

**City of Cedar Rapids, Iowa
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2005**

	Special Revenue Funds					
	Community Development Block Grants	H.O.M.E.	Hotel-Motel Tax	Tax Incremental Financing	Road Use Tax	Leased Housing
ASSETS						
Cash and investments	\$ -	\$ -	\$ -	\$ 743,881	\$ -	\$ 125,146
Receivables:						
Taxes	-	-	-	9,723,908	-	-
Accounts and unbilled usage, net	39,177	156,647	-	-	-	145,157
Interest	-	-	-	-	-	-
Due from other funds	31,281	85,352	457,683	5,668,296	1,587,231	-
Due from other governments	95,481	-	531,854	-	1,680,082	793,023
Prepaid items	-	-	17,100	-	-	-
Total assets	<u>165,939</u>	<u>241,999</u>	<u>1,006,637</u>	<u>16,136,085</u>	<u>3,267,313</u>	<u>1,063,326</u>
LIABILITIES AND FUND BALANCES (DEFICITS)						
Liabilities:						
Vouchers payable	74,575	850	1,156	5,200	-	8,571
Contracts payable	-	-	-	-	-	-
Accrued expenditures	10,607	2,538	-	-	-	32,756
Revenues collected in advance	-	-	-	-	-	-
Deferred revenues	56,294	245,805	531,854	9,644,275	-	596,161
Advance from other funds	-	-	825,015	-	-	-
Due to other funds	-	-	-	-	-	261,801
Due to general public	-	-	-	-	-	105,732
Due to employees	-	-	-	-	-	-
Due to other governments	-	160,715	-	-	-	192
Security deposits	-	-	-	-	-	-
Total liabilities	<u>141,476</u>	<u>409,908</u>	<u>1,358,025</u>	<u>9,649,475</u>	<u>-</u>	<u>1,005,213</u>
Fund balances (deficits):						
Reserved for:						
Prepaid items	-	-	17,100	-	-	-
Encumbrances	507,787	153,663	-	-	-	119
Employee retirement	-	-	-	-	-	-
Unreserved, reported in:						
Capital projects funds	-	-	-	-	-	-
Special revenue funds	(483,324)	(321,572)	(368,488)	6,486,610	3,267,313	57,994
Total fund balances (deficits)	<u>24,463</u>	<u>(167,909)</u>	<u>(351,388)</u>	<u>6,486,610</u>	<u>3,267,313</u>	<u>58,113</u>
Total liabilities and fund balances	<u>\$ 165,939</u>	<u>\$ 241,999</u>	<u>\$ 1,006,637</u>	<u>\$ 16,136,085</u>	<u>\$ 3,267,313</u>	<u>\$ 1,063,326</u>

Special Revenue Funds

SSMID	Employee Benefits	Fire Retirement	Police Retirement	Other	Total	Other Construction	Total Nonmajor Governmental Funds
\$ -	\$ -	\$ 2,736,537	\$ 7,632,887	\$ 959,580	\$ 12,198,031	\$ 1,351,162	\$ 13,549,193
345,974	12,490,506	1,165,148	1,157,999	196,524	25,080,059	-	25,080,059
8,737	214	-	-	194,688	544,620	5,973	550,593
-	-	8,174	62,282	566	71,022	-	71,022
41,779	2,443,189	-	-	4,962,374	15,277,185	6,423,230	21,700,415
-	-	-	-	269,196	3,369,636	24,249	3,393,885
-	-	-	-	3,750	20,850	23,840	44,690
<u>396,490</u>	<u>14,933,909</u>	<u>3,909,859</u>	<u>8,853,168</u>	<u>6,586,678</u>	<u>56,561,403</u>	<u>7,828,454</u>	<u>64,389,857</u>
7,551	1,377	3,394	-	122,701	225,375	75,806	301,181
-	-	-	-	75,596	75,596	252,403	327,999
2,311	456,390	503,172	-	12,521	1,020,295	-	1,020,295
-	243	-	-	120,611	120,854	-	120,854
345,181	12,444,428	1,160,806	1,153,702	451,984	26,630,490	24,473	26,654,963
-	-	-	-	-	825,015	-	825,015
-	-	92,031	203,911	-	557,743	-	557,743
-	-	-	-	-	105,732	-	105,732
-	8,803	-	-	-	8,803	-	8,803
-	-	-	-	-	160,907	-	160,907
-	-	-	-	-	-	200	200
<u>355,043</u>	<u>12,911,241</u>	<u>1,759,403</u>	<u>1,357,613</u>	<u>783,413</u>	<u>29,730,810</u>	<u>352,882</u>	<u>30,083,692</u>
-	-	-	-	3,750	20,850	23,840	44,690
-	-	-	-	458,200	1,119,769	716,641	1,836,410
-	2,022,668	2,150,456	7,495,555	-	11,668,679	-	11,668,679
-	-	-	-	-	-	6,735,091	6,735,091
41,447	-	-	-	5,341,315	14,021,295	-	14,021,295
41,447	2,022,668	2,150,456	7,495,555	5,803,265	26,830,593	7,475,572	34,306,165
<u>\$ 396,490</u>	<u>\$ 14,933,909</u>	<u>\$ 3,909,859</u>	<u>\$ 8,853,168</u>	<u>\$ 6,586,678</u>	<u>\$ 56,561,403</u>	<u>\$ 7,828,454</u>	<u>\$ 64,389,857</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, 2005

