

**City of Cedar Rapids, Iowa  
Combining Balance Sheet  
Nonmajor Governmental Funds  
June 30, 2015**

	Special Revenue Funds						
	Community Development Block Grants	H.O.M.E.	Hotel-Motel Tax	Local Option Sales Tax	Tax Incremental Financing	Road Use Tax	Growth Reinvestment
<b>ASSETS</b>							
Cash and investments	\$ -	\$ 37,534	\$ 847,009	\$ 11,000,224	\$ 8,021,440	\$ 6,252,539	\$ 487,600
Receivables:							
Taxes	-	-	-	4,631,597	10,528,060	-	-
Accounts and unbilled usage, net							
\$566,985 of allowance for doubtful accounts	1,864	25,984	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-	-
Due from other governments	140,375	-	911,570	-	-	3,048,736	3,440,966
Notes receivable	-	-	-	-	2,640,764	-	-
Prepaid items	2,021	-	-	-	-	-	-
Total assets	<u>144,260</u>	<u>63,518</u>	<u>1,758,579</u>	<u>15,631,821</u>	<u>21,190,264</u>	<u>9,301,275</u>	<u>3,928,566</u>
<b>LIABILITIES</b>							
Vouchers payable	33,042	2,930	37,748	24,940	66,097	-	-
Contracts payable	-	-	-	-	-	-	-
Accrued expenditures	18,588	117	-	-	-	-	-
Revenues collected in advance	-	6,000	-	-	-	-	-
Advance from other funds	-	-	159,397	-	-	-	-
Due to other funds	134,042	-	-	-	-	-	-
Due to general public	-	-	-	-	-	-	-
Due to other governments	-	-	-	-	-	-	-
Security deposits	-	-	-	-	300	-	-
Total liabilities	<u>185,672</u>	<u>9,047</u>	<u>197,145</u>	<u>24,940</u>	<u>66,397</u>	<u>-</u>	<u>-</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>							
Unavailable revenue - property taxes	-	-	-	-	10,339,576	-	-
Unavailable revenue - other taxes	-	-	911,570	-	-	-	3,440,966
Unavailable revenue - intergovernmental	-	25,984	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>25,984</u>	<u>911,570</u>	<u>-</u>	<u>10,339,576</u>	<u>-</u>	<u>3,440,966</u>
<b>FUND BALANCES (DEFICITS)</b>							
Nonspendable	2,021	-	-	-	-	-	-
Restricted	-	28,487	649,864	15,606,881	10,784,291	9,301,275	487,600
Committed	-	-	-	-	-	-	-
Unassigned	(43,433)	-	-	-	-	-	-
Total fund balances (deficits)	<u>(41,412)</u>	<u>28,487</u>	<u>649,864</u>	<u>15,606,881</u>	<u>10,784,291</u>	<u>9,301,275</u>	<u>487,600</u>
Total liabilities, deferred inflows of resources and fund balances (deficits)	<u>\$ 144,260</u>	<u>\$ 63,518</u>	<u>\$ 1,758,579</u>	<u>\$ 15,631,821</u>	<u>\$ 21,190,264</u>	<u>\$ 9,301,275</u>	<u>\$ 3,928,566</u>

Leased Housing	SSMID	Employee Benefits	Fire Retirement	Police Retirement	Other	Total	Capital Projects		Total Nonmajor Governmental Funds
							Other Construction	Flood Mitigation	
\$ 135,484	\$ 1,252,826	\$ 4,334,240	\$ 854,012	\$ 198,733	\$ 7,803,613	\$ 41,225,254	\$ 7,139,110	\$ 2,408,391	\$ 50,772,755
-	462,372	14,771,543	1,924,139	2,886,908	32	35,204,651	-	-	35,204,651
3,299	-	-	-	-	288	31,435	5,225	-	36,660
-	-	-	3,947	137,402	56	141,405	-	-	141,405
-	-	-	-	-	-	-	66,129	-	66,129
13,352	-	-	-	-	284,200	7,839,199	244,280	-	8,083,479
-	-	-	-	-	-	2,640,764	-	-	2,640,764
382,275	-	-	-	-	2,665	386,961	103,522	-	490,483
<u>534,410</u>	<u>1,715,198</u>	<u>19,105,783</u>	<u>2,782,098</u>	<u>3,223,043</u>	<u>8,090,854</u>	<u>87,469,669</u>	<u>7,558,266</u>	<u>2,408,391</u>	<u>97,436,326</u>
15,489	41,221	8,583	1,186	8,119	240,982	480,337	1,116,180	1,082,684	2,679,201
-	-	-	-	-	-	-	74,169	11,946	86,115
23,377	-	-	-	-	21,015	63,097	-	694	63,791
-	-	243	-	-	820,842	827,085	-	-	827,085
-	-	-	-	-	-	159,397	-	-	159,397
-	-	-	-	-	-	134,042	-	-	134,042
214,266	-	-	-	-	158,285	372,551	-	-	372,551
-	-	1,023,437	814,364	-	-	1,837,801	-	-	1,837,801
-	-	-	-	-	-	300	-	-	300
<u>253,132</u>	<u>41,221</u>	<u>1,032,263</u>	<u>815,550</u>	<u>8,119</u>	<u>1,241,124</u>	<u>3,874,610</u>	<u>1,190,349</u>	<u>1,095,324</u>	<u>6,160,283</u>
-	455,212	14,683,944	1,913,233	2,869,850	-	30,261,815	-	-	30,261,815
-	-	-	-	-	-	4,352,536	-	-	4,352,536
-	-	-	-	-	84,023	110,007	237,615	-	347,622
<u>-</u>	<u>455,212</u>	<u>14,683,944</u>	<u>1,913,233</u>	<u>2,869,850</u>	<u>84,023</u>	<u>34,724,358</u>	<u>237,615</u>	<u>-</u>	<u>34,961,973</u>
382,275	-	-	-	-	115,655	499,951	103,522	-	603,473
-	1,218,765	3,389,576	53,315	345,074	2,051,763	43,916,891	6,026,780	1,313,067	51,256,738
-	-	-	-	-	4,598,289	4,598,289	-	-	4,598,289
(100,997)	-	-	-	-	-	(144,430)	-	-	(144,430)
<u>281,278</u>	<u>1,218,765</u>	<u>3,389,576</u>	<u>53,315</u>	<u>345,074</u>	<u>6,765,707</u>	<u>48,870,701</u>	<u>6,130,302</u>	<u>1,313,067</u>	<u>56,314,070</u>
<u>\$ 534,410</u>	<u>\$ 1,715,198</u>	<u>\$ 19,105,783</u>	<u>\$ 2,782,098</u>	<u>\$ 3,223,043</u>	<u>\$ 8,090,854</u>	<u>\$ 87,469,669</u>	<u>\$ 7,558,266</u>	<u>\$ 2,408,391</u>	<u>\$ 97,436,326</u>

