

STATE OF IOWA
2014
FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2014

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

CITY OF DYERSVILLE , IOWA
DUE: December 1, 2014

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

WHEN COMPLETED, PLEASE RETURN TO
Mary Mosiman, CPA
Auditor of State
State Capitol Building
Des Moines, IA 50319-0004

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

ALL FUNDS

Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	1,788,546		1,788,546	1,755,952
Less: Uncollected property taxes-levy year	0		0	0
Net current property taxes	1,788,546		1,788,546	1,755,952
Delinquent property taxes	0		0	0
TIF revenues	942,569		942,569	827,135
Other city taxes	744,273	7,908	752,181	774,886
Licenses and permits	18,270	0	18,270	18,850
Use of money and property	43,700	0	43,700	43,095
Intergovernmental	503,622	0	503,622	457,291
Charges for fees and service	213,878	1,880,019	2,093,897	2,213,703
Special assessments	24,193	0	24,193	194,000
Miscellaneous	88,954	5,300	94,254	56,800
Other financing sources	6,312,105	1,392,025	7,704,130	934,000
Total revenues and other sources	10,680,110	3,285,252	13,965,362	7,275,712
Expenditures and Other Financing Uses				
Public safety	882,673	0	882,673	847,382
Public works	662,076	0	662,076	521,723
Health and social services	1,300	0	1,300	1,300
Culture and recreation	930,494	0	930,494	912,343
Community and economic development	537,397	0	537,397	227,146
General government	362,729	0	362,729	298,099
Debt service	585,705	0	585,705	597,041
Capital projects	2,345,156	0	2,345,156	933,000
Total governmental activities expenditures	6,307,530	0	6,307,530	4,338,034
Business type activities	0	1,911,071	1,911,071	1,749,731
Total ALL expenditures	6,307,530	1,911,071	8,218,601	6,087,765
Other financing uses, including transfers out	2,721,273	2,314,677	5,035,950	933,000
Total ALL expenditures/And other financing uses	9,028,803	4,225,748	13,254,551	7,020,765
Excess revenues and other sources over (Under) Expenditures/And other financing uses	1,651,307	-940,496	710,811	254,947
Beginning fund balance July 1, 2013	(154,743)	1,000,246	845,503	4,312,323
Ending fund balance June 30, 2014	1,496,564	59,750	1,556,314	4,567,270

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, 2014	Amount - Omit cents	Indebtedness at June 30, 2014	Amount - Omit cents
General obligation debt	\$ 10,620,000	Other long-term debt	\$ 0
Revenue debt	\$ 2,516,000	Short-term debt	\$ 0
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 16,488,253

CERTIFICATION

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

Signature of city clerk		Date Published/Posted	Mark (x) one	
		11/26/14	<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	
			11/20/2014	

