

STATISTICAL SECTION

The statistical section of the City of Cedar Rapids' comprehensive annual financial report presents detailed information as a context for understanding what the information presented in the financial statements, note disclosures and required supplementary information say about the City's overall financial health.

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Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual report for the relevant year. The City implemented GASB 34 in fiscal year 2003; schedules presenting government-wide information include information beginning that year.

City of Cedar Rapids, Iowa

Net Assets by Component
Last Nine Fiscal Years
(accrual basis of accounting)
(Unaudited)

	Fiscal Year		
	2003	2004	2005
Governmental activities:			
Invested in capital assets, net of related debt	\$ 170,293,419	\$ 180,212,606	\$ 182,522,603
Restricted	-	-	22,186,515
Unrestricted	120,141,715	110,680,666	95,704,733
Total governmental activities			
net assets	<u>290,435,134</u>	<u>290,893,272</u>	<u>300,413,851</u>
Business-type activities:			
Invested in capital assets, net of related debt	155,123,651	163,871,381	163,821,373
Restricted	18,660,585	-	-
Unrestricted	68,725,552	72,525,516	70,100,125
Total business-type activities			
net assets	<u>242,509,788</u>	<u>236,396,897</u>	<u>233,921,498</u>
Primary government:			
Invested in capital assets, net of related debt	325,417,070	344,083,987	346,343,976
Restricted	18,660,585	-	-
Unrestricted	188,867,267	183,206,182	165,804,858
Total primary government assets			
net assets	<u>\$ 532,944,922</u>	<u>\$ 527,290,169</u>	<u>\$ 534,335,349</u>

GASB Statement No. 34 Implemented in Fiscal Year 2003

GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, implemented in fiscal year 2011

Fiscal Year					
2006	2007	2008	2009	2010	2011
\$ 188,024,772	\$ 166,859,345	\$ 215,756,562	\$ 202,547,673	\$ 255,357,514	\$ 401,632,078
22,186,515	53,058,213	46,336,187	34,927,581	21,925,801	67,552,110
103,526,477	109,830,961	80,101,208	131,561,029	103,425,016	(53,497,147)
313,737,764	329,748,519	342,193,957	369,036,283	380,708,331	415,687,041
171,583,350	189,931,481	156,641,036	151,831,976	162,423,211	186,833,485
-	-	211,003	39,979	3,575,519	10,253,520
65,769,024	54,103,299	62,908,340	71,434,828	67,228,295	65,009,584
237,352,374	244,034,780	219,760,379	223,306,783	233,227,025	262,096,589
359,608,122	356,790,826	372,397,598	354,379,649	417,780,725	588,465,563
-	-	211,003	39,979	3,575,519	77,805,630
169,295,501	163,934,260	143,009,548	202,995,857	170,653,311	11,512,437
\$ 551,090,138	\$ 573,783,299	\$ 561,954,336	\$ 592,343,066	\$ 613,935,356	\$ 677,783,630

City of Cedar Rapids, Iowa

Changes in Net Assets
Last Nine Fiscal Years
(accrual basis of accounting)
(Unaudited)

	Fiscal Year				
	2003	2004	2005	2006	2007
Expenses:					
Governmental activities:					
Public safety	\$ 42,461,754	\$ 40,513,052	\$ 36,598,588	\$ 39,604,205	\$ 41,827,493
Public Works	22,539,198	24,546,647	23,476,595	24,486,391	25,633,415
Culture and recreation	11,984,656	15,340,165	14,448,265	14,403,753	14,150,160
Community and economic development	15,375,249	17,658,329	17,737,847	15,124,554	17,316,122
General government	7,800,987	7,837,144	9,620,708	8,470,505	10,671,203
Interest on long-term debt	5,253,908	5,523,401	4,736,327	5,051,146	4,965,549
Total governmental activities expenses	105,415,752	111,418,738	106,618,330	107,140,554	114,563,942
Business -type activities:					
Water	18,271,399	20,146,454	20,183,395	20,292,696	19,981,289
Water pollution control	20,786,914	21,474,470	21,155,005	23,457,134	25,013,567
Sanitary sewer	4,810,188	5,574,981	5,212,436	5,483,443	5,521,451
Ground transportation system	3,568,144	7,663,828	7,941,027	8,591,187	8,710,141
Parking system	7,599,819	3,565,956	4,028,604	3,542,614	3,614,899
Solid waste management	5,100,289	5,138,653	5,381,234	5,549,469	5,978,733
Golf	2,551,173	2,877,597	2,765,321	2,763,139	2,854,476
U.S. Cellular center	3,244,067	2,769,182	2,322,972	1,995,824	2,450,662
Paramount theatre	907,611	849,346	835,535	805,021	1,106,828
Ice arena	2,123,700	2,019,690	1,785,060	1,755,007	1,800,805
Total business-type activities expenses	68,963,304	72,080,157	71,610,589	74,235,534	77,032,851
Total primary government expenses	174,379,056	183,498,895	178,228,919	181,376,088	191,596,793
Program revenue:					
Governmental activities:					
Charges for services:					
Public safety	2,265,967	2,832,903	2,680,541	2,890,022	3,494,651
Public works	1,589,680	524,970	1,224,718	2,268,030	1,031,583
Culture and recreation	2,747,057	2,999,278	2,798,179	2,816,206	2,911,609
Community and economic development	617,896	815,056	905,983	922,365	1,934,766
General government	5,206,303	5,796,903	1,915,122	2,220,615	2,313,792
Operating grants and contributions:					
Public safety	203,508	392,858	809,715	1,061,761	669,139
Public works	329,782	180,961	10,417,038	10,030,359	11,296,337
Culture and recreation	1,082,402	699,075	796,327	767,141	813,981
Community development	8,686,198	10,964,745	10,606,097	5,759,726	9,402,242
General government	270,070	5,021	150,078	397,655	1,053,915
Capital grants and contributions					
Public safety	90,090	330,515	34,795	57,070	19,264
Public works	7,436,448	8,943,185	6,747,161	7,153,621	6,739,142
Culture and recreation	179,104	333,811	1,017,806	238,773	686,758
Community and economic development	-	32,500	10,987	303,597	106,404
General government	-	222,078	40,518	53,809	1,008,250
Total governmental activities program revenue	30,704,505	35,073,859	40,155,065	36,940,750	43,481,833
Business-type activities:					
Charges for services:					
Water	18,602,903	19,385,375	20,062,822	21,237,980	21,630,046
Water pollution control	15,901,594	16,221,332	17,614,839	20,692,758	22,131,342
Sanitary sewer	5,963,162	5,690,924	6,211,361	6,727,767	7,171,948
Ground transportation system	2,832,670	999,253	1,055,043	1,155,707	1,136,814
Parking system	917,935	2,913,465	2,989,577	2,935,889	2,992,440
Solid waste management	6,125,152	6,339,836	6,544,751	6,724,886	6,977,774
Golf	2,117,423	2,492,765	2,550,384	2,656,282	2,708,739
U.S. Cellular center	2,722,636	2,206,412	2,145,149	1,822,931	2,161,352
Paramount theatre	693,800	472,227	1,182,730	614,984	698,640
Ice arena	1,292,572	1,284,726	1,085,718	1,087,155	1,046,058

2008	2009	2010	2011
\$ 45,079,704	\$ 52,957,555	\$ 59,391,790	\$ 73,568,130
26,490,183	31,597,955	50,639,010	46,638,652
14,947,142	18,600,493	17,245,024	20,070,392
16,743,324	69,037,194	59,446,440	116,005,506
26,964,118	62,868,795	33,347,735	31,734,760
6,090,164	5,499,749	6,026,574	5,957,388
136,314,635	240,561,741	226,096,573	293,974,828

20,928,498	22,260,320	23,839,346	25,401,153
40,419,439	24,761,524	27,472,489	27,676,541
6,221,906	6,844,499	7,198,507	7,785,423
14,411,599	8,477,644	8,077,409	8,652,380
5,477,383	3,736,096	4,107,165	2,701,165
6,783,763	7,497,821	9,984,132	8,854,718
3,087,089	3,045,868	3,158,393	3,119,178
1,920,761	2,075,918	3,152,069	3,078,305
4,521,021	469,615	439,704	483,718
1,748,772	1,765,892	1,493,771	1,588,030
105,520,231	80,935,197	88,922,985	89,340,611
241,834,866	321,496,938	315,019,558	383,315,439

3,196,635	3,457,851	835,599	11,318,305
917,932	3,153,404	2,326,266	3,396,104
2,721,975	2,202,798	14,861,450	2,480,024
583,379	1,236,449	4,639,257	1,625,977
5,240,941	12,418,618	6,836,575	16,130,840
606,657	2,481,375	4,967,874	3,003,469
20,396,467	15,519,134	16,241,210	29,474,263
868,402	3,374,928	3,230,934	6,999,625
8,771,933	21,909,102	39,842,167	64,449,258
1,820,576	52,367,301	31,797,943	12,945,768
39,170	20,576	92,884	116,644
10,676,970	9,595,543	6,119,048	64,927,982
135,476	596,528	203,041	625,020
58,634	44,114,704	1,271,224	884,461
433,984	152,098	62,977	5,127,725
56,469,131	172,600,409	133,328,449	223,505,465

