

**STATE OF IOWA**  
**2016**  
**FINANCIAL REPORT**  
**FISCAL YEAR ENDED**  
**JUNE 30, 2016**

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

Dyersville  
**CITY OF Dyersville, IOWA**  
**DUE: December 1, 2016**

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

**WHEN COMPLETED, PLEASE RETURN TO**  
Mary Mosiman, CPA  
Office of Auditor of State  
Lucas State Office Building  
321 E. 12th Street, 2nd Floor  
Des Moines, IA 50319

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.

**ALL FUNDS**

Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
<b>Revenues and Other Financing Sources</b>				
Taxes levied on property	2,165,348		2,165,348	2,028,775
Less: Uncollected property taxes-levy year	0		0	
<b>Net current property taxes</b>	2,165,348		2,165,348	2,028,775
Delinquent property taxes	0		0	0
TIF revenues	625,540		625,540	627,946
Other city taxes	809,415	7,798	817,213	831,513
Licenses and permits	22,413	0	22,413	18,950
Use of money and property	56,482	0	56,482	44,850
Intergovernmental	1,135,904	0	1,135,904	474,630
Charges for fees and service	203,174	1,882,592	2,085,766	2,304,211
Special assessments	4,226	0	4,226	10,000
Miscellaneous	216,028	21,505	237,533	654,700
Other financing sources	658,093	308,988	967,081	2,722,000
<b>Total revenues and other sources</b>	5,896,623	2,220,883	8,117,506	9,717,575
<b>Expenditures and Other Financing Uses</b>				
Public safety	952,289	0	952,289	1,006,447
Public works	526,178	0	526,178	582,046
Health and social services	1,300	0	1,300	1,300
Culture and recreation	824,783	0	824,783	920,872
Community and economic development	388,344	0	388,344	283,900
General government	331,482	0	331,482	331,269
Debt service	624,423	0	624,423	612,709
Capital projects	951,533	0	951,533	1,188,300
<b>Total governmental activities expenditures</b>	4,600,332	0	4,600,332	4,926,843
Business type activities	0	4,003,247	4,003,247	4,681,167
<b>Total ALL expenditures</b>	4,600,332	4,003,247	8,603,579	9,608,010
Other financing uses, including transfers out	422,635	235,458	658,093	0
<b>Total ALL expenditures/And other financing uses</b>	5,022,967	4,238,705	9,261,672	9,608,010
<b>Excess revenues and other sources over (Under) Expenditures/And other financing uses</b>	873,656	-2,017,822	-1,144,166	109,565
Beginning fund balance July 1, 2015	3,675,395	-848,328	2,827,067	2,002,674
Ending fund balance June 30, 2016	4,549,051	-2,866,150	1,682,901	2,112,239

**Note** - These balances do not include \$ 0 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 0 held in agency funds which were not budgeted and are not available for city operations.

Indebtedness at June 30, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents
General obligation debt	\$ 11,349,988	Other long-term debt	\$ 0
Revenue debt	\$ 0	Short-term debt	\$ 0
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 18,475,490

**CERTIFICATION**

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

Signature of city clerk	Date Published/Posted	Mark (x) one
	11.23.16	<input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk	Area Code	Number
Tricia L. Maiers	563	875.7724
Signature of Mayor or other City official (Name and Title)	Date signed	
	11.21.16	

**PLEASE PUBLISH THIS PAGE ONLY**

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2016  
FINANCIAL REPORT  
FISCAL YEAR ENDED  
JUNE 30, 2016

16203100900000  
City Clerk  
340 1st Ave E  
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CITY OF Dyersville, IOWA

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Indebtedness at June 30, 2016				
General obligation debt	\$11,349,988	Other long-term debt		\$0
Revenue debt	\$0	Short-term debt		\$0
TIF Revenue debt	\$0	General Obligation Debt Limit		\$18,475,490