PLEASE PUBLISH THIS PAGE ONLY

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014			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 (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	Section A - TAXES												1
2	Taxes levied on property	1,553,187	0		235,359	0	0	1,788,546				1,788,546	2
3	Less: Uncollected property taxes - Levy year	0	0		0	0	0	0				0	3
4	Net current property taxes	1,553,187	0		235,359	0	0	1,788,546		T01	1,788,546		4
5	Delinquent property taxes	0	0		0	0	0	0		T01	0		5
6	Total property tax	1,553,187	0		235,359	0	0	1,788,546				1,788,546	6
7	TIF revenues			942,569				942,569		T01	942,569		7
	Other city taxes												
8	Utility tax replacement excise taxes	5,794	0	0	747	0	0	6,541		T15	6,541		8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	142,198	0	0	0	0	0	142,198	0	T15	142,198		9
10	Parimutuel wager tax	0	0	0	0	0	0	0	0	C30	0		10
11	Gaming wager tax	0	0	0	0	0	0	0	0	C30	0		11
12	Mobile home tax	0	0	0	0	0	0	0	0	T19	0		12
13	Hotel/motel tax	80,909	0	0	0	0	0	80,909	0	T19	80,909		13
14	Other local option taxes	129,191	385,434	0	0	0	0	514,625	7,908	T09	522,533		14
15	TOTAL OTHER CITY TAXES	358,092	385,434	0	747	0	0	744,273	7,908		752,181		15
16	Section B - LICENSES AND PERMITS	18,270	0	0	0	0	0	18,270	0	T29	18,270		16
17	Section C - USE OF MONEY AND PROPERTY												17
18	Interest	5,181	45	0	0	6,395	0	11,621	0	U20	11,621		18
19	Rents and royalties	11,912	0	0	0	0	0	11,912	0	U40	11,912		19
20	Other miscellaneous use of money and property	20,167	0	0	0	0	0	20,167	0	U20	20,167		20
21		0	0	0	0	0	0	0	0		0		21
22	TOTAL USE OF MONEY AND PROPERTY	37,260	45	0	0	6,395	0	43,700	0		43,700		22
23													23
24	Section D - INTERGOVERNMENTAL												24
25													25
26	Federal grants and reimbursements												26
27	Federal grants	0	0	0	0	0	0	0	0	B89	0		27
28	Community development block grants	0	52,889	0	0	0	0	52,889	0	B50	52,889		28
29	Housing and urban development	0	0	0	0	0	0	0	0	B50	0		29
30	Public assistance grants	0	15,656	0	0	0	0	15,656	0	B79	15,656		30
31	Payment in lieu of taxes	0	0	0	0	0	0	0	0	B30	0		31
32		0	0	0	0	0	0	0	0		0		32
33	Total Federal grants and reimbursements	0	68,545	0	0	0	0	68,545	0		68,545		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, 2014 -- 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		405,206					405,206		C46	405,206	44	
45												45	
46												46	
47												47	
48	Other state grants and reimbursements											48	
49	State grants	0	0	0	0	0	0	0	0	C89	0	49	
50	Iowa Department of Transportation	0	0	0	0	0	0	0	0	C89	0	50	
51	Iowa Department of Natural Resources	0	0	0	0	0	0	0	0	C89	0	51	
52	Iowa Department of Economic Development	0	0	0	0	0	0	0	0	C89	0	52	
53	CEBA grants	0	0	0	0	0	0	0	0	C89	0	53	
54		0	0	0	0	0	0	0	0	C89	0	54	
55		0	0	0	0	0	0	0	0		0	55	
56		0	0	0	0	0	0	0	0		0	56	
57		0	0	0	0	0	0	0	0		0	57	
58		0	0	0	0	0	0	0	0		0	58	
59		0	0	0	0	0	0	0	0		0	59	
60	Total state	0	405,206	0	0	0	0	405,206	0		405,206	60	
61												61	
62	Local grants and reimbursements											62	
63	County contributions	0	0	0	0	0	0	0	0		0	63	
64	Library service	24,962	0	0	0	0	0	24,962	0	D89	24,962	64	
65	Township contributions	0	0	0	0	0	0	0	0	D89	0	65	
66	Fire/EMT service	4,909	0	0	0	0	0	4,909	0	D89	4,909	66	
67		0	0	0	0	0	0	0	0	D89	0	67	
68		0	0	0	0	0	0	0	0		0	68	
69		0	0	0	0	0	0	0	0		0	69	
70	Total local grants and reimbursements	29,871	0	0	0	0	0	29,871	0		29,871	70	
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	29,871	473,751	0	0	0	0	503,622	0		503,622	71	
72	Section E - CHARGES FOR FEES AND SERVICE											72	
73	Water	0	0	0	0	0	0	0	647,615	A91	647,615	73	
74	Sewer	0	0	0	0	0	0	0	962,021	A80	962,021	74	
75	Electric	0	0	0	0	0	0	0	0	A92	0	75	
76	Gas	0	0	0	0	0	0	0	0	A93	0	76	
77	Parking	0	0	0	0	0	0	0	0	A60	0	77	
78	Airport	0	0	0	0	0	0	0	0	A01	0	78	
79	Landfill/garbage	0	0	0	0	0	0	0	270,383	A81	270,383	79	
80	Hospital	0	0	0	0	0	0	0	0	A36	0	80	