22,048,658	23,902,932	26,955,880	29,919,795
22,267,080	25,191,014	30,659,963	31,444,246
8,046,981	9,190,139	9,789,441	10,327,611
1,126,602	542,621	778,911	961,549
3,083,142	1,953,982	3,116,673	2,320,222
7,033,832	6,832,953	7,344,847	7,725,667
2,544,561	2,536,505	2,586,913	2,567,468
1,767,484	2,105,960	2,675,075	2,574,438
782,525	2,386	-	861
960,531	954,920	952,433	914,011

City of Cedar Rapids, Iowa

Changes in Net Assets
Last Nine Fiscal Years
(accrual basis of accounting)
(Unaudited)

	Fiscal Year				
	2003	2004	2005	2006	2007
Operating grants and contributions:					
Water	229,947	16,021	-	37,761	-
Water pollution control	8,033	-	-	-	-
Sanitary sewer	23,311	60	-	-	-
Ground transportation system	7,560	2,529,406	2,115,981	2,947,652	2,844,586
Parking system	2,759,884	3,021	-	-	-
Solid waste management	43,747	38,825	48,564	49,417	685
Golf	2,390	14,118	3,175	4,619	-
U.S. Cellular center	-	-	-	-	-
Paramount theatre	-	27,226	-	-	-
Ice arena	-	-	-	-	-
Capital grants and contributions					
Water	964,537	1,054,631	766,990	1,133,306	4,413,811
Water pollution control	402,939	-	2,628	7,011	5,202
Sanitary sewer	1,555,210	1,116,109	962,370	1,218,319	1,818,977
Ground transportation system	-	3,413	850,198	1,637,058	969,200
Parking system	-	4,142	12,613	457,750	676,759
Solid waste management	-	57,879	25,185	161,000	204,888
Golf	-	21,321	3,926	7,798	-
U.S. Cellular center	-	-	12,071	25	-
Paramount theatre	697,144	681,322	-	-	-
Ice arena	-	21,350	-	85	-
Total business-type activities program revenues	63,864,549	63,595,159	66,246,075	73,318,140	79,589,261
Total primary government program revenues	94,569,054	98,669,018	106,401,140	110,258,890	123,071,094
Net (expense) revenue					
Governmental activities	(74,711,247)	(76,344,879)	(66,463,265)	(70,199,804)	(71,082,109)
Business-type activities	(5,098,755)	(8,484,998)	(5,364,514)	(917,394)	2,556,410
Total primary government net expense	(79,810,002)	(84,829,877)	(71,827,779)	(71,117,198)	(68,525,699)
General revenues and other changes in net assets:					
Governmental activities:					
Taxes:					
Property taxes	61,937,376	62,981,585	67,750,613	72,572,215	77,333,284
Franchise taxes	1,139,903	1,107,784	1,190,521	1,248,496	1,298,253
Hotel-Motel taxes	13,754,156	2,023,758	2,044,472	2,466,054	2,662,816
Local option sales taxes	-	-	-	-	-
Gain on sale of capital assets	9,824,910	10,230,803	366,958	240,860	491,285
Investment Earnings	272,088	113,855	2,881,115	5,124,109	6,220,908
Loss on Investments	4,571,055	1,086,954	-	-	(1,144,096)
Transfers	477,955	(763,538)	1,750,165	1,871,983	230,414
Total governmental activities	91,977,443	76,781,201	75,983,844	83,523,717	87,092,864
Business-type activities					
Taxes:					
Property taxes	2,889,721	2,995,517	2,960,123	2,964,142	3,008,087
Gain on sale of capital assets	123,486	-	-	-	-
Investment earnings	2,868,785	781,719	1,817,105	3,256,111	3,850,562
Retirement employee payouts	13,745,119	(2,168,667)	(137,948)	-	(1,981,523)
Loss on Investments	(8,879,964)	-	-	-	(520,716)
Transfers	(477,955)	763,538	(1,750,165)	(1,871,983)	(230,414)
Total business-type activities	10,269,192	2,372,107	2,889,115	4,348,270	4,125,996
Total primary government	102,246,635	79,153,308	78,872,959	87,871,987	91,218,860
Changes in net assets:					
Governmental activities	19,530,866	458,138	9,520,579	13,323,913	16,010,755
Business-type activities	5,170,437	(6,112,891)	(2,475,399)	3,430,876	6,682,406
Total primary government	\$ 24,701,303	\$ (5,654,753)	\$ 7,045,180	\$ 16,754,789	\$ 22,693,161

2008	2009	2010	2011
-	-	-	-
-	-	-	-
-	461	86,659	234,861
3,214,133	3,380,960	3,759,714	4,355,409
-	-	-	-
10,707	926	59,547	57,940
4,862	-	-	65,190
-	-	-	-
-	-	-	-
-	-	-	-
920,951	892,198	1,260,882	728,964
214	1,017	294,410	1,885,020
696,432	665,071	150,086	730,674
398,045	184,491	707,768	-
77,802	1,094,279	-	-
48,000	23,641	-	-
39,691	9,287	12,448	-
-	-	-	10,688,791
-	-	-	-
-	-	-	-
75,072,233	79,465,743	91,191,650	107,502,717
131,541,364	252,066,152	224,520,099	331,008,182
(79,845,504)	(67,961,332)	(92,768,124)	(70,469,363)
(30,447,998)	(1,469,454)	2,268,665	18,162,106
(110,293,502)	(69,430,786)	(90,499,459)	(52,307,257)
78,166,150	82,304,313	83,235,371	82,470,156
2,645,817	1,422,897	3,323,638	3,747,200
1,375,315	2,922,240	2,378,503	2,753,315
-	4,254,513	16,428,594	19,554,638
425,323	26,159	84,916	-
7,564,677	2,958,322	1,870,320	2,856,104
-	-	-	-
2,113,660	915,214	(2,881,170)	(2,616,912)
92,290,942	94,803,658	104,440,172	108,764,501
2,988,927	3,724,950	3,891,767	4,296,415
-	-	-	-
5,315,604	2,206,122	878,640	477,703
(17,274)	-	-	-
-	-	-	-
(2,113,660)	(915,214)	2,881,170	2,616,912
6,173,597	5,015,858	7,651,577	7,391,030
98,464,539	99,819,516	112,091,749	116,155,531
12,445,438	26,842,326	11,672,048	38,295,138
(24,274,401)	3,546,404	9,920,242	25,553,136
\$(11,828,963)	\$ 30,388,730	\$ 21,592,290	\$ 63,848,274

City of Cedar Rapids, Iowa

Program Revenues by Function/Program
Last Nine Fiscal Years*
(accrual basis of accounting)
(Unaudited)

Function/Program	Fiscal Year		
	2003	2004	2005
Governmental activities:			
Public safety	\$ 2,559,565	\$ 3,556,276	\$ 3,525,051
Public works	9,355,910	9,649,116	18,388,917
Culture and recreation	4,008,563	4,032,164	4,612,312
Community and economic development	9,304,094	11,812,301	11,523,067
General government	5,476,373	6,024,002	2,105,718
Total governmental activities	30,704,505	35,073,859	40,155,065
Business-type activities:			
Water	19,797,387	20,456,027	20,829,812
Water pollution control	16,312,566	16,221,332	17,617,467
Sanitary sewer	7,541,683	6,807,093	7,173,731
Ground transportation system	3,677,819	2,920,628	3,002,190
Parking system	2,840,230	3,532,072	4,021,222
Solid waste management	6,168,899	6,436,540	6,618,500
Golf	2,119,813	2,528,204	2,557,485
U.S. Cellular center	2,722,636	2,206,412	2,157,220
Paramount theatre	1,390,944	1,180,775	1,182,730
Ice arena	1,292,572	1,306,076	1,085,718
Total business-type activities	63,864,549	63,595,159	66,246,075
Total primary government	\$ 94,569,054	\$ 98,669,018	\$ 106,401,140

GASB Statement No. 34 implemented in fiscal year 2003

Fiscal Year					
2006	2007	2008	2009	2010	2011
\$ 4,008,853	\$ 4,183,054	\$ 3,842,462	\$ 5,959,802	\$ 5,896,357	\$ 14,438,418
19,452,010	19,067,062	31,991,369	28,268,081	24,686,524	97,798,349
3,822,120	4,412,348	3,725,853	6,174,254	18,295,425	10,104,669
6,985,688	11,443,412	9,413,946	67,260,255	45,752,648	66,959,696
2,672,079	4,375,957	7,495,501	64,938,017	38,697,495	34,204,333
36,940,750	43,481,833	56,469,131	172,600,409	133,328,449	223,505,465
22,409,047	26,043,857	22,969,609	24,795,130	28,216,762	30,648,759
20,699,769	22,136,544	22,267,294	25,192,031	30,954,373	33,329,266
7,946,086	8,990,925	8,743,413	9,855,671	10,026,186	11,293,146
5,740,417	4,950,600	4,738,780	4,108,072	5,246,393	5,316,958
3,393,639	3,669,199	3,160,944	3,048,261	3,116,673	2,320,222
6,935,303	7,183,347	7,092,539	6,857,520	7,404,394	7,783,607
2,668,699	2,708,739	2,589,114	2,545,792	2,599,361	2,632,658
1,822,956	2,161,352	1,767,484	2,105,960	2,675,075	13,263,229
614,984	698,640	782,525	2,386	-	861
1,087,240	1,046,058	960,531	954,920	952,433	914,011
73,318,140	79,589,261	75,072,233	79,465,743	91,191,650	107,502,717
\$ 110,258,890	\$ 123,071,094	\$ 131,541,364	\$ 252,066,152	\$ 224,520,099	\$ 331,008,182