	Special Revenue Funds					
	Community Development Block Grants	H.O.M.E.	Hotel-Motel Tax	Tax Incremental Financing	Road Use Tax	Leased Housing
Revenues:						
Property taxes	\$ -	\$ -	\$ -	\$ 8,604,302	\$ -	\$ -
Other taxes	-	-	2,044,472	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	1,609,990	600,707	-	-	10,108,096	6,218,359
Charges for services	1,420	975	-	-	-	786
Fines and forfeits	-	-	-	-	-	-
Use of money and property	-	-	7,520	90,390	39,484	18,089
Rents and royalties	-	-	-	-	-	-
Miscellaneous	91,593	126,487	-	-	-	89,844
Total revenues	<u>1,703,003</u>	<u>728,169</u>	<u>2,051,992</u>	<u>8,694,692</u>	<u>10,147,580</u>	<u>6,327,078</u>
Expenditures:						
Current:						
Public safety	-	-	-	-	-	-
Public works	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Community and economic development	1,701,738	697,085	1,190,988	2,429,035	-	6,407,786
General government	-	-	-	-	-	-
Debt service:						
Bond issuance costs	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	33,522
Total expenditures	<u>1,701,738</u>	<u>697,085</u>	<u>1,190,988</u>	<u>2,429,035</u>	<u>-</u>	<u>6,441,308</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,265</u>	<u>31,084</u>	<u>861,004</u>	<u>6,265,657</u>	<u>10,147,580</u>	<u>(114,230)</u>
Other Financing Sources (Uses):						
Long-term debt issued	-	-	-	-	-	-
Discount on debt issued	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	1,950
Transfers in	-	-	-	-	-	-
Transfers (out)	-	-	(787,131)	(4,735,003)	(10,262,000)	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(787,131)</u>	<u>(4,735,003)</u>	<u>(10,262,000)</u>	<u>1,950</u>
Net change in fund balances	1,265	31,084	73,873	1,530,654	(114,420)	(112,280)
Fund balances (deficits) - July 1, 2004	23,198	(198,993)	(425,261)	4,955,956	3,381,733	170,393
Fund balances (deficits) - June 30, 2005	<u>\$ 24,463</u>	<u>\$ (167,909)</u>	<u>\$ (351,388)</u>	<u>\$ 6,486,610</u>	<u>\$ 3,267,313</u>	<u>\$ 58,113</u>

SSMID	Employee Benefits	Fire Retirement	Police Retirement	Other	Total	Other Construction	Total Nonmajor Governmental Funds
\$ 416,157	\$ 8,398,113	\$ 797,992	\$ 790,575	\$ 1,558,924	\$ 20,566,063	\$ -	\$ 20,566,063
-	-	-	-	-	2,044,472	-	2,044,472
-	-	-	-	20,200	20,200	-	20,200
-	5	-	-	3,056,972	21,594,129	379,097	21,973,226
-	33,679	-	-	8,975	45,835	-	45,835
-	-	-	-	9,062	9,062	-	9,062
666	46,580	102,344	223,697	141,555	670,325	238,167	908,492
-	-	-	-	293,968	293,968	-	293,968
-	-	-	-	324,102	632,026	603,065	1,235,091
<u>416,823</u>	<u>8,478,377</u>	<u>900,336</u>	<u>1,014,272</u>	<u>5,413,758</u>	<u>45,876,080</u>	<u>1,220,329</u>	<u>47,096,409</u>
-	2,024	9,505	-	482,940	494,469	14,065	508,534
-	-	-	-	-	-	1,000	1,000
-	-	-	-	958,908	958,908	778,351	1,737,259
205,084	-	-	-	1,780,296	14,412,012	40,598	14,452,610
-	-	-	-	226,677	226,677	111,215	337,892
-	-	-	-	-	-	1,890	1,890
-	-	-	-	254,218	287,740	3,760,977	4,048,717
<u>205,084</u>	<u>2,024</u>	<u>9,505</u>	<u>-</u>	<u>3,703,039</u>	<u>16,379,806</u>	<u>4,708,096</u>	<u>21,087,902</u>
<u>211,739</u>	<u>8,476,353</u>	<u>890,831</u>	<u>1,014,272</u>	<u>1,710,719</u>	<u>29,496,274</u>	<u>(3,487,767)</u>	<u>26,008,507</u>
-	-	-	-	-	-	895,000	895,000
-	-	-	-	-	-	(4,323)	(4,323)
-	-	-	-	607	2,557	305,541	308,098
192,229	-	-	-	1,959,945	2,152,174	196,954	2,349,128
(455,982)	(8,334,823)	(2,002,935)	(2,574,555)	(3,684,093)	(32,836,522)	(42,055)	(32,878,577)
<u>(263,753)</u>	<u>(8,334,823)</u>	<u>(2,002,935)</u>	<u>(2,574,555)</u>	<u>(1,723,541)</u>	<u>(30,681,791)</u>	<u>1,351,117</u>	<u>(29,330,674)</u>
(52,014)	141,530	(1,112,104)	(1,560,283)	(12,822)	(1,185,517)	(2,136,650)	(3,322,167)
93,461	1,881,138	3,262,560	9,055,838	5,816,087	28,016,110	9,612,222	37,628,332
<u>\$ 41,447</u>	<u>\$ 2,022,668</u>	<u>\$ 2,150,456</u>	<u>\$ 7,495,555</u>	<u>\$ 5,803,265</u>	<u>\$ 26,830,593</u>	<u>\$ 7,475,572</u>	<u>\$ 34,306,165</u>

