-	384,362
Total Public Safety	<u>30,946,730</u>	<u>1,130,984</u>	<u>714,615</u>	<u>31,363,099</u>
Public Works:				
Roads, Bridges, Sidewalks	195,277,394	16,935,428	-	212,212,822
Traffic Control and Safety	11,220,214	196,384	44,389	11,372,209
Street Cleaning	10,430,663	492,900	301,454	10,622,109
Other Public Works	39,925,431	-	-	39,925,431
Total Public Works	<u>256,853,702</u>	<u>17,624,712</u>	<u>345,843</u>	<u>274,132,571</u>
Culture & Recreation:				
Library Services	10,604,272	251,837	-	10,856,109
Museum, Band, Theater	13,010	-	-	13,010
Parks	22,589,954	612,236	421,018	22,781,172
Recreation	16,988,147	11,035,776	8,707,438	19,316,485
Other Culture and Recreation	2,241,655	91,106	-	2,332,761
Total Culture and Recreation	<u>52,437,038</u>	<u>11,990,955</u>	<u>9,128,456</u>	<u>55,299,537</u>
Community & Economic Development:				
Community Beautification	1,053,159	12,820	-	1,065,979
Economic Development	189,380	-	-	189,380
Housing and Urban Renewal	169,372	44,696	10,378	203,690
Other Community and Economic Development	36,542	-	6,225	30,317
Total Community and Economic Development	<u>1,448,453</u>	<u>57,516</u>	<u>16,603</u>	<u>1,489,366</u>
General Government:				
Mayor and council	15,892	-	-	15,892
Clerk, Treasurer, Finance	2,215,154	-	10,528	2,204,626
City Attorney	6,048	-	-	6,048
City Hall and Other Buildings	22,378,451	20,635	-	22,399,086
Other General Government	9,780,807	54,213	13,105	9,821,915
Total General Government	<u>34,396,352</u>	<u>74,848</u>	<u>23,633</u>	<u>34,447,567</u>
Total governmental funds capital assets	<u><u>\$ 376,082,275</u></u>	<u><u>\$ 30,879,015</u></u>	<u><u>\$ 10,229,150</u></u>	<u><u>\$ 396,732,140</u></u>

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