Part I REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- 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	0	0	0	0	0	0	0	A94	0	82
83	Cable TV	0	0	0	0	0	0	0	0	T15	0	83
84	Internet	0	0	0	0	0	0	0	0	A03	0	84
85	Telephone	0	0	0	0	0	0	0	0	A03	0	85
86	Housing authority	0	0	0	0	0	0	0	0	A50	0	86
87	Storm water	0	0	0	0	0	0	0	0	A80	0	87
88	Other:											88
89	Nursing home	0	0	0	0	0	0	0	0	A89	0	89
90	Police service fees	35,947	0	0	0	0	0	35,947	0	A89	35,947	90
91	Prisoner care	0	0	0	0	0	0	0	0	A89	0	91
92	Fire service charges	0	0	0	0	0	0	0	0	A89	0	92
93	Ambulance charges	0	0	0	0	0	0	0	0	A89	0	93
94	Sidewalk street repair charges	0	0	0	0	0	0	0	0	A44	0	94
95	Housing and urban renewal charges	1,165	0	0	0	0	0	1,165	0	A50	1,165	95
96	River port and terminal fees	0	0	0	0	0	0	0	0	A87	0	96
97	Public scales	0	0	0	0	0	0	0	0	A89	0	97
98	Cemetery charges	0	0	0	0	0	0	0	0	A03	0	98
99	Library charges	0	20,069	0	0	0	0	20,069	0	A89	20,069	99
100	Park, recreation, and cultural charges	137,678	0	0	0	0	0	137,678	0	A61	137,678	100
101	Animal control charges	0	0	0	0	0	0	0	0	A89	0	101
102	Other charges - Specify	0	0	0	0	0	0	0	0		0	102
103	Sales tax and misc. receipts received on charges	19,019	0	0	0	0	0	19,019	0		19,019	103
104	TOTAL CHARGES FOR SERVICE	193,809	20,069	0	0	0	0	213,878	1,880,019		2,093,897	104
105												105
106	Section F - SPECIAL ASSESSMENTS	0	0	0	0	24,193	0	24,193	0	U01	24,193	106
107	Section G - MISCELLANEOUS											107
108	Contributions	20,601	0	0	0	0	0	20,601	0	U99	20,601	108
109	Deposits and sales/fuel tax refunds	7,177	0	0	0	0	0	7,177	5,300	U99	12,477	109
110	Sale of property and merchandise	13,131	0	0	0	0	0	13,131	0	U11	13,131	110
111	Fines	13,392	0	0	0	0	0	13,392	0	U30	13,392	111
112	Internal service charges	0	0	0	0	0	0	0	0	NR	0	112
113	Other miscellaneous - Specify	0	0	0	0	0	0	0	0		0	113
114	Social center deposits	6,100	0	0	0	0	0	6,100	0		6,100	114
115	Uniform reimbursement	1,681	0	0	0	0	0	1,681	0		1,681	115
116	Insurance claims	12,086	0	0	0	0	0	12,086	0		12,086	116
117	Payment in lieu of taxes	8,036	0	0	0	0	0	8,036	0		8,036	117
118	Insurance recovery	6,750	0	0	0	0	0	6,750	0		6,750	118
119		0	0	0	0	0	0	0	0		0	119
120	TOTAL MISCELLANEOUS	88,954	0	0	0	0	0	88,954	5,300		94,254	120

