

City of Cedar Rapids, Iowa
Capital Assets Used in the Operation of Governmental Funds
Schedule By Source
June 30, 2015

Governmental funds capital assets:	
Land	\$ 115,730,658
Building	164,840,775
Improvements other than Building	540,989,521
Machinery and equipment	38,078,095
Construction in progress	35,015,888
Total governmental funds capital assets	<u>\$ 894,654,937</u>
Investments in governmental funds capital assets by source:	
General fund	\$ 120,122,970
Special revenue funds	9,589,604
Capital projects funds	739,109,807
Donations	25,832,556
Total governmental funds capital assets	<u>\$ 894,654,937</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 position.

City of Cedar Rapids, Iowa
Capital Assets Used in the Operation of Governmental Funds
Schedule By Function and Activity
June 30, 2015

	Land	Buildings	Improvements Other Than Buildings	Machinery and Equipment	Construction in Progress	Total
Function and Activity						
Public Safety:						
Police	\$ 1,057,051	\$ 10,568,948	\$ 595,862	\$ 1,854,486	\$ 861,957	\$ 14,938,304
Flood Control	-	-	10,616	-	-	10,616
Fire	1,012,318	7,587,558	89,535	8,768,543	659,052	18,117,006
Building Inspections	-	266,930	-	-	-	266,930
Animal Control	-	211,963	14,630	121,652	-	348,245
Total Public Safety	<u>2,069,369</u>	<u>18,635,399</u>	<u>710,643</u>	<u>10,744,681</u>	<u>1,521,009</u>	<u>33,681,101</u>
Public Works:						
Roads, Bridges, Sidewalks	18,236,760	-	409,342,509	472,367	466,239	428,517,875
Traffic Control and Safety	12,477	9,739	10,665,116	1,175,445	-	11,862,777
Street Cleaning	-	413,652	-	6,419,000	-	6,832,652
Flood Recovery	78,443,250	111,546,119	26,288,571	6,115,265	32,248,724	254,641,929
Other Public Works	1,013	456,452	39,692,499	114,658	75,319	40,339,941
Total Public Works	<u>96,693,500</u>	<u>112,425,962</u>	<u>485,988,695</u>	<u>14,296,735</u>	<u>32,790,282</u>	<u>742,195,174</u>
Culture & Recreation:						
Library Services	1,596,854	109,952	-	866,525	-	2,573,331
Museum, Band, Theater	-	-	-	13,010	-	13,010
Parks	5,289,892	4,539,994	22,743,223	2,202,955	224,813	35,000,877
Recreation	1,643,423	8,738,439	6,445,744	4,455,820	-	21,283,426
Other Culture and Recreation	-	-	-	-	-	-
Total Culture and Recreation	<u>8,530,169</u>	<u>13,388,385</u>	<u>29,188,967</u>	<u>7,538,310</u>	<u>224,813</u>	<u>58,870,644</u>
Community & Economic Development:						
Community Beautification	10,500	-	-	290,064	-	300,564
Economic Development	5,368,697	-	1,977,811	17,618	-	7,364,126
Housing and Urban Renewal	28,445	-	89,494	22,348	-	140,287
Other Community and Economic Development	1,771,725	-	-	12,902	-	1,784,627
Total Community and Economic Development	<u>7,179,367</u>	<u>-</u>	<u>2,067,305</u>	<u>342,932</u>	<u>-</u>	<u>9,589,604</u>
General Government:						
Mayor and Council	-	-	-	10,389	-	10,389
Clerk, Treasurer, Finance	-	-	1,370,769	368,416	28,255	1,767,440
City Attorney	-	-	-	13,222	-	13,222
City Hall and Other Buildings	85,100	17,743,393	4,293,754	219,188	405,754	22,747,189
Other General Government	1,173,153	2,647,636	17,369,388	4,544,222	45,775	25,780,174
Total General Government	<u>1,258,253</u>	<u>20,391,029</u>	<u>23,033,911</u>	<u>5,155,437</u>	<u>479,784</u>	<u>50,318,414</u>
Total governmental funds capital assets	<u>\$ 115,730,658</u>	<u>\$ 164,840,775</u>	<u>\$ 540,989,521</u>	<u>\$ 38,078,095</u>	<u>\$ 35,015,888</u>	<u>\$ 894,654,937</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 position.

City of Cedar Rapids, Iowa
Capital Assets Used in the Operation of Governmental Funds
Schedule of Changes By Function and Activity
Year Ended June 30, 2015

Function and Activity	Governmental Funds Capital Assets July 1, 2014	Additions	Deletions	Governmental Funds Capital Assets June 30, 2015
Public Safety:				
Police	\$ 14,598,365	\$ 576,828	\$ (236,889)	\$ 14,938,304
Flood Control	10,616	-	-	10,616
Fire	17,309,780	868,926	(61,700)	18,117,006
Building Inspections	280,594	-	(13,664)	266,930
Animal Control	353,758	-	(5,513)	348,245
Total Public Safety	<u>32,553,113</u>	<u>1,445,754</u>	<u>(317,766)</u>	<u>33,681,101</u>
Public Works:				
Roads, Bridges, Sidewalks	396,081,257	32,436,618	-	428,517,875
Traffic Control and Safety	11,862,777	-	-	11,862,777
Street Cleaning	7,609,009	24,601	(800,958)	6,832,652
Flood	247,853,231	73,318,048	(66,529,350)	254,641,929
Other Public Works	40,257,945	81,996	-	40,339,941
Total Public Works	<u>703,664,219</u>	<u>105,861,263</u>	<u>(67,330,308)</u>	<u>742,195,174</u>
Culture & Recreation:				
Library Services	2,578,331	-	(5,000)	2,573,331
Museum, Band, Theater	13,010	-	-	13,010
Parks	34,290,026	8,138,962	(7,428,111)	35,000,877
Recreation	21,225,621	111,061	(53,256)	21,283,426
Other Culture and Recreation	-	-	-	-
Total Culture and Recreation	<u>58,106,988</u>	<u>8,250,023</u>	<u>(7,486,367)</u>	<u>58,870,644</u>
Community & Economic Development:				
Community Beautification	511,795	-	(211,231)	300,564
Economic Development	6,949,126	415,000	-	7,364,126
Housing and Urban Renewal	150,497	-	(10,210)	140,287
Other Community and Economic Development	1,886,547	-	(101,920)	1,784,627
Total Community and Economic Development	<u>9,497,965</u>	<u>415,000</u>	<u>(323,361)</u>	<u>9,589,604</u>
General Government:				
Mayor and council	10,389	-	-	10,389
Clerk, Treasurer, Finance	1,739,185	28,255	-	1,767,440
City Attorney	13,222	-	-	13,222
City Hall and Other Buildings	22,422,629	324,560	-	22,747,189
Other General Government	24,773,616	13,010,448	(12,003,890)	25,780,174
Total General Government	<u>48,959,041</u>	<u>13,363,263</u>	<u>(12,003,890)</u>	<u>50,318,414</u>
Total governmental funds capital assets	<u>\$ 852,781,326</u>	<u>\$ 129,335,303</u>	<u>\$ (87,461,692)</u>	<u>\$ 894,654,937</u>

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