

STATE OF IOWA
2011
FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2011

1620160080000
West Branch City
PO Box 218
West Branch, IA 52358-0218

Amended 02/17/2012

CITY OF WEST BRANCH, IOWA
DUE: December 1, 2011

(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. 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	1,035,263		1,035,263	1,005,803
Less: Uncollected property taxes-levy year	0		0	0
Net current property taxes	1,035,263		1,035,263	1,005,803
Delinquent property taxes	0		0	0
TIF revenues	963,646		963,646	1,008,828
Other city taxes	0	0	0	40,217
Licenses and permits	51,699	0	51,699	18,875
Use of money and property	13,488	1,934	15,422	15,500
Intergovernmental	359,996	0	359,996	359,047
Charges for fees and service	68,254	573,792	642,046	628,300
Special assessments	0	0	0	0
Miscellaneous	82,046	329	82,375	48,200
Other financing sources	139,287	0	139,287	55,595
Total revenues and other sources	2,713,679	576,055	3,289,734	3,180,365
Expenditures and Other Financing Uses				
Public safety	514,995	0	514,995	499,336
Public works	427,260	0	427,260	459,168
Health and social services	0	0	0	0
Culture and recreation	382,290	0	382,290	447,558
Community and economic development	971,569	0	971,569	1,017,478
General government	183,460	0	183,460	190,340
Debt service	125,158	0	125,158	126,000
Capital projects	128,745	0	128,745	150,274
Total governmental activities expenditures	2,733,477	0	2,733,477	2,890,154
Business type activities	0	474,325	474,325	
Total ALL expenditures	2,733,477	474,325	3,207,802	2,890,154
Other financing uses, including transfers out	10,542	0	10,542	55,595
Total ALL expenditures/And other financing uses	2,744,019	474,325	3,218,344	2,945,749
Excess revenues and other sources over (Under) Expenditures/And other financing uses	-30,340	101,730	71,390	234,616
Beginning fund balance July 1, 2010	1,351,377	518,367	1,869,744	
Ending fund balance June 30, 2011	1,321,037	620,097	1,941,134	234,616

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, 2011	Amount - Omit cents	Indebtedness at June 30, 2011	Amount - Omit cents
General obligation debt	\$ 1,866,133	Other long-term debt	\$ 0
Revenue debt	\$ 756,000	Short-term debt	\$ 0
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 8,503,340

CERTIFICATION

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

Signature of city clerk		Date Published/Posted	Mark (x) one <input type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk	Telephone →	Area Code 319	Number 643-5888	Extension
Signature of Mayor or other City official (Name and Title)			Date signed	
Mayor				

PLEASE PUBLISH THIS PAGE ONLY

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2011				CITY OF WEST BRANCH			<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.
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)
1	Section A - TAXES										
2	Taxes levied on property	712,475	195,495		127,293			1,035,263			1,035,263
3	Less: Uncollected property taxes - Levy year							0			0
4	Net current property taxes	712,475	195,495	0	127,293	0	0	1,035,263		T01	1,035,263
5	Delinquent property taxes							0			0
6	Total property tax	712,475	195,495	0	127,293	0	0	1,035,263		T01	1,035,263
7	TIF revenues			963,646				963,646			963,646
8	Other city taxes										
9	Utility tax replacement excise taxes							0		T15	0
10	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0
11	Parimutuel wager tax							0		C30	0
12	Gaming wager tax							0		C30	0
13	Mobile home tax							0		T19	0
14	Hotel/motel tax							0		T19	0
15	Other local option taxes	0	0	0	0	0	0	0	0	T09	0
16	TOTAL OTHER CITY TAXES	0	0	0	0	0	0	0	0	0	0
17	Section B - LICENSES AND PERMITS	51,699						51,699		T29	51,699
18	Section C - USE OF MONEY AND PROPERTY										
19	Interest	8,228	497				1,108	9,833	1,934	U20	11,767
20	Rents and royalties	3,655						3,655		U40	3,655
21	Other miscellaneous use of money and property							0		U20	0
22	TOTAL USE OF MONEY AND PROPERTY	11,883	497	0	0	0	1,108	13,488	1,934		15,422
23	Section D - INTERGOVERNMENTAL										
24	Federal grants and reimbursements										
25	Federal grants							0		B89	0
26	Community development block grants							0		B50	0
27	Housing and urban development							0		B50	0
28	Public assistance grants							0		B79	0
29	Payment in lieu of taxes							0		B30	0
30	NPS Snow Plowing contract	5,000						5,000			5,000
31	Total Federal grants and reimbursements	5,000	0	0	0	0	0	5,000	0		5,000
32											
33											
34											
35											
36											
37											
38											
39											
40											