Part I REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued				CITY OF DYERSVILLE			<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	2,279,443	879,299	942,569	236,106	30,588	0	4,368,005	1,893,227		6,261,232	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales	0	0	0	0	0	0	0	7,025	NR	7,025	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)	0	0	0	0	1,276,155	0	1,276,155	1,385,000	NR	2,661,155	125
126	Proceeds of anticipatory warrants or other short-term debt	0	0	0	0	0	0	0	0	A89	0	126
127	Regular transfers in and interfund loans	584,844	0		314,929	4,136,177	0	5,035,950	0		5,035,950	127
128	Internal TIF loans and transfers in	0	0	0	0	0	0	0	0		0	128
129		0	0	0	0	0	0	0	0		0	129
130		0	0	0	0	0	0	0	0		0	130
131	TOTAL OTHER FINANCING SOURCES	584,844	0	0	314,929	5,412,332	0	6,312,105	1,392,025		7,704,130	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	2,864,287	879,299	942,569	551,035	5,442,920	0	10,680,110	3,285,252		13,965,362	132
133												133
134	Beginning fund balance July 1, 2013	-422,739	2,422,387	1,111,950	410,116	-3,676,457	0	-154,743	1,000,246		845,503	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	2,441,548	3,301,686	2,054,519	961,151	1,766,463	0	10,525,367	4,285,498		14,810,865	136
137												137
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Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014				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.	
1	Section A — PUBLIC SAFETY											1	
2	Police department/Crime prevention — Current operation	590,600	0	0	0	0	0	590,600		E62	590,600	2	
3	Purchase of land and equipment	41,876	0	0	0	0	0	41,876		G62	41,876	3	
4	Construction	0	0	0	0	0	0	0		F62	0	4	
5	Jail — Current operation	0	0	0	0	0	0	0		E04	0	5	
6	Purchase of land and equipment	0	0	0	0	0	0	0		G04	0	6	
7	Construction	0	0	0	0	0	0	0		F04	0	7	
8	Emergency management — Current operation	675	0	0	0	0	0	675		E89	675	8	
9	Purchase of land and equipment	2,779	0	0	0	0	0	2,779		G89	2,779	9	
10	Flood control — Current operation	0	7,735	0	0	0	0	7,735		E59	7,735	10	
11	Purchase of land and equipment	0	0	0	0	0	0	0		G59	0	11	
12	Construction	0	0	0	0	0	0	0		F59	0	12	
13	Fire department — Current operation	67,172	0	0	0	0	0	67,172		E24	67,172	13	
14	Purchase of land and equipment	37,897	0	0	0	0	0	37,897		G24	37,897	14	
15	Construction	0	0	0	0	0	0	0		F24	0	15	
16	Ambulance — Current operation	13,895	0	0	0	0	0	13,895		E32	13,895	16	
17	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	17	
18	Building inspections — Current operation	0	0	0	0	0	0	0		E66	0	18	
19	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	19	
20	Construction	0	0	0	0	0	0	0		F66	0	20	
21	Miscellaneous protective services — Current operation	35,035	0	0	0	0	0	35,035		E66	35,035	21	
22	Purchase of land and equipment	3,463	0	0	0	0	0	3,463		G66	3,463	22	
23	Construction	0	0	0	0	0	0	0		F66	0	23	
24	Animal control — Current operation	0	0	0	0	0	0	0		E32	0	24	
25	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	25	
26	Construction	0	0	0	0	0	0	0		F32	0	26	
27	Other public safety — Current operation	0	81,546	0	0	0	0	81,546		E89	81,546	27	
28	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	28	
29		0	0	0	0	0	0	0			0	29	
30		0	0	0	0	0	0	0			0	30	
31		0	0	0	0	0	0	0			0	31	
32		0	0	0	0	0	0	0			0	32	
33		0	0	0	0	0	0	0			0	33	
34		0	0	0	0	0	0	0			0	34	
35		0	0	0	0	0	0	0			0	35	
36		0	0	0	0	0	0	0			0	36	
37		0	0	0	0	0	0	0			0	37	
38		0	0	0	0	0	0	0			0	38	
39		0	0	0	0	0	0	0			0	39	
40	TOTAL PUBLIC SAFETY	793,392	89,281	0	0	0	0	882,673			882,673	40	

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- 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	136,696	409,825	0	0	0	0	546,521		E44	546,521	42	
43	Purchase of land and equipment	20,682	0	0	0	0	0	20,682		G44	20,682	43	
44	Construction	0	0	0	0	0	0	0		F44	0	44	
45	Parking meter and off-street — Current operation	0	0	0	0	0	0	0		E60	0	45	
46	Purchase of land and equipment	0	0	0	0	0	0	0		G60	0	46	
47	Construction	0	0	0	0	0	0	0		F60	0	47	
48	Street lighting — Current operation	0	0	0	0	0	0	0		E44	0	48	
49	Traffic control safety — Current operation	0	0	0	0	0	0	0		E44	0	49	
50	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	50	
51	Construction	0	0	0	0	0	0	0		F44	0	51	
52	Snow removal — Current operation	52,980	41,893	0	0	0	0	94,873		E44	94,873	52	
53	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	53	
54	Highway engineering — Current operation	0	0	0	0	0	0	0		E44	0	54	
55	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	55	
56	Construction	0	0	0	0	0	0	0		F44	0	56	
57	Street cleaning — Current operation	0	0	0	0	0	0	0		E81	0	57	
58	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	58	
59	Airport (if not an enterprise) — Current operation	0	0	0	0	0	0	0		E01	0	59	
60	Purchase of land and equipment	0	0	0	0	0	0	0		G01	0	60	
61	Construction	0	0	0	0	0	0	0		F01	0	61	
62	Garbage (if not an enterprise) — Current operation	0	0	0	0	0	0	0		E81	0	62	
63	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	63	
64	Construction	0	0	0	0	0	0	0		F81	0	64	
65	Other public works — Current operation	0	0	0	0	0	0	0		E89	0	65	
66	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	66	
67	Construction	0	0	0	0	0	0	0		F89	0	67	
68		0	0	0	0	0	0	0			0	68	
69		0	0	0	0	0	0	0			0	69	
70		0	0	0	0	0	0	0			0	70	
71		0	0	0	0	0	0	0			0	71	
72		0	0	0	0	0	0	0			0	72	
73		0	0	0	0	0	0	0			0	73	
74		0	0	0	0	0	0	0			0	74	
75		0	0	0	0	0	0	0			0	75	
76		0	0	0	0	0	0	0			0	76	
77		0	0	0	0	0	0	0			0	77	
78		0	0	0	0	0	0	0			0	78	
79		0	0	0	0	0	0	0			0	79	
80	TOTAL PUBLIC WORKS	210,358	451,718	0	0	0	0	662,076			662,076	80	

