

STATE OF IOWA
2017
FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2017
DYERSVILLE

CITY OF DYERSVILLE , IOWA
DUE: December 1, 2017

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

(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)
Revenues and Other Financing Sources				
Taxes levied on property	2,076,957		2,076,957	1,919,246
Less: Uncollected property taxes-levy year	0		0	0
Net current property taxes	2,076,957		2,076,957	1,919,246
Delinquent property taxes	0		0	
TIF revenues	952,131		952,131	992,437
Other city taxes	846,910	9,645	856,555	840,973
Licenses and permits	24,863	0	24,863	20,950
Use of money and property	57,709	0	57,709	50,000
Intergovernmental	643,597	1,842,062	2,485,659	1,635,618
Charges for fees and service	198,285	2,228,864	2,427,149	2,167,714
Special assessments	5,398	0	5,398	10,000
Miscellaneous	149,675	25,368	175,043	58,100
Other financing sources	808,491	5,043,973	5,852,464	4,996,000
Total revenues and other sources	5,764,016	9,149,912	14,913,928	12,691,038
Expenditures and Other Financing Uses				
Public safety	944,372	0	944,372	971,072
Public works	649,230	0	649,230	614,532
Health and social services	0	0	0	1,300
Culture and recreation	969,252	0	969,252	1,011,348
Community and economic development	451,073	0	451,073	524,058
General government	377,941	0	377,941	359,707
Debt service	523,634	0	523,634	522,918
Capital projects	814,176	0	814,176	1,039,000
Total governmental activities expenditures	4,729,678	0	4,729,678	5,043,935
Business type activities	0	6,545,418	6,545,418	8,022,019
Total ALL expenditures	4,729,678	6,545,418	11,275,096	13,065,954
Other financing uses, including transfers out	1,239,410	2,123,045	3,362,455	400,000
Total ALL expenditures/And other financing uses	5,969,088	8,668,463	14,637,551	13,465,954
Excess revenues and other sources over (Under) Expenditures/And other financing uses	-205,072	481,449	276,377	-774,916
Beginning fund balance July 1, 2016	4,549,051	-2,866,150	1,682,901	3,255,422
Ending fund balance June 30, 2017	4,343,979	-2,384,701	1,959,278	2,480,506

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, 2017	Amount - Omit cents	Indebtedness at June 30, 2017	Amount - Omit cents
General obligation debt	\$ 8,250,000	Other long-term debt	\$ 0
Revenue debt	\$ 4,658,862	Short-term debt	\$ 0
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 19,605,407

CERTIFICATION

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

Signature of city clerk		Date Published/Posted	Mark (x) one	
		11.22.17	<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 or other City official (Name and Title)			Date signed	
			11.20.17	