City of Cedar Rapids, Iowa

**Fund Balances, Governmental Funds
Last Nine Fiscal Years
(modified accrual basis of accounting)
(Unaudited)**

	Fiscal Year			
	2003	2004	2005	2006
General Fund:				
Nonspendable	\$ -	\$ -	\$ -	\$ -
Restricted	-	-	-	-
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Reserved	2,205,075	1,541,243	3,760,070	2,674,358
Unreserved	24,155,537	24,910,214	24,513,482	26,902,767
Total General Fund	26,360,612	26,451,457	28,273,552	29,577,125
All Other Government Funds:				
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Reserved	76,762,071	26,321,516	26,949,343	22,998,514
Unreserved, reported in:				
Special revenue funds	12,642,715	13,346,265	14,021,295	15,712,776
Capital project funds	32,284,449	23,742,869	28,540,216	37,647,728
Total all other government funds	\$ 121,689,235	\$ 63,410,650	\$ 69,510,854	\$ 76,359,018

GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, implemented in fiscal year 2011

Fiscal Year				
2007	2008	2009	2010	2011
\$ -	\$ -	\$ -	\$ -	\$ 1,294,262
-	-	-	-	1,943,591
-	-	-	-	-
-	-	-	-	155,453
-	-	-	-	33,051,176
2,781,430	2,561,898	2,895,040	28,837,889	-
29,958,128	35,616,422	32,141,757	6,688,209	-
32,739,558	38,178,320	35,036,797	35,526,098	36,444,482
-	-	-	-	623,832
-	-	-	-	65,495,530
-	-	-	-	4,642,858
-	-	-	-	22,296,248
-	-	-	-	(53,320,138)
44,699,944	36,589,659	34,309,127	118,567,457	-
22,693,647	24,738,222	23,749,905	36,332,151	-
41,322,971	37,130,694	15,876,521	(87,352,533)	-
-	-	-	-	-
\$ 108,716,562	\$ 98,458,575	\$ 73,935,553	\$ 67,547,075	\$ 39,738,330

City of Cedar Rapids, Iowa

Changes in Fund Balances, Governmental Funds
Last Nine Fiscal Years
(modified accrual basis of accounting)
(Unaudited)

	Fiscal Year			
	2003	2004	2005	2006
Revenues:				
Taxes	\$ 76,789,145	\$ 66,049,790	\$ 70,985,606	\$ 76,122,186
License and permits	1,736,776	2,082,612	2,169,195	2,365,643
Intergovernmental	27,025,024	26,254,436	26,966,644	24,697,240
Charges for services	2,103,162	2,367,695	2,710,165	2,922,668
Fines and forfeitures	361,697	318,835	397,022	417,067
Use of money and property	3,507,728	904,832	2,269,737	4,206,254
Rents and royalties	608,421	744,593	834,707	808,291
Miscellaneous	5,465,462	3,650,211	3,353,405	3,298,838
Total revenues	117,597,415	102,373,004	109,686,481	114,838,187
Expenditures:				
Public safety	31,678,791	33,294,259	35,398,887	38,366,456
Public works	16,566,085	16,001,042	15,669,418	15,801,715
Culture and recreation	11,511,611	11,456,458	11,812,858	11,767,210
Community and economic development	15,454,478	16,913,202	17,617,700	15,019,244
General government	7,661,358	7,200,832	7,453,065	7,387,698
Capital outlay	26,306,908	21,112,653	18,232,349	18,239,807
Capital outlay not capitalized	-	-	-	-
Debt service:				
Principal	15,561,291	8,997,284	10,314,806	12,348,200
Bond issuance costs	50,741	25,217	36,019	37,096
Interest	4,933,212	4,759,713	4,870,749	5,028,580
Total expenditures	129,724,475	119,760,660	121,405,851	123,996,006
Excess of revenues (under) expenditures	(12,127,060)	(17,387,656)	(11,719,370)	(9,157,819)
Other financing sources (uses):				
Transfers in	45,476,325	31,775,714	36,651,734	42,680,001
Transfers out	(44,582,929)	(31,973,891)	(34,367,483)	(40,163,552)
Issuance of note payable	-	-	-	-
Issuance of long-term debt	28,465,850	9,914,474	17,055,000	14,665,000
Reimbursement of escrow	(16,101,147)	-	7,150	-
Investment earnings	-	-	-	-
Settlement reimbursement	-	-	246	4,046
Premium (discount) on long-term debt	159,293	(72,902)	(99,190)	(110,467)
Capital Contributions	-	-	-	-
Gain on impairment of capital assets	-	-	-	-
Proceeds from sale of capital assets	374,323	143,061	394,212	234,528
Total other financing sources (uses)	13,791,715	9,786,456	19,641,669	17,309,556
Special item:				
Loss on investments	-	-	-	-
Net changes in fund balance	\$ 97,463,307	\$ 89,862,107	\$ 7,922,299	\$ 8,151,737
Debt service as a percentage of noncapital expenditures	19.82%	13.95%	14.72%	16.43%

Fiscal Year				
2007	2008	2009	2010	2011
\$ 81,285,286	\$ 82,174,571	\$ 90,959,554	\$ 105,295,233	\$ 108,496,764
2,052,323	2,323,474	2,222,569	2,322,014	2,475,750
26,540,359	30,511,179	116,555,474	88,902,120	191,609,346
3,056,939	3,406,968	12,626,117	16,523,469	16,583,058
351,677	324,418	288,825	1,220,897	7,858,937
6,228,971	6,378,084	2,524,692	869,756	2,681,387
960,772	918,647	477,758	559,952	677,766
3,556,045	3,427,594	2,283,553	1,594,674	3,101,884
<u>124,032,372</u>	<u>129,464,935</u>	<u>227,938,542</u>	<u>217,288,115</u>	<u>333,484,892</u>
40,572,027	40,864,289	51,910,586	39,428,051	72,727,328
16,460,295	16,731,938	21,257,996	15,523,557	34,997,847
12,198,173	11,167,542	16,566,695	59,402,503	16,164,472
17,225,206	16,168,651	68,962,927	36,932,894	115,512,160
8,289,145	19,999,186	62,210,093	58,468,119	28,212,872
17,075,013	18,047,072	41,892,960	21,732,340	97,363,010
4,493	-	-	-	2,213
9,358,600	18,319,213	21,654,817	23,230,021	24,348,447
77,004	30,750	96,321	120,370	600,533
4,951,750	6,046,541	5,383,144	6,119,089	5,893,963
<u>126,211,706</u>	<u>147,375,182</u>	<u>289,935,539</u>	<u>260,956,944</u>	<u>395,822,845</u>
<u>(2,179,334)</u>	<u>(17,910,247)</u>	<u>(61,996,997)</u>	<u>(43,668,829)</u>	<u>(62,337,953)</u>
40,951,729	44,836,345	50,882,684	54,472,194	48,878,815
(40,057,598)	(42,901,750)	(51,555,561)	(59,093,897)	(51,548,296)
650,000	-	-	5,000,000	-
35,742,000	9,679,655	34,612,492	33,250,000	37,901,296
-	-	-	-	-
-	-	-	412,012	-
21	1,580	465	3,503,923	-
578,632	36,280	27,414	76,404	1,320,812
136,769	-	-	-	-
-	1,000,000	-	-	-
608,280	438,912	364,958	149,016	2,211,393
<u>38,609,833</u>	<u>13,091,022</u>	<u>34,332,452</u>	<u>37,769,652</u>	<u>38,764,020</u>
(910,522)	-	-	-	-
<u>\$ 35,519,977</u>	<u>\$ (4,819,225)</u>	<u>\$ (27,664,545)</u>	<u>\$ (5,899,177)</u>	<u>\$ (23,573,933)</u>

13.11% 18.84% 10.90% 12.27% 10.13%



CEDAR RAPIDS

City of Five Seasons®

City of Cedar Rapids, Iowa

Tax Revenues by Source, Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)
(Unaudited)

Fiscal Year	Property	Local Option Sales Tax	Utility Replacement Excise Tax	Other Tax	Total
2002	60,559,699	3,452,753	3,736,038	1,111,985	68,860,475
2003	60,373,351	11,675,380	3,600,511	1,139,903	76,789,145
2004	61,183,311	-	3,758,695	1,107,784	66,049,790
2005	64,514,591	-	3,236,022	3,234,993	70,985,606
2006	69,287,900	-	3,284,315	3,549,971	76,122,186
2007	73,821,833	-	3,502,383	3,961,070	81,285,286
2008	75,125,650	-	4,403,104	2,645,817	82,174,571
2009	77,738,578	4,254,513	4,565,736	2,977,830	89,536,657
2010	78,528,051	16,428,594	4,636,447	2,378,503	101,971,595
2011	78,171,178	19,554,638	4,298,978	2,724,770	104,749,564
Change 2002-2011	\$ 17,611,479	\$ 16,101,885	\$ 562,940	\$ 1,612,785	\$ 35,889,089

City of Cedar Rapids, Iowa

Assessed Value and Estimated Actual Value of Taxable Property
Last Ten Fiscal Years
(Unaudited)

Fiscal Year	Residential Property	Commercial Property	Industrial Property	Utilities	Military Exemptions
2002	1,980,581,516	1,457,808,000	327,803,496	369,830,081	(16,202,352)
2003	2,127,382,035	1,600,823,093	329,822,614	362,351,883	(15,956,832)
2004	2,146,087,222	1,733,645,880	364,594,542	370,701,611	(15,673,469)
2005	2,144,983,089	1,842,749,212	382,154,448	320,981,972	(15,361,691)
2006	2,180,463,141	1,848,668,075	376,992,223	309,661,130	(15,036,757)
2007	2,259,717,789	1,800,958,547	366,993,719	310,853,137	(14,698,025)
2008	2,298,223,104	1,839,730,231	291,308,103	364,350,089	(14,365,036)
2009	2,401,189,312	1,861,300,332	299,862,706	371,367,099	(14,054,086)
2010	2,562,190,937	1,849,166,324	308,831,292	372,569,883	(13,760,822)
2011	2,653,167,342	1,888,668,264	349,974,941	346,577,736	(13,435,611)

Source: Linn County Auditor's Office

Note: There is no personal property tax (on cars or jewelry). The above information presents the information for each period for which it is levied. A tax levy provides taxes remitted in the following year.