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- 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	0	0	0	0	0	0		E79	0	82
83	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	83
84	City hospital — Current operation	0	0	0	0	0	0	0		E36	0	84
85	Purchase of land and equipment	0	0	0	0	0	0	0		G36	0	85
86	Construction	0	0	0	0	0	0	0		F36	0	86
87	Payments to private hospitals — Current operation	0	0	0	0	0	0	0		E36	0	87
88	Health regulation and inspections — Current operation	0	0	0	0	0	0	0		E32	0	88
89	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	89
90	Construction	0	0	0	0	0	0	0		F32	0	90
91	Water, air, and mosquito control — Current operation	0	0	0	0	0	0	0		E32	0	91
92	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	92
93	Construction	0	0	0	0	0	0	0		F32	0	93
94	Community mental health — Current operation	0	0	0	0	0	0	0		E32	0	94
95	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	95
96	Construction	0	0	0	0	0	0	0		F32	0	96
97	Other health and social services — Current operation	1,300	0	0	0	0	0	1,300		E79	1,300	97
98	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	98
99	Construction	0	0	0	0	0	0	0		F79	0	99
100		0	0	0	0	0	0	0			0	100
101		0	0	0	0	0	0	0			0	101
102		0	0	0	0	0	0	0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	1,300	0	0	0	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, 2014 -- 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	358,676	17,667	0	0	0	0	376,343		E52	376,343	122	
123	Purchase of land and equipment	23,558	0	0	0	0	0	23,558		G52	23,558	123	
124	Construction	0	0	0	0	0	0	0		F52	0	124	
125	Museum, band, theater — Current operation	0	0	0	0	0	0	0		E61	0	125	
126	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	126	
127	Parks — Current operation	206,049	0	0	0	0	0	206,049		E61	206,049	127	
128	Purchase of land and equipment	34,700	0	0	0	0	0	34,700		G61	34,700	128	
129	Construction	0	0	0	0	0	0	0		F61	0	129	
130	Recreation — Current operation	197,299	0	0	0	0	0	197,299		E61	197,299	130	
131	Purchase of land and equipment	5,101	0	0	0	0	0	5,101		G61	5,101	131	
132	Construction	0	0	0	0	0	0	0		F61	0	132	
133	Cemetery — Current operation	0	0	0	0	0	0	0		E03	0	133	
134	Purchase of land and equipment	0	0	0	0	0	0	0		G03	0	134	
135	Community center, zoo, marina, and auditorium	26,593	0	0	0	0	0	26,593		E61	26,593	135	
136	Other culture and recreation	60,851	0	0	0	0	0	60,851		E61	60,851	136	
137	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	137	
138	Construction	0	0	0	0	0	0	0		F61	0	138	
139	TOTAL CULTURE AND RECREATION	912,827	17,667	0	0	0	0	930,494			930,494	139	
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140	
141	Community beautification — Current operation	0	0	0	0	0	0	0		E89	0	141	
142	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	142	
143	Economic development — Current operation	8,600	0	523,899	0	0	0	532,499		E89	532,499	143	
144	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	144	
145	Housing and urban renewal — Current operation	0	0	0	0	0	0	0		E50	0	145	
146	Purchase of land and equipment	0	0	0	0	0	0	0		G50	0	146	
147	Construction	0	0	0	0	0	0	0		F50	0	147	
148	Planning and zoning — Current operation	4,898	0	0	0	0	0	4,898		E29	4,898	148	
149	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	149	
150	Other community and economic development — Current operation	0	0	0	0	0	0	0		E89	0	150	
151	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	151	
152	Construction	0	0	0	0	0	0	0		F89	0	152	
153	TIF Rebates	0	0	0	0	0	0	0		E89	0	153	
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	13,498	0	523,899	0	0	0	537,397			537,397	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, 2014 -- 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	48,407	0	0	0	0	0	48,407		E29	48,407	160	
161	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	161	
162	Clerk, Treasurer, financial administration — Current operation	110,113	0	0	0	0	0	110,113		E23	110,113	162	
163	Purchase of land and equipment	0	0	0	0	0	0	0		G23	0	163	
164	Elections — Current operation	2,522	0	0	0	0	0	2,522		E89	2,522	164	
165	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	165	
166	Legal services and city attorney — Current operation	49,677	0	0	0	0	0	49,677		E25	49,677	166	
167	Purchase of land and equipment	0	0	0	0	0	0	0		G25	0	167	
168	City hall and general buildings — Current operation	54,302	0	0	0	0	0	54,302		E31	54,302	168	
169	Purchase of land and equipment	690	0	0	0	0	0	690		G31	690	169	
170	Construction	27,839	0	0	0	0	0	27,839		F31	27,839	170	
171	Tort liability — Current operation	15,009	0	0	0	0	0	15,009		E89	15,009	171	
172	Other general government — Current operation	25,881	0	0	0	0	0	25,881		E89	25,881	172	
173	Purchase of land and equipment	28,289	0	0	0	0	0	28,289		G89	28,289	173	
174		0	0	0	0	0	0	0			0	174	
175		0	0	0	0	0	0	0			0	175	
176	TOTAL GENERAL GOVERNMENT	362,729	0	0	0	0	0	362,729			362,729	176	