**City of Cedar Rapids, Iowa**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Deficits)**  
**Nonmajor Governmental Funds**  
**For the Year Ended June 30, 2015**

	Special Revenue Funds						
	Community Development Block Grants	H.O.M.E.	Hotel-Motel Tax	Local Option Sales Tax	Tax Incremental Financing	Road Use Tax	Growth Reinvestment
<b>Revenues:</b>							
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ 13,520,010	\$ -	\$ -
Hotel-Motel taxes	-	-	3,441,535	-	-	-	-
Local option sales tax	-	-	-	19,331,507	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	1,151,304	339,178	-	-	-	13,776,749	7,281,851
Charges for services	4,322	3,887	-	-	70	-	-
Fines and forfeits	-	-	-	-	-	-	-
Use of money and property	-	207	1,507	18,347	34,520	10,688	-
Rents and royalties	-	-	-	-	-	-	-
Miscellaneous	32,382	48,656	-	-	6,000	-	-
<b>Total revenues</b>	<u>1,188,008</u>	<u>391,928</u>	<u>3,443,042</u>	<u>19,349,854</u>	<u>13,560,600</u>	<u>13,787,437</u>	<u>7,281,851</u>
<b>Expenditures:</b>							
<b>Current:</b>							
Public safety	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Community and economic development	1,182,862	386,721	1,754,398	113,849	5,630,350	-	-
General government	-	-	-	-	-	-	-
<b>Capital outlay</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total expenditures</b>	<u>1,182,862</u>	<u>386,721</u>	<u>1,754,398</u>	<u>113,849</u>	<u>5,630,350</u>	<u>-</u>	<u>-</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>5,146</u>	<u>5,207</u>	<u>1,688,644</u>	<u>19,236,005</u>	<u>7,930,250</u>	<u>13,787,437</u>	<u>7,281,851</u>
<b>Other Financing Sources (Uses):</b>							
Long-term debt issued	-	-	-	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-	498,817	-	-
Transfers in	-	-	-	-	76,074	-	-
Transfers (out)	-	-	(1,591,088)	(17,210,468)	(5,913,931)	(11,506,000)	(6,794,251)
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>(1,591,088)</u>	<u>(17,210,468)</u>	<u>(5,339,040)</u>	<u>(11,506,000)</u>	<u>(6,794,251)</u>
<b>Net change in fund balances</b>	<u>5,146</u>	<u>5,207</u>	<u>97,556</u>	<u>2,025,537</u>	<u>2,591,210</u>	<u>2,281,437</u>	<u>487,600</u>
Fund balances (deficits) - July 1, 2014	(46,558)	23,280	552,308	13,581,344	8,193,081	7,019,838	-
<b>Fund balances (deficits) - June 30, 2015</b>	<u>\$ (41,412)</u>	<u>\$ 28,487</u>	<u>\$ 649,864</u>	<u>\$ 15,606,881</u>	<u>\$ 10,784,291</u>	<u>\$ 9,301,275</u>	<u>\$ 487,600</u>

Leased Housing	SSMID	Employee Benefits	Fire Retirement	Police Retirement	Other	Total	Capital Projects		Total Nonmajor Governmental Funds
							Other Construction	Flood Mitigation	
\$ -	\$ 492,482	\$ 14,591,797	\$ 1,816,711	\$ 2,841,521	\$ 142	\$ 33,262,663	\$ -	\$ -	\$ 33,262,663
-	-	-	-	-	-	3,441,535	-	-	3,441,535
-	-	-	-	-	-	19,331,507	-	-	19,331,507
-	-	-	-	-	43,725	43,725	-	-	43,725
5,151,032	60,998	451,171	56,172	87,858	1,457,010	29,813,323	101,122	-	29,914,445
142,472	-	-	-	-	48,875	199,626	17,906	-	217,532
-	-	-	-	-	103,919	103,919	-	-	103,919
782	1,835	6,675	2,499	6,760	14,187	98,007	9,122	510	107,639
-	-	-	-	-	340,699	340,699	-	-	340,699
32	251,000	119	-	-	260,775	598,964	1,170,874	-	1,769,838
<u>5,294,318</u>	<u>806,315</u>	<u>15,049,762</u>	<u>1,875,382</u>	<u>2,936,139</u>	<u>2,269,332</u>	<u>87,233,968</u>	<u>1,299,024</u>	<u>510</u>	<u>88,533,502</u>
-	-	-	140,775	281,378	476,817	898,970	14,885	-	913,855
-	-	-	-	-	-	-	285,084	713	285,797
-	-	-	-	-	443,744	443,744	193,285	-	637,029
5,713,022	687,834	-	-	-	625,031	16,094,067	73,627	-	16,167,694
-	-	2,933	-	-	137,148	140,081	152,112	-	292,193
-	-	-	-	-	479,154	479,154	4,028,546	3,745,332	8,253,032
<u>5,713,022</u>	<u>687,834</u>	<u>2,933</u>	<u>140,775</u>	<u>281,378</u>	<u>2,161,894</u>	<u>18,056,016</u>	<u>4,747,539</u>	<u>3,746,045</u>	<u>26,549,600</u>
<u>(418,704)</u>	<u>118,481</u>	<u>15,046,829</u>	<u>1,734,607</u>	<u>2,654,761</u>	<u>107,438</u>	<u>69,177,952</u>	<u>(3,448,515)</u>	<u>(3,745,535)</u>	<u>61,983,902</u>
-	-	-	-	-	-	-	2,260,000	-	2,260,000
-	-	-	-	-	-	381,049	879,866	-	882,117
-	350,055	-	-	-	754,662	1,180,791	2,119,760	5,058,633	8,359,184
-	-	(14,954,659)	(1,734,671)	(2,654,829)	(1,694,236)	(64,054,133)	(2,065,650)	-	(66,119,783)
<u>-</u>	<u>350,055</u>	<u>(14,954,659)</u>	<u>(1,734,671)</u>	<u>(2,654,829)</u>	<u>(558,525)</u>	<u>(61,993,476)</u>	<u>2,316,361</u>	<u>5,058,633</u>	<u>(54,618,482)</u>
(418,704)	468,536	92,170	(64)	(68)	(451,087)	7,184,476	(1,132,154)	1,313,098	7,365,420
699,982	750,229	3,297,406	53,379	345,142	7,216,794	41,686,225	7,262,456	(31)	48,948,650
<u>\$ 281,278</u>	<u>\$ 1,218,765</u>	<u>\$ 3,389,576</u>	<u>\$ 53,315</u>	<u>\$ 345,074</u>	<u>\$ 6,765,707</u>	<u>\$ 48,870,701</u>	<u>\$ 6,130,302</u>	<u>\$ 1,313,067</u>	<u>\$ 56,314,070</u>