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016					CITY OF Dyersville		<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering 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>											1	
2	<b>Taxes levied on property</b>	1,830,732			334,616			2,165,348			2,165,348	2	
3	Less: Uncollected property taxes - Levy year							0			0	3	
4	Net current property taxes	1,830,732	0		334,616	0		2,165,348		T01	2,165,348	4	
5	Delinquent property taxes							0		T01	0	5	
6	<b>Total property tax</b>	1,830,732	0		334,616	0	0	2,165,348			2,165,348	6	
7	<b>TIF revenues</b>			625,540				625,540		T01	625,540	7	
	<b>Other city taxes</b>												
8	Utility tax replacement excise taxes	6,159			1,021			7,180		T15	7,180	8	
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	134,442						134,442		T15	134,442	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	87,920						87,920		T19	87,920	13	
14	Other local option taxes	145,548	434,325					579,873	7,798	T09	587,671	14	
15	<b>TOTAL OTHER CITY TAXES</b>	374,069	434,325	0	1,021	0	0	809,415	7,798		817,213	15	
16	<b>Section B - LICENSES AND PERMITS</b>	22,413						22,413		T29	22,413	16	
17	<b>Section C - USE OF MONEY AND PROPERTY</b>											17	
18	Interest	20,796	89			1,321		22,206		U20	22,206	18	
19	Rents and royalties	8,655						8,655		U40	8,655	19	
20	Other miscellaneous use of money and property	25,621						25,621		U20	25,621	20	
21								0			0	21	
22	<b>TOTAL USE OF MONEY AND PROPERTY</b>	55,072	89	0	0	1,321	0	56,482	0		56,482	22	
23												23	
24	<b>Section D - INTERGOVERNMENTAL</b>											24	
25												25	
26	<b>Federal grants and reimbursements</b>											26	
27	Federal grants							0		B89	0	27	
28	Community development block grants							0		B50	0	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	<b>Total Federal grants and reimbursements</b>	0	0	0	0	0	0	0	0		0	33	
34												34	
35												35	
36												36	
37												37	
38												38	
39												39	
40												40	

