

STATE OF IOWA
2010
FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2010

16203100900000
DYERSVILLE
City Clerk / Treasurer
340 1st Ave E
Dyersville, IA 52040

CITY OF DYERSVILLE , IOWA

(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. Bureau of the Census, various public interest groups, and State and federal agencies.

ALL FUNDS				
Item Description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenue and Other Financing Sources				
Taxes levied Property tax	1,500,573		1,500,573	1496321
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	1,500,573		1,500,573	1,496,321
Delinquent property taxes	0		0	
TIF revenues	618,675		618,675	625,000
Other city taxes	635,295	6,837	642,132	644,438
Licenses and permits	19,158	0	19,158	15,600
Use of money and property	104,546	0	104,546	94,150
Intergovernmental	1,435,856	0	1,435,856	4,288,599
Charges for fees and service	365,450	1,563,177	1,928,627	1,935,943
Special assessments	7,095	0	7,095	220,000
Miscellaneous	49,545	12,775	62,320	40,800
Other financing sources	0	833,650	833,650	179,000
Total revenues and other sources	4,736,193	2,416,439	7,152,632	9,539,851
Expenditures and Other Financing Uses				
Public safety	1,324,807	0	1,324,807	822,698
Public works	509,426	0	509,426	475,725
Health and social services	1,128,125	0	1,128,125	1,550
Culture and recreation	802,953	0	802,953	783,507
Community and economic development	126,946	0	126,946	165,145
General government	275,058	0	275,058	253,917
Debt service	978,430	0	978,430	666,424
Capital projects	3,009,156	0	3,009,156	4,099,099
Total government activities expenditures	8,154,901	0	8,154,901	7,268,065
Business type / enterprises	0	1,564,262	1,564,262	1,512,937
Total ALL expenditures	8,154,901	1,564,262	9,719,163	8,781,002
Other financing uses, including transfers out	0	833,650	833,650	178,000
Total ALL expenditures/And other financing sources	8,154,901	2,397,912	10,552,813	8,959,002
Excess revenues and other sources over (Under) Expenditures/And other financing uses	-3,418,708	18,527	-3,400,181	580,849
Beginning fund balance July 1, 2009	6,954,743	-459,368	6,495,375	1,165,100
Ending fund balance June 30, 2010	3,536,035	-440,841	3,095,194	1,745,949

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, 2010	Amount - Omit cents	Indebtedness at June 30, 2010	Amount - Omit cents
General obligation debt	\$ 7,520,000	Other long-term debt	\$ 0
Revenue debt	\$ 2,133,000	Short-term debt	\$ 0
TIF Revenue debt	\$ 280,000		
		General obligation debt limit	\$ 14,295,200

CERTIFICATION

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

Signature of city clerk		Date Published/Posted	Mark (x) one	
		12/15/10	<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	
James A. Heavens, Mayor			12/13/10	