Total Taxable Assessed Value	Percent Growth	Total Direct Tax Rate	Estimated Actual Taxable Value	Value as a Percentage of Actual Value
4,119,820,741	4.55%	13.04	5,790,526,702	71.15%
4,404,422,793	6.91%	12.83	6,500,731,601	67.75%
4,599,355,786	4.43%	13.07	6,645,938,634	69.21%
4,675,507,030	1.66%	13.12	7,067,763,823	66.15%
4,700,747,812	0.54%	13.99	7,522,231,914	62.49%
4,723,825,167	0.49%	14.39	7,939,413,524	59.50%
4,779,246,491	1.17%	14.62	8,145,012,910	58.68%
4,919,665,363	2.94%	15.07	8,505,937,610	57.84%
5,078,997,614	3.24%	15.22	8,688,530,667	58.46%
5,224,952,672	2.87%	15.22	8,694,897,052	60.09%

City of Cedar Rapids, Iowa

**Direct and Overlapping Property Tax Rates
Last Ten Fiscal Years**

Tax Year Levied	City Direct Rates							
	General Levy	Tort	Band	Library Book Levy	Memorial Fund	FICA/ IPERS	Fire & Police Pension Fund	Other Benefits
2002	8.10000	0.00000	0.01615	0.04000	0.50897	0.70434	0.10261	1.18916
2003	8.10000	0.00000	0.01615	0.04000	0.41432	0.70434	0.14237	1.03475
2004	8.10000	0.00000	0.01569	0.04000	0.45278	0.72388	0.24237	1.12145
2005	8.10000	0.00000	0.01459	0.03999	0.44422	0.72545	0.34237	1.07386
2006	8.10000	0.00000	0.01459	0.03999	0.17988	0.85847	0.49237	1.62927
2007	8.10000	0.00000	0.01459	0.04000	0.17320	0.75820	0.64237	2.20445
2008	8.10000	0.00000	0.01459	0.04000	0.17320	0.75820	0.79237	2.20445
2009	8.10000	0.18685	0.01667	0.04000	0.20082	0.75820	0.86000	2.20445
2010	8.10000	0.18849	0.01667	0.04000	0.20082	0.75997	0.76000	2.08344
2011	8.10000	0.18849	0.01667	0.04000	0.20082	0.75997	0.76000	1.85634

Source: Linn County Auditor's Office

Note: Overlapping rates are those of local and county governments that apply to property owners within the City. Not all overlapping rates apply to all City property owners, although the County property tax rates apply to all City property owners.

City Direct Rates			Overlapping rates			
Debt Levy	Bus	Total Direct	C.R. Community School	College Community Schools	Linn Mar Community Schools	Marion Independent Schools
1.69079	0.65893	13.01095	12.94707	13.72416	16.52524	17.96868
1.73214	0.64563	12.82970	15.35946	14.39975	16.90663	17.93509
1.70746	0.66414	13.06777	15.36838	14.73088	16.89647	17.81127
1.74268	0.63481	13.11797	15.74784	15.11410	17.76825	16.82045
1.88100	0.63481	13.83038	15.25042	15.21947	17.99931	16.81459
1.81846	0.63481	14.38608	14.90212	17.33321	18.81657	16.80183
1.89848	0.63481	14.61610	14.37481	17.33382	19.39588	16.80516
1.95000	0.75377	15.07076	13.78107	16.84626	20.40133	15.31689
2.28224	0.78458	15.21621	13.91816	17.21168	20.22951	15.31673
2.46954	0.82438	15.21621	15.17046	17.20361	19.73839	16.30509



CEDAR RAPIDS

City of Five Seasons®

City of Cedar Rapids, Iowa

**Principal Property Taxpayers
Current Year and Nine Years Ago
(Unaudited)**

Taxpayer	2011			2002		
	Taxable Assessed Value	Rank	Percentage of Total Estimated Actual Valuation	Taxable Assessed Value	Rank	Percentage of Total Estimated Actual Valuation
Alliant Industries	445,620,418	1	40.68%			
Florida Power and Light	146,528,429	2	13.38%			
ADM Corn Processing	114,464,724	3	10.45%	94,304,823	1	20.94%
Aegon USA	80,441,473	4	7.34%	49,386,484	5	10.97%
ITC Midwest LLC	76,625,354	5	7.00%			
Robert K. Miell	54,486,412	6	4.97%			
International Paper	49,149,869	7	4.49%			
Midamerican Energy	46,125,395	8	4.21%			
Qwest Communications	42,835,517	9	3.91%			
Rockwell International	39,124,318	10	3.57%	67,518,228	2	14.99%
SDG Macerich Properties (Lindale Mall)				40,415,248	6	8.97%
Hy-Vee Food Stores				20,609,664	8	4.58%
PMX Industries, Inc.				36,620,674	7	8.13%
HNW Associates (Westdale Mall)				50,385,542	3	11.19%
McLeodUSA Inc.				49,968,349	4	11.10%
General Mills				20,585,257	9	4.57%
Iowa Land and Building Company				20,551,944	10	4.56%
Total	<u>\$ 1,095,401,909</u>		<u>100.00%</u>	<u>\$450,346,213</u>		<u>100.00%</u>

Source: Linn County Auditor's Office

City of Cedar Rapids, Iowa

**Property Tax Levies and Collections
Last Ten Fiscal Years
(Unaudited)**

Fiscal Year Ended June 30	Tax Year	Taxes Levied for the Tax Year	Collected Within the Fiscal Year of the Levy	
			Amount	Percentage of Levy
2002	2001	60,486,677	60,358,411	99.79%
2003	2002	64,140,778	63,942,346	99.69%
2004	2003	66,627,836	64,146,360	96.28%
2005	2004	69,200,064	68,926,266	99.60%
2006	2005	76,325,964	74,595,380	97.73%
2007	2006	79,669,807	78,598,114	98.65%
2008	2007	82,125,293	80,915,930	98.53%
2009	2008	85,572,337	85,349,775	99.74%
2010	2009	89,523,688	86,730,554	96.88%
2011	2010	86,841,975	83,845,156	96.55%

Source: Linn County Auditor's Office

Note: There is no personal property tax (on cars or jewelry). The above information presents the information for each period for which it is levied. A tax levy provides taxes remitted in the following year. Collections in Subsequent Years are reported in the year collected and not in the year levied. The County collects the taxes and does not report the year the tax was levied to the City.

Collections in Subsequent Years	Total Collections to Date	
	Amount	Percentage of Levy
69,020	60,427,431	99.90%
917,240	64,859,586	101.12%
268,380	64,414,740	96.68%
591,134	69,517,400	100.46%
(81,784)	74,513,596	97.63%
107,286	78,705,400	98.79%
(199,793)	80,716,137	98.28%
781,696	86,131,471	100.65%
325,711	87,056,265	97.24%
231,454	84,076,610	96.82%

City of Cedar Rapids, Iowa

**Ratios of Net General Bonded Debt Outstanding by Type
Last Ten Fiscal Years
(Unaudited)**

Fiscal Year	Governmental Activities		Net General Bonded Debt	Percentage of Actual Property Value ¹	Debt Per Capita ²
	General Obligation Bonds	Less Amount Available in Debt Service			
2002	98,931,919	9,675,819	89,256,100	1.54%	739
2003	96,778,390	3,296,032	93,482,358	1.44%	774
2004	97,605,580	3,017,892	94,587,688	1.42%	783
2005	104,255,774	2,674,063	101,581,711	1.44%	841
2006	106,482,574	2,864,262	103,618,312	1.38%	858
2007	132,865,974	29,354,194	103,511,780	1.30%	857
2008	124,047,916	20,418,788	103,629,128	1.27%	858
2009	138,605,532	13,028,667	125,576,865	1.48%	1,040
2010	148,625,511	4,782,670	143,842,841	1.66%	1,191
2011	162,178,361	5,187,825	156,990,536	1.81%	1,300

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

¹ See the Schedule of Assessed Value and Estimated Actual Value of Taxable Property for property value data.

