

STATE OF IOWA
2010
FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2010

16201600800000
West Branch
West Branch City
PO Box 218
West Branch, IA 52358 0218

CITY OF West Branch, IOWA

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

WHEN COMPLETED, PLEASE RETURN TO
David A. Vaudt, CPA
Auditor of State
State Capitol Building
Des Moines, IA 50319-0004

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

ALL FUNDS

Item Description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenue and Other Financing Sources				
Taxes levied Property tax	1,053,699		1,053,699	1019843
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	1,053,699		1,053,699	1,019,843
Delinquent property taxes	0		0	0
TIF revenues	656,110		656,110	705,000
Other city taxes	27,103	0	27,103	41,430
Licenses and permits	27,828	0	27,828	27,875
Use of money and property	17,997	4,182	22,179	20,000
Intergovernmental	525,025	0	525,025	491,099
Charges for fees and service	61,532	501,231	562,763	628,200
Special assessments	0	0	0	0
Miscellaneous	107,408	39,249	146,657	70,397
Other financing sources	104,551	0	104,551	38,000
Total revenues and other sources	2,581,253	544,662	3,125,915	3,041,844
Expenditures and Other Financing Uses				
Public safety	716,615	0	716,615	720,433
Public works	425,684	0	425,684	439,566
Health and social services	0	0	0	0
Culture and recreation	354,070	0	354,070	420,799
Community and economic development	682,578	0	682,578	732,750
General government	197,607	0	197,607	217,275
Debt service	125,627	0	125,627	126,000
Capital projects	0	0	0	0
Total government activities expenditures	2,502,181	0	2,502,181	2,656,823
Business type / enterprises	0	543,191	543,191	
Total ALL expenditures	2,502,181	543,191	3,045,372	2,656,823
Other financing uses, including transfers out	30,551	0	30,551	
Total ALL expenditures/And other financing sources	2,532,732	543,191	3,075,923	2,656,823
Excess revenues and other sources over (Under) Expenditures/And other financing uses	48,521	1,471	49,992	385,021
Beginning fund balance July 1, 2009	1,302,855	516,897	1,819,752	
Ending fund balance June 30, 2010	1,351,376	518,368	1,869,744	385,021

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, 2010	Amount - Omit cents	Indebtedness at June 30, 2010	Amount - Omit cents
General obligation debt	\$ 1,864,318	Other long-term debt	\$ 0
Revenue debt	\$ 795,000	Short-term debt	\$ 74,000
TIF Revenue debt	\$ 123,432		
		General obligation debt limit	\$ 8,129,438

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	Number	Extension

Signature of Mayor of other City official (Name and Title)	Date signed
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PLEASE PUBLISH THIS PAGE ONLY

Part I		REVENUES AND OTHER FINANCING SOURCES FOR YEAR ENDED			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.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A — TAXES											1
2	Taxes levied on property	716,138	209,352		128,209			1,053,699			1,053,699	2
3	Less: Uncollected property taxes — Levy year							0			0	3
4	Net current property taxes	716,138	209,352	0	128,209	0	0	1,053,699		T01	1,053,699	4
5	Delinquent property taxes							0		T01	0	5
6	Total property tax	716,138	209,352	0	128,209	0	0	1,053,699			1,053,699	6
7	TIF revenues			656,110				656,110		T01	656,110	7
8	Other city taxes							0		T15	0	8
8	Utility Tax Replacement Excise Tax							0		T15	0	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	27,103						27,103		T15	27,103	9
10	Parimutuel wager tax							0		C30	0	10
11	Gaming wager tax							0		C30	0	11
12	Mobile home tax							0		T19	0	12
13	Hotel/motel tax							0		T19	0	13
14	Other local option taxes							0		T09	0	14
15	TOTAL OTHER CITY TAXES	27,103	0	0	0	0	0	27,103	0		27,103	15
16	Section B — LICENSES AND PERMITS	27,828						27,828		T29	27,828	16
17	Section C — USE OF MONEY AND PROPERTY											17
18	Interest	10,677	799				1,409	12,885	4,182	U20	17,067	18
19	Rents and royalties	5,112						5,112		U40	5,112	19
20	Other miscellaneous use of money and property							0		U20	0	20
21								0			0	21
22	TOTAL MONEY AND PROPERTY	15,789	799	0	0	0	1,409	17,997	4,182		22,179	22
23												23
24	Section D — INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants		139,432					139,432		B89	139,432	27
28	Community development block grants							0		B50	0	28
29	Housing and urban development							0		B50	0	29
30	Public assistance grants							0		B79	0	30
31	Payment in lieu of taxes							0		B30	0	31
32	Snow Plowing	4,800						4,800			4,800	32
33	Total Federal grants and reimbursements	4,800	139,432	0	0	0	0	144,232	0		144,232	33
34												34
35												35
36												36
37												37
38												38
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Part I	REVENUES AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 201 — <i>Continued</i>	CITY OF West Branch					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP				
		Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)
41	Section D — INTERGOVERNMENTAL — Continued												41
42													42
43	State shared revenues												43
44	Road use taxes		193,406					193,406		C46	193,406		44
45													45
46													46
47													47
48	Other state grants and reimbursements												48
49	State grants	3,764						3,764		C89	3,764		49
50	Iowa Department of Transportation	9,557						9,557		C89	9,557		50
51	Iowa Department of Natural Resources							0		C89	0		51
52	Iowa Department of Economic Development							0		C89	0		52
53	CEBA grants							0		C89	0		53
54	STEP REIMBURSEMENT	7,692						7,692			7,692		54
55								0			0		55
56								0			0		56
57								0			0		57
58								0			0		58
59								0			0		59
60	Total state	21,013	193,406	0	0	0	0	214,419	0		214,419		60
61													61
62	Local grants and reimbursements												62
63	County contributions							0			0		63
64	Library service	12,947						12,947		D89	12,947		64
65	Township contributions	148,427						148,427		D89	148,427		65
66	Fire/EMT service							0		D89	0		66
67	Trees Forever Grant	5,000						5,000		D89	5,000		67
68								0			0		68
69								0			0		69
70	Total local grants and reimbursements	166,374	0	0	0	0	0	166,374	0		166,374		70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	192,187	332,838	0	0	0	0	525,025	0		525,025		71
72	Section E — CHARGES FOR SERVICES												72
73	Water							0	302,616	A91	302,616		73
74	Sewer							0	198,615	A80	198,615		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	41,303						41,303		A81	41,303		79
80	Hospital							0		A36	0		80

Part I	REVENUES AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2010 — Continued			CITY OF West Branch			<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP				
	Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E — CHARGES FOR SERVICE — Continued												
82	Transit							0			A94	0	82
83	Cable TV							0			T15	0	83
84	Internet							0			A03	0	84
85	Telephone							0			A03	0	85
86	Housing authority							0			A50	0	86
87	Storm water							0			A89	0	87
88	Other:												88
89	Nursing home							0			A89	0	89
90	Police service fees	60						60			A89	60	90
91	Prisoner care							0			A89	0	91
92	Fire service charges							0			A