PLEASE PUBLISH THIS PAGE ONLY

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017					CITY OF DYERSVILLE					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY			
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)				
1	Section A - TAXES											1			
2	Taxes levied on property	1,834,956			242,001			2,076,957			2,076,957	2			
3	Less: Uncollected property taxes - Levy year							0			0	3			
4	Net current property taxes	1,834,956	0		242,001	0		2,076,957		T01	2,076,957	4			
5	Delinquent property taxes							0		T01	0	5			
6	Total property tax	1,834,956	0		242,001	0	0	2,076,957			2,076,957	6			
7	TIF revenues			952,131				952,131		T01	952,131	7			
	Other city taxes														
8	Utility tax replacement excise taxes	5,777			649			6,426		T15	6,426	8			
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	148,973						148,973		T15	148,973	9			
10	Parimutuel wager tax	0						0		C30	0	10			
11	Gaming wager tax	0						0		C30	0	11			
12	Mobile home tax							0		T19	0	12			
13	Hotel/motel tax	90,051						90,051		T19	90,051	13			
14	Other local option taxes	150,907	450,553					601,460	9,645	T09	611,105	14			
15	TOTAL OTHER CITY TAXES	395,708	450,553	0	649	0	0	846,910	9,645		856,555	15			
16	Section B - LICENSES AND PERMITS	24,863						24,863		T29	24,863	16			
17	Section C - USE OF MONEY AND PROPERTY											17			
18	Interest	17,826	165			1,907		19,898		U20	19,898	18			
19	Rents and royalties	9,166						9,166		U40	9,166	19			
20	Other miscellaneous use of money and property	28,645						28,645		U20	28,645	20			
21								0			0	21			
22	TOTAL USE OF MONEY AND PROPERTY	55,637	165	0	0	1,907	0	57,709	0		57,709	22			
23												23			
24	Section D - INTERGOVERNMENTAL											24			
25												25			
26	Federal grants and reimbursements											26			
27	Federal grants							0	909,126	B89	909,126	27			
28	Community development block grants		101,804					101,804		B50	101,804	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	101,804	0	0	0	0	101,804	909,126		1,010,930	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, 2017 -- Continued						CITY OF DYERSVILLE						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		503,775					503,775		C46	503,775	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants							0	932,936	C89	932,936	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	Total state	0	503,775	0	0	0	0	503,775	932,936		1,436,711	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions							0			0	63				
64	Library service	21,361						21,361		D89	21,361	64				
65	Township contributions							0		D89	0	65				
66	Fire/EMT service	13,657						13,657		D89	13,657	66				
67	Dubuque Racing Association	3,000						3,000		D89	3,000	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	38,018	0	0	0	0	0	38,018	0		38,018	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	38,018	605,579	0	0	0	0	643,597	1,842,062		2,485,659	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	823,660	A91	823,660	73				
74	Sewer							0	1,072,110	A80	1,072,110	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	333,094	A81	333,094	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- Continued						CITY OF DYERSVILLE			<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.	
81	Section E - CHARGES FOR FEES AND 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		A80	0	87	
88	Other:											88	
89	Nursing home							0		A89	0	89	
90	Police service fees	22,258						22,258		A89	22,258	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	1,440						1,440		A50	1,440	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		24,460					24,460		A89	24,460	99	
100	Park, recreation, and cultural charges	131,885						131,885		A61	131,885	100	
101	Animal control charges							0		A89	0	101	
102	Other charges - <i>Specify</i>							0			0	102	
103	Misc service charges	18,242						18,242			18,242	103	
104	TOTAL CHARGES FOR SERVICE	173,825	24,460	0	0	0	0	198,285	2,228,864		2,427,149	104	
105												105	
106	Section F - SPECIAL ASSESSMENTS					5,398		5,398		U01	5,398	106	
107	Section G - MISCELLANEOUS											107	
108	Contributions	2,836						2,836		U99	2,836	108	
109	Deposits and sales/fuel tax refunds	10						10	19,018	U99	19,028	109	
110	Sale of property and merchandise	108,775						108,775	6,350	U11	115,125	110	
111	Fines	16,611						16,611		U30	16,611	111	
112	Internal service charges							0		NR	0	112	
113	Other miscellaneous - <i>Specify</i>	0						0			0	113	
114	Deposits received	100						100			100	114	
115	Uniform reimbursements	738						738			738	115	
116	Insurance claims	10,469						10,469			10,469	116	
117	PILOT	10,136						10,136			10,136	117	
118								0			0	118	
119								0			0	119	
120	TOTAL MISCELLANEOUS	149,675	0	0	0	0	0	149,675	25,368		175,043	120	

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF DYERSVILLE					<input type="checkbox"/> GAAP		<input checked="" 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)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)							
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	2,672,682	1,080,757	952,131	242,650	7,305	0	4,955,525	4,105,939		9,061,464	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	2,490,009	NR	2,490,009	125		
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126		
127	Regular transfers in and interfund loans		5,096			803,395		808,491	2,553,964		3,362,455	127		
128	Internal TIF loans and transfers in							0			0	128		
129								0			0	129		
130								0			0	130		
131	TOTAL OTHER FINANCING SOURCES	0	5,096	0	0	803,395	0	808,491	5,043,973		5,852,464	131		
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	2,672,682	1,085,853	952,131	242,650	810,700	0	5,764,016	9,149,912		14,913,928	132		
133												133		
134	Beginning fund balance July 1, 2016	949,720	1,572,808	1,586,123	408,072	32,328		4,549,051	-2,866,150		1,682,901	134		
135												135		
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	3,622,402	2,658,661	2,538,254	650,722	843,028	0	10,313,067	6,283,762		16,596,829	136		
137												137		
138												138		
139												139		
140												140		
141												141		
142												142		
143												143		
144												144		
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158												158		
159												159		