**City of Cedar Rapids, Iowa**  
**Combining Statement of Net Position**  
**Nonmajor Enterprise Funds**  
**June 30, 2015**

	Business-type Activities - Other Enterprise Funds			
	Transit System	Parking System	Solid Waste Management	Golf
<b>ASSETS</b>				
Current assets:				
Cash and investments	\$ 4,304,183	\$ -	\$ 5,968,037	\$ 18,198
Receivables:				
Taxes	4,858,394	-	-	-
Accounts and unbilled usage, net				
\$310,780 of allowance for doubtful accounts	42,275	68,918	1,537,012	824
Due from other governments	2,615,091	-	-	-
Inventories	-	-	-	149,940
Prepaid items	-	-	1,800	49,000
Other assets	-	226,768	-	-
<b>Total current assets</b>	<b>11,819,943</b>	<b>295,686</b>	<b>7,506,849</b>	<b>217,962</b>
Noncurrent assets:				
Restricted cash and investments	-	1,521,698	-	-
Land	2,445,367	5,910,123	27,229	602,704
Buildings and structures	8,824,993	22,306,249	214,837	1,181,828
Improvements other than buildings	3,179,167	4,315,410	-	5,378,920
Machinery and equipment	9,637,455	1,502,085	1,893,042	872,664
Accumulated depreciation	(13,793,677)	(19,956,941)	(2,093,122)	(4,146,829)
Construction in progress	-	11,042,866	-	-
<b>Total noncurrent assets</b>	<b>10,293,305</b>	<b>26,641,490</b>	<b>41,986</b>	<b>3,889,287</b>
<b>Total assets</b>	<b>22,113,248</b>	<b>26,937,176</b>	<b>7,548,835</b>	<b>4,107,249</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Pension related deferred outflows	340,295	27,595	305,617	125,288
<b>Total deferred outflows of resources</b>	<b>340,295</b>	<b>27,595</b>	<b>305,617</b>	<b>125,288</b>
<b>LIABILITIES</b>				
Current liabilities:				
Vouchers payable	488,832	172,297	927,898	214,942
Contracts payable	-	73,185	-	-
Accrued expenses	146,538	10,211	126,315	67,419
Compensated absences	166,794	24,547	121,025	107,436
Revenues collected in advance	14,616	12,330	180	-
Due to other funds	-	-	-	1,595,383
Due to other governments	-	-	-	6,355
Security deposits	1,000	-	-	-
Notes payable	-	-	-	-
General obligation bonds payable, net	-	266,426	-	243,466
Matured bonds interest payable	-	9,399	-	4,458
<b>Total current liabilities</b>	<b>817,780</b>	<b>568,395</b>	<b>1,175,418</b>	<b>2,239,459</b>
Noncurrent liabilities:				
General obligation bonds payable, net	-	3,202,025	-	1,259,453
Compensated absences	10,765	-	-	-
Net pension liability	1,643,911	133,309	1,476,387	605,245
<b>Total noncurrent liabilities</b>	<b>1,654,676</b>	<b>3,335,334</b>	<b>1,476,387</b>	<b>1,864,698</b>
<b>Total liabilities</b>	<b>2,472,456</b>	<b>3,903,729</b>	<b>2,651,805</b>	<b>4,104,157</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Pension related deferred inflows	626,940	50,840	563,051	230,823
Unavailable revenue - property taxes	4,830,136	-	-	-
<b>Total deferred inflows of resources</b>	<b>5,457,076</b>	<b>50,840</b>	<b>563,051</b>	<b>230,823</b>
<b>NET POSITION</b>				
Net investment in capital assets	10,293,305	23,173,039	41,986	2,386,368
Unrestricted (deficit)	4,230,706	(162,837)	4,597,610	(2,488,811)
<b>Total net position</b>	<b>\$ 14,524,011</b>	<b>\$ 23,010,202</b>	<b>\$ 4,639,596</b>	<b>\$ (102,443)</b>