² Population data can be found in the Schedule of Demographic and Economic Statistics

Business-type Activites				
General Obligation Bonds	Revenue Bonds	Total Primary Government	Percentage of Per Capital	Per Capita
134,278,081	1,205,000	224,739,181	0.05%	120,758
143,126,010	820,000	237,428,368	0.05%	120,758
143,195,420	-	237,783,108	0.05%	120,758
144,581,176	-	246,162,887	0.05%	120,758
140,910,776	-	244,529,088	0.05%	120,758
181,212,276	-	284,724,056	0.04%	120,758
165,816,081	-	269,445,209	0.04%	120,758
142,470,271	-	268,047,136	0.05%	120,758
118,619,423	38,015,000	300,477,264	0.04%	120,758
112,907,013	43,065,000	312,962,549	0.04%	120,758



CEDAR RAPIDS

City of Five Seasons®

City of Cedar Rapids, Iowa

**Direct and Overlapping Governmental Activities Debt
For the Year Ended June 30, 2011
(Unaudited)**

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable	Estimated Share of Overlapping Debt
Cedar Rapids Community School District	28,490,000	68.73%	19,581,177
College Community School District	61,240,000	19.47%	11,923,428
Kirkwood Community College	12,585,000	27.95%	3,517,508
Linn Mar Community School District	48,440,000	11.38%	5,512,472
Linn County	14,230,000	61.59%	8,764,257
Marion Community School District	1,129,500	0.42%	4,744
Subtotal, overlapping debt	166,114,500		49,303,586
City Direct Debt	138,633,583	100.00%	138,633,583
Total direct and overlapping debt	\$ 304,748,083		\$ 187,937,169

Source: Linn County Auditor's Office

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the City. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the City of Cedar Rapids. This process recognized that, when considering the government's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt of each overlapping government.

City of Cedar Rapids, Iowa

Legal Debt Margin Information (in millions)

Last Ten Fiscal Years

(dollars in thousands)

(Unaudited)

	2002	2003	2004	2005
Debt limit	300,079,662	338,393,048	343,152,268	367,235,948
Total net debt applicable to limit	244,525,000	249,510,000	250,985,000	257,235,000
Legal debt margin	55,554,662	88,883,048	92,167,268	110,000,948
Total net debt applicable to the limit as a percentage of debt limit	81.49%	73.73%	73.14%	70.05%

Legal Debt Margin Calculation for Fiscal Year 2011

Assessed value	<u>8,666,429,889</u>
Debt limit (5% of assessed value)	<u>433,321,494</u>
Debt applicable to limit:	
General obligation bonds	<u>282,045,000</u>
Legal debt margin	<u>\$ 151,276,494</u>

<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	2011
375,359,758	396,235,775	406,784,256	424,873,705	434,010,014	433,321,494
<u>252,140,000</u>	<u>320,010,000</u>	<u>255,595,000</u>	<u>264,425,000</u>	<u>274,705,000</u>	<u>282,045,000</u>
<u>123,219,758</u>	<u>76,225,775</u>	<u>151,189,256</u>	<u>160,448,705</u>	<u>159,305,014</u>	<u>151,276,494</u>
67.17%	80.76%	62.83%	62.24%	63.29%	65.09%

City of Cedar Rapids, Iowa

Pledged-Revenue Coverage
Last Ten Fiscal Years

(Unaudited)

Fiscal Year	Revenue Bonds					
	Utility Charges	Less Operating Expense	Net Available Revenue	Debt Service		Coverage
				Principal	Interest	
2002	3,018,627	3,313,717	(295,090)	370,000	80,484	(745,574)
2003	2,832,670	3,488,193	(655,523)	385,000	60,285	(1,100,808)
2004	2,913,465	3,510,880	(597,415)	820,000	20,711	(1,438,126)
2005	-	-	-	-	-	-
2006	-	-	-	-	-	-
2007	-	-	-	-	-	-
2008	-	-	-	-	-	-
2009	-	-	-	-	-	-
2010	67,405,284	51,460,279	15,945,005	38,015,000	19,733,802	(41,803,797)
2011	71,691,652	53,496,214	18,195,438	43,065,000	21,290,935	(46,160,497)

City of Cedar Rapids, Iowa

**Demographic and Economic Statistics
Last Ten Fiscal Years
(Unaudited)**

Fiscal Year Ended June 30	Population (1)	Per Household Income (2)	Per Capita Income (2)	Median Age (2)	School Enrollment (3)		Unemployment Rate (4)
					Public	Private	
2002	120,758	75,388	30,842	36.07	17,729	2,784	3.8
2003	120,758	76,386	31,367	36.27	17,247	2,810	4.0
2004	120,758	79,305	32,706	36.38	17,125	2,757	4.2
2005	120,758	81,221	33,657	36.54	17,051	2,905	4.9
2006	120,758	85,112	35,422	36.73	17,237	2,956	3.6
2007	120,758	89,392	37,367	36.76	17,263	3,197	3.4
2008	120,758	92,435	38,811	36.83	16,838	3,399	3.9
2009	120,758	91,085	38,430	36.94	16,386	2,568	6.0
2010	120,758	90,962	38,100	36.92	16,392	2,778	6.5
2011	126,326	94,884	39,780	36.92	16,397	2,262	5.9

Note: The demographic statistic is being added to the report

- Sources:
1. U.S. Department of Commerce, Bureau of Census
 2. 2011 Woods and Poole Economics (Cedar Rapids MSA)
 3. Iowa Department of Education
 4. Data presented to Cedar Rapids Metropolitan Statistical Area (Linn County, Iowa) which encompasses geographic boundaries of reporting entity as reported by Workforce Development Area.



CEDAR RAPIDS

City of Five Seasons®

City of Cedar Rapids, Iowa

**Principal Employers
Current Year and Nine Years Ago
(Unaudited)**

Employer	2011			2002		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Rockwell Collins Inc.	8700	1	4.95%	7162	1	4.48%
AEGON USA, Inc.	3872	2	2.20%	2300	6	1.44%
St. Luke's Hospital	3184	3	1.81%	2300	6	1.44%
Cedar Rapids Community Schools	2936	4	1.67%	2726	2	1.70%
Hy-Vee Food Stores	2599	5	1.48%	2406	4	1.50%
Mercy Medical Center	2312	6	1.31%	1950	9	1.22%
Whirlpool Corporation	2225	7	1.27%	2630	3	
Kirkwood Community College	1895	8	1.08%			
City of Cedar Rapids	1311	9	0.75%	1732	10	1.08%
Quaker Food & Snacks	1018	10	0.58%			
MCI Communications (Worldcom)				2000	8	1.25%
McLeod USA Inc.				2311	5	1.44%

Source: Cedar Rapids Area Chamber of Commerce and Woods and Poole Economics

Source: Priority One Cedar Rapids Largest Employers List

Note: Total employment encompasses the Cedar Rapids Metropolitan Statistical Area

City of Cedar Rapids, Iowa

**Full-Time Equivalent City Government Employees by Functions/Programs
Last Ten Fiscal Years
(Unaudited)**

Functions/Program	Full-Time Equivalent Employees as of June 30				
	2011	2010	2009	2008	2007
General Government:					
Animal Control	9.00	9.00	9.00	9.00	10.00
Attorney	6.00	6.00	6.00	6.00	6.00
Aviation	-	-	-	-	3.00
Code Enforcement	41.17	45.17	38.00	23.00	24.00
City Manager	10.00	8.00	7.00	6.00	5.00
Civil Rights	5.00	5.00	6.00	5.00	5.00
Clerk	6.00	6.00	6.00	6.00	6.00
Community Development	13.00	13.00	12.00	21.75	21.75
Council and Mayor	4.33	4.33	3.33	3.33	3.33
Public Works	162.00	157.00	149.00	182.36	183.36
Facilities Management	-	-	-	1.00	1.00
Finance	42.00	37.00	35.00	13.00	13.00
Fire Department	149.29	142.29	142.29	154.29	154.00
Human Resource	15.63	15.63	14.00	13.75	14.75
Information Technology	31.00	30.00	15.00	14.00	14.00
Library	47.36	50.54	53.30	52.19	57.19
Memorial	9.41	9.41	9.41	9.41	9.41
Parks & Recreation Department	113.04	113.61	120.41	123.59	125.41
Police Department	227.00	227.00	227.00	239.00	239.00
Purchasing Services	3.75	3.75	3.75	3.75	3.75
Riverfront	-	-	-	-	-
Treasurer	-	-	-	4.00	4.00
Ushers Ferry	-	-	-	4.19	4.81
Positions to Eliminate	-	-	-	(34.00)	-
Total General Fund	894.98	882.73	856.49	860.61	907.76
Enterprise Funds					
Eastern Iowa Airport	42.00	41.00	45.00	45.00	45.00
Golf	30.59	30.66	30.86	37.68	36.19
Five Seasons Parking	10.52	13.52	17.52	30.52	31.02
Sewer Maintenance	33.00	31.00	29.00	29.00	27.00
Solid Waste & Recycling	66.30	56.30	57.40	58.80	58.80
Transit	51.00	51.75	51.75	68.50	72.25
Water Department	105.50	106.50	104.50	115.50	117.50
Water Pollution Control	88.32	87.32	86.98	89.48	89.48
Total Enterprise Funds	427.23	418.05	423.01	474.48	477.24
Special Revenue Fund					
H.O.M.E./CD	6.00	6.00	6.00	6.00	6.00
Leased Housing	12.00	12.00	12.50	13.00	13.00
Library	5.12	5.12	5.12	5.12	5.12
SSMID	-	-	-	-	2.00
Real Estate Disposal	1.00	1.00	-	-	-
Total Special Revenue Funds	24.12	24.12	23.62	24.12	26.12
Internal Service Funds					
Joint Communications	27.00	27.00	22.00	23.00	22.00
Facilities Maintenance	29.00	29.00	29.00	10.25	10.25
Fleet Maintenance	42.00	42.00	42.00	-	-
Total Internal Service Funds	98.00	98.00	93.00	33.25	32.25
Total FTE's	1,444.33	1,422.90	1,396.12	1,392.46	1,443.37