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017					CITY OF DYERSVILLE					<input type="checkbox"/> GAAP <input checked="" 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 col. (g))	Line No.	
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)		
1	Section A — PUBLIC SAFETY											1	
2	Police department/Crime prevention — Current operation	620,491						620,491		E62	620,491	2	
3	Purchase of land and equipment	109,400						109,400		G62	109,400	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	808						808		E89	808	8	
9	Purchase of land and equipment	647						647		G89	647	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	81,420						81,420		E24	81,420	13	
14	Purchase of land and equipment	20,221						20,221		G24	20,221	14	
15	Construction							0		F24	0	15	
16	Ambulance — Current operation	13,632						13,632		E32	13,632	16	
17	Purchase of land and equipment							0		G32	0	17	
18	Building inspections — Current operation							0		E66	0	18	
19	Purchase of land and equipment							0		G66	0	19	
20	Construction							0		F66	0	20	
21	Miscellaneous protective services — Current operation	24,898						24,898		E66	24,898	21	
22	Purchase of land and equipment	10,019						10,019		G66	10,019	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		62,836					62,836		E89	62,836	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	TOTAL PUBLIC SAFETY	881,536	62,836				0	944,372			944,372	40	

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF DYERSVILLE		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	205,157	388,735					593,892		E44	593,892	42
43	Purchase of land and equipment	11,808						11,808		G44	11,808	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	10,967	32,563					43,530		E44	43,530	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	TOTAL PUBLIC WORKS	227,932	421,298				0	0	0		649,230	80

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF DYERSVILLE		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											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							0		E79	0	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	TOTAL HEALTH AND SOCIAL SERVICES	0	0		0	0	0	0			0	103
104												104
105												105
106												106
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108												108
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120												120