Storm Sewer	Paramount Theatre	Ice Arena	Total
\$ 673,459	2,102,094	\$ 71,331	\$ 13,137,302
-	-	-	4,858,394
558,632	5,267	35,185	2,248,113
-	-	-	2,615,091
-	18,071	-	168,011
-	35,630	-	86,430
-	428,083	25,440	680,291
<u>1,232,091</u>	<u>2,589,145</u>	<u>131,956</u>	<u>23,793,632</u>
-	-	53,137	1,574,835
-	655,993	-	9,641,416
-	42,330,861	9,819,987	84,678,755
-	-	252,534	13,126,031
11,291	14,115	1,953,693	15,884,345
(2,688)	(4,490,174)	(6,138,944)	(50,622,375)
-	-	-	11,042,866
<u>8,603</u>	<u>38,510,795</u>	<u>5,940,407</u>	<u>85,325,873</u>
<u>1,240,694</u>	<u>41,099,940</u>	<u>6,072,363</u>	<u>109,119,505</u>
-	-	-	798,795
-	-	-	798,795
32,070	942,401	35,028	2,813,468
-	-	-	73,185
-	112,435	28,691	491,609
-	-	-	419,802
-	517,337	72,353	616,816
-	-	-	1,595,383
-	-	-	6,355
-	-	-	1,000
-	-	-	-
-	84,785	490,000	1,084,677
-	478	7,388	21,723
<u>32,070</u>	<u>1,657,436</u>	<u>633,460</u>	<u>7,124,018</u>
-	127,032	1,615,791	6,204,301
-	-	-	10,765
-	-	-	3,858,852
-	127,032	1,615,791	10,073,918
<u>32,070</u>	<u>1,784,468</u>	<u>2,249,251</u>	<u>17,197,936</u>
-	-	-	1,471,654
-	-	-	4,830,136
-	-	-	6,301,790
8,603	38,298,978	3,781,479	77,983,758
1,200,021	1,016,494	41,633	8,434,816
<u>\$ 1,208,624</u>	<u>\$ 39,315,472</u>	<u>\$ 3,823,112</u>	<u>\$ 86,418,574</u>

**City of Cedar Rapids, Iowa**  
**Combining Statement of Revenues, Expenses, and Changes in Net Position**  
**Nonmajor Enterprise Funds**  
**For the Year Ended June 30, 2015**

	Business-type Activities - Other Enterprise Funds			
	Transit System	Parking System	Solid Waste Management	Golf
Operating revenues:				
Charges for services	\$ 1,021,625	\$ -	\$ 9,972,152	\$ 1,720,501
Use of money and property	-	-	-	-
Rents and royalties	86,458	-	-	621,040
Miscellaneous	25,607	1,177,383	7,909	259,983
Total operating revenues	<u>1,133,690</u>	<u>1,177,383</u>	<u>9,980,061</u>	<u>2,601,524</u>
Operating expenses:				
Personal services	3,952,156	314,199	3,654,154	1,437,776
Purchased services	2,274,904	141,761	5,042,088	920,500
Supplies and materials	789,905	4,584	802,623	621,128
Other	953,821	33,870	2,226,848	26,025
Depreciation	588,726	537,298	50,534	203,441
Total operating expenses	<u>8,559,512</u>	<u>1,031,712</u>	<u>11,776,247</u>	<u>3,208,870</u>
Operating income (loss)	<u>(7,425,822)</u>	<u>145,671</u>	<u>(1,796,186)</u>	<u>(607,346)</u>
Nonoperating revenues (expenses):				
Intergovernmental	5,107,125	4,584	60,101	41,732
Investment earnings	8,183	846	12,874	-
Property tax revenue	4,704,287	-	-	-
Gain (loss) on sale of capital assets	(89,730)	-	(43,370)	4,464
Issuance costs	-	(10,000)	-	-
Interest expense	-	(84,932)	-	(57,322)
Total nonoperating revenue (expenses)	<u>9,729,865</u>	<u>(89,502)</u>	<u>29,605</u>	<u>(11,126)</u>
Income (loss) before transfers and capital contributions	2,304,043	56,169	(1,766,581)	(618,472)
Transfers in	43,429	1,365,335	271,246	306,908
Transfers out	(50,000)	(928,940)	(8,080)	-
Change in net position	<u>2,297,472</u>	<u>492,564</u>	<u>(1,503,415)</u>	<u>(311,564)</u>
Total net position, beginning, as restated	12,226,539	22,517,638	6,143,011	209,121
Total net position, ending	<u>\$ 14,524,011</u>	<u>\$ 23,010,202</u>	<u>\$ 4,639,596</u>	<u>\$ (102,443)</u>

<u>Storm Sewer</u>	<u>Paramount Theatre</u>	<u>Ice Arena</u>	<u>Total</u>
\$ 4,181,027	\$ 1,062,690	\$ 1,232,037	\$ 19,190,032
-	657	-	657
-	-	-	707,498
652	789,719	123,450	2,384,703
<u>4,181,679</u>	<u>1,853,066</u>	<u>1,355,487</u>	<u>22,282,890</u>
-	533,466	-	9,891,751
1,298,010	188,169	1,352,125	11,217,557
116,761	-	3,011	2,338,012
199,362	496,070	-	3,935,996
1,613	1,981,878	436,429	3,799,919
<u>1,615,746</u>	<u>3,199,583</u>	<u>1,791,565</u>	<u>31,183,235</u>
<u>2,565,933</u>	<u>(1,346,517)</u>	<u>(436,078)</u>	<u>(8,900,345)</u>
-	-	-	5,213,542
4,392	-	905	27,200
-	-	-	4,704,287
-	-	-	(128,636)
-	-	-	(10,000)
-	(515,606)	(105,050)	(762,910)
<u>4,392</u>	<u>(515,606)</u>	<u>(104,145)</u>	<u>9,043,483</u>
2,570,325	(1,862,123)	(540,223)	143,138
-	81,307	676,905	2,745,130
(3,123,114)	-	-	(4,110,134)
(552,789)	(1,780,816)	136,682	(1,221,866)
1,761,413	41,096,288	3,686,430	87,640,440
<u>\$ 1,208,624</u>	<u>\$ 39,315,472</u>	<u>\$ 3,823,112</u>	<u>\$ 86,418,574</u>

**City of Cedar Rapids, Iowa**  
**Combining Statement of Cash Flows**  
**Nonmajor Enterprise Funds**  
**For the Year Ended June 30, 2015**