Source: City's Finance Department P.68 Budget

Full-Time Equivalent Employees as of June 30

2006	2005	2004	2003	2002
10.00	10.00	10.00	10.00	10.00
6.00	6.00	6.00	6.00	6.00
3.00	3.00	3.00	3.00	2.00
23.00	24.00	24.00	25.00	25.00
-	-	-	-	-
5.00	5.00	5.00	5.00	5.00
6.00	6.00	6.00	6.00	6.00
20.75	21.25	21.25	21.25	21.25
13.10	13.10	13.10	13.10	12.10
183.36	196.06	205.08	214.74	215.25
1.00	1.00	1.00	-	-
13.00	13.00	14.00	14.00	14.00
153.00	154.00	155.00	155.00	153.00
14.75	15.00	16.00	16.50	17.50
13.00	14.00	15.00	13.75	12.75
57.19	57.19	59.69	61.17	66.33
9.41	9.41	9.41	9.41	9.41
128.18	128.70	125.33	121.68	120.47
239.00	239.00	238.00	242.50	242.50
3.75	3.38	3.38	3.38	3.38
1.27	4.25	4.74	5.14	5.18
4.00	4.00	4.00	4.00	4.00
4.67	4.67	4.67	4.67	4.80
-	-	-	-	-
912.43	932.01	943.65	955.29	955.92
46.00	45.00	52.00	46.00	48.00
37.41	38.34	36.78	35.44	38.62
33.02	33.02	34.78	36.94	36.94
27.00	27.00	28.00	28.00	28.00
61.00	61.00	63.00	63.00	63.00
72.25	72.25	72.25	74.25	73.25
117.50	117.50	117.50	123.79	123.29
89.48	83.48	83.48	83.48	83.48
483.66	477.59	487.79	490.90	494.58
6.00	6.00	5.00	5.00	5.00
13.00	13.00	13.00	12.00	12.00
5.12	5.00	5.50	5.90	5.90
2.00	2.00	2.00	2.00	2.00
-	-	-	-	-
26.12	26.00	25.50	24.90	24.90
22.00	22.00	24.00	23.00	23.00
10.25	10.25	10.25	8.53	8.53
-	-	-	-	-
32.25	32.25	34.25	31.53	31.53
1,454.46	1,467.85	1,491.19	1,502.62	1,506.93

City of Cedar Rapids, Iowa

**Operating Indicators by Function/Program
Last Ten Calendar Years
(Unaudited)**

Function/Program	Calendar Year			
	2002	2003	2004	2005
Police:				
Calls for service	102,539	101,488	110,169	113,496
Adult arrest	8,742	7,838	8,919	8,932
Juvenile arrest	1,031	1,077	1,092	1,171
Speeding citations	7,406	7,069	7,570	7,922
Traffic citations	14,828	17,034	21,541	21,193
Fire:				
Total fire runs	7,028	3,852	3,720	3,691
Total rescue runs	675	3,769	3,923	4,410
Property loss	3,446,745	3,106,053	3,216,753	3,630,392
Building Safety:				
Total building permits	9,990	7,002	7,018	6,092
Total value all permits	176,772,362	130,535,821	153,813,966	173,012,680
Library, volumes in collection	298,178	301,545	292,951	304,212
Public Service:				
Garbage collected (ton)	19,454	19,898	19,957	19,870
Recycling collected (ton)	8,344	8,546	8,705	8,834
Yard Waste collected (ton)	9,586	13,287	13,316	12,993
Parks and Recreation:				
Recreation program attendance (2)	216,042	235,069	235,152	222,345
Aquatics program attendance (2)	225,177	221,716	273,749	230,504
Golf rounds played	149,492	154,550	155,654	162,542
Bever Park Zoo attendance	47,758	40,343	33,120	51,800
Street trees maintained	7,945	4,845	9,234	8,357

Source: Various City departments

Notes: (1) Jan - Sept 2007

Calendar Year						
2006	2007	2008	2009	2010	2011	
89,459	86,973 (1)	128,802	124,090	118,547	124,416	
6,662	6,583 (1)	8,142	8,548	8,379	8,786	
1,075	1,205 (1)	1,454	1,303	1,124	1,175	
7,763	3,233 (1)	3,917	3,296	3,268	1,679	
23,285	17,539 (1)	16,464	15,420	12,163	11,809	
3,572	3,192 (1)	4,035	3,377	8,591	4,386	
4,858	3,988 (1)	5,068	5,024	5,166	5,376	
2,757,297	2,862,367 (1)	1,274,613	2,828,217	6,523,396	3,602,446	
5,694	4,275 (1)	5,092	12,690	5,887	6,372	
191,227,753	238,236,142 (1)	295,815,305	289,212,117	197,580,294	243,569,602	
290,524	297,680	294,291	88,407	105,676	103,182	
19,920	20,050	20,144	19,416	19,701	19,201	
9,045	9,174	9,405	8,534	8,669	8,059	
12,864	13,876	15,674	14,380	14,709	14,326	
252,507	237,954	115,147	88,950	100,181	109,050	
302,291	264,749	232,984	245,990	241,955	247,856	
138,171	113,732	101,337	107,120	107,725	107,264	
17,787	40,082	36,547	44,517	36,656	35,027	
4,710	4,845	8,679	9,925	4,500	4,316	

City of Cedar Rapids, Iowa

**Capital Asset Statistics by Function/Program
Last Ten Calendar Years
(Unaudited)**

Function/Program	2002	2003	2004
Police:			
Stations	1	1	1
Fire, Fire Stations	9	9	9
Refuse Collections:			
Collection Trucks	45	48	48
Street (Miles)	590	700	631
Parks and Recreation:			
Acreage	4,040	4,040	4,040
Parks	95	95	95
Golf Courses	4	4	4
Swimming Pools	6	6	6
Baseball/Softball Diamonds	37	37	37
Soccer/Football Fields	32	32	32
Tennis Courts	22	22	22
Recreation Centers	2	2	2
Library:			
Facilities	2	2	2
Volumes	298,178	301,545	292,951
Water:			
Storage Capacity (MGPD)	25	25	25
Average Daily Consumption (MGPD)	36	34	37
Peak Consumption (MGPD)	47	50	50
Wastewater:			
Sanitary Sewers (miles)	613	623	632
Storm Sewers (miles)	277	278	280

Source: Various City departments

2005	2006	2007	2008	2009	2010	2011
1	1	1	1	1	1	1
9	9	9	9	9	9	9
48	49	42	43	51	55	59
631	631	650	650	618	622	626
4,040	4,040	4,040	4,042	4,042	4,042	4,042
95	96	96	96	96	96	96
4	4	4	4	4	4	4
6	6	6	6	6	6	6
37	37	37	37	37	37	37
32	32	32	32	32	32	32
22	22	22	23	23	23	23
2	2	2	1	1	1	1
2	2	2	2	2	2	2
304,212	290,524	297,680	294,291	88,407	105,676	103,182
25	25	25	25	25	25	25
37	38	38	38	35	35	36
49	52	47	44	38	43	39
649	653	660	660	669	670	673
296	304	404	409	412	458	497