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF Dyersville						<input checked="" type="checkbox"/> GAAP		<input 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		501,485					501,485		C46	501,485	44				
45												45				
46												46				
47												47				
48	<b>Other state grants and reimbursements</b>											48				
49	State grants					597,451		597,451		C89	597,451	49				
50	Iowa Department of Transportation							0		C89	0	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim							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	501,485	0	0	597,451	0	1,098,936	0		1,098,936	60				
61												61				
62	<b>Local grants and reimbursements</b>											62				
63	County contributions							0			0	63				
64	Library service	21,078						21,078		D89	21,078	64				
65	Township contributions							0		D89	0	65				
66	Fire/EMT service	12,390						12,390		D89	12,390	66				
67	Dubuque Racing Association	3,500						3,500		D89	3,500	67				
68								0			0	68				
69								0			0	69				
70	<b>Total local grants and reimbursements</b>	36,968	0	0	0	0	0	36,968	0		36,968	70				
71	<b>TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)</b>	36,968	501,485	0	0	597,451	0	1,135,904	0		1,135,904	71				
72	<b>Section E - CHARGES FOR FEES AND SERVICE</b>											72				
73	Water							0	651,122	A91	651,122	73				
74	Sewer							0	954,983	A80	954,983	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	276,487	A81	276,487	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF Dyersville						<input checked="" type="checkbox"/> GAAP		<input 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	37,662						37,662		A89	37,662	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	2,495						2,495		A50	2,495	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		24,657					24,657		A89	24,657	99				
100	Park, recreation, and cultural charges	129,162						129,162		A61	129,162	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - <i>Specify</i>							0			0	102				
103	Sales Taxes and misc. receipts received on charges	9,198						9,198			9,198	103				
104	<b>TOTAL CHARGES FOR SERVICE</b>	178,517	24,657	0	0	0	0	203,174	1,882,592		2,085,766	104				
105												105				
106	<b>Section F - SPECIAL ASSESSMENTS</b>					4,226		4,226		U01	4,226	106				
107	<b>Section G - MISCELLANEOUS</b>											107				
108	Contributions	6,500						6,500		U99	6,500	108				
109	Deposits and sales/fuel tax refunds	6,826						6,826	16,605	U99	23,431	109				
110	Sale of property and merchandise	14,475						14,475	4,900	U11	19,375	110				
111	Fines	21,208						21,208		U30	21,208	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - <i>Specify</i>							0			0	113				
114	Social Center Deposits	75						75			75	114				
115	Pool Uniforms Purchased	804						804			804	115				
116	Kennedy/In Lieu of Tax Payment	3,652						3,652			3,652	116				
117	Insurance Recovery	8,308						8,308			8,308	117				
118	Bell Property Reimbursements		154,180					154,180			154,180	118				
119								0			0	119				
120	<b>TOTAL MISCELLANEOUS</b>	61,848	154,180	0	0	0	0	216,028	21,505		237,533	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF Dyersville		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
121	<b>TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)</b>	2,559,619	1,114,736	625,540	335,637	602,998	0	5,238,530	1,911,895		7,150,425	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)							0	308,988	NR	308,988	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans		277,230			380,863		658,093			658,093	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	277,230	0	0	380,863	0	658,093	308,988		967,081	131
132	<b>TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)</b>	2,559,619	1,391,966	625,540	335,637	983,861	0	5,896,623	2,220,883		8,117,506	132
133												133
134	<b>Beginning fund balance July 1, 2015</b>	509,724	1,133,817	1,639,577	392,277	0	0	3,675,395	-848,328		2,827,067	134
135												135
136	<b>TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)</b>	3,069,343	2,525,783	2,265,117	727,914	983,861	0	9,572,018	1,372,555		10,944,573	136
137												137
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Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016					CITY OF Dyersville		<input checked="" type="checkbox"/> GAAP		<input 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 col. (g)) (i)	Line No.	
1	<b>Section A — PUBLIC SAFETY</b>											1	
2	Police department/Crime prevention — Current operation	634,333						634,333		E62	634,333	2	
3	Purchase of land and equipment	41,153						41,153		G62	41,153	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	753						753		E89	753	8	
9	Purchase of land and equipment	1,376						1,376		G89	1,376	9	
10	Flood control — Current operation		7,644					7,644		E59	7,644	10	
11	Purchase of land and equipment		77,603					77,603		G59	77,603	11	
12	Construction							0		F59	0	12	
13	Fire department — Current operation	73,744						73,744		E24	73,744	13	
14	Purchase of land and equipment	30,507						30,507		G24	30,507	14	
15	Construction							0		F24	0	15	
16	Ambulance — Current operation	13,887						13,887		E32	13,887	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	28,071						28,071		E66	28,071	21	
22	Purchase of land and equipment	657						657		G66	657	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		42,561					42,561		E89	42,561	27	
28	Purchase of land and equipment							0		G89	0	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>	824,481	127,808		0	0	0	952,289			952,289	40	

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF Dyersville		<input checked="" type="checkbox"/> GAAP		<input 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 col. (g)) (i)	Line No.	
41	<b>Section B — PUBLIC WORKS</b>											41	
42	Roads, bridges, sidewalks — Current operation	124,488	347,234					471,722		E44	471,722	42	
43	Purchase of land and equipment	12,817						12,817		G44	12,817	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	10,924	30,715					41,639		E44	41,639	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								0			0	68	
69								0			0	69	
70								0			0	70	
71								0			0	71	
72								0			0	72	
73								0			0	73	
74								0			0	74	
75								0			0	75	
76								0			0	76	
77								0			0	77	
78								0			0	78	
79								0			0	79	
80	<b>TOTAL PUBLIC WORKS</b>	148,229	377,949		0	0	0	526,178			526,178	80	