	Business-type Activities -			
	Transit System	Parking System	Solid Waste Management	Golf
Cash flows from operating activities:				
Cash received from users	\$ 1,155,790	\$ 1,019,420	\$ 9,945,431	\$ 2,613,293
Cash paid to employees	(4,106,635)	(354,157)	(3,845,069)	(1,453,449)
Cash paid to suppliers	(3,952,435)	(337,396)	(7,857,094)	(1,519,351)
Net cash flows provided by (used in) operating activities	<u>(6,903,280)</u>	<u>327,867</u>	<u>(1,756,732)</u>	<u>(359,507)</u>
Cash flows from non-capital financing activities:				
Borrowing from other funds	-	-	-	697,120
Loans to other funds	-	-	-	(366,238)
Intergovernmental	2,513,770	4,584	60,101	41,732
Transfers in	43,429	1,365,335	271,246	306,908
Transfers out	(50,000)	(928,940)	(8,080)	-
Property taxes	4,708,109	-	-	-
Net cash flows provided by (used in) non-capital financing activities	<u>7,215,308</u>	<u>440,979</u>	<u>323,267</u>	<u>679,522</u>
Cash flows from capital and related financing activities:				
Purchase of capital assets	(1,641,859)	(1,101,409)	-	(6,700)
Proceeds from disposition of capital assets	8,061	-	53,616	4,464
General obligation bonds issued	-	1,010,000	-	-
Principal paid	(183,165)	(170,950)	-	(244,118)
Issuance costs paid	-	(10,000)	-	-
Interest paid	-	(80,138)	-	(65,587)
Net cash flows provided by (used in) capital financing activities	<u>(1,816,963)</u>	<u>(352,497)</u>	<u>53,616</u>	<u>(311,941)</u>
Cash flows from investing activities:				
Interest on investments	8,183	846	12,874	-
Purchase of investments	(2,651,834)	-	(3,684,825)	-
Sale of investments	3,977,555	-	4,873,631	-
Net cash flows provided by (used in) investing activities	<u>1,333,904</u>	<u>846</u>	<u>1,201,680</u>	<u>-</u>
Net increase (decrease) in cash and cash equivalents				
Cash and cash equivalents, July 1, 2014	(171,031)	417,195	(178,169)	8,074
Cash and cash equivalents, June 30, 2015	<u>\$ 541,823</u>	<u>\$ 1,104,503</u>	<u>\$ 680,609</u>	<u>\$ 10,124</u>
	<u>\$ 370,792</u>	<u>\$ 1,521,698</u>	<u>\$ 502,440</u>	<u>\$ 18,198</u>
Reconciliation of operating (loss) to net cash flows provided by (used in) operating activities				
Operating (loss)	\$ (7,425,822)	\$ 145,671	\$ (1,796,186)	\$ (607,346)
Adjustments to reconcile operating income (loss) to net cash flows provided by (used in) operating activities:				
Depreciation expense	588,726	537,298	50,534	203,441
Change in assets and liabilities:				
(Increase) decrease in prepaid items	-	-	(772)	(4,571)
Increase (decrease) in vouchers payable	65,989	(157,181)	215,237	29,154
Increase (decrease) in accrued expenses	6,674	(1,598)	8,136	8,577
Increase (decrease) in compensated absences	10,255	(15,863)	(22,457)	3,821
(Increase) decrease in accounts receivable	22,100	35,293	(34,685)	11,003
(Increase) in other assets	-	(193,256)	-	-
(increase) decrease in inventories	-	-	-	23,719
Increase (decrease) due to other governments	-	-	-	766
Increase in revenues collected in advance	206	-	55	-
(Increase) in pension deferred outflows	(92,381)	(6,477)	(80,295)	(38,145)
Increase in pension deferred inflows	626,940	50,840	563,051	230,823
Increase in net pension liability	(705,967)	(66,860)	(659,350)	(220,749)
Net cash flows provided by (used in) operating activities	<u>\$ (6,903,280)</u>	<u>\$ 327,867</u>	<u>\$ (1,756,732)</u>	<u>\$ (359,507)</u>
Reconciliation of cash and cash equivalents to specific assets on the combined statement of net position:				
Cash and investments	\$ 4,304,183	\$ 1,521,698	\$ 5,968,037	\$ 18,198
Less items not meeting the definition of cash equivalents	(3,933,391)	-	(5,465,597)	-
Cash and cash equivalents at end of the year	<u>\$ 370,792</u>	<u>\$ 1,521,698</u>	<u>\$ 502,440</u>	<u>\$ 18,198</u>
Schedule of noncash capital and related financing activities:				
Acquisition of capital assets through contracts payable	<u>\$ (56)</u>	<u>\$ (392,424)</u>	<u>\$ -</u>	<u>\$ -</u>

<u>Storm Sewer</u>	<u>Paramount Theatre</u>	<u>Ice Arena</u>	<u>Total</u>
\$ 3,712,909	\$ 1,840,705	\$ 1,387,210	\$ 21,674,758
-	(554,946)	(628)	(10,314,884)
(1,593,904)	(749,886)	(1,352,635)	(17,362,701)
<u>2,119,005</u>	<u>535,873</u>	<u>33,947</u>	<u>(6,002,827)</u>
-	-	-	697,120
-	-	-	(366,238)
-	-	-	2,620,187
-	81,307	676,905	2,745,130
(3,123,114)	-	-	(4,110,134)
-	-	-	4,708,109
<u>(3,123,114)</u>	<u>81,307</u>	<u>676,905</u>	<u>6,294,174</u>
-	(27,241)	(67,844)	(2,845,053)
-	-	-	66,141
-	-	-	1,010,000
-	(73,326)	(470,000)	(1,141,559)
-	-	-	(10,000)
-	(521,548)	(104,407)	(771,680)
<u>-</u>	<u>(622,115)</u>	<u>(642,251)</u>	<u>(3,692,151)</u>
4,392	-	905	27,200
(415,812)	(148,453)	(32,808)	(6,933,732)
<u>1,316,975</u>	<u>145,894</u>	<u>11,095</u>	<u>10,325,150</u>
<u>905,555</u>	<u>(2,559)</u>	<u>(20,808)</u>	<u>3,418,618</u>
(98,554)	(7,494)	47,793	17,814
155,252	1,889,392	28,011	4,409,714
<u>\$ 56,698</u>	<u>\$ 1,881,898</u>	<u>\$ 75,804</u>	<u>\$ 4,427,528</u>
\$ 2,565,933	\$ (1,346,517)	\$ (436,078)	\$ (8,900,345)
1,613	1,981,878	436,429	3,799,919
-	(3,772)	7,439	(1,676)
20,229	(59,593)	(4,938)	108,897
-	(21,480)	(628)	(319)
-	-	-	(24,244)
(468,770)	6,265	56,581	(372,213)
-	(207,245)	(25,440)	(425,941)
-	(2,282)	-	21,437
-	-	(1,004)	(238)
-	188,619	1,586	190,466
			(217,298)
			1,471,654
			(1,652,926)
<u>\$ 2,119,005</u>	<u>\$ 535,873</u>	<u>\$ 33,947</u>	<u>\$ (6,002,827)</u>
\$ 673,459	\$ 2,102,094	\$ 124,468	\$ 14,712,137
(616,761)	(220,196)	(48,664)	(10,284,609)
<u>\$ 56,698</u>	<u>\$ 1,881,898</u>	<u>\$ 75,804</u>	<u>\$ 4,427,528</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (392,480)</u>