177	Section G — DEBT SERVICE	0	0	11,020	574,685	0	0	585,705			585,705	177	
178		0	0	0	0	0	0	0			0	178	
179		0	0	0	0	0	0	0			0	179	
180		0	0	0	0	0	0	0			0	180	
181		0	0	0	0	0	0	0			0	181	
182	TOTAL DEBT SERVICE	0	0	11,020	574,685	0	0	585,705			585,705	182	
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183	
184	Utilities and Streets	0	0	0	0	2,345,156	0	2,345,156			2,345,156	184	
185		0	0	0	0	0	0	0			0	185	
186		0	0	0	0	0	0	0			0	186	
187	Subtotal Regular Capital Projects	0	0	0	0	2,345,156	0	2,345,156			2,345,156	187	
188	— TIF CAPITAL PROJECTS — Specify										0	188	
189		0	0	0	0	0	0	0			0	189	
190		0	0	0	0	0	0	0			0	190	
191		0	0	0	0	0	0	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	2,345,156	0	2,345,156			2,345,156	193	
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	2,294,104	558,666	534,919	574,685	2,345,156	0	6,307,530			6,307,530	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, 2014 -- Continued				CITY OF DYERSVILLE			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation							478,377		E91	478,377	198
199	Purchase of land and equipment							32,657		G91	32,657	199
200	Construction							0		F91	0	200
201	Sewer and sewage disposal — Current operation							312,730		E80	312,730	201
202	Purchase of land and equipment							55,873		G80	55,873	202
203	Construction							0		F80	0	203
204	Electric — Current operation							0		E92	0	204
205	Purchase of land and equipment							0		G92	0	205
206	Construction							0		F92	0	206
207	Gas Utility — Current operation							0		E93	0	207
208	Purchase of land and equipment							0		G93	0	208
209	Construction							0		F93	0	209
210	Parking — Current operation							0		E60	0	210
211	Purchase of land and equipment							0		G60	0	211
212	Construction							0		F60	0	212
213	Airport — Current operation							0		E01	0	213
214	Purchase of land and equipment							0		G01	0	214
215	Construction							0		F01	0	215
216	Landfill/Garbage — Current operation							234,728		E81	234,728	216
217	Purchase of land and equipment							53,737		G81	53,737	217
218	Construction							0		F81	0	218
219	Hospital — Current operation							0		E36	0	219
220	Purchase of land and equipment							0		G36	0	220
221	Construction							0		F36	0	221
222	Transit — Current operation							0		E94	0	222
223	Purchase of land and equipment							0		G94	0	223
224	Construction							0		F94	0	224
225	Cable TV, telephone, Internet — Current operation							0		E03	0	225
226	Purchase of land and equipment							0		G03	0	226
227	Housing authority — Current operation							0		E50	0	227
228	Purchase of land and equipment							0		G50	0	228
229	Construction							0		F50	0	229
230	Storm water — Current operation							0		E80	0	230
231	Purchase of land and equipment							0		G80	0	231
232	Construction							0		F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- 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)
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.												237
238	Other business type — Current operation								0	E89	0	0	238
239	Purchase of land and equipment								0	G89	0	0	239
240	Construction								0	F89	0	0	240
241													241
242	Enterprise Debt Service								742,969			742,969	242
243	Enterprise Capital Projects								0			0	243
244	Enterprise TIF Capital Projects								0			0	244
245	Internal service funds — <i>Specify</i>												245
246									0			0	246
247									0			0	247
248									0			0	248
249									0			0	249
250									0			0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								1,911,071			1,911,071	251
252													252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	2,294,104	558,666	534,919	574,685	2,345,156	0	6,307,530	1,911,071			8,218,601	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE			254
255	Regular transfers out	0	2,721,273		0	0	0	2,721,273	2,314,677			5,035,950	255
256	Internal TIF loans/repayments and transfers out	0	0	0	0	0	0	0	0			0	256
257		0	0	0	0	0	0	0	0			0	257
258	TOTAL OTHER FINANCING USES	0	2,721,273	0	0	0	0	2,721,273	2,314,677			5,035,950	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	2,294,104	3,279,939	534,919	574,685	2,345,156	0	9,028,803	4,225,748			13,254,551	259
260													260
261	Ending fund balance June 30, 2014:												261
262	Governmental:												262
263	Nonspendable	0	0	0	0	0	0	0				0	263
264	Restricted	0	0	0	0	0	0	0				0	264
265	Committed	0	0	0	0	0	0	0				0	265
266	Assigned	0	0	0	0	0	0	0				0	266
267	Unassigned	0	0	0	0	0	0	0				0	267
268	Total Governmental	0	0	0	0	0	0	0				0	268
269	Proprietary								59,750			59,750	269
270	Total ending fund balance June 30, 2014	147,444	21,747	1,519,600	386,466	-578,693	0	1,496,564	59,750			1,556,314	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	2,441,548	3,301,686	2,054,519	961,151	1,766,463	0	10,525,367	4,285,498			14,810,865	271
272													272