City of Cedar Rapids, Iowa
Combining Statement of Net Assets
Nonmajor Enterprise Funds
June 30, 2005

	Business-type Activities - Other Enterprise Funds			
	Ground Transportation System	Parking System	Solid Waste Management	Golf
ASSETS				
Current assets:				
Cash and investments	\$ 3,000	\$ 5,112	\$ 100	\$ 22,115
Receivables:				
Taxes	3,000,299	-	-	-
Accounts and unbilled usage, net				
\$162,668 of allowance for doubtful accounts	91,396	170,679	1,068,220	3,179
Interest	-	282	-	-
Due from other funds	1,415,348	2,578,482	14,685,504	914,127
Due from other governments	489,979	9,791	2,690	2,504
Inventories	357,724	-	-	119,923
Prepaid items	3,000	-	-	1,205
Deferred charges	-	-	-	11,720
Restricted assets:				
Due from other funds	-	-	3,178,096	-
Total current assets	<u>5,360,746</u>	<u>2,764,346</u>	<u>18,934,610</u>	<u>1,074,773</u>
Noncurrent assets:				
Land	2,420,742	5,340,123	27,229	602,967
Buildings and structures	12,898,959	22,501,195	214,837	1,266,787
Improvements other than buildings	7,305,197	4,628,084	-	6,092,068
Machinery and equipment	14,592,264	765,358	4,787,593	1,554,651
Accumulated depreciation	(20,622,647)	(13,323,606)	(3,412,067)	(3,072,424)
Construction in progress	162,230	27,380	-	-
Total noncurrent assets	<u>16,756,745</u>	<u>19,938,534</u>	<u>1,617,592</u>	<u>6,444,049</u>
Total assets	<u>22,117,491</u>	<u>22,702,880</u>	<u>20,552,202</u>	<u>7,518,822</u>
LIABILITIES				
Current liabilities:				
Vouchers payable	160,292	102,083	176,358	83,203
Contracts payable	75,980	21,531	-	-
Accrued expenses	180,703	68,867	113,273	77,545
Compensated absences	209,756	67,327	81,561	82,464
Revenues collected in advance	1,543	12,968	-	-
Deferred revenues	3,376,374	-	-	-
Due to other funds	-	-	-	-
Due to other governments	-	-	57	23,159
Security deposits	1,000	-	-	-
Advance from other funds	-	-	-	-
Current liabilities payable from restricted assets:				
General obligation bonds payable	-	-	-	250,000
Unamortized bond premium	-	-	-	912
Matured bonds interest payable	-	-	-	15,290
Total current liabilities	<u>4,005,648</u>	<u>272,776</u>	<u>371,249</u>	<u>532,573</u>
Noncurrent liabilities:				
General obligation bonds payable	-	-	-	3,750,000
Unamortized bond premium	-	-	-	12,561
Compensated absences	2,295	-	-	-
Liabilities payable from restricted assets:				
Closure/post closure landfill	-	-	3,178,096	-
Total noncurrent liabilities	<u>2,295</u>	<u>-</u>	<u>3,178,096</u>	<u>3,762,561</u>
Total liabilities	<u>4,007,943</u>	<u>272,776</u>	<u>3,549,345</u>	<u>4,295,134</u>
NET ASSETS				
Invested in capital assets, net of related debt	16,756,745	19,938,534	1,617,592	2,442,296
Unrestricted (deficit)	1,352,803	2,491,570	15,385,265	781,392
	<u>\$ 18,109,548</u>	<u>\$ 22,430,104</u>	<u>\$ 17,002,857</u>	<u>\$ 3,223,688</u>