**City of Cedar Rapids, Iowa**  
**Combining Statement of Net Position**  
**Internal Service Funds**  
**June 30, 2015**

	Facilities Maintenance	Fleet Services	Joint Communications	Risk Management	Courthouse II	Total
<b>ASSETS</b>						
Current assets:						
Cash and investments	\$ 2,306,471	\$ 2,228,721	\$ 2,353,384	\$ 43,045,756	\$ 2,538,344	\$ 52,472,676
Receivables:						
Accounts and unbilled usage, net						
\$38,934 of allowance for doubtful accounts	355,544	2,595,395	100,062	27,958	-	3,078,959
Interest	-	-	-	887	-	887
Due from other governments	-	50,196	18	-	-	50,214
Inventories	-	853,526	-	-	-	853,526
Prepaid items	1,462	300	588,206	769,506	-	1,359,474
Other assets	-	-	-	-	197,510	197,510
Total current assets	<u>2,663,477</u>	<u>5,728,138</u>	<u>3,041,670</u>	<u>43,844,107</u>	<u>2,735,854</u>	<u>58,013,246</u>
Noncurrent assets:						
Advance to other funds	-	-	-	159,397	-	159,397
Land	1,016,663	-	-	-	-	1,016,663
Buildings and structures	6,082,507	-	20,706	-	9,894,982	15,998,195
Improvements other than buildings	1,843,172	33,575	-	-	-	1,876,747
Machinery and equipment	116,219	31,406,494	14,912,572	-	-	46,435,285
Accumulated depreciation	(6,556,532)	(13,180,539)	(986,964)	-	(1,143,794)	(21,867,829)
Construction in progress	-	-	-	-	-	-
Total noncurrent assets	<u>2,502,029</u>	<u>18,259,530</u>	<u>13,946,314</u>	<u>159,397</u>	<u>8,751,188</u>	<u>43,618,458</u>
Total assets	<u>5,165,506</u>	<u>23,987,668</u>	<u>16,987,984</u>	<u>44,003,504</u>	<u>11,487,042</u>	<u>101,631,704</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>						
Pension related deferred outflows	158,543	252,781	182,486	-	-	593,810
Total deferred outflows of resources	<u>158,543</u>	<u>252,781</u>	<u>182,486</u>	<u>-</u>	<u>-</u>	<u>593,810</u>
<b>LIABILITIES</b>						
Current liabilities:						
Vouchers payable	108,490	691,347	620,115	535,105	-	1,955,057
Claims and judgments payable	-	-	-	1,973,592	-	1,973,592
Accrued expenses	68,408	107,344	88,550	4,932	-	269,234
Revenues collected in advance	-	-	-	24,171	-	24,171
Compensated absences	107,400	113,021	75,303	-	-	295,724
Security deposits	-	-	-	618	-	618
Total current liabilities	<u>284,298</u>	<u>911,712</u>	<u>783,968</u>	<u>2,538,418</u>	<u>-</u>	<u>4,518,396</u>
Noncurrent liabilities:						
Claims and judgments payable	-	-	-	11,964,951	-	11,964,951
Post-employment liability	-	-	-	5,264,998	-	5,264,998
Compensated absences	1,352	-	-	-	-	1,352
Net pension liability	765,896	1,221,148	881,561	-	-	2,868,605
Total noncurrent liabilities	<u>767,248</u>	<u>1,221,148</u>	<u>881,561</u>	<u>17,229,949</u>	<u>-</u>	<u>20,099,906</u>
Total liabilities	<u>1,051,546</u>	<u>2,132,860</u>	<u>1,665,529</u>	<u>19,768,367</u>	<u>-</u>	<u>24,618,302</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Pension related deferred inflows	292,091	465,711	336,202	-	-	1,094,004
Total deferred inflows of resources	<u>292,091</u>	<u>465,711</u>	<u>336,202</u>	<u>-</u>	<u>-</u>	<u>1,094,004</u>
<b>NET POSITION</b>						
Investment in capital assets	2,502,029	18,259,530	13,946,314	-	8,751,188	43,459,061
Unrestricted	1,478,383	3,382,348	1,222,425	24,235,137	2,735,854	33,054,147
	<u>\$ 3,980,412</u>	<u>\$ 21,641,878</u>	<u>\$ 15,168,739</u>	<u>\$ 24,235,137</u>	<u>\$ 11,487,042</u>	<u>\$ 76,513,208</u>

**City of Cedar Rapids, Iowa**  
**Combining Statement of Revenues, Expenses, and Changes in Net Position**  
**Internal Service Funds**  
**For the Year Ended June 30, 2015**

