

STATE OF IOWA
2009
FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2009

16 2 031 009 1.00 4161
City of Dyersville
City Clerk
340 1st Ave E
Dyersville, IA 52040-1203

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	1,446,569		1,446,569	1441482
Less: Uncollected property taxes-levy year	0		0	0
Net current property taxes	1,446,569		1,446,569	1,441,482
Delinquent property taxes	0		0	0
TIF revenues	361,934		361,934	362,000
Other city taxes	620,607	0	620,607	636,313
Licenses and permits	17,808	0	17,808	17,500
Use of money and property	210,868	0	210,868	88,750
Intergovernmental	992,263	0	992,263	724,427
Charges for fees and service	252,915	1,446,844	1,699,759	1,650,044
Special assessments	6,826	0	6,826	20,000
Miscellaneous	60,466	10,214	70,680	57,800
Other financing sources	710	0	710	191,000
Total revenues and other sources	3,970,966	1,457,058	5,428,024	5,189,316
Expenditures and Other Financing Uses				
Public safety	1,140,535	0	1,140,535	996,822
Public works	500,523	0	500,523	491,165
Health and social services	800	0	800	1,550
Culture and recreation	805,120	0	805,120	804,707
Community and economic development	128,930	0	128,930	175,145
General government	290,768	0	290,768	310,907
Debt service	669,561	0	669,561	637,999
Capital projects	1,950,384	0	1,950,384	7,095,400
Total government activities expenditures	5,486,621	0	5,486,621	10,513,695
Business type / enterprises	0	1,497,031	1,497,031	1,478,324
Total ALL expenditures	5,486,621	1,497,031	6,983,652	11,992,019
Other financing uses, including transfers out	0	0	0	190,000
Total ALL expenditures/And other financing sources	5,486,621	1,497,031	6,983,652	12,182,019
Excess revenues and other sources over (Under) Expenditures/And other financing uses	-1,515,655	-39,973	-1,555,628	-6,992,703
Beginning fund balance July 1, 2008	8,470,398	-419,395	8,051,003	8,051,003
Ending fund balance June 30, 2009	6,954,743	-459,368	6,495,375	1,058,300

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, 2009	Amount - Omit cents	Indebtedness at June 30, 2009	Amount - Omit cents
General obligation debt	\$ 8,015,000	Other long-term debt	\$ 0
Revenue debt	\$ 2,273,000	Short-term debt	\$ 0
TIF Revenue debt	\$ 340,000		
		General obligation debt limit	\$ 13,535,148

CERTIFICATION

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

Signature of city clerk		Date Published/Posted	Mark (x) one	
		11/18/09	<input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk	Telephone	Area Code	Number	Extension
Tricia Maiers	→	563	875-7724	

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	1,159,009			287,560			1,446,569			1,446,569	2
3	Less: Uncollected property taxes — Levy year							0			0	3
4	Net current property taxes	1,159,009	0	0	287,560	0	0	1,446,569		T01	1,446,569	4
5	Delinquent property taxes							0		T01	0	5
6	Total property tax	1,159,009	0	0	287,560	0	0	1,446,569			1,446,569	6
7	TIF revenues			361,934				361,934		T01	361,934	7
8	Other city taxes											
8	Utility Tax Replacement Excise Tax	20,734			4,739			25,473		T15	25,473	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	34,670						34,670		T15	34,670	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	81,457						81,457		T19	81,457	13
14	* Other local option taxes \$	150,651	328,356					479,007		T09	479,007	14
15	TOTAL OTHER CITY TAXES	287,512	328,356	0	4,739	0	0	620,607	0		620,607	15
16	Section B — LICENSES AND PERMITS	17,808						17,808		T29	17,808	16
17	Section C — USE OF MONEY AND PROPERTY											17
18	Interest	109,260	75,368			9,243		193,871		U20	193,871	18
19	Rents and royalties	9,901						9,901		U40	9,901	19
20	Other miscellaneous use of money and property	7,096						7,096		U20	7,096	20
21								0			0	21
22	TOTAL MONEY AND PROPERTY	126,257	75,368	0	0	9,243	0	210,868	0		210,868	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							0		B50	0	28
29	Housing and urban development							0		B50	0	29
30	Public assistance grants		621,863					621,863		B79	621,863	30
31	Payment in lieu of taxes							0		B30	0	31
32								0			0	32
33	Total Federal grants and reimbursements	0	621,863	0	0	0	0	621,863	0		621,863	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

*Enter the amount the city calculates to be attributable to property tax relief.