U.S. Cellular Center	Paramount Theatre	Ice Arena	Total
\$ 455,086	\$ 47,745	\$ 17,074	\$ 550,232
-	-	-	3,000,299
241,591	18,845	188,986	1,782,896
-	-	-	282
797,883	-	32,876	20,424,220
-	84,645	-	589,609
-	-	-	477,647
38,059	17,069	10,486	69,819
-	10,703	-	22,423
-	-	-	3,178,096
<u>1,532,619</u>	<u>179,007</u>	<u>249,422</u>	<u>30,095,523</u>
807,500	308,531	-	9,507,092
10,118,154	1,105,870	9,399,567	57,505,369
275,034	13,217	98,313	18,411,913
943,625	256,202	1,887,260	24,786,953
(7,321,845)	(1,190,548)	(1,915,141)	(50,858,278)
-	7,196,635	-	7,386,245
<u>4,822,468</u>	<u>7,689,907</u>	<u>9,469,999</u>	<u>66,739,294</u>
<u>6,355,087</u>	<u>7,868,914</u>	<u>9,719,421</u>	<u>96,834,817</u>
338,615	6,768	47,527	914,846
-	9,480	-	106,991
125,403	8,982	7,444	582,217
-	-	-	441,108
9,772	47,745	-	72,028
156,459	-	3,657	3,536,490
-	440,069	-	440,069
84,645	502	69,323	177,686
7,500	-	-	8,500
200,000	-	-	200,000
-	123,000	275,000	648,000
-	-	-	912
-	8,885	31,067	55,242
<u>922,394</u>	<u>645,431</u>	<u>434,018</u>	<u>7,184,089</u>
-	2,051,526	5,510,000	11,311,526
-	-	-	12,561
-	-	-	2,295
-	-	-	3,178,096
-	2,051,526	5,510,000	14,504,478
<u>922,394</u>	<u>2,696,957</u>	<u>5,944,018</u>	<u>21,688,567</u>
4,822,468	5,526,084	3,684,999	54,788,718
610,225	(354,127)	90,404	20,357,532
<u>\$ 5,432,693</u>	<u>\$ 5,171,957</u>	<u>\$ 3,775,403</u>	<u>\$ 75,146,250</u>

City of Cedar Rapids, Iowa
Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets
Nonmajor Enterprise Funds
For the Year Ended June 30, 2005

	Business-type Activities - Other Enterprise Funds			
	Ground Transportation System	Parking System	Solid Waste Management	Golf
Operating revenues:				
Charges for services	\$ 703,173	\$ 2,584,491	\$ 6,535,606	\$ 1,831,103
Fines and forfeits	-	388,978	-	-
Use of money and property	-	6,205	-	-
Rents and royalties	111,577	1,440	-	466,712
Miscellaneous	240,293	8,463	9,145	252,569
Total operating revenues	<u>1,055,043</u>	<u>2,989,577</u>	<u>6,544,751</u>	<u>2,550,384</u>
Operating expenses:				
Personal services	3,784,692	1,693,658	2,687,426	1,330,911
Purchased services	660,892	1,110,487	1,467,427	356,281
Supplies and materials	908,275	134,323	640,540	518,496
Other	713,762	24,445	26,086	28,204
Depreciation	1,886,511	1,073,366	567,912	343,033
Total operating expenses	<u>7,954,132</u>	<u>4,036,279</u>	<u>5,389,391</u>	<u>2,576,925</u>
Operating income (loss)	<u>(6,899,089)</u>	<u>(1,046,702)</u>	<u>1,155,360</u>	<u>(26,541)</u>
Nonoperating revenues (expenses):				
Intergovernmental	2,115,981	-	48,564	3,175
Investment income	23,993	50,156	435,280	29,013
Property tax revenue	2,960,123	-	-	-
Gain (loss) on sale of capital assets	(6,082)	1,363	25,185	3,926
Interest expense	-	-	(7,193)	(192,234)
Total nonoperating revenue (expenses)	<u>5,094,015</u>	<u>51,519</u>	<u>501,836</u>	<u>(156,120)</u>
Capital contributions	<u>850,198</u>	<u>11,250</u>	<u>-</u>	<u>-</u>
Income (loss) before transfers	<u>(954,876)</u>	<u>(983,933)</u>	<u>1,657,196</u>	<u>(182,661)</u>
Transfers in	35,000	-	34,748	4,444
Transfers out	-	(326,389)	(1,781,606)	(60,060)
Change in net assets	<u>(919,876)</u>	<u>(1,310,322)</u>	<u>(89,662)</u>	<u>(238,277)</u>
Total net assets, beginning	<u>19,029,424</u>	<u>23,740,426</u>	<u>17,092,519</u>	<u>3,461,965</u>
Total net assets, ending	<u>\$ 18,109,548</u>	<u>\$ 22,430,104</u>	<u>\$ 17,002,857</u>	<u>\$ 3,223,688</u>