PLEASE PUBLISH THIS PAGE ONLY

Part I		REVENUES AND OTHER FINANCING SOURCES FOR YEAR ENDED			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 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.
1	Section A — TAXES											1
2	Taxes levied on property	1,212,449			288,124			1,500,573			1,500,573	2
3	Less: Uncollected property taxes — Levy year							0			0	3
4	Net current property taxes	1,212,449	0	0	288,124	0	0	1,500,573		T01	1,500,573	4
5	Delinquent property taxes							0		T01	0	5
6	Total property tax	1,212,449	0	0	288,124	0	0	1,500,573			1,500,573	6
7	TIF revenues			618,675				618,675		T01	618,675	7
8	Other city taxes											
8	Utility Tax Replacement Excise Tax	21,533			3,897			25,430		T15	25,430	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	28,272						28,272		T15	28,272	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	71,856						71,856		T19	71,856	13
14	Other local option taxes	128,022	381,715					509,737	6,837	T09	516,574	14
15	TOTAL OTHER CITY TAXES	249,683	381,715	0	3,897	0	0	635,295	6,837		642,132	15
16	Section B — LICENSES AND PERMITS	19,158						19,158		T29	19,158	16
17	Section C — USE OF MONEY AND PROPERTY											17
18	Interest	67,608	7,618	7,469		2,840		85,535		U20	85,535	18
19	Rents and royalties	11,683						11,683		U40	11,683	19
20	Other miscellaneous use of money and property	7,328						7,328		U20	7,328	20
21								0			0	21
22	TOTAL MONEY AND PROPERTY	86,619	7,618	7,469	0	2,840	0	104,546	0		104,546	22
23												23
24	Section D — INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants							0		B89	0	27
28	Community development block grants		1,014,856					1,014,856		B50	1,014,856	28
29	Housing and urban development							0		B50	0	29
30	Public assistance grants							0		B79	0	30
31	Payment in lieu of taxes							0		B30	0	31
32								0			0	32
33	Total Federal grants and reimbursements	0	1,014,856	0	0	0	0	1,014,856	0		1,014,856	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUES AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 201 — <i>Continued</i>	CITY OF DYERSVILLE					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP				
		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)
41	Section D — INTERGOVERNMENTAL — Continued												41
42													42
43	State shared revenues												43
44	Road use taxes		374,294					374,294			C46	374,294	44
45													45
46													46
47													47
48	Other state grants and reimbursements												48
49	State grants							0			C89	0	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				0	54
55								0				0	55
56								0				0	56
57								0				0	57
58								0				0	58
59								0				0	59
60	Total state	0	374,294	0	0	0	0	374,294	0			374,294	60
61													61
62	Local grants and reimbursements												62
63	County contributions							0				0	63
64	Library service	27,838						27,838			D89	27,838	64
65	Township contributions							0			D89	0	65
66	Fire/EMT service	9,040						9,040			D89	9,040	66
67	Dubuque Racing Association	9,828						9,828			D89	9,828	67
68								0				0	68
69								0				0	69
70	Total local grants and reimbursements	46,706	0	0	0	0	0	46,706	0			46,706	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	46,706	1,389,150	0	0	0	0	1,435,856	0			1,435,856	71
72	Section E — CHARGES FOR SERVICES												72
73	Water							0	620,140	A91		620,140	73
74	Sewer							0	709,046	A80		709,046	74
75	Electric							0		A92		0	75
76	Gas							0		A93		0	76
77	Parking							0		A60		0	77
78	Airport							0		A01		0	78
79	Landfill/garbage							0	233,991	A81		233,991	79
80	Hospital							0		A36		0	80

Part I	REVENUES AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2010				CITY OF DYERSVILLE			<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP		
	— Continued				TIF	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))
Line No.	Item description	General (a)	Special revenue (b)	Special revenue (c)	(d)	(e)	(f)	(g)	(h)		(i)	
81	Section E — CHARGES FOR SERVICE — Continued											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		A89	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees	10,006						10,006		A89	10,006	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	1,630						1,630		A50	1,630	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		8,386					8,386		A89	8,386	99
100	Park, recreation, and cultural charges	176,735						176,735		A61	176,735	100
101	Animal control charges							0		A89	0	101
102	Other charges — Specify							0			0	102
103	Misc	39,200				129,493		168,693			168,693	103
104	TOTAL CHARGES FOR SERVICE	227,571	8,386	0	0	129,493	0	365,450	1,563,177		1,928,627	104
105												105
106	Section F — SPECIAL ASSESSMENTS					7,095		7,095		U01	7,095	106
107	Section G — MISCELLANEOUS											107
108	Contributions	400						400		U99	400	108
109	Deposits and sales/fuel tax refunds	4,326						4,326	6,025	U99	10,351	109
110	Sale of property and merchandise	12,698						12,698	6,750	U11	19,448	110
111	Fines	9,133						9,133		U30	9,133	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous — Specify							0			0	113
114	Uniform reimbursements	712						712			712	114
115	Insurance claims/refunds	12,083						12,083			12,083	115
116	Payment in lieu of taxes	10,193						10,193			10,193	116
117								0			0	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	49,545	0	0	0	0	0	49,545	12,775		62,320	120

Part I REVENUES AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2010 — Continued				CITY OF DYERSVILLE			<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP			
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.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16, 22, 71, 104, 106, and 120)	1,891,731	1,786,869	626,144	292,021	139,428	0	4,736,193	1,582,789		6,318,982	121
122												122
123	Section H — OTHER FINANCING SOURCES											123
124	Proceeds of Capital asset sales							0		NR	0	124
125	Proceeds of Long-term debt (Excluding TIF internal Borrowing)							0		NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular Transfers in and interfund loans							0	833,650		833,650	127
128	Internal TIF Loan Transfer In							0			0	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	0	0	0	0	0	0	0	833,650		833,650	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	1,891,731	1,786,869	626,144	292,021	139,428	0	4,736,193	2,416,439		7,152,632	132
133												133
134	Beginning fund balance July 1, 2009	531,735	1,236,897	361,934	114,562	4,709,615		6,954,743	-459,368		6,495,375	134
135	<i>(Taken from the FY 2008 AFR Ending fund balance or audit report)</i>											135
136	TOTAL REVENUES (Sum of lines 132 and 134)	2,423,466	3,023,766	988,078	406,583	4,849,043	0	11,690,936	1,957,071		13,648,007	136
137												137
138												138
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158												158
159												159