	Facilities Maintenance	Fleet Services	Joint Communications	Risk Management	Courthouse II	Total
<b>Operating revenues:</b>						
Charges for services	\$ 1,446,104	\$ 12,883,923	\$ 3,499,503	\$ 27,173,788	\$ -	\$ 45,003,318
Rents and royalties	2,095,322	-	-	-	-	2,095,322
Miscellaneous	-	2,663,189	-	1,171,700	58,136	3,893,025
Total operating revenues	<u>3,541,426</u>	<u>15,547,112</u>	<u>3,499,503</u>	<u>28,345,488</u>	<u>58,136</u>	<u>50,991,665</u>
<b>Operating expenses:</b>						
Personal services	1,871,667	2,935,276	1,973,597	4,213,168	-	10,993,708
Purchased services	1,303,986	1,455,627	764,747	26,191,482	-	29,715,842
Supplies and materials	267,039	4,425,135	30,199	381	-	4,722,754
Other	56,487	73,311	14,000	193,292	92,130	429,220
Depreciation	149,513	3,344,792	301,226	-	352,450	4,147,981
Total operating expenses	<u>3,648,692</u>	<u>12,234,141</u>	<u>3,083,769</u>	<u>30,598,323</u>	<u>444,580</u>	<u>50,009,505</u>
Operating income (loss)	<u>(107,266)</u>	<u>3,312,971</u>	<u>415,734</u>	<u>(2,252,835)</u>	<u>(386,444)</u>	<u>982,160</u>
<b>Nonoperating revenues (expenses):</b>						
Intergovernmental	3,511	21,837	-	-	-	25,348
Investment earnings	4,545	1,828	3,893	100,826	-	111,092
Gain (Loss) on sale of capital assets	-	310,867	(15,795)	-	-	295,072
Total nonoperating revenue (expenses)	<u>8,056</u>	<u>334,532</u>	<u>(11,902)</u>	<u>100,826</u>	<u>-</u>	<u>431,512</u>
Income (loss) before transfers and capital contributions	(99,210)	3,647,503	403,832	(2,152,009)	(386,444)	1,413,672
Capital contributions	-	26,866	168,138	-	2,702,239	2,897,243
Transfers in	262,051	39,165	-	908,048	-	1,209,264
Transfers out	(189,165)	-	-	(1,541,187)	-	(1,730,352)
Change in net position	(26,324)	3,713,534	571,970	(2,785,148)	2,315,795	3,789,827
Total net position, beginning, as restated	4,006,736	17,928,344	14,596,769	27,020,285	9,171,247	72,723,381
Total net position, ending	<u>\$ 3,980,412</u>	<u>\$ 21,641,878</u>	<u>\$ 15,168,739</u>	<u>\$ 24,235,137</u>	<u>\$ 11,487,042</u>	<u>\$ 76,513,208</u>

**City of Cedar Rapids, Iowa**  
**Combining Statement of Cash Flows**  
**Internal Service Funds**  
**For the Year Ended June 30, 2015**

	Facilities Maintenance	Fleet Services	Joint Communications	Risk Management	Courthouse II	Total
<b>Cash flows from operating activities:</b>						
Cash received from users	\$ 3,600,658	\$ 14,910,876	\$ 3,399,535	\$ 28,385,225	\$ (61,098)	\$ 50,235,196
Cash paid to employees	(1,904,148)	(3,058,976)	(2,063,446)	(1,522,965)	-	(8,549,535)
Cash paid to suppliers	(1,589,964)	(5,945,689)	(867,509)	(26,156,346)	(102,797)	(34,662,305)
Net cash flows provided by (used in) operating activities	<u>106,546</u>	<u>5,906,211</u>	<u>468,580</u>	<u>705,914</u>	<u>(163,895)</u>	<u>7,023,356</u>
<b>Cash flows from non-capital financing activities:</b>						
Borrowing from other funds	-	-	-	85,317	-	85,317
Intergovernmental	3,511	21,837	-	-	-	25,348
Transfers in	262,051	39,165	-	908,048	-	1,209,264
Transfers out	(189,165)	-	-	(1,541,187)	-	(1,730,352)
Net cash flows provided by (used in) non-capital financing activities	<u>76,397</u>	<u>61,002</u>	<u>-</u>	<u>(547,822)</u>	<u>-</u>	<u>(410,423)</u>
<b>Cash flows from capital and related financing activities:</b>						
Purchase of capital assets	-	(7,322,996)	(499,450)	-	-	(7,822,446)
Proceeds from disposition of capital assets	-	401,000	18,000	-	-	419,000
Capital contributions	-	26,866	168,138	-	2,702,239	2,897,243
Net cash flows provided by (used in) capital financing activities	<u>-</u>	<u>(6,895,130)</u>	<u>(313,312)</u>	<u>-</u>	<u>2,702,239</u>	<u>(4,506,203)</u>
<b>Cash flows from investing activities:</b>						
Interest on investments	4,545	1,828	3,893	101,083	-	111,349
Purchase of investments	(1,424,077)	(1,376,016)	(1,453,042)	(26,469,413)	-	(30,722,548)
Sale of investments	1,234,148	2,196,951	1,288,410	25,816,654	-	30,536,163
Net cash flows provided by (used in) investing activities	<u>(185,384)</u>	<u>822,763</u>	<u>(160,739)</u>	<u>(551,676)</u>	<u>-</u>	<u>(75,036)</u>
Net increase (decrease) in cash and cash equivalents	(2,441)	(105,154)	(5,471)	(393,584)	2,538,344	2,031,694
Cash and cash equivalents, July 1, 2014	196,619	292,868	203,600	4,178,006	-	4,871,093
Cash and cash equivalents, June 30, 2015	<u>\$ 194,178</u>	<u>\$ 187,714</u>	<u>\$ 198,129</u>	<u>\$ 3,784,422</u>	<u>\$ 2,538,344</u>	<u>\$ 6,902,787</u>
<b>Reconciliation of operating income (loss) to net cash flows provided by (used in) operating activities</b>						
Operating income (loss)	\$ (107,266)	\$ 3,312,971	\$ 415,734	\$ (2,252,835)	\$ (386,444)	\$ 982,160
<b>Adjustments to reconcile operating income (loss) to net cash flows provided by (used in) operating activities</b>						
Depreciation expense	149,513	3,344,792	301,226	-	352,450	4,147,981
Change in assets and liabilities:						
(Increase) decrease in prepaid items	1,332	138	(515,852)	67,234	-	(447,148)
(Increase) in other assets	-	-	-	-	(119,234)	(119,234)
Increase in vouchers payable	36,216	168,861	457,289	161,575	-	823,941
Increase (decrease) in accrued expenses	4,769	2,976	7,750	2,298	(10,667)	7,126
Increase (decrease) in compensated absences	16,080	(1,904)	(7,655)	-	-	6,521
(Increase) decrease in accounts receivable	59,232	(598,611)	(99,959)	38,955	-	(600,383)
(Increase) in inventories	-	(160,615)	-	-	-	(160,615)
(Increase) in due from other governments	-	(37,625)	(9)	-	-	(37,634)
Increase in revenues collected in advance	-	-	-	782	-	782
(Increase) in pension deferred outflows	(46,169)	(68,924)	(49,773)	-	-	(164,866)
Increase in pension deferred inflows	292,091	465,711	336,202	-	-	1,094,004
Increase in net pension liability	(299,252)	(521,559)	(376,373)	-	-	(1,197,184)
(Decrease) post-employment liability	-	-	-	(21,922)	-	(21,922)
Increase in open claims payable	-	-	-	2,709,827	-	2,709,827
Net cash flows provided by (used in) operating activities	<u>\$ 106,546</u>	<u>\$ 5,906,211</u>	<u>\$ 468,580</u>	<u>\$ 705,914</u>	<u>\$ (163,895)</u>	<u>\$ 7,023,356</u>
<b>Reconciliation of cash and cash equivalents to specific assets on the combined statement of net position:</b>						
Cash and investments	\$ 2,306,471	\$ 2,228,721	\$ 2,353,384	\$ 43,045,756	\$ 2,538,344	\$ 52,472,676
Less items not meeting the definition of cash equivalents	(2,112,293)	(2,041,007)	(2,155,255)	(39,261,334)	-	(45,569,889)
Cash and cash equivalents at end of the year	<u>\$ 194,178</u>	<u>\$ 187,714</u>	<u>\$ 198,129</u>	<u>\$ 3,784,422</u>	<u>\$ 2,538,344</u>	<u>\$ 6,902,787</u>