U.S. Cellular Center	Paramount Theatre	Ice Arena	Total
\$ 616,645	\$ 179,136	\$ 824,616	\$ 13,274,770
-	-	-	388,978
-	-	-	6,205
1,474,485	329,300	256,921	2,640,435
54,019	674,294	4,181	1,242,964
<u>2,145,149</u>	<u>1,182,730</u>	<u>1,085,718</u>	<u>17,553,352</u>
801,136	377,807	450,308	11,125,938
1,040,952	293,675	441,538	5,371,252
180,367	29,579	81,036	2,492,616
21,574	618	7,124	821,813
278,943	26,008	417,476	4,593,249
<u>2,322,972</u>	<u>727,687</u>	<u>1,397,482</u>	<u>24,404,868</u>
<u>(177,823)</u>	<u>455,043</u>	<u>(311,764)</u>	<u>(6,851,516)</u>
-	-	-	2,167,720
7,723	-	512	546,677
-	-	-	2,960,123
12,071	-	-	36,463
-	(107,848)	(387,578)	(694,853)
<u>19,794</u>	<u>(107,848)</u>	<u>(387,066)</u>	<u>5,016,130</u>
-	-	-	861,448
(158,029)	347,195	(698,830)	(973,938)
309,900	207,088	648,921	1,240,101
-	-	-	(2,168,055)
151,871	554,283	(49,909)	(1,901,892)
5,280,822	4,617,674	3,825,312	77,048,142
<u>\$ 5,432,693</u>	<u>\$ 5,171,957</u>	<u>\$ 3,775,403</u>	<u>\$ 75,146,250</u>

City of Cedar Rapids, Iowa
Combining Statement of Cash Flows
Nonmajor Enterprise Funds
For the Year Ended June 30, 2005

	Business-type Activities -			
	Ground Transportation System	Parking System	Solid Waste Management	Golf
Cash flows from operating activities:				
Cash received from users	\$ 693,378	\$ 2,988,821	\$ 6,571,762	\$ 2,552,184
Cash paid to employees	(3,754,769)	(1,696,390)	(2,693,054)	(1,335,470)
Cash paid to suppliers	(2,358,313)	(1,238,216)	(2,353,628)	(861,876)
Net cash flows from operating activities	<u>(5,419,704)</u>	<u>54,215</u>	<u>1,525,080</u>	<u>354,838</u>
Cash flows from non-capital financing activities:				
Borrowing from other funds	2,615,660	461,005	720,759	765,109
Loans to other funds	(2,391,014)	(255,908)	(680,724)	(601,994)
Intergovernmental	2,115,981	-	48,564	3,175
Transfers in	35,000	-	34,748	4,444
Transfers out	-	(326,389)	(1,781,606)	(60,060)
Property taxes	3,363,132	-	-	-
Net cash flows from non-capital financing activities	<u>5,738,759</u>	<u>(121,292)</u>	<u>(1,658,259)</u>	<u>110,674</u>
Cash flows from capital and related financing activities:				
Purchase of capital assets	(1,194,861)	-	(106,786)	(284,748)
Proceeds from disposition of property and equipment	1,656	2,113	25,185	3,926
Capital contributions	850,198	11,250	-	-
Principal paid	-	-	(210,000)	(250,000)
Interest paid	-	-	(10,500)	(193,225)
Net cash flows from capital and related financing activities	<u>(343,007)</u>	<u>13,363</u>	<u>(302,101)</u>	<u>(724,047)</u>
Cash flows from investing activities:				
Interest on investments	23,993	50,178	435,280	29,013
Net decrease in cash and cash equivalents	41	(3,536)	-	(229,522)
Cash and cash equivalents, July 1, 2004	2,959	8,648	100	251,637
Cash and cash equivalents, June 30, 2005	<u>\$ 3,000</u>	<u>\$ 5,112</u>	<u>\$ 100</u>	<u>\$ 22,115</u>
Reconciliation of operating income (loss) to net cash flows from operating activities				
Operating income (loss)	\$ (6,899,089)	\$ (1,046,702)	\$ 1,155,360	\$ (26,541)
Adjustments to reconcile operating income (loss) to net cash flows from operating activities:				
Depreciation expense	1,886,511	1,073,366	567,912	343,033
Change in assets and liabilities:				
(Increase) decrease in prepaid items	(931)	-	-	21,604
Increase (decrease) in vouchers payable	(49,862)	31,039	(219,575)	(31,077)
Increase in accrued expenses	24,633	3,905	3,518	(8,021)
Increase (decrease) in compensated absences	5,290	(6,637)	(9,146)	3,462
(Increase) decrease in accounts receivable	(24,894)	12,757	27,011	(1,113)
(Increase) decrease in inventories	(24,591)	-	-	50,578
(Increase) decrease in due from other governments	(336,771)	3,021	-	(196)
Increase (decrease) due to other governments	-	-	-	3,109
Increase (decrease) in revenues collected in advance	-	(7,547)	-	-
Increase in employee uniform deposit	-	-	-	-
Increase (decrease) in security deposit	-	(8,987)	-	-
Increase (decrease) in deferred revenue	-	-	-	-
Net cash flows from operating activities	<u>\$ (5,419,704)</u>	<u>\$ 54,215</u>	<u>\$ 1,525,080</u>	<u>\$ 354,838</u>
Schedule of noncash capital and related financing activities:				
Acquisition of assets through contracts payable	<u>\$ 57,527</u>	<u>\$ 15,381</u>	<u>\$ -</u>	<u>\$ (74,076)</u>