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF DYERSVILLE		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	381,229	16,057					397,286		E52	397,286	122
123	Purchase of land and equipment	26,873						26,873		G52	26,873	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	181,554						181,554		E61	181,554	127
128	Purchase of land and equipment	74,554						74,554		G61	74,554	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	188,604						188,604		E61	188,604	130
131	Purchase of land and equipment							0		G61	0	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	20,811						20,811		E61	20,811	135
136	Other culture and recreation	79,570						79,570		E61	79,570	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	953,195	16,057					969,252			969,252	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											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	5,001		443,235				448,236		E89	448,236	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	2,837						2,837		E29	2,837	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	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	7,838	0	443,235	0	0	0	451,073			451,073	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, 2017 -- Continued					CITY OF DYERSVILLE		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F -- GENERAL GOVERNMENT											159
160	Mayor, council and city manager -- Current operation	53,542						53,542		E29	53,542	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration -- Current operation	142,964						142,964		E23	142,964	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections -- Current operation	0						0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney -- Current operation	27,304						27,304		E25	27,304	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings -- Current operation	35,294						35,294		E31	35,294	168
169	Purchase of land and equipment							3,285		G31	3,285	169
170	Construction	47,335						47,335		F31	47,335	170
171	Tort liability -- Current operation	16,417						16,417		E89	16,417	171
172	Other general government -- Current operation	34,793						34,793		E89	34,793	172
173	Purchase of land and equipment	17,007						17,007		G89	17,007	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	377,941	0	0	0	0	0	377,941			377,941	176
177	Section G -- DEBT SERVICE			297,070	226,564			523,634			523,634	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	297,070	226,564	0	0	523,634			523,634	182
183	Section H -- REGULAR CAPITAL PROJECTS -- Specify										0	183
184						814,176		814,176			814,176	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0			814,176	0	814,176			814,176	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	814,176	0	814,176			814,176	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	2,448,442	500,191	740,305	226,564	814,176	0	4,729,678			4,729,678	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF DYERSVILLE					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (h))	Line No.			
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)				
197	Section I — BUSINESS TYPE ACTIVITIES											197			
198	Water — Current operation							510,985	E91		510,985	198			
199	Purchase of land and equipment							1,471,448	G91		1,471,448	199			
200	Construction								F91		0	200			
201	Sewer and sewage disposal — Current operation							455,829	E80		455,829	201			
202	Purchase of land and equipment							2,901,043	G80		2,901,043	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							279,881	E81		279,881	216			
217	Purchase of land and equipment							50,685	G81		50,685	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, 2017 -- Continued					CITY OF DYERSVILLE					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
237	Section I -- BUSINESS TYPE ACTIVITIES -- Cont.											237			
238	Other business type -- Current operation										0	238			
239	Purchase of land and equipment									E89	0	239			
240	Construction									F89	0	240			
241												241			
242	Enterprise Debt Service								875,547		875,547	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								6,545,418		6,545,418	251			
252												252			
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	2,448,442	500,191	740,305	226,564	814,176	0	4,729,678	6,545,418		11,275,096	253			
254	Section J -- OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254			
255	Regular transfers out	5,096	1,234,314					1,239,410	2,123,045		3,362,455	255			
256	Internal TIF loans/repayments and transfers out							0			0	256			
257								0			0	257			
258	TOTAL OTHER FINANCING USES	5,096	1,234,314	0	0	0	0	1,239,410	2,123,045		3,362,455	258			
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	2,453,538	1,734,505	740,305	226,564	814,176	0	5,969,088	8,668,463		14,637,551	259			
260												260			
261	Ending fund balance June 30, 2017:											261			
262	Governmental:											262			
263	Nonspendable							0			0	263			
264	Restricted	35,401	924,156	1,797,949	424,158	28,852		3,210,516			3,210,516	264			
265	Committed							0			0	265			
266	Assigned							0			0	266			
267	Unassigned	1,133,463						1,133,463			1,133,463	267			
268	Total Governmental	1,168,864	924,156	1,797,949	424,158	28,852	0	4,343,979			4,343,979	268			
269	Proprietary								-2,384,701		-2,384,701	269			
270	Total ending fund balance June 30, 2017	1,168,864	924,156	1,797,949	424,158	28,852	0	4,343,979	-2,384,701		1,959,278	270			
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	3,622,402	2,658,661	2,538,254	650,722	843,028	0	10,313,067	6,283,762		16,596,829	271			
272												272			