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

Purpose	Amount paid to other local governments
Correction.....	M05 \$ 0
Health.....	M32 0
Highways.....	M44 0
Transit subsidies.....	M94 0
Libraries.....	M52 0
Police protection.....	M62 0
Sewerage.....	M80 0
Sanitation.....	M81 0
All other.....	M89 \$ 0

Purpose	Amount paid to State
Highways.....	L44 \$ 0
All other.....	L89 \$ 0

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 \$	
		1,159,644

Part V DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt	Purpose	Debt outstanding JULY 1, 2013 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2014				Interest paid this year (h)
			Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U	\$ 444,000	\$ 0	\$ 43,000	\$ 0	\$ 0	\$ 401,000	\$ 0	\$ 7,770
2. Sewer utility	19U	2,279,000	0	164,000	0	0	2,115,000	0	55,418
3. Electric utility	19U	0	0	0	0	0	0	0	0
4. Gas utility	19U	0	0	0	0	0	0	0	0
5. Transit-bus	19U	0	0	0	0	0	0	0	0
6. Industrial Revenue	19T	0	0	0	0	0	0	0	0
7. Mortgage revenue	19T	0	0	0	0	0	0	0	0
8. TIF revenue	19U	75,000	0	75,000	0	0	0	0	825
9. Go Bonds	19U	8,475,000	2,735,000	590,000	10,620,000	0	0	0	391,215
10.	19U	0	0	0	0	0	0	0	0
11.	19U	0	0	0	0	0	0	0	0
12.	19U	0	0	0	0	0	0	0	0
13.	19U	0	0	0	0	0	0	0	0
14.	19U	0	0	0	0	0	0	0	0
Total long-term debt		11,273,000	2,735,000	872,000	10,620,000	0	2,516,000	0	455,228

B. Short-term debt	Amount - Omit cents	
Outstanding as of JULY 1, 2013	61V \$	0
Outstanding as of JUNE 30, 2014	64V \$	0

Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS
 Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY
 Actual valuation -- January 1, 2012

Amount - Omit cents			
\$	329,765,050	x .05 = \$	16,488,253

Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2014

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		
	\$ 1,556,314	\$ 0	0	0	1,556,314

REMARKS V98