Other Enterprise Funds

U.S. Cellular Center	Paramount Theatre	Ice Arena	Total
\$ 1,623,585	\$ 1,192,238	\$ 932,475	\$ 16,554,443
(949,582)	(647,291)	(459,818)	(11,536,374)
(999,729)	(335,255)	(483,444)	(8,630,461)
<u>(325,726)</u>	<u>209,692</u>	<u>(10,787)</u>	<u>(3,612,392)</u>
242,785	1,595,578	351,383	6,752,279
(699,990)	(1,564,688)	(506,503)	(6,700,821)
-	-	-	2,167,720
309,900	207,088	648,921	1,240,101
-	-	-	(2,168,055)
-	-	-	3,363,132
<u>(147,305)</u>	<u>237,978</u>	<u>493,801</u>	<u>4,654,356</u>
(30,452)	(364,701)	(36,400)	(2,017,948)
12,071	-	-	44,951
-	-	-	861,448
-	(113,000)	(260,000)	(833,000)
-	(105,933)	(388,921)	(698,579)
<u>(18,381)</u>	<u>(583,634)</u>	<u>(685,321)</u>	<u>(2,643,128)</u>
7,723	-	512	546,699
(483,689)	(135,964)	(201,795)	(1,054,465)
938,775	183,709	218,869	1,604,697
<u>\$ 455,086</u>	<u>\$ 47,745</u>	<u>\$ 17,074</u>	<u>\$ 550,232</u>
\$ (177,823)	\$ 455,043	\$ (311,764)	\$ (6,851,516)
278,943	26,008	417,476	4,593,249
(5,622)	(9,651)	22,317	27,717
240,633	(4,547)	17,867	(15,522)
(146,827)	(269,484)	(9,510)	(401,786)
-	-	-	(7,031)
(48,782)	(9,847)	(154,233)	(199,101)
8,153	2,815	6,070	43,025
-	-	-	(333,946)
(21,826)	502	(293)	(18,508)
(449,069)	18,853	-	(437,763)
(1,619)	-	-	(1,619)
(2,305)	-	-	(11,292)
418	-	1,283	1,701
<u>(325,726)</u>	<u>209,692</u>	<u>(10,787)</u>	<u>(3,612,392)</u>
<u>\$ (1,991)</u>	<u>\$ (160,021)</u>	<u>\$ (36,400)</u>	<u>\$ (199,580)</u>

City of Cedar Rapids, Iowa
Combining Statement of Net Assets
Internal Service Funds
June 30, 2005

	Public Works Facility	Joint Communications	Risk Management	Total
ASSETS				
Current assets:				
Cash and investments	\$ -	\$ -	\$ 1,508,142	\$ 1,508,142
Receivables:				
Accounts and unbilled usage, net	196,753	10,238	145	207,136
Interest	-	-	7,809	7,809
Due from other funds	1,487,901	494,304	20,838,943	22,821,148
Advance to other funds	-	-	825,015	825,015
Due from other governments	21,764	-	-	21,764
Inventories	202,053	-	-	202,053
Prepaid items	2,440	-	947,483	949,923
Total current assets	<u>1,910,911</u>	<u>504,542</u>	<u>24,127,537</u>	<u>26,542,990</u>
Noncurrent assets:				
Land	1,016,663	-	-	1,016,663
Buildings and structures	7,410,772	-	-	7,410,772
Improvements other than buildings	1,092,787	-	-	1,092,787
Machinery and equipment	160,332	478,269	-	638,601
Accumulated depreciation	(3,539,823)	(223,225)	-	(3,763,048)
Construction in progress	-	59,407	-	59,407
Total noncurrent assets	<u>6,140,731</u>	<u>314,451</u>	<u>-</u>	<u>6,455,182</u>
Total assets	<u>8,051,642</u>	<u>818,993</u>	<u>24,127,537</u>	<u>32,998,172</u>
LIABILITIES				
Current liabilities:				
Vouchers payable	112,952	91,193	992,354	1,196,499
Claims and judgments payable	-	-	6,518,000	6,518,000
Contracts payable	12,157	-	-	12,157
Accrued expenses	25,489	57,628	981	84,098
Compensated absences	19,520	71,431	-	90,951
Revenues collected in advance	-	-	18,999	18,999
General obligation bonds payable	-	-	90,000	90,000
Unamortized bond premium	-	-	1,063	1,063
Matured bonds interest payable	-	-	1,500	1,500
Total current liabilities	<u>170,118</u>	<u>220,252</u>	<u>7,622,897</u>	<u>8,013,267</u>
Noncurrent liabilities:				
General obligation bonds payable	-	-	270,000	270,000
Unamortized bond premium	-	-	3,189	3,189
Compensated absences	-	4,350	-	4,350
Total noncurrent liabilities	<u>-</u>	<u>4,350</u>	<u>273,189</u>	<u>277,539</u>
Total liabilities	<u>170,118</u>	<u>224,602</u>	<u>7,896,086</u>	<u>8,290,806</u>
NET ASSETS				
Invested in capital assets, net of related debt	6,140,731	314,451	-	6,455,182
Unrestricted	1,740,793	279,940	16,231,451	18,252,184
	<u>\$ 7,881,524</u>	<u>\$ 594,391</u>	<u>\$ 16,231,451</u>	<u>\$ 24,707,366</u>