Part III	INTERGOVERNMENTAL EXPENDITURES CITY OF DYERSVILLE												
Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>													
Purpose		Amount paid to other local governments				Purpose		Amount paid to State					
Correction.....		M25 \$				Highways.....		L44 \$					
Health.....		M32				All other.....		L89 \$					
Highways.....		M44											
Transit subsidies.....		M94											
Libraries.....		M52											
Police protection.....		M62											
Sewerage.....		M80											
Sanitation.....		M81											
All other.....		M89 \$											
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.													
							Amount - Omit cents						
Total salaries and wages paid.....							2000 \$		1,270,584				
Part V	DEBT OUTSTANDING, ISSUED, AND RETIRED												
A. Long-term debt													
		Debt during the fiscal year				Debt Outstanding JUNE 30, 2017				Interest paid this year			
Purpose		Debt outstanding JULY 1, 2016 (a)		Issued (b)		Retired (c)		General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	(h)	
1. Water utility		19U \$ 310,000		29U \$ 317,844		39U \$ 60,000		49U \$	49U \$	49U \$ 567,844	49U \$	191 \$ 38,338	
2. Sewer utility		19U 2,074,988		29U 2,199,030		39U 183,000		49U	49U	49U 4,091,018	49U	189 70,545	
3. Electric utility		19U		29U		39U		49U	49U	49U	49U	192	
4. Gas utility		19U		29U		39U		49U	49U	49U	49U	193	
5. Transit-bus		19U		29U		39U		49U	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		29U		39U		49U	49U	49U	49U	189	
9. GO Bonds		19U 8,965,000		29U 0		39U 715,000		49U 8,250,000	49U	49U	49U	189 329,537	
10.		19U		29U		39U		49U	49U	49U	49U	189	
11.		19U		29U		39U		49U	49U	49U	49U	189	
12.		19U		29U		39U		49U	49U	49U	49U	189	
13.		19U		29U		39U		49U	49U	49U	49U	189	
14.		19U		29U		39U		49U	49U	49U	49U	189	
Total long-term debt		11,349,988		2,516,874		958,000		8,250,000	0	4,658,862	0	438,420	
B. Short-term debt													
Outstanding as of JULY 1, 2016							61V \$		0				
Outstanding as of JUNE 30, 2017							64V \$		0				
Amount - Omit cents													
Part VI	DEBT LIMITATION FOR GENERAL OBLIGATION BONDS												
Assessed Valuations by Levy Authority and County, AY2015/FY2017													
Actual valuation -- January 1, 2015													
							\$		392,108,147		x .05 = \$		19,605,407
Part VII	CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2017												
Amount - Omit cents													
Type of asset		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 value of real property.		W01		W31				W61					
		\$ 1,959,278		\$						\$ 1,959,278			
REMARKS													
V98													

STATE OF IOWA
2017
FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2017

1620310090000
City Clerk
340 1st Ave E
Dyersville, IA 52040

CITY OF DYERSVILLE , IOWA

ALL FUNDS

Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	2,076,957		2,076,957	1,919,246
Less: Uncollected property taxes-levy year	0		0	0
Net current property taxes	2,076,957		2,076,957	1,919,246
Delinquent property taxes	0		0	0
TIF revenues	952,131		952,131	992,437
Other city taxes	846,910	9,645	856,555	840,973
Licenses and permits	24,863	0	24,863	20,950
Use of money and property	57,709	0	57,709	50,000
Intergovernmental	643,597	1,842,062	2,485,659	1,635,618
Charges for fees and service	198,285	2,228,864	2,427,149	2,167,714
Special assessments	5,398	0	5,398	10,000
Miscellaneous	149,675	25,368	175,043	58,100
Other financing sources	808,491	5,043,973	5,852,464	4,996,000
Total revenues and other sources	5,764,016	9,149,912	14,913,928	12,691,038
Expenditures and Other Financing Uses				
Public safety	944,372	0	944,372	971,072
Public works	649,230	0	649,230	614,532
Health and social services	0	0	0	1,300
Culture and recreation	969,252	0	969,252	1,011,348
Community and economic development	451,073	0	451,073	524,058
General government	377,941	0	377,941	359,707
Debt service	523,634	0	523,634	522,918
Capital projects	814,176	0	814,176	1,039,000
Total governmental activities expenditures	4,729,678	0	4,729,678	5,043,935
Business type activities	0	6,545,418	6,545,418	8,022,019
Total ALL expenditures	4,729,678	6,545,418	11,275,096	13,065,954
Other financing uses, including transfers out	1,239,410	2,123,045	3,362,455	400,000
Total ALL expenditures/And other financing uses	5,969,088	8,668,463	14,637,551	13,465,954
Excess revenues and other sources over (under) Expenditures/And other financing uses	-205,072	481,449	276,377	-774,916
Beginning fund balance July 1, 2016	4,549,051	-2,866,150	1,682,901	3,255,422
Ending fund balance June 30, 2017	4,343,979	-2,384,701	1,959,278	2,480,506
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, 2017				
General obligation debt	\$8,250,000	Other long-term debt		\$0
Revenue debt	\$4,658,862	Short-term debt		\$0
TIF Revenue debt	\$0	General Obligation Debt Limit		\$19,605,407