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Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2011			CITY OF WEST BRANCH			NON-GAAP = CASH BASIS				
		- Continued					GAAP					
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		202,688					202,688		C46	202,688	43
44	Road use taxes											44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	1,408						1,408		C89	1,408	49
50	Iowa Department of Transportation	11,628						11,628		C89	11,628	50
51	Iowa Department of Natural Resources									C89		51
52	Iowa Department of Economic Development									C89		52
53	CEBA grants									C89		53
54										C89		54
55												55
56												56
57												57
58												58
59												59
60	Total state	13,036	202,688	0	0	0	0	215,724	0		215,724	60
61												61
62	Local grants and reimbursements											62
63	County contributions	12,598						12,598		D89	12,598	63
64	Library service	3,241						3,241		D89	3,241	64
65	Township contributions	123,433						123,433		D89	123,433	65
66	Fire/EMT service									D89		66
67										D89		67
68												68
69												69
70	Total local grants and reimbursements	139,272	0	0	0	0	0	139,272	0		139,272	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	157,308	202,688	0	0	0	0	359,996	0		359,996	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water											73
74	Sewer											74
75	Electric											75
76	Gas											76
77	Parking											77
78	Airport											78
79	Landfill/garbage	41,738						41,738		A81	41,738	79
80	Hospital									A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2011				CITY OF WEST BRANCH			<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												
82	Transit												81
83	Cable TV										A94	0	82
84	Internet										T15	0	83
85	Telephone										A03	0	84
86	Housing authority										A50	0	85
87	Storm water										A80	0	86
88	Other:												88
89	Nursing home										A89	0	89
90	Police service fees										A89	0	90
91	Prisoner care										A89	0	91
92	Fire service charges										A89	0	92
93	Ambulance charges										A89	0	93
94	Sidewalk street repair charges										A44	0	94
95	Housing and urban renewal charges										A50	0	95
96	River port and terminal fees										A87	0	96
97	Public scales										A89	0	97
98	Cemetery charges	10,965						10,965			A03	10,965	98
99	Library charges										A89	0	99
100	Park, recreation, and cultural charges	15,551						15,551			A61	15,551	100
101	Animal control charges										A89	0	101
102	Other charges - Specify											0	102
103												0	103
104	TOTAL CHARGES FOR SERVICE	66,254	0	0	0	0	0	68,254	573,792			642,046	104
105													105
106	Section F - SPECIAL ASSESSMENTS												
107	Section G - MISCELLANEOUS												
108	Contributions												107
109	Deposits and sales/fuel tax refunds												108
110	Sale of property and merchandise	1,000						1,500					109
111	Fines	11,836						11,836					110
112	Internal service charges												111
113	Other miscellaneous - Specify												112
114	Refunds	2,769						2,769					113
115	Vehicle Unlocks	315						315					114
116	Miscellaneous Revenues	13,020						13,020	329				115
117	Private Contributions	51,606						51,606					116
118													117
119													118
120	TOTAL MISCELLANEOUS	80,546	0	0	0	0	1,500	82,046	329			82,375	119
120													120

REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2011										CITY OF WEST BRANCH			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
-- Continued														
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)	1,082,165	398,680	963,646	127,293	0	2,608	2,574,392	576,055		3,150,447	121		
122	Section H - OTHER FINANCING SOURCES											122		
123	Proceeds of capital asset sales											123		
124	Proceeds of long-term debt. (Excluding TIF internal borrowing)					128,745		128,745		NR	0	124		
125	Proceeds of anticipatory warrants on other short-term debt.									NR	128,745	125		
126	Regular transfers in and interfund loans	10,542						10,542		A89	0	126		
127	Internal TIF loans and transfers in										10,542	127		
128											0	128		
129											0	129		
130											0	130		
131	TOTAL OTHER FINANCING SOURCES	10,542	0	0	0	128,745	0	139,287	0		139,287	131		
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	1,092,707	398,680	963,646	127,293	128,745	2,608	2,713,679	576,055		3,289,734	132		
133	Beginning fund balance July 1, 2010	632,232	467,539	20,082	33,822	274	197,428	1,351,377	518,367		1,869,744	133		
134	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	1,724,939	866,219	983,728	161,115	129,019	200,036	4,065,056	1,094,422		5,159,478	134		
135												135		
136												136		
137												137		
138												138		
139												139		
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158												158		
159												159		

EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2011										CITY OF WEST BRANCH				<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.			
1	Section A — PUBLIC SAFETY											1			
2	Police department/Crime prevention — Current operation	256,215	48,663					304,878		E62	304,878	2			
3	Purchase of land and equipment									G62		3			
4	Construction									F62		4			
5	Jail — Current operation									E04		5			
6	Purchase of land and equipment									G04		6			
7	Construction									F04		7			
8	Emergency management — Current operation									E89		8			
9	Purchase of land and equipment									G89		9			
10	Flood control — Current operation									E59		10			
11	Purchase of land and equipment									G59		11			
12	Construction									F59		12			
13	Fire department — Current operation	192,925	15,213					208,138		E24	208,138	13			
14	Purchase of land and equipment									G24		14			
15	Construction									F24		15			
16	Ambulance — Current operation									E32		16			
17	Purchase of land and equipment									G32		17			
18	Building inspections — Current operation									E66		18			
19	Purchase of land and equipment									G66		19			
20	Construction									F66		20			
21	Miscellaneous protective services — Current operation									E66		21			
22	Purchase of land and equipment									G66		22			
23	Construction									F66		23			
24	Animal control — Current operation	1,979						1,979		E32	1,979	24			
25	Purchase of land and equipment									G32		25			
26	Construction									F32		26			
27	Other public safety — Current operation									E89		27			
28	Purchase of land and equipment									G89		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	451,119	63,876	0	0	0	0	514,995	0		514,995	40			

Part II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2011 — Continued

		CITY OF WEST BRANCH			GAAP		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 B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	70,695	274,885					345,580		E44	345,580	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 — Current operation	28,415						28,415		E44	28,415	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							0		E44	0	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	53,265						53,265		E81	53,265	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	152,375	274,885	0	0	0	0	427,260	0		427,260	80