City of Cedar Rapids, Iowa
Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets
Internal Service Funds
For the Year Ended June 30, 2005

	Public Works Facility	Joint Communications	Risk Management	Total
Operating revenues:				
Charges for services	\$ -	\$ 2,027,111	\$ 13,877,041	\$ 15,904,152
Rents and royalties	1,319,628	-	-	1,319,628
Miscellaneous	41,566	-	-	41,566
Total operating revenues	<u>1,361,194</u>	<u>2,027,111</u>	<u>13,877,041</u>	<u>17,265,346</u>
Operating expenses:				
Personal services	566,618	1,254,309	388,919	2,209,846
Purchased services	310,417	517,255	12,795,564	13,623,236
Supplies and materials	90,181	9,586	23,944	123,711
Other	1,306	12,767	829,377	843,450
Depreciation	463,054	92,562	-	555,616
Total operating expenses	<u>1,431,576</u>	<u>1,886,479</u>	<u>14,037,804</u>	<u>17,355,859</u>
Operating income (loss)	<u>(70,382)</u>	<u>140,632</u>	<u>(160,763)</u>	<u>(90,513)</u>
Nonoperating revenues (expenses):				
Investment earnings	33,617	2,712	581,612	617,941
Interest expense	-	-	(21,062)	(21,062)
Total nonoperating revenue (expenses)	<u>33,617</u>	<u>2,712</u>	<u>560,550</u>	<u>596,879</u>
Capital contributions	<u>12,123</u>	<u>-</u>	<u>-</u>	<u>12,123</u>
Income (loss) before transfers	<u>(24,642)</u>	<u>143,344</u>	<u>399,787</u>	<u>518,489</u>
Transfers in	-	-	131,523	131,523
Transfers out	<u>(30,739)</u>	<u>-</u>	<u>(634,870)</u>	<u>(665,609)</u>
Change in net assets	(55,381)	143,344	(103,560)	(15,597)
Total net assets, beginning	7,936,905	451,047	16,335,011	24,722,963
Total net assets, ending	<u>\$ 7,881,524</u>	<u>\$ 594,391</u>	<u>\$ 16,231,451</u>	<u>\$ 24,707,366</u>

City of Cedar Rapids, Iowa
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended June 30, 2005

	Public Works Facility	Joint Communications	Risk Management	Total
Cash flows from operating activities:				
Cash received from users	\$ 1,447,168	\$ 2,027,042	\$ 13,859,328	\$ 17,333,538
Cash paid to employees	(564,313)	(1,225,128)	(387,938)	(2,177,379)
Cash paid to suppliers	(421,585)	(464,388)	(13,672,747)	(14,558,720)
Net cash flows from operating activities	<u>461,270</u>	<u>337,526</u>	<u>(201,357)</u>	<u>597,439</u>
Cash flows from non-capital financing activities:				
Borrowing from other funds	254,218	143,312	669,894	1,067,424
Loans to other funds	(378,729)	(483,550)	(1,177,123)	(2,039,402)
Transfers in	-	-	131,523	131,523
Transfers out	(30,739)	-	(634,870)	(665,609)
Net cash flows from non-capital financing activities	<u>(155,250)</u>	<u>(340,238)</u>	<u>(1,010,576)</u>	<u>(1,506,064)</u>
Cash flows from capital and related financing activities:				
Purchase of capital assets	(351,760)	-	-	(351,760)
Capital contributions	12,123	-	-	12,123
Principal paid	-	-	(90,000)	(90,000)
Interest paid	-	-	(22,499)	(22,499)
Net cash flows from capital and related financing activities	<u>(339,637)</u>	<u>-</u>	<u>(112,499)</u>	<u>(452,136)</u>
Cash flows from investing activities:				
Interest on investments	<u>33,617</u>	<u>2,712</u>	<u>585,467</u>	<u>621,796</u>
Net decrease in cash and cash equivalents	-	-	(738,965)	(738,965)
Cash and cash equivalents, July 1, 2004	-	-	2,247,107	2,247,107
Cash and cash equivalents, June 30, 2005	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,508,142</u>	<u>\$ 1,508,142</u>
Reconciliation of operating income (loss) to net cash flows from operating activities				
Operating income (loss)	\$ (70,382)	\$ 140,632	\$ (160,763)	\$ (90,513)
Adjustments to reconcile operating income (loss) to net cash flows from operating activities:				
Depreciation expense	463,054	92,562	-	555,616
Change in assets and liabilities:				
(Increase) decrease in prepaid items	6,755	-	(29,802)	(23,047)
Increase (decrease) in vouchers payable	(5,072)	75,220	77,940	148,088
Increase (decrease) in accrued expenses	2,862	(56)	981	3,787
Increase (decrease) in compensated absences	(556)	29,237	-	28,681
(Increase) decrease in accounts receivable	88,447	(69)	(145)	88,233
(Increase) in inventories	(21,365)	-	-	(21,365)
(Increase) in due from other governments	(2,473)	-	-	(2,473)
(Decrease) in revenues collected in advance	-	-	(17,568)	(17,568)
(Decrease) in open claims payable	-	-	(72,000)	(72,000)
Net cash flows from operating activities	<u>\$ 461,270</u>	<u>\$ 337,526</u>	<u>\$ (201,357)</u>	<u>\$ 597,439</u>
Schedule of noncash capital and related financing activities:				
Acquisition of capital assets through contracts payable	<u>\$ 12,157</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,157</u>