CEDAR RAPIDS

City of Five Seasons®

CITY OF CEDAR RAPIDS, IOWA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FISCAL YEAR ENDED JUNE, 30, 2011

Federal Grantor / Pass Through Grantor and Program Title	CFDA Number	Grant Number	Program or Award Amount	Program Expenditures
U.S. Department of Agriculture:				
Iowa Department of Public Health:				
WIC Grant	10.557	588-1P-I01	40,000	27,896
FSNE Grant	10.561	588-1P-I01	24,000	20,120
				48,016
Iowa Natural Resources Conservation Service:				
USDA/NRCS - Time Check Bank Stabilization	10.923	69-6114-9-58	940,000	458,319
Total U.S. Department of Agriculture				506,335
U.S. Department of Commerce:				
Direct:				
Economic Development Administration	11.307	05-79-04949	35,000,000	6,067,960
Total U.S. Department of Commerce				6,067,960
U.S. Department of Housing and Urban Development:				
Direct:				
Community Development Block Grant	14.218	B-09/10-MC-190001	2,703,287	1,240,456
ARRA - Community Development Block - Recovery	14.253	B-09-MY-19-0001	350,616	250,199
HOME	14.239	B-08/09/10-MC-19-0204	1,506,198	1,071,575
CDG - Neighborhood Stabilization	14.256	08-NSP-020	1,193,337	639,756
ARRA - Homeless Prevention and Rapid Re-Housing	14.257	S09-MY-19-0004	536,843	258,406
Fair Housing Assistance Program	14.401	FF207K107012	40,065	13,305
	14.401	FF207K117012	32,540	32,540
Leased Housing Authority Grant	14.871	IA024VO	5,554,027	5,554,027
Lead Based Paint Hazard Control/HUD	14.900	IALHB038808	2,431,876	993,613
				10,053,877
Iowa Department of Economic Development:				
Community Development Block Grant - Business Disaster Recovery	14.228	08-DRBSC-201	16,000,000	2,834,560
	14.228	08-DRB-001	135,500	135,494
	14.228	08-DRB-201	50,000,000	34,307,423
Community Development Block Grant - Housing Disaster Recovery	14.228	08-DRH-208	46,289,402	6,897,051
	14.228	08-DRH-008	52,411,498	10,226,147
Community Development Block Grant - Disaster Recovery Infrastructure	14.228	08-DRI-213CR	6,495,400	1,817,398
	14.228	08-DRI-216CR	8,922,700	441,094
	14.228	08-DRIEF-297	7,370,000	33,432
Community Development Block Grant	14.228	08-DRHB-229	166,865,594	56,015,108
	14.228	08-DRMH-263	1,727,879	1,727,879
				114,435,586
Total U.S. Department of Housing and Urban Development				124,489,463
U.S. Department of Justice:				
Direct:				
COPS Universal Hiring Award	16.710	2003UMWX0036	150,000	40,000
	16.710	2009CKWX0059	135,000	316
	16.710	2010UMWX0098	235,132	26,566
				66,882
Linn County, Iowa:				
EUDL	16.727	JB-F09-06	16,000	2,869
	16.727	JB-F09-06	16,000	9,424
Edward Byrne Justice Assistance Grant	16.738	2009-DJ-BX-1397	45,463	6,950
	16.738	2010-H5419-IA-DJ	45,463	45,463
ARRA - Edward Byrne Justice Assistance Grant	16.804	2009-SB-B9-3372	185,000	93,874
Weed and Seed Grant	16.595	2009-WS-QX-0026	24,758	17,158
				175,738
Total U.S. Department of Justice				242,620

(Continued)

CITY OF CEDAR RAPIDS, IOWA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
 FISCAL YEAR ENDED JUNE, 30, 2011

Federal Grantor / Pass Through Grantor and Program Title	CFDA Number	Grant Number	Program or Award Amount	Program Expenditures
U.S. Department of Transportation:				
Direct:				
Airport Improvement Program	20.106	3-19-0012-36	915,578	86,908
	20.106	3-19-0012-37	5,472,358	152,625
	20.106	3-19-0012-38	2,425,086	501,628
	20.106	3-19-0012-39	5,302,311	5,302,038
	20.106	3-19-0012-40	586,445	289,280
	20.106	3-19-0012-41	1,773,849	1,773,849
	20.106	3-19-0012-42	2,500,000	2,500,000
Bus Department Grants	20.500	IA-04-0113-118-10	121,180	102,266
	20.507	IA-90-X370-00	2,402,290	2,402,290
	20.513	IA-16-X001-118-10	81,740	81,740
ARRA - Bus Department Grants	20.507	96-X001-118-09	1,357,931	1,329,392
				<u>14,522,016</u>
Iowa Department of Transportation:				
Highway Planning and Construction				
	20.205	HDP-1187(711)--71-57	3,102,099	997,840
	20.205	STP-U-1187(703)--70-57	404,000	36,443
	20.205	STP-A-1187(677)--86-57	448,000	448,000
	20.205	STP-A-1187(750)--86-57	252,000	178,497
	20.205	STP-A-1187(713)--86-57	312,000	200,656
	20.205	STP-A-1187(754)--86-57	163,680	100,946
	20.205	BRM-1187(665)--8N-57	1,500,000	489,989
	20.205	HDP-1187(694)--71-57	2,093,961	18,327
	20.205	HDP-1187(692)--71-57	693,123	68,743
	20.205	BRM-1187(681)--8N-57	1,000,000	581,390
	20.205	TCSP-1187(662)--9S-57	4,792,562	31,643
	20.205	STP-ES-1187(698)--81-57	870,000	261,798
	20.205	SRTS-U-1187(745)-8U-57	145,791	83,537
	20.205	SRTS-U-1187(746)-8U-57	67,011	11,852
	20.205	ER-1187(720)--8R-57	75,565	75,565
	20.205	ER-1187(722)--8R-57	12,279	7,896
	20.205	ER-1187(724)--8R-57	9,511	6,703
	20.205	ER-1187(725)--8R-57	9,264	6,847
	20.205	ER-1187(732)--8R-57	8,399	7,889
	20.205	ER-1187(735)--8R-57	3,381	3,134
	20.205	ER-1187(738)--8R-57	46,284	46,284
	20.205	ER-1187(723)--8R-57	92,803	92,803
	20.205	ER-1187(726)--8R-57	48,500	45,221
	20.205	ER-1187(729)--8R-57	145,128	114,048
	20.205	ER-1187(730)--8R-57	126,276	126,276
	20.205	ER-1187(733)--8R-57	5,203	5,203
	20.205	ER-1187(737)--8R-57	264,411	264,411
	20.205	ER-1187(734)--8R-57	185,093	152,512
	20.205	ER-1187(721)--8R-57	51,305	1,429
	20.205	ER-1187(727)--8R-57	170,095	3,662
	20.205	ER-1187(736)--8R-57	8,216	104
	20.205	HDP-1187(689)--71-57	750,000	3,308
	20.205	STP-I-1187(705)--70-57	640,000	1,605
	20.205	SRTS-U-1187(706)--8U-57	111,940	2,560
	20.205	NHSX-100-1(59)--3H-57	4,289,477	1,204,790
ARRA - Highway Planning and Construction	20.205	ESP-100-1(61)--2S-57	2,832,566	1,030,213
Bus Department Grants	20.516	IA-37-X017-118-10	183,647	36,531
	20.516	IA-37-X017-118-11	202,822	164,193
	20.521	IA-57-X001-118-10	34,014	10,691
	20.521	IA-57-X001-118-11	56,232	33,573
				<u>6,957,112</u>
Iowa Department of Public Safety:				
Alcohol Incentive Grant				
	20.600	10-410, Task 10	28,900	10,633
	20.600	11-410, Task 12	46,250	25,695
				<u>36,328</u>
Total U.S. Department of Transportation				<u>21,515,456</u>

(Continued)

CITY OF CEDAR RAPIDS, IOWA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
 FISCAL YEAR ENDED JUNE, 30, 2011

Federal Grantor / Pass Through Grantor and Program Title	CFDA Number	Grant Number	Program or Award Amount	Program Expenditures
Institute of Museum and Library Services:				
Direct:				
National Leadership Grant	45.312	CL-00-10-0004-10	500,000	<u>227,757</u>
Total Institute of Museum and Library Services				<u>227,757</u>
U.S. Environmental Protection Agency:				
Direct:				
Brownfield Cleanup Grant	66.818	BF-98764201	200,000	48,906
	66.818	BF-98746901	200,000	20,036
	66.818	BF-98746801	200,000	<u>3,885</u>
				<u>72,827</u>
Total U.S. Environmental Protection Agency				<u>72,827</u>
U.S. Department of Energy:				
Direct:				
ARRA - Energy Efficiency Conservative Block Grant	81.128	DE-SC0002598	1,290,900	<u>128,195</u>
Office of Energy Independence				
ARRA - Energy Efficiency Conservative Block Grant	81.128	EECBG 10-3481	474,533	434,922
ARRA - State Energy Program	81.041	SEP 10-6935	84,615	<u>82,026</u>
				<u>516,948</u>
Total U.S. Department of Energy				<u>645,143</u>
U.S. Department of Education:				
Iowa Department of Transportation:				
ARRA-State Fiscal Stabilization Fund--Gov Services	84.397	S397A090016A	144,761	<u>144,761</u>
Total U.S. Department of Education				<u>144,761</u>
U.S. Department of Health and Human Services:				
Iowa Department of Public Health:				
Dental Grant	93.994	588-1P-I01	9,380	9,096
STD Grant	93.977	588-1P-I01	2,000	1,982
Disease Control & Prevention Grants	93.283	588-1P-I01	12,200	10,804
Drug Abuse Information Grant	93.959	588-1P-I01	281,773	269,717
Diabetes	93.988	588-1P-I01	2,000	<u>187</u>
				<u>291,786</u>
Division of Health Protection:				
Health Protection Grant/Immunization	93.268	588-1P-I01	60,000	32,528
Health Protection Grant/Immunization	93.940	588-1P-I01	4,750	<u>4,626</u>
				<u>37,154</u>
Total U.S. Department of Health and Human Services				<u>328,940</u>

(Continued)

CITY OF CEDAR RAPIDS, IOWA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
 FISCAL YEAR ENDED JUNE, 30, 2011

Federal Grantor / Pass Through Grantor and Program Title	CFDA Number	Grant Number	Program or Award Amount	Program Expenditures
U.S. Department of Homeland Security:				
Direct:				
FEMA Firefighter Assistance	97.044	EMW02010-FO-09727	357,125	132,519
Law Enforcement Officer Reimbursement Agreement	97.090	HSTS0208HSLR053	40,822	<u>40,822</u>
				<u>173,341</u>
Iowa Homeland Security & Emergency Management:				
State Homeland Security Program	97.004	FY 2008	133,450	40,558
	97.004	FY 2009	222,500	<u>94,249</u>
				<u>134,807</u>
Iowa Department of Economic Development:				
FEMA	97.036	FEMA-IA-DR1763	344,689,851	24,849,186
Hazard Mitigation Grant Program	97.039	HMGP-DR-1763-0063-01	7,438,879	<u>486,137</u>
				<u>25,335,323</u>
Total U.S. Department of Homeland Security				<u>25,643,471</u>
Total Expenditures of Federal Awards				<u>179,884,733</u>