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2011			CITY OF WEST BRANCH			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS				
		— Continued										
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 C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation											82
83	Purchase of land and equipment											83
84	City hospital — Current operation											84
85	Purchase of land and equipment											85
86	Construction											86
87	Payments to private hospitals — Current operation											87
88	Health regulation and inspections — Current operation											88
89	Purchase of land and equipment											89
90	Construction											90
91	Water, air, and mosquito control — Current operation											91
92	Purchase of land and equipment											92
93	Construction											93
94	Community mental health — Current operation											94
95	Purchase of land and equipment											95
96	Construction											96
97	Other health and social services — Current operation											97
98	Purchase of land and equipment											98
99	Construction											99
100												100
101												101
102												102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0	0	0	0	103
104												104
105												105
106												106
107												107
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Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2011		CITY OF WEST BRANCH		GAAP		NON-GAAP = CASH BASIS				
		— Continued										
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	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	141,711	26,461					168,172		E52	168,172	122
123	Purchase of land and equipment							0		G52	0	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							0		E61	0	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	97,734	12,330					110,064		E61	110,064	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	41,138	8,007					49,145		E03	49,145	133
134	Purchase of land and equipment	8,959						8,959		G03	8,959	134
135	Community center, auditorium, zoo and marina	29,418						29,418		E61	29,418	135
136	Other culture and recreation	11,078	5,454					16,532		E61	16,532	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	330,038	52,252	0	0	0	0	382,290	0		382,290	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	8,220						8,220		E89	8,220	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			963,349				963,349		E89	963,349	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	8,220	0	963,349	0	0	0	971,569	0		971,569	153
154												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, 2011		CITY OF WEST BRANCH		GAAP		NON-GAAP = CASH BASIS			
		— Continued									
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)	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT							9,646		9,646	159
160	Mayor, council and city manager — Current operation	8,880	766					9,646		9,646	160
161	Purchase of land and equipment									0	161
162	Clerk, Treasurer, financial administration — Current operation	135,873	16,645					152,518		152,518	162
163	Purchase of land and equipment									0	163
164	Elections — Current operation									0	164
165	Purchase of land and equipment									0	165
166	Legal services and city attorney — Current operation	21,296						21,296		21,296	166
167	Purchase of land and equipment									0	167
168	City hall and general buildings — Current operation									0	168
169	Purchase of land and equipment									0	169
170	Construction									0	170
171	Tort liability — Current operation									0	171
172	Other general government — Current operation									0	172
173	Purchase of land and equipment									0	173
174										0	174
175										0	175
176	TOTAL GENERAL GOVERNMENT	166,049	17,411	0	0	0	0	183,460		183,460	176
177	Section G — DEBT SERVICE				125,158			125,158		125,158	177
178										0	178
179										0	179
180										0	180
181										0	181
182	TOTAL DEBT SERVICE	0	0	0	125,158	0	0	125,158		125,158	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify									0	183
184	Fire Department Building Expansion project					128,745		128,745		128,745	184
185										0	185
186										0	186
187	Subtotal Regular Capital Projects	0	0	0	0	128,745	0	128,745		128,745	187
188	— TIF CAPITAL PROJECTS — Specify									0	188
189										0	189
190										0	190
191										0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0		0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	128,745	0	128,745		128,745	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	1,107,801	408,424	963,349	125,158	128,745	0	2,733,477		2,733,477	194
195	(Sum of lines 40, 80, 103, 139, 153, 176, 182, 193)										195
196											196

Line No.	Item description	General		Special revenue		TIF		Debt service		Capital projects		Permanent Fund	Total current 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)										
197	Section I — BUSINESS TYPE ACTIVITIES																197
198	Water — Current operation																198
199	Purchase of land and equipment																199
200	Construction																200
201	Sewer and sewage disposal — Current operation																201
202	Purchase of land and equipment																202
203	Construction																203
204	Electric — Current operation																204
205	Purchase of land and equipment																205
206	Construction																206
207	Gas Utility — Current operation																207
208	Purchase of land and equipment																208
209	Construction																209
210	Parking — Current operation																210
211	Purchase of land and equipment																211
212	Construction																212
213	Airport — Current operation																213
214	Purchase of land and equipment																214
215	Construction																215
216	Landfill/Garbage — Current operation																216
217	Purchase of land and equipment																217
218	Construction																218
219	Hospital — Current operation																219
220	Purchase of land and equipment																220
221	Construction																221
222	Transit — Current operation																222
223	Purchase of land and equipment																223
224	Construction																224
225	Cable TV, telephone, internet — Current operation																225
226	Purchase of land and equipment																226
227	Housing authority — Current operation																227
228	Purchase of land and equipment																228
229	Construction																229
230	Storm water — Current operation																230
231	Purchase of land and equipment																231
232	Construction																232
233																	233
234																	234
235																	235
236																	236