City of Cedar Rapids, Iowa
Combining Statement of Assets and Liabilities
Agency Funds
June 30, 2005

	Developers Security Deposit	Contractors Permit Deposit	Regional Planning	Area Ambulance	Total
ASSETS					
Receivables:					
Accounts and unbilled usage	\$ -	\$ -	\$ 109	\$ -	\$ 109
Due from other governments	297,158	59,496	178,669	225,227	760,550
Total Assets	<u>\$ 297,158</u>	<u>\$ 59,496</u>	<u>\$ 178,778</u>	<u>\$ 225,227</u>	<u>\$ 760,659</u>
LIABILITIES					
Vouchers payable	\$ -	\$ 61	\$ 2,543	\$ -	\$ 2,604
Due to other governments	-	-	176,235	225,227	401,462
Security deposits	297,158	59,435	-	-	356,593
Total liabilities	<u>\$ 297,158</u>	<u>\$ 59,496</u>	<u>\$ 178,778</u>	<u>\$ 225,227</u>	<u>\$ 760,659</u>

**CITY OF CEDAR RAPIDS, IOWA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FISCAL YEAR ENDED JUNE 30, 2005**

	Balance July 1, 2004	Additions	Deletions	Balance June 30, 2005
Developers Security Deposit				
Assets:				
Due from other governments	\$ 286,113	\$ 297,158	\$ 286,113	\$ 297,158
Liabilities:				
Security deposits	\$ 286,113	\$ 11,045	\$ -	\$ 297,158
Contractors Permit Deposit				
Assets:				
Due from other governments	\$ 46,562	\$ 59,496	\$ 46,562	\$ 59,496
Liabilities:				
Vouchers payable	\$ 61	\$ 308	\$ 308	\$ 61
Security deposits	46,501	277,003	264,069	59,435
Total liabilities	\$ 46,562	\$ 277,311	\$ 264,377	\$ 59,496
Regional Planning				
Assets:				
Accounts and unbilled usage	\$ -	\$ 109	\$ -	\$ 109
Due from other governments	171,098	178,670	171,099	178,669
Total Assets	\$ 171,098	\$ 178,779	\$ 171,099	\$ 178,778
Liabilities:				
Vouchers payable	\$ 1,515	\$ 47,552	\$ 46,524	\$ 2,543
Due to other governments	169,583	6,652	-	176,235
Total liabilities	\$ 171,098	\$ 54,204	\$ 46,524	\$ 178,778
Area Ambulance				
Assets:				
Due from other governments	\$ 317,999	\$ 225,227	\$ 317,999	\$ 225,227
Liabilities:				
Vouchers payable	\$ 1,606	\$ -	\$ 1,606	\$ -
Due to other governments	316,393	-	91,166	225,227
Total liabilities	\$ 317,999	\$ -	\$ 92,772	\$ 225,227
Total				
Assets:				
Accounts and unbilled usage	\$ -	\$ 109	\$ -	\$ 109
Due from other governments	821,772	760,551	821,773	760,550
	\$ 821,772	\$ 760,660	\$ 821,773	\$ 760,659
Liabilities:				
Vouchers payable	\$ 3,182	\$ 47,860	\$ 48,438	\$ 2,604
Due to other governments	485,976	6,652	91,166	401,462
Security deposits	332,614	288,048	264,069	356,593
Total liabilities	\$ 821,772	\$ 342,560	\$ 403,673	\$ 760,659