Part II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2010					CITY OF DYERSVILLE		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP			
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.
1	Section A — PUBLIC SAFETY											1
2	Police operations/Crime prevention — Current operation	681,516						681,516		E62	681,516	2
3	Purchase of land and equipment	48,853						48,853		G62	48,853	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	748						748		E89	748	8
9	Purchase of land and equipment	106						106		G89	106	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	62,539						62,539		E24	62,539	13
14	Purchase of land and equipment	8,281						8,281		G24	8,281	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	13,235						13,235		E32	13,235	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	31,976						31,976		E66	31,976	21
22	Purchase of land and equipment	910						910		G66	910	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		209,242					209,242		E89	209,242	27
28	Purchase of land and equipment		267,401					267,401		G89	267,401	28
29												29
30												30
31												31
32												32
33												33
34												34
35												35
36												36
37												37
38												38
39												39
40	TOTAL PUBLIC SAFETY	848,164	476,643	0	0	0	0	1,324,807	0		1,324,807	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2010 — Continued				CITY OF DYERSVILLE		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP			Line No.	
	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
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	139,182	289,218					428,400		E44	428,400	42
43	Purchase of land and equipment	14,840						14,840		G44	14,840	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							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	28,093	38,093					66,186		E44	66,186	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	TOTAL PUBLIC WORKS	182,115	327,311	0	0	0	0	509,426	0		509,426	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2010 — Continued				CITY OF DYERSVILLE		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP		Line No.	
	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
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation											82
83	Purchase of land and equipment											83
84	City hospital — Current operation											84
85	Purchase of land and equipment											85
86	Construction											86
87	Payments to private hospitals — Current operation											87
88	Health regulation and inspection — Current operation											88
89	Purchase of land and equipment											89
90	Construction											90
91	Water, air, and mosquito control — Current operation											91
92	Purchase of land and equipment											92
93	Construction											93
94	Community mental health — Current operation											94
95	Purchase of land and equipment											95
96	Construction											96
97	Other health and social services — Current operation											97
98	Purchase of land and equipment											98
99	Construction											99
100												100
101												101
102												102
103	TOTAL HEALTH AND SOCIAL SERVICES											103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
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119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2010 — Continued				CITY OF		DYERSVILLE		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP		
	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)
121	Section D — CULTURE AND RECREATION											
122	Library services — Current operation	306,841	11,827					318,668		E52	318,668	122
123	Purchase of land and equipment	4,962						4,962		G52	4,962	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	Park — Current operation	183,046						183,046		E61	183,046	127
128	Purchase of land and equipment	57,340						57,340		G61	57,340	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	174,933						174,933		E61	174,933	130
131	Purchase of land and equipment	3,257						3,257		G61	3,257	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, auditorium, zoo, marina	11,551						11,551		E61	11,551	135
136	Other culture and recreation	49,196						49,196		E61	49,196	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	791,126	11,827	0	0	0	0	802,953	0		802,953	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	3,604		122,030				125,634		E89	125,634	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	1,312						1,312		E29	1,312	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	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	4,916	0	122,030	0	0	0	126,946	0		126,946	153
154	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											
155												
156												
157												
158												