See Notes to Schedule of Expenditures of Federal Awards

City of Cedar Rapids, Iowa

Notes to the Schedule of Expenditures of Federal Awards
Year Ended June 30, 2011

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the City of Cedar Rapids, Iowa and the Eastern Iowa Airport discretely presented component unit for the year ended June 30, 2011. The accompanying schedule of expenditures of federal awards does not include the federal grant activity of the Cedar Rapids/Linn County Solid Waste Agency, a discretely presented component unit. All federal financial assistance received directly from federal agencies as well as federal financial assistance passed through other government agencies expended during the year is included in the schedule. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments and Nonprofit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Note 2. Significant Accounting Policies

Revenue from federal awards is recognized when the City has done everything necessary to establish its right to the revenue under the modified accrual basis for governmental funds and accrual basis for proprietary funds. Expenditures of federal awards are recognized in the accounting period when the liability is incurred for expenditures/expenses funded through federal awards.

Note 3. Subrecipients

Of the federal expenditures presented in the schedule, the City of Cedar Rapids, Iowa provided federal awards to subrecipients as follows:

Program Title	Federal CFDA Number	Amount Provided to Subrecipients
Community Development Block Grants	14.218	\$ 266,955
Community Development Block Grant HOME	14.228	42,945,427
HOME	14.239	487,659
Lead Based Paint Abatement Program	14.900	438,631
Homeless Prevention Program - ARRA	14.257	254,385
Hazard Mitigation Grant Program	97.039	163,049
Energy Efficiency & Conservation Block Grant - ARRA	81.128	126,441

City of Cedar Rapids, Iowa

**Summary Schedule of Prior Audit Findings
Year Ended June 30, 2011**

Number	Comment	Status	Other Explanation
Findings Related to Basic Financial Statements:			
<u>Significant Deficiency:</u>			
10-II-A	Inadequate segregation of duties over licenses and permit receipts.	Corrected	
Findings Related to Federal Awards:			
<u>Significant Deficiency:</u>			
10-III-A	Inadequate system to accurately capture all federal grant expenditures on the schedule of federal awards.	Corrected	
<u>Instances of Noncompliance:</u>			
10-III-B	An adequate system is not in place to ensure compliance with the Buy American Act.	Corrected	
10-III-C	The City did not have a policy in place to ensure compliance with the suspension & debarment requirements for the Jumpstart program.	Corrected	
10-III-D	The City was not in compliance with the subrecipient monitoring requirement related to the subrecipients for the Jumpstart program.	Corrected	



Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards

To the Honorable Mayor and
Members of the City Council
City of Cedar Rapids, Iowa
Cedar Rapids, Iowa

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Cedar Rapids, Iowa (City) as of and for the year ended June 30, 2011, and have issued our report thereon dated December 16, 2011. Our report includes a reference to other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Other auditors audited the financial statements of Cedar Rapids Public Library Foundation, a discretely presented component unit, as described in our report on the City's financial statements. The financial statements of Cedar Rapids Public Library Foundation were not audited in accordance with *Government Auditing Standards*.

The City of Cedar Rapids, Iowa's basic financial statements include the Cedar Rapids/Linn County Solid Waste Agency, a discretely presented component unit. Our report below does not extend to the Cedar Rapids/Linn County Solid Waste Agency, a discretely presented component unit, because it is reported in a separately issued financial and compliance report of the Cedar Rapids/Linn County Solid Waste Agency, a discretely presented component unit.

Internal Control Over Financial Reporting

Management of the City is responsible for establishing and maintaining effective internal controls over financial reporting. In planning and performing our audit, we considered the City's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*. We noted certain immaterial instances of noncompliance that are described in Part IV of the accompanying schedule of findings and questioned costs.

Comments involving statutory and other legal matters about the City's operations for the year ended June 30, 2011 are based exclusively on the knowledge obtained from procedures performed during our audit of the financial statements of the City. Since our audit was based upon tests and samples, not all transactions that might have had an impact on the comments were necessarily audited. The comments involving statutory and other legal matters are not intended to constitute legal interpretation of those statutes.

We noted certain matters that we reported to management of the City in a separate letter dated December 16, 2011.

This report is intended solely for the information and use of the Mayor and City Council, management, others within the entity, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than those specified parties.

McGladrey & Pullen, LLP

Davenport, Iowa
December 16, 2011



**Independent Auditor's Report on Compliance with
Requirements that Could Have a Direct and Material Effect on Each
Major Program and on Internal Control Over
Compliance in Accordance with OMB Circular A-133**

To the Honorable Mayor and
Members of the City Council
City of Cedar Rapids, Iowa
Cedar Rapids, Iowa

Compliance

We have audited the compliance of the City of Cedar Rapids, Iowa (City) with the types of compliance requirements described in the U. S. Office of Management and Budget (OMB) Circular A-133, *Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2011. The City's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the City's management. Our responsibility is to express an opinion on the City's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and OMB Circular A-133, *Audits of States, Local Governments and Nonprofit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the City of Cedar Rapids, Iowa's compliance with those requirements.

In our opinion, the City complied, in all material respects, with the requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2011.

Internal Control Over Compliance

The management of the City of Cedar Rapids, Iowa is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the City's internal control over compliance with the requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance, in accordance with OMB Circular A-133 but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses as defined above.

This report is intended solely for the information and use of management, the Mayor and City Council, others within the entity, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than those specified parties.

McGladrey & Pullen, LLP

Davenport, Iowa
December 16, 2011

City of Cedar Rapids, Iowa

**Schedule of Findings and Questioned Costs
Year Ended June 30, 2011**

I. Summary of the Independent Auditor's Results

Financial Statements

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

- Material weakness(es) identified? Yes No
- Significant deficiencies identified? Yes None Reported
- Noncompliance material to financial statements noted? Yes No

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? Yes No
- Significant deficiencies identified? Yes None Reported

Type of auditor's report issued on compliance for major programs: Unqualified

- Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of Circular A-133? Yes No

Identification of major program:

CFDA Number	Name of Federal Program or Cluster
20.205	ARRA - Highway Planning and Construction
20.205	Highway Planning and Construction
14.228	Community Development Block Grant
11.307	Economic Development Administration
97.036	FEMA Public Assistance Grant
	Federal Transit Cluster:
20.500	Federal Transit Administration Bus Department Grants
20.507	Federal Transit Administration Bus Department Grants
20.507	ARRA - Federal Transit Administration Bus Department Grants

Dollar threshold used to distinguish between type A and type B programs: \$5,396,542

Auditee qualified as low-risk auditee? Yes No

(Continued)

City of Cedar Rapids, Iowa

Schedule of Findings and Questioned Costs (Continued)
Year Ended June 30, 2011

II. Findings Related to the Basic Financial Statements

Internal Controls

None reported.

Instances of Noncompliance

None reported.

III. Findings and Questioned Costs for Federal Awards

Internal Controls

None reported.

Instances of Noncompliance

None reported.

IV. Other Findings Related to Required Statutory Reporting

11-IV-A: Certified Budget: Expenditures for the year ended June 30, 2011 did not exceed the amount budgeted in any of the City's functions.

11-IV-B: Questionable Expenditures: We noted no expenditures for parties, banquets or other entertainment for employees that we believe may constitute an unlawful expenditure from public funds as this is defined in the Attorney General's opinion dated April 25, 1979.

11-IV-C: Travel Expense: No expenditures of City money for travel expenses of spouses of City officials or employees were noted.

11-IV-D: Business Transactions: Business transactions between the City and City officials or employees are detailed as follows:

Company	Employee	Transaction Description	Amount/Gross
CRL Lawn Care	Don Lacy	Contracted Services	\$ 8,271

Chapter 362.5 of the Code of Iowa prohibits transactions with a City officer that has an interest, direct or indirect, in any contract or job of work or material or the profits thereof or services to be furnished or performed for the officer's or employee's city. A contract entered into in violation of this section is void. The provisions of this section do not apply if the purchases benefiting that officer or employee do not exceed a cumulative total purchase price of \$1,500 in a fiscal year.

In accordance with Chapter 362.5 of the Code of Iowa, the transactions with CRL Lawn Care do not appear to represent a conflict of interest since it was entered into through competitive bidding in accordance with the Code.

11-IV-E: Bond Coverage: Surety bond coverage of City officials and employees is in accordance with statutory provisions. The amount of coverage should be reviewed annually to ensure the coverage is adequate for current operations.

(Continued)

City of Cedar Rapids, Iowa

Schedule of Findings and Questioned Costs (Continued)
Year Ended June 30, 2011

11-IV-F: Council Minutes: No transactions were found that we believe should have been approved in the Council minutes but were not.

11-IV-G: Deposits and Investments: We noted no instances of noncompliance with the deposit and investment provisions of Chapters 12B and 12C of the Code of Iowa and the City's investment policy.