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Part I	REVENUES AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 200 — <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)	Line No.
41	Section D — INTERGOVERNMENTAL — Continued												41
42													42
43	State shared revenues												43
44	Road use taxes		334,783					334,783		C46	334,783		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	334,783	0	0	0	0	334,783	0		334,783		60
61													61
62	Local grants and reimbursements												62
63	County contributions							0			0		63
64	Library service	27,528						27,528		D89	27,528		64
65	Township contributions							0		D89	0		65
66	Fire/EMT service	8,089						8,089		D89	8,089		66
67								0		D89	0		67
68								0			0		68
69								0			0		69
70	Total local grants and reimbursements	35,617	0	0	0	0	0	35,617	0		35,617		70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	35,617	956,646	0	0	0	0	992,263	0		992,263		71
72	Section E — CHARGES FOR SERVICES												72
73	Water							0	562,695	A91	562,695		73
74	Sewer							0	688,471	A80	688,471		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	190,707	A81	190,707		79
80	Hospital							0		A36	0		80

Part I	REVENUES AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2009				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	18,319						18,319		A89	18,319	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							0		A50	0	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		10,142					10,142		A89	10,142	99
100	Park, recreation, and cultural charges	203,032						203,032		A61	203,032	100
101	Animal control charges							0		A89	0	101
102	Other charges — Specify		13,574					13,574	4,971		18,545	102
103	Bd of Adj/Misc	7,848						7,848			7,848	103
104	TOTAL CHARGES FOR SERVICE	229,199	23,716	0	0	0	0	252,915	1,446,844		1,699,759	104
105												105
106	Section F — SPECIAL ASSESSMENTS				6,826			6,826		U01	6,826	106
107	Section G — MISCELLANEOUS											107
108	Contributions	700						700		U99	700	108
109	Deposits and sales/fuel tax refunds	5,425						5,425	6,000	U99	11,425	109
110	Sale of property and merchandise	15,887						15,887	2,725	U11	18,612	110
111	Fines	12,248						12,248		U30	12,248	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous — Specify							0	1,489		1,489	113
114	Uniform reimbursements	807						807			807	114
115	Insurance claims/refunds	14,874						14,874			14,874	115
116	payment in lieu of taxes	10,525						10,525			10,525	116
117	Charges for services							0			0	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	60,466	0	0	0	0	0	60,466	10,214		70,680	120

Part I	REVENUES AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2009			CITY OF Dyersville			<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP			
	— Continued			TIF				Total current governmental			GRAND TOTAL	
Line No.	Item description	General	Special revenue	Special revenue	Debt service	Capital projects	Permanent Fund	(Sum of cols. (a) through (f))	Proprietary	Code	(Sum of cols. (g) and (h))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16, 22, 71, 104, 106, and 120)	1,915,868	1,384,086	361,934	299,125	9,243	0	3,970,256	1,457,058		5,427,314	121
122												122
123	Section H — OTHER FINANCING SOURCES											123
124	Proceeds of Capital asset sales	710						710		NR	710	124
125	Proceeds of Long-term debt (Exlcuding 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			0	127
128	Internal TIF Loan Transfer In							0			0	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	710	0	0	0	0	0	710	0		710	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	1,916,578	1,384,086	361,934	299,125	9,243	0	3,970,966	1,457,058		5,428,024	132
133												133
134	Beginning fund balance July 1, 2008	684,084	1,027,214	0	108,344	6,650,756	0	8,470,398	-419,395		8,051,003	134
135	<i>(Taken from the FY2008 AFR Ending fund balance or audit report)</i>											135
136	TOTAL REVENUES (Sum of lines 132 and 134)	2,600,662	2,411,300	361,934	407,469	6,659,999	0	12,441,364	1,037,663		13,479,027	136
137												137
138												138
139												139
140												140
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158												158
159												159