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2011			CITY OF WEST BRANCH			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS				
		— Continued										
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											238
239	Purchase of land and equipment											239
240	Construction											240
241												241
242	Enterprise Debt Service											242
243	Enterprise Capital Projects											243
244	Enterprise TIF Capital Projects											244
245	Internal service funds — Specify											245
246												246
247												247
248												248
249												249
250												250
251	TOTAL BUSINESS TYPE ACTIVITIES											251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	1,107,801	408,424	963,349	125,158	128,745	0	2,733,477	474,325		3,207,802	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT											254
255	Regular transfers out		9,809			274	459	10,542		NE	10,542	255
256	Internal TIF loans/repayments and transfers out											256
257												257
258	TOTAL OTHER FINANCING USES	0	9,809	0	0	274	459	10,542	0		10,542	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	1,107,801	418,233	963,349	125,158	129,019	459	2,744,019	474,325		3,218,344	259
260												260
261	Ending fund balance June 30, 2011:											261
262	Governmental:											262
263	Nonspendable						199,577	199,577			199,577	263
264	Restricted		202,173	20,379	35,957			258,509			258,509	264
265	Committed											265
266	Assigned											266
267	Unassigned	617,138	245,813					862,951			862,951	267
268	Total Governmental	617,138	447,986	20,379	35,957	0	199,577	1,321,037			1,321,037	268
269	Proprietary											269
270	Total ending fund balance June 30, 2011	617,138	447,986	20,379	35,957	0	199,577	1,321,037	620,097		1,941,134	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	1,724,939	866,219	983,728	161,115	129,019	200,036	4,065,056	1,094,422		5,159,478	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. <i>Enter amount, omit cents.</i>	
Purpose	Amount paid to other local governments
Correction.....	M05 \$ 0
Health.....	M32 0
Highways.....	M44 30,022
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 \$ 619,690

Part V DEBT OUTSTANDING, ISSUED, AND RETIRED

Purpose	Debt outstanding JULY 1, 2010 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2011				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 795,000	29U \$	39U \$ 39,000	49U \$	49U \$	49U \$ 756,000	49U \$	191 \$ 25,838
2. Sewer utility	19U	29U	39U	49U	49U	49U	49U	189
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. Other-Specity City office loan	19U 125,272	29U	39U 13,419	49U 111,853	49U	49U	49U	189 5,261
10. Water General Improvement	19U 1,451,000	29U	39U 78,000	49U 1,373,000	49U	49U	49U	189 47,158
11. Maintenance Building	19U 100,052	29U	39U 25,539	49U 74,517	49U	49U	49U	189 5,411
12. Rise Road Project	19U 123,432	29U	39U 123,432	49U	49U	49U	49U	189 5,254
13. Lawsuit Settlement	19U 187,994	29U	39U 9,977	49U 178,018	49U	49U	49U	189 8,416
14. Fire station Expansion	19U 0	29U 128,745	39U	49U 128,745	49U	49U	49U	189
Total long-term debt	2,782,750	128,745	289,367	1,866,133	0	756,000	0	97,338

B. Short-term debt	
Outstanding as of JULY 1, 2010	Amount - Omit cents 61V \$ 74,000 64V \$
Outstanding as of JUNE 30, 2011	0

Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS	
Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY	Amount - Omit cents
Actual valuation -- January 1, 2009	\$ 170,066,797 x .05 = \$ 8,503,340

Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2011					
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 \$ 656,054	W31 \$	W61 32368	1,252,712	1,941,134

REMARKS
 The Police Department federal grant was a request for reimbursement grant. The prior Police Chief thought that the entire grant could be drawn down at once. The Department of Justice contacted the City and we had to repay the revenues that had been drawn down that was not supported. We are now requesting the reimbursement in the proper method. The correcting entry was made as a negative revenue. See page 2, section D Intergovernmental total.

ERRORS LISTING PAGE
 ERRORS LISTED ON THIS PAGE ARE IN **RED**

CORRECT ALL ERRORS DISPLAYED IN ORDER TO PREVENT THE REPORT FROM BEING RETURNED FOR CORRECTION.	
(1)	OPERATING TRANSFERS IN / OPERATING TRANSFERS OUT COMPARISONS
(2)	NON-GAAP (CASH) BASIS COMPARISON BETWEEN ENDING FUND BALANCE + FUNDS LISTED UNDER NOTES OF THE ALL FUNDS P1 AND THE TOTAL IN PART VII ON THE OTHER P13"
(3)	AMOUNT PAID FOR "SALARIES AND WAGES" "PART IV" ON THE OTHER P13 FORM