

**STATE OF IOWA**  
**2012**  
**FINANCIAL REPORT**  
**FISCAL YEAR ENDED**  
**JUNE 30, 2012**

**16203100900000**  
**City Clerk**  
**340 1st Ave E**  
**Dyersville, IA 52040**

**CITY OF     DYERSVILLE    , IOWA**  
**DUE: December 1, 2012**

*(Please correct any error in name, address, and ZIP Code)*

**WHEN COMPLETED, PLEASE RETURN TO**  
**David A. Vaudt, CPA**  
**Auditor of State**  
**State Capitol Building**  
**Des Moines, IA 50319-0004**

NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.

<b>ALL FUNDS</b>				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
<b>Revenues and Other Financing Sources</b>				
Taxes levied on property	1,548,728		1,548,728	1,548,728
Less: Uncollected property taxes-levy year	122		122	
<b>Net current property taxes</b>	<b>1,548,606</b>		<b>1,548,606</b>	<b>1,548,728</b>
Delinquent property taxes	5,025		5,025	
TIF revenues	1,299,946		1,299,946	1,281,229
Other city taxes	641,751	7,062	648,813	657,314
Licenses and permits	18,968	0	18,968	15,500
Use of money and property	35,606	0	35,606	104,050
Intergovernmental	1,568,441	0	1,568,441	2,028,145
Charges for fees and service	211,397	1,647,621	1,859,018	1,869,909
Special assessments	1,507	0	1,507	
Miscellaneous	388,179	12,487	400,666	3,258,800
Other financing sources	2,452,675	0	2,452,675	1,000
<b>Total revenues and other sources</b>	<b>8,172,101</b>	<b>1,667,170</b>	<b>9,839,271</b>	<b>10,764,675</b>
<b>Expenditures and Other Financing Uses</b>				
Public safety	2,159,522	0	2,159,522	2,159,941
Public works	554,642	0	554,642	510,174
Health and social services	800	0	800	21,550
Culture and recreation	1,029,136	0	1,029,136	839,393
Community and economic development	114,242	0	114,242	273,283
General government	350,106	0	350,106	326,808
Debt service	870,876	0	870,876	659,282
Capital projects	4,506,578	0	4,506,578	5,368,352
<b>Total governmental activities expenditures</b>	<b>9,585,902</b>	<b>0</b>	<b>9,585,902</b>	<b>10,158,783</b>
Business type activities	0	1,720,561	1,720,561	1,665,036
<b>Total ALL expenditures</b>	<b>9,585,902</b>	<b>1,720,561</b>	<b>11,306,463</b>	<b>11,823,819</b>
Other financing uses, including transfers out	0	0	0	
<b>Total ALL expenditures/And other financing uses</b>	<b>9,585,902</b>	<b>1,720,561</b>	<b>11,306,463</b>	<b>11,823,819</b>
<b>Excess revenues and other sources over (Under) Expenditures/And other financing uses</b>	<b>-1,413,801</b>	<b>-53,391</b>	<b>-1,467,192</b>	<b>-1,059,144</b>
Beginning fund balance July 1, 2011	893,188	900,352	1,793,540	3,626,045
Ending fund balance June 30, 2012	<b>(520,613)</b>	<b>846,961</b>	<b>326,348</b>	<b>2,566,901</b>

**Note** - These balances do not include \$ \_\_\_\_\_ held in non-budgeted internal service funds; \$ \_\_\_\_\_ held in Pension Trust Funds; \$ \_\_\_\_\_ held in Private Purpose Trust funds and \$ \_\_\_\_\_ held in agency funds which were not budgeted and are not available for city operations.

Indebtedness at June 30, 2012	Amount - Omit cents	Indebtedness at June 30, 2012	Amount - Omit cents
General obligation debt	\$ 8,940,000	Other long-term debt	\$ 0
Revenue debt	\$ 2,944,000	Short-term debt	\$ 0
TIF Revenue debt	\$ 150,000		
		General obligation debt limit	\$ 15,808,325

**CERTIFICATION**

THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF

Signature of city clerk		Date Published/Posted	Mark (x) one	
		12/05/12	<input checked="" type="checkbox"/> Date Published	<input type="checkbox"/> Date Posted
Printed name of city clerk	Telephone	Area Code	Number	Extension
Tricia L. Maiers	→	563	875-7724	
Signature of Mayor of other City official (Name and Title)			Date signed	
			12/03/12	