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF Dyersville		<input checked="" type="checkbox"/> GAAP		<input 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 col. (g)) (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	1,300						1,300		E79	1,300	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>	1,300	0				0	1,300			1,300	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, 2016 -- Continued					CITY OF Dyersville		<input checked="" type="checkbox"/> GAAP		<input 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 col. (g)) (i)	Line No.
121	<b>Section D — CULTURE AND RECREATION</b>											121
122	Library services — Current operation	365,202	24,583					389,785		E52	389,785	122
123	Purchase of land and equipment	12,270						12,270		G52	12,270	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	142,312						142,312		E61	142,312	127
128	Purchase of land and equipment	38,448						38,448		G61	38,448	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	169,998						169,998		E61	169,998	130
131	Purchase of land and equipment	3,591						3,591		G61	3,591	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	16,561						16,561		E61	16,561	135
136	Other culture and recreation	51,818						51,818		E61	51,818	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	<b>TOTAL CULTURE AND RECREATION</b>	800,200	24,583					824,783			824,783	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	13,600		374,413				388,013		E89	388,013	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	331						331		E29	331	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>	13,931	0	374,413	0	0	0	388,344			388,344	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, 2016 -- Continued						CITY OF Dyersville						<input checked="" type="checkbox"/> GAAP		<input 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 col. (g)) (i)	Line No.			
159	<b>Section F — GENERAL GOVERNMENT</b>														159	
160	Mayor, council and city manager — Current operation	54,910						54,910		E29	54,910	160				
161	Purchase of land and equipment							0		G29	0	161				
162	Clerk, Treasurer, financial administration — Current operation	127,893						127,893		E23	127,893	162				
163	Purchase of land and equipment							0		G23	0	163				
164	Elections — Current operation	3,012						3,012		E89	3,012	164				
165	Purchase of land and equipment							0		G89	0	165				
166	Legal services and city attorney — Current operation	32,690						32,690		E25	32,690	166				
167	Purchase of land and equipment							0		G25	0	167				
168	City hall and general buildings — Current operation	37,899						37,899		E31	37,899	168				
169	Purchase of land and equipment	45						45		G31	45	169				
170	Construction	30,171						30,171		F31	30,171	170				
171	Tort liability — Current operation	19,381						19,381		E89	19,381	171				
172	Other general government — Current operation	25,481						25,481		E89	25,481	172				
173	Purchase of land and equipment							0		G89	0	173				
174								0			0	174				
175								0			0	175				
176	<b>TOTAL GENERAL GOVERNMENT</b>	331,482	0	0	0	0	0	331,482			331,482	176				
177	<b>Section G — DEBT SERVICE</b>														177	
178				304,581	319,842			624,423			624,423	178				
179								0			0	179				
180								0			0	180				
181								0			0	181				
182	<b>TOTAL DEBT SERVICE</b>	0	0	304,581	319,842	0	0	624,423			624,423	182				
183	<b>Section H — REGULAR CAPITAL PROJECTS — Specify</b>														183	
184						951,533		951,533			951,533	184				
185								0			0	185				
186								0			0	186				
187	<b>Subtotal Regular Capital Projects</b>	0	0			0	951,533	951,533			951,533	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>	0	0	0	0	0	0	0			0	192				
193	<b>TOTAL CAPITAL PROJECTS</b>	0	0	0	0	951,533	0	951,533			951,533	193				
194	<b>TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES</b>	2,119,623	530,340	678,994	319,842	951,533	0	4,600,332			4,600,332	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, 2016 -- Continued					CITY OF Dyersville		<input checked="" type="checkbox"/> GAAP		<input 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 col. (h)) (i)	Line No.
197	<b>Section I — BUSINESS TYPE ACTIVITIES</b>											197
198	Water — Current operation							402,796	E91		402,796	198
199	Purchase of land and equipment							693,619	G91		693,619	199
200	Construction								F91		0	200
201	Sewer and sewage disposal — Current operation							348,264	E80		348,264	201
202	Purchase of land and equipment							1,431,570	G80		1,431,570	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							265,199	E81		265,199	216
217	Purchase of land and equipment							57,367	G81		57,367	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, 2016 -- Continued	CITY OF Dyersville					<input checked="" type="checkbox"/> GAAP	<input 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)
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								804,432			804,432	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>								4,003,247			4,003,247	251
252													252
253	<b>TOTAL EXPENDITURES (Sum of lines 194 and 251)</b>	2,119,623	530,340	678,994	319,842	951,533	0	4,600,332	4,003,247			8,603,579	253
254	<b>Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT</b>											254	
255	Regular transfers out		422,635					422,635	235,458		NE	658,093	255
256	Internal TIF loans/repayments and transfers out							0				0	256
257								0				0	257
258	<b>TOTAL OTHER FINANCING USES</b>	0	422,635	0	0	0	0	422,635	235,458			658,093	258
259	<b>TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)</b>	2,119,623	952,975	678,994	319,842	951,533	0	5,022,967	4,238,705			9,261,672	259
260													260
261	<b>Ending fund balance June 30, 2016:</b>											261	
262	<b>Governmental:</b>											262	
263	Nondisposable							0				0	263
264	Restricted		1,572,808	1,586,123	408,072	32,328		3,599,331				3,599,331	264
265	Committed							0				0	265
266	Assigned							0				0	266
267	Unassigned	949,720						949,720				949,720	267
268	<b>Total Governmental</b>	949,720	1,572,808	1,586,123	408,072	32,328	0	4,549,051				4,549,051	268
269	<b>Proprietary</b>								-2,866,150			-2,866,150	269
270	<b>Total ending fund balance June 30, 2016</b>	949,720	1,572,808	1,586,123	408,072	32,328	0	4,549,051	-2,866,150			1,682,901	270
271	<b>TOTAL REQUIREMENTS (Sum of lines 259 and 270)</b>	3,069,343	2,525,783	2,265,117	727,914	983,861	0	9,572,018	1,372,555			10,944,573	271
272													272