**City of Cedar Rapids, Iowa**  
**Combining Statement of Assets and Liabilities**  
**Agency Funds**  
**June 30, 2015**

	Developers Security Deposit	Contractors Permit Deposit	Regional Planning	Metropolitan Coalition	Total
<b>ASSETS</b>					
Receivables:					
Due from other governments	\$ 518,715	\$ 11,343	\$ 227,835	\$ 65,645	\$ 823,538
Total Assets	<u>\$ 518,715</u>	<u>\$ 11,343</u>	<u>\$ 227,835</u>	<u>\$ 65,645</u>	<u>\$ 823,538</u>
<b>LIABILITIES</b>					
Vouchers payable	\$ -	\$ 61	\$ 65,244	\$ -	\$ 65,305
Due to other governments	-	-	162,591	65,645	228,236
Security deposits	518,715	11,282	-	-	529,997
Total liabilities	<u>\$ 518,715</u>	<u>\$ 11,343</u>	<u>\$ 227,835</u>	<u>\$ 65,645</u>	<u>\$ 823,538</u>

**CITY OF CEDAR RAPIDS, IOWA  
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
AGENCY FUNDS  
FISCAL YEAR ENDED June 30, 2015**

	Balance June 30, 2014	Additions	Deletions	Balance June 30, 2015
<b>Developers Security Deposit</b>				
Assets:				
Due from other governments	\$ 498,748	\$ 19,967	\$ -	\$ 518,715
Liabilities:				
Security deposits	\$ 498,748	\$ 19,967	\$ -	\$ 518,715
<b>Contractors Permit Deposit</b>				
Assets:				
Accounts receivable	\$ 287	\$ -	\$ 287	\$ -
Due from other governments	11,279	64	-	11,343
Total assets	<u>\$ 11,566</u>	<u>\$ 64</u>	<u>\$ 287</u>	<u>\$ 11,343</u>
Liabilities:				
Vouchers payable	\$ 61	\$ -	\$ -	\$ 61
Security deposits	11,505	-	223	11,282
Total liabilities	<u>\$ 11,566</u>	<u>\$ -</u>	<u>\$ 223</u>	<u>\$ 11,343</u>
<b>Regional Planning</b>				
Assets:				
Due from other governments	\$ 275,643	\$ 228,122	\$ 275,930	\$ 227,835
Liabilities:				
Vouchers payable	\$ 38,035	\$ 246,331	\$ 219,122	\$ 65,244
Due to other governments	237,608	404,252	479,269	162,591
Total liabilities	<u>\$ 275,643</u>	<u>\$ 650,583</u>	<u>\$ 698,391</u>	<u>\$ 227,835</u>
<b>Metropolitan Coalition</b>				
Assets:				
Due from other governments	\$ 45,160	\$ 65,726	\$ 45,241	\$ 65,645
Liabilities:				
Vouchers payable	\$ 3,250	\$ 39,147	\$ 42,397	\$ -
Due to other governments	41,910	62,882	39,147	65,645
Total liabilities	<u>\$ 45,160</u>	<u>\$ 102,029</u>	<u>\$ 81,544</u>	<u>\$ 65,645</u>
<b>Total</b>				
Assets:				
Accounts receivable	\$ 287	\$ -	\$ 287	\$ -
Due from other governments	830,830	313,879	321,171	823,538
Total assets	<u>\$ 831,117</u>	<u>\$ 313,879</u>	<u>\$ 321,458</u>	<u>\$ 823,538</u>
Liabilities:				
Vouchers payable	\$ 41,346	\$ 285,478	\$ 261,519	\$ 65,305
Due to other governments	279,518	467,134	518,416	228,236
Security deposits	510,253	19,967	223	529,997
Total liabilities	<u>\$ 831,117</u>	<u>\$ 772,579</u>	<u>\$ 780,158</u>	<u>\$ 823,538</u>