**PLEASE PUBLISH THIS PAGE ONLY**

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2012			CITY OF DYERSVILLE			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by placing an X in the appropriate box on this sheet ONLY						
	Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	<b>Section A - TAXES</b>												
2	<b>Taxes levied on property</b>		1,266,626			282,102		1,548,728				1,548,728	2
3	Less: Uncollected property taxes - Levy year					122		122				122	3
4	Net current property taxes		1,266,626	0	0	281,980	0	1,548,606			T01	1,548,606	4
5	Delinquent property taxes		5,025					5,025			T01	5,025	5
6	<b>Total property tax</b>		1,271,651	0	0	281,980	0	1,553,631				1,553,631	6
7	<b>TIF revenues</b>				1,299,946			1,299,946			T01	1,299,946	7
	<b>Other city taxes</b>												
8	Utility tax replacement excise taxes		20,306			3,514		23,820			T15	23,820	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)		27,793					27,793			T15	27,793	9
10	Parimutuel wager tax							0			C30	0	10
11	Gaming wager tax							0			C30	0	11
12	Mobile home tax							0			T19	0	12
13	Hotel/motel tax		86,964					86,964			T19	86,964	13
14	Other local option taxes		126,487	376,687				503,174	7,062		T09	510,236	14
15	<b>TOTAL OTHER CITY TAXES</b>		261,550	376,687	0	3,514	0	641,751	7,062			648,813	15
16	<b>Section B - LICENSES AND PERMITS</b>		18,968					18,968			T29	18,968	16
17	<b>Section C - USE OF MONEY AND PROPERTY</b>												
18	Interest		14,121	75			411	14,607			U20	14,607	18
19	Rents and royalties		11,240					11,240			U40	11,240	19
20	Other miscellaneous use of money and property		9,759					9,759			U20	9,759	20
21								0				0	21
22	<b>TOTAL USE OF MONEY AND PROPERTY</b>		35,120	75	0	0	411	35,606	0			35,606	22
23													
24	<b>Section D - INTERGOVERNMENTAL</b>												
25													
26	<b>Federal grants and reimbursements</b>												
27	Federal grants							0			B89	0	27
28	Community development block grants			1,073,559				1,073,559			B50	1,073,559	28
29	Housing and urban development							0			B50	0	29
30	Public assistance grants			71,574				71,574			B79	71,574	30
31	Payment in lieu of taxes							0			B30	0	31
32								0				0	32
33	<b>Total Federal grants and reimbursements</b>		0	1,145,133	0	0	0	1,145,133	0			1,145,133	33
34													
35													
36													
37													
38													
39													
40													