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2009				CITY OF Dyersville		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP		GRAND TOTAL (Sum of cols. (g) and (h))	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)		
1	Section A — PUBLIC SAFETY											1
2	Police operations/Crime prevention — Current operation	612,907						612,907		E62	612,907	2
3	Purchase of land and equipment	37,943						37,943		G62	37,943	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	510						510		E89	510	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation	29,860						29,860		E59	29,860	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	55,791						55,791		E24	55,791	13
14	Purchase of land and equipment	35,343						35,343		G24	35,343	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	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	40,537						40,537		E66	40,537	21
22	Purchase of land and equipment							0		G66	0	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		327,644					327,644		E89	327,644	27
28	Purchase of land and equipment							0		G89	0	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	812,891	327,644	0	0	0	0	1,140,535	0		1,140,535	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2009 — 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											
42	Roads, bridges, sidewalks — Current operation	132,129	322,097					454,226		E44	454,226	42
43	Purchase of land and equipment							0		G44	0	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	27,246	19,051					46,297		E44	46,297	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	159,375	341,148	0	0	0	0	500,523	0		500,523	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2009 — 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											
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 inspection — 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												100
101												101
102												102
103	TOTAL HEALTH AND SOCIAL SERVICES	800	0	0	0	0	0	800	0		800	103
104												104
105												105
106												106
107												107
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120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2009 — 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	284,549	16,287					300,836		E52	300,836	122
123	Purchase of land and equipment	21,956						21,956		G52	21,956	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	191,798						191,798		E61	191,798	127
128	Purchase of land and equipment	34,851						34,851		G61	34,851	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	179,537						179,537		E61	179,537	130
131	Purchase of land and equipment	5,514						5,514		G61	5,514	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	11,597						11,597		E61	11,597	135
136	Other culture and recreation	59,031						59,031		E61	59,031	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	788,833	16,287	0	0	0	0	805,120	0		805,120	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	8,625	112,670					121,295		E89	121,295	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							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation	7,635						7,635		E89	7,635	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	16,260	112,670	0	0	0	0	128,930	0		128,930	153
154	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											154
155												155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2009 — 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
159	Section F — GENERAL GOVERNMENT											
160	Mayor, council and city manager — Current operation	97,130						97,130		E29	97,130	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, treasurer, financial administration — Current operation	84,745						84,745		E23	84,745	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	11,546						11,546		E25	11,546	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	52,023						52,023		E31	52,023	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	7,442						7,442		E89	7,442	171
172	Other general government — Current operation	37,882						37,882		E89	37,882	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	290,768	0	0	0	0	0	290,768			290,768	176
177	Section G — DEBT SERVICE		376,654		292,907			669,561			669,561	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	376,654	0	292,907	0	0	669,561			669,561	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184						1,950,384		1,950,384			1,950,384	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	1,950,384	0	1,950,384			1,950,384	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	1,950,384	0	1,950,384			1,950,384	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	2,068,927	1,174,403	0	292,907	1,950,384	0	5,486,621			5,486,621	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, 2009 — 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							308,299	E91	308,299	198	
199	Purchase of land and equipment							294,277	G91	294,277	199	
200	Construction								F91	0	200	
201	Sewer and sewage disposal — Current operation							555,666	E80	555,666	201	
202	Purchase of land and equipment							112,145	G80	112,145	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							226,444	E81	226,444	216	
217	Purchase of land and equipment								G81	0	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, 2009 — 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								200		200	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								1,497,031		1,497,031	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 195 and 251)	2,068,927	1,174,403	0	292,907	1,950,384	0	5,486,621	1,497,031		6,983,652	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									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	TOTAL OTHER FINANCING USES	0	0	0	0	0	0	0	0		0	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	2,068,927	1,174,403	0	292,907	1,950,384	0	5,486,621	1,497,031		6,983,652	259
260												260
261	Ending fund balance June 30, 2009	531,735	1,236,897	361,934	114,562	4,709,615	0	6,954,743	-459,368		6,495,375	261
262												262
263												263
264	TOTAL REQUIREMENTS (Sum of lines 259 and 261)	2,600,662	2,411,300	361,934	407,469	6,659,999	0	12,441,364	1,037,663		13,479,027	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 \$	
		1,099,709

Part V DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt	Debt outstanding JULY 1, 2008 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2009				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 644,000	29U \$	39U \$ 38,000	49U \$	49U \$	49U \$ 606,000	49U \$	191 \$ 19,320
2. Sewer utility	19U 1,764,000	29U	39U 97,000	49U	49U	49U 1,667,000	49U	189 70,144
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 395,000	29U	39U 55,000	49U	49U 340,000	49U	49U	189 14,663
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	189
10. G.O. Debt	19U 290,000	29U	39U 155,000	49U 135,000	49U	49U	49U	189 8,033
11. G.O. Notes	19U 8,180,000	29U	39U 300,000	49U 7,880,000	49U	49U	49U	189 384,040
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	11,273,000	0	645,000	8,015,000	340,000	2,273,000	0	496,200

B. Short-term debt	Amount - Omit cents	
Outstanding as of JULY 1, 2008	61V \$	
Outstanding as of JUNE 30, 2009	64V \$	

Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS
 Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY
 Actual Valuations January 1, 2007

Amount - Omit cents	
\$	270,702,952 x .05 = \$ 13,535,148

Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2009

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	
	\$ 6,495,375	\$			6,495,375

REMARKS V98