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2010 — Continued				CITY OF DYERSVILLE		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP					
	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.
159	Section F — GENERAL GOVERNMENT												
160	Mayor, council and city manager — Current operation	46,371						46,371			E29	46,371	160
161	Purchase of land and equipment							0			G29	0	161
162	Clerk, treasurer, financial administration — Current operation	94,212						94,212			E23	94,212	162
163	Purchase of land and equipment							0			G23	0	163
164	Elections — Current operation	2,523						2,523			E89	2,523	164
165	Purchase of land and equipment							0			G89	0	165
166	Legal services and city attorney — Current operation	31,400						31,400			E25	31,400	166
167	Purchase of land and equipment							0			G25	0	167
168	City hall and general buildings — Current operation	33,964						33,964			E31	33,964	168
169	Purchase of land and equipment	3,663						3,663			G31	3,663	169
170	Construction	19,860						19,860			F31	19,860	170
171	Tort liability — Current operation	15,404						15,404			E89	15,404	171
172	Other general government — Current operation	22,907						22,907			E89	22,907	172
173	Purchase of land and equipment	4,754						4,754			G89	4,754	173
174								0				0	174
175								0				0	175
176	TOTAL GENERAL GOVERNMENT	275,058	0	0	0	0	0	275,058				275,058	176
177	Section G — DEBT SERVICE			377,163	601,267			978,430				978,430	177
178								0				0	178
179								0				0	179
180								0				0	180
181								0				0	181
182	TOTAL DEBT SERVICE	0	0	377,163	601,267	0	0	978,430				978,430	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify											0	183
184						3,009,156		3,009,156				3,009,156	184
185								0				0	185
186								0				0	186
187	Subtotal Regular Capital Projects	0	0	0	0	3,009,156	0	3,009,156				3,009,156	187
188	— TIF CAPITAL PROJECTS — Specify											0	188
189								0				0	189
190								0				0	190
191								0				0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0				0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	3,009,156	0	3,009,156				3,009,156	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	2,102,179	1,943,106	499,193	601,267	3,009,156	0	8,154,901				8,154,901	194
195	<i>(Sum of lines 40, 80, 103, 139, 153, 176, 182, 193)</i>												195
196													196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2010 — Continued	CITY OF DYERSVILLE						<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP			
		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	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								352,623	E91	352,623	198
199	Purchase of land and equipment								66,603	G91	66,603	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								323,113	E80	323,113	201
202	Purchase of land and equipment								110,176	G80	110,176	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/Gargage — Current operation								203,235	E81	203,235	216
217	Purchase of land and equipment								18,892	G81	18,892	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, Internet & Telephone — 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									E89	0	230
231	Purchase of land and equipment									G89	0	231
232	Construction									F89	0	232
233												233
234												234
235												235
236												236

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2010 — Continued			CITY OF DYERSVILLE		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP			
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.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											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								489,620		489,620	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	TOTAL BUSINESS TYPE ACTIVITIES								1,564,262		1,564,262	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 195 and 251)	2,102,179	1,943,106	499,193	601,267	3,009,156	0	8,154,901	1,564,262		9,719,163	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out							0	833,650		833,650	255
256	Internal TIF loans/repayments and transfers out							0			0	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	0	0	0	0	0	0	0	833,650		833,650	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	2,102,179	1,943,106	499,193	601,267	3,009,156	0	8,154,901	2,397,912		10,552,813	259
260												260
261	Ending fund balance June 30, 2010	321,287	1,080,660	488,885	-194,684	1,839,887	0	3,536,035	-440,841		3,095,194	261
262												262
263												263
264	TOTAL REQUIREMENTS (Sum of lines 259 and 261)	2,423,466	3,023,766	988,078	406,583	4,849,043	0	11,690,936	1,957,071		13,648,007	264
265												265
266												266
267												267
268												268
269												269
270												270
271												271
272												272

Part III INTERGOVERNMENTAL EXPENDITURES
 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.....	M05 \$
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	
	Z00 \$	
		1,143,497

Part V DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt	Debt outstanding JULY 1, 2009 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2010				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 606,000	29U \$	39U \$ 39,000	49U \$	49U \$	49U \$ 567,000	49U \$	191 \$ 18,180
2. Sewer utility	19U 1,667,000	29U	39U 101,000	49U	49U	49U 1,566,000	49U	189 66,289
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 340,000	29U	39U 60,000	49U	49U 280,000	49U	49U	189 12,875
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	189
10. G.O. Debt	19U 135,000	29U	39U 135,000	49U 0	49U	49U	49U	189 4,185
G.O. Notes	19U 7,880,000	29U	39U 360,000	49U 7,520,000	49U	49U	49U	189 321,077
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
Total long-term debt	10,628,000	0	695,000	7,520,000	280,000	2,133,000	0	422,606

B. Short-term debt

Outstanding as of JULY 1, 2009	61V \$	64V \$
Outstanding as of JUNE 30, 2010		

Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS
 Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY
 Actual Valuations January 1, 2008

Amount - Omit cents	x .05 = \$
\$ 285,903,995	14,295,200

Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2010

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - 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 <i>value of real property.</i>	W01	W31		W61	
	\$ 3,095,194	\$			3,095,194

REMARKS