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2012			-- Continued			CITY OF DYERSVILLE			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	<b>Section D - INTERGOVERNMENTAL - Continued</b>											41
42												42
43	<b>State shared revenues</b>											43
44	Road use taxes		384,906					384,906		C46	384,906	44
45												45
46												46
47												47
48	<b>Other state grants and reimbursements</b>											48
49	State grants					17,317		17,317		C89	17,317	49
50	Iowa Department of Transportation							0		C89	0	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Department of Economic Development							0		C89	0	52
53	CEBA grants							0		C89	0	53
54								0		C89	0	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	<b>Total state</b>	0	384,906	0	0	17,317	0	402,223	0		402,223	60
61												61
62	<b>Local grants and reimbursements</b>											62
63	County contributions							0			0	63
64	Library service	10,837						10,837		D89	10,837	64
65	Township contributions							0		D89	0	65
66	Fire/EMT service	10,248						10,248		D89	10,248	66
67								0		D89	0	67
68								0			0	68
69								0			0	69
70	<b>Total local grants and reimbursements</b>	21,085	0	0	0	0	0	21,085	0		21,085	70
71	<b>TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)</b>	21,085	1,530,039	0	0	17,317	0	1,568,441	0		1,568,441	71
72	<b>Section E - CHARGES FOR FEES AND SERVICE</b>											72
73	Water							0	636,983	A91	636,983	73
74	Sewer							0	761,685	A80	761,685	74
75	Electric							0	248,953	A92	248,953	75
76	Gas							0		A93	0	76
77	Parking							0		A60	0	77
78	Airport							0		A01	0	78
79	Landfill/garbage							0		A81	0	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2012 -- Continued			CITY OF DYERSVILLE			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	<b>Section E - CHARGES FOR FEES AND SERVICE - Continued</b>											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0		A80	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees	31,878						31,878		A89	31,878	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges	980						980		A50	980	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges							0		A03	0	98
99	Library charges		9,421					9,421		A89	9,421	99
100	Park, recreation, and cultural charges	163,291						163,291		A61	163,291	100
101	Animal control charges							0		A89	0	101
102	Other charges - <i>Specify</i>							0			0	102
103	Sales tax and misc receipts received on charges	5,827						5,827			5,827	103
104	<b>TOTAL CHARGES FOR SERVICE</b>	<b>201,976</b>	<b>9,421</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>211,397</b>	<b>1,647,621</b>		<b>1,859,018</b>	104
105												105
106	<b>Section F - SPECIAL ASSESSMENTS</b>					1,507		1,507		U01	1,507	106
107	<b>Section G - MISCELLANEOUS</b>											107
108	Contributions	375				275,000		275,375		U99	275,375	108
109	Deposits and sales/fuel tax refunds	9,362						9,362	6,876	U99	16,238	109
110	Sale of property and merchandise	17,019						17,019	5,611	U11	22,630	110
111	Fines	26,018						26,018		U30	26,018	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - <i>Specify</i>							0			0	113
114	Uniform reimbursements	586						586			586	114
115	Insurance claims	49,382						49,382			49,382	115
116	Payment in lieu of taxes	9,637						9,637			9,637	116
117	Social center deposits	800						800			800	117
118								0			0	118
119								0			0	119
120	<b>TOTAL MISCELLANEOUS</b>	<b>113,179</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>275,000</b>	<b>0</b>	<b>388,179</b>	<b>12,487</b>		<b>400,666</b>	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2012 -- Continued			CITY OF DYERSVILLE			<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	<b>TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)</b>	1,923,529	1,916,222	1,299,946	285,494	294,235	0	5,719,426	1,667,170		7,386,596	121
122												122
123	<b>Section H - OTHER FINANCING SOURCES</b>											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)					2,452,675		2,452,675		NR	2,452,675	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans							0			0	127
128	Internal TIF loans and transfers in							0			0	128
129								0			0	129
130								0			0	130
131	<b>TOTAL OTHER FINANCING SOURCES</b>	0	0	0	0	2,452,675	0	2,452,675	0		2,452,675	131
132	<b>TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)</b>	1,923,529	1,916,222	1,299,946	285,494	2,746,910	0	8,172,101	1,667,170		9,839,271	132
133												133
134	<b>Beginning fund balance July 1, 2011</b>	426,964	907,113	104,592	210,477	-755,958		893,188	900,352		1,793,540	134
135												135
136	<b>TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)</b>	2,350,493	2,823,335	1,404,538	495,971	1,990,952	0	9,065,289	2,567,522		11,632,811	136
137												137
138												138
139												139
140												140
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Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2012				CITY OF DYERSVILLE		<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS				
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	<b>Section A — PUBLIC SAFETY</b>											1
2	Police department/Crime prevention — Current operation	564,341						564,341		E62	564,341	2
3	Purchase of land and equipment	24,120						24,120		G62	24,120	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation	635						635		E89	635	8
9	Purchase of land and equipment	495						495		G89	495	9
10	Flood control — Current operation		4,791					4,791		E59	4,791	10
11	Purchase of land and equipment		905,518					905,518		G59	905,518	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	59,831						59,831		E24	59,831	13
14	Purchase of land and equipment	143,182						143,182		G24	143,182	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	13,632						13,632		E32	13,632	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation	34,286						34,286		E66	34,286	21
22	Purchase of land and equipment	419						419		G66	419	22
23	Construction							0		F66	0	23
24	Animal control — Current operation							0		E32	0	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation		382,814					382,814		E89	382,814	27
28	Purchase of land and equipment		25,458					25,458		G89	25,458	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	<b>TOTAL PUBLIC SAFETY</b>	<b>840,941</b>	<b>1,318,581</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,159,522</b>	<b>0</b>		<b>2,159,522</b>	<b>40</b>