<b>Part III INTERGOVERNMENTAL EXPENDITURES</b>		<b>CITY OF Dyersville</b>	
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. <i>Enter amount, omit cents.</i>			
Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$	Highways.....	L44 \$
Health.....	M32	All other.....	L89 \$
Highways.....	M44		
Transit subsidies.....	M94		
Libraries.....	M52		
Police protection.....	M62		
Sewerage.....	M80		
Sanitation.....	M81		
All other.....	M89 \$		

<b>Part IV SALARIES AND WAGES</b>	
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 \$ 1,206,744

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

A. Long-term debt	Debt outstanding JULY 1, 2015 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2016				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 356,000	29U \$	39U \$ 46,000	49U \$ 310,000	49U \$	49U \$	49U \$	I91 \$ 6,231
2. Sewer utility	19U 1,943,000	29U 308,988	39U 177,000	49U 2,074,988	49U	49U	49U	I89 48,147
3. Electric utility	19U	29U	39U	49U	49U	49U		I92
4. Gas utility	19U	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89
9. GO Bonds	19U 9,755,000	29U	39U 790,000	49U 8,965,000	49U	49U	49U	I89
10.	19U	29U	39U	49U	49U	49U	49U	I89
11.	19U	29U	39U	49U	49U	49U	49U	I89
12.	19U	29U	39U	49U	49U	49U	49U	I89
13.	19U	29U	39U	49U	49U	49U	49U	I89
14.	19U	29U	39U	49U	49U	49U	49U	I89
<b>Total long-term debt</b>	12,054,000	308,988	1,013,000	11,349,988	0	0	0	54,378

<b>B. Short-term debt</b>		Amount - Omit cents	
Outstanding as of JULY 1, 2015	61V \$	0	
Outstanding as of JUNE 30, 2016	64V \$	0	

<b>Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS</b>			
Assessed Valuations by Levy Authority and County, AY2014/FY2016			
Actual valuation -- January 1, 2014			
	\$	<b>369,509,800</b>	x .05 = \$ 18,475,490

**Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016**

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)	
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 value of real property.	W01	W31	W61		
	\$ 1,682,901	\$			1,682,901
REMARKS					V98