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2012			— Continued			CITY OF DYERSVILLE			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
	Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)
41	<b>Section B — PUBLIC WORKS</b>											
42	Roads, bridges, sidewalks — Current operation	152,933	317,722					470,655		E44	470,655	42
43	Purchase of land and equipment	11,839						11,839		G44	11,839	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation							0		E44	0	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation	29,115	43,033					72,148		E44	72,148	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68												68
69												69
70												70
71												71
72												72
73												73
74												74
75												75
76												76
77												77
78												78
79												79
80	<b>TOTAL PUBLIC WORKS</b>	193,887	360,755	0	0	0	0	554,642	0		554,642	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2012			— Continued			CITY OF DYERSVILLE						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
	Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.	
81	<b>Section C — HEALTH AND SOCIAL SERVICES</b>												81	
82	Welfare assistance — Current operation							0		E79	0	82		
83	Purchase of land and equipment							0		G79	0	83		
84	City hospital — Current operation							0		E36	0	84		
85	Purchase of land and equipment							0		G36	0	85		
86	Construction							0		F36	0	86		
87	Payments to private hospitals — Current operation							0		E36	0	87		
88	Health regulation and inspections — Current operation							0		E32	0	88		
89	Purchase of land and equipment							0		G32	0	89		
90	Construction							0		F32	0	90		
91	Water, air, and mosquito control — Current operation							0		E32	0	91		
92	Purchase of land and equipment							0		G32	0	92		
93	Construction							0		F32	0	93		
94	Community mental health — Current operation							0		E32	0	94		
95	Purchase of land and equipment							0		G32	0	95		
96	Construction							0		F32	0	96		
97	Other health and social services — Current operation	800						800		E79	800	97		
98	Purchase of land and equipment							0		G79	0	98		
99	Construction							0		F79	0	99		
100								0			0	100		
101								0			0	101		
102								0			0	102		
103	<b>TOTAL HEALTH AND SOCIAL SERVICES</b>	<b>800</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>800</b>	<b>0</b>		<b>800</b>	103		
104												104		
105												105		
106												106		
107												107		
108												108		
109												109		
110												110		
111												111		
112												112		
113												113		
114												114		
115												115		
116												116		
117												117		
118												118		
119												119		
120												120		



Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2012			— Continued			CITY OF DYERSVILLE			<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
121	<b>Section D — CULTURE AND RECREATION</b>											121		
122	Library services — Current operation	326,680	14,548					341,228		E52	341,228	122		
123	Purchase of land and equipment	19,383						19,383		G52	19,383	123		
124	Construction							0		F52	0	124		
125	Museum, band, theater — Current operation							0		E61	0	125		
126	Purchase of land and equipment							0		G61	0	126		
127	Parks — Current operation	213,608						213,608		E61	213,608	127		
128	Purchase of land and equipment	15,537						15,537		G61	15,537	128		
129	Construction							0		F61	0	129		
130	Recreation — Current operation	199,856						199,856		E61	199,856	130		
131	Purchase of land and equipment	3,987						3,987		G61	3,987	131		
132	Construction							0		F61	0	132		
133	Cemetery — Current operation							0		E03	0	133		
134	Purchase of land and equipment							0		G03	0	134		
135	Community center, zoo, marina, and auditorium	193,864						193,864		E61	193,864	135		
136	Other culture and recreation	41,673						41,673		E61	41,673	136		
137	Purchase of land and equipment							0		G61	0	137		
138	Construction							0		F61	0	138		
139	<b>TOTAL CULTURE AND RECREATION</b>	<b>1,014,588</b>	<b>14,548</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,029,136</b>	<b>0</b>		<b>1,029,136</b>	139		
140	<b>Section E — COMMUNITY AND ECONOMIC DEVELOPMENT</b>											140		
141	Community beautification — Current operation							0		E89	0	141		
142	Purchase of land and equipment							0		G89	0	142		
143	Economic development — Current operation	604		113,130				113,734		E89	113,734	143		
144	Purchase of land and equipment							0		G89	0	144		
145	Housing and urban renewal — Current operation							0		E50	0	145		
146	Purchase of land and equipment							0		G50	0	146		
147	Construction							0		F50	0	147		
148	Planning and zoning — Current operation	508						508		E29	508	148		
149	Purchase of land and equipment							0		G29	0	149		
150	Other community and economic development — Current operation							0		E89	0	150		
151	Purchase of land and equipment							0		G89	0	151		
152	Construction							0		F89	0	152		
153	TIF Rebates							0		E89	0	153		
154	<b>TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT</b>	<b>1,112</b>	<b>0</b>	<b>113,130</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>114,242</b>	<b>0</b>		<b>114,242</b>	154		
155												155		
156												156		
157												157		
158												158		

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2012			CITY OF DYERSVILLE			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
	— Continued											
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
159	<b>Section F — GENERAL GOVERNMENT</b>											159
160	Mayor, council and city manager — Current operation	43,842						43,842		E29	43,842	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	115,188						115,188		E23	115,188	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation	4,432						4,432		E89	4,432	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	24,561						24,561		E25	24,561	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	41,072						41,072		E31	41,072	168
169	Purchase of land and equipment	29,082						29,082		G31	29,082	169
170	Construction	25,460						25,460		F31	25,460	170
171	Tort liability — Current operation	7,899						7,899		E89	7,899	171
172	Other general government — Current operation	57,895						57,895		E89	57,895	172
173	Purchase of land and equipment	675						675		G89	675	173
174								0			0	174
175								0			0	175
176	<b>TOTAL GENERAL GOVERNMENT</b>	<b>350,106</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>350,106</b>			<b>350,106</b>	176
177	<b>Section G — DEBT SERVICE</b>			712,193	158,683			870,876			870,876	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	<b>TOTAL DEBT SERVICE</b>	<b>0</b>	<b>0</b>	<b>712,193</b>	<b>158,683</b>	<b>0</b>	<b>0</b>	<b>870,876</b>			<b>870,876</b>	182
183	<b>Section H — REGULAR CAPITAL PROJECTS — Specify</b>											183
184	Utilities and streets					4,506,578		4,506,578			4,506,578	184
185								0			0	185
186								0			0	186
187	<b>Subtotal Regular Capital Projects</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,506,578</b>	<b>0</b>	<b>4,506,578</b>			<b>4,506,578</b>	187
188	<b>— TIF CAPITAL PROJECTS — Specify</b>											188
189								0			0	189
190								0			0	190
191								0			0	191
192	<b>Subtotal TIF Capital Projects</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>			<b>0</b>	192
193	<b>TOTAL CAPITAL PROJECTS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,506,578</b>	<b>0</b>	<b>4,506,578</b>			<b>4,506,578</b>	193
194	<b>TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES</b>	<b>2,401,434</b>	<b>1,693,884</b>	<b>825,323</b>	<b>158,683</b>	<b>4,506,578</b>	<b>0</b>	<b>9,585,902</b>			<b>9,585,902</b>	194
195	<b>(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)</b>											195
196												196

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2012			— Continued			CITY OF DYERSVILLE			<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
197	<b>Section I — BUSINESS TYPE ACTIVITIES</b>											197		
198	Water — Current operation								390,476	E91	390,476	198		
199	Purchase of land and equipment								56,713	G91	56,713	199		
200	Construction									F91	0	200		
201	Sewer and sewage disposal — Current operation								351,371	E80	351,371	201		
202	Purchase of land and equipment								136,008	G80	136,008	202		
203	Construction									F80	0	203		
204	Electric — Current operation									E92	0	204		
205	Purchase of land and equipment									G92	0	205		
206	Construction									F92	0	206		
207	Gas Utility — Current operation									E93	0	207		
208	Purchase of land and equipment									G93	0	208		
209	Construction									F93	0	209		
210	Parking — Current operation									E60	0	210		
211	Purchase of land and equipment									G60	0	211		
212	Construction									F60	0	212		
213	Airport — Current operation									E01	0	213		
214	Purchase of land and equipment									G01	0	214		
215	Construction									F01	0	215		
216	Landfill/Garbage — Current operation								215,101	E81	215,101	216		
217	Purchase of land and equipment								30,475	G81	30,475	217		
218	Construction									F81	0	218		
219	Hospital — Current operation									E36	0	219		
220	Purchase of land and equipment									G36	0	220		
221	Construction									F36	0	221		
222	Transit — Current operation									E94	0	222		
223	Purchase of land and equipment									G94	0	223		
224	Construction									F94	0	224		
225	Cable TV, telephone, Internet — Current operation									E03	0	225		
226	Purchase of land and equipment									G03	0	226		
227	Housing authority — Current operation									E50	0	227		
228	Purchase of land and equipment									G50	0	228		
229	Construction									F50	0	229		
230	Storm water — Current operation									E80	0	230		
231	Purchase of land and equipment									G80	0	231		
232	Construction									F80	0	232		
233												233		
234												234		
235												235		
236												236		

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2012			— Continued			CITY OF DYERSVILLE			<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
237	<b>Section I — BUSINESS TYPE ACTIVITIES — Cont.</b>											237		
238	Other business type — Current operation									E89	0	238		
239	Purchase of land and equipment									G89	0	239		
240	Construction									F89	0	240		
241												241		
242	Enterprise Debt Service								540,417		540,417	242		
243	Enterprise Capital Projects										0	243		
244	Enterprise TIF Capital Projects										0	244		
245	Internal service funds — Specify											245		
246											0	246		
247											0	247		
248											0	248		
249											0	249		
250											0	250		
251	<b>TOTAL BUSINESS TYPE ACTIVITIES</b>								1,720,561		1,720,561	251		
252												252		
253	<b>TOTAL EXPENDITURES (Sum of lines 194 and 251)</b>	2,401,434	1,693,884	825,323	158,683	4,506,578	0	9,585,902	1,720,561		11,306,463	253		
254	<b>Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT</b>									NE		254		
255	Regular transfers out							0			0	255		
256	Internal TIF loans/repayments and transfers out							0			0	256		
257								0			0	257		
258	<b>TOTAL OTHER FINANCING USES</b>	0	0	0	0	0	0	0	0		0	258		
259	<b>TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)</b>	2,401,434	1,693,884	825,323	158,683	4,506,578	0	9,585,902	1,720,561		11,306,463	259		
260												260		
261	<b>Ending fund balance June 30, 2012:</b>											261		
262	<b>Governmental:</b>											262		
263	Nonspendable							0			0	263		
264	Restricted							0			0	264		
265	Committed							0			0	265		
266	Assigned							0			0	266		
267	Unassigned							0			0	267		
268	<b>Total Governmental</b>	0	0	0	0	0	0	0			0	268		
269	<b>Proprietary</b>								846,961		846,961	269		
270	<b>Total ending fund balance June 30, 2012</b>	-50,941	1,129,451	579,215	337,288	-2,515,626	0	-520,613	846,961		326,348	270		
271	<b>TOTAL REQUIREMENTS (Sum of lines 259 and 270)</b>	2,350,493	2,823,335	1,404,538	495,971	1,990,952	0	9,065,289	2,567,522		11,632,811	271		
272												272		

**Part III INTERGOVERNMENTAL EXPENDITURES CITY OF DYERSVILLE**  
 Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis.  
 Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments
Correction.....	M025 \$
Health.....	M32
Highways.....	M44
Transit subsidies.....	M94
Libraries.....	M52
Police protection.....	M62
Sewerage.....	M80
Sanitation.....	M81
All other.....	M89 \$

Purpose	Amount paid to State
Highways.....	L44 \$
All other.....	L89 \$

**Part IV SALARIES AND WAGES**  
 Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

Total salaries and wages paid.....	Amount - Omit cents	
	200 \$	1,132,581

**Part V DEBT OUTSTANDING, ISSUED, AND RETIRED**

Purpose	Debt outstanding JULY 1, 2011 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2012				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 527,000	29U \$	39U \$ 41,000	49U \$	49U \$	49U \$ 486,000	49U \$	191 \$ 15,810
2. Sewer utility	19U 2,611,000	29U	39U 153,000	49U	49U	49U 2,458,000	49U	189 95,481
3. Electric utility	19U	29U	39U	49U	49U	49U		192
4. Gas utility	19U	29U	39U	49U	49U	49U		193
5. Transit-bus	19U	29U	39U	49U	49U	49U		194
6. Industrial Revenue	19T	24T	34T		44T	44T		189
7. Mortgage revenue	19T	24T	34T		44T	44T		189
8. TIF revenue	19U 220,000	29U 225,000	39U 295,000	49U	49U 150,000	49U	49U	189 6,044
9. GO Notes	19U 7,150,000	29U 2,240,000	39U 450,000	49U 8,940,000	49U	49U	49U	189 346,500
10.	19U	29U	39U	49U	49U	49U	49U	189
11.	19U	29U	39U	49U	49U	49U	49U	189
12.	19U	29U	39U	49U	49U	49U	49U	189
13.	19U	29U	39U	49U	49U	49U	49U	189
14.	19U	29U	39U	49U	49U	49U	49U	189
<b>Total long-term debt</b>	<b>10,508,000</b>	<b>2,465,000</b>	<b>939,000</b>	<b>8,940,000</b>	<b>150,000</b>	<b>2,944,000</b>	<b>0</b>	<b>463,835</b>

<b>B. Short-term debt</b>		Amount - Omit cents	
Outstanding as of JULY 1, 2011	61V \$		
Outstanding as of JUNE 30, 2012	64V \$		

**Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS**  
 Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY  
 Actual valuation -- January 1, 2010

\$	316,166,501	x .05 = \$	15,808,325
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**Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2012**

Type of asset	Amount - Omit cents				Total (e)
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	
<b>Cash and investments</b> - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01 \$	W31 \$		W61	
	326,348				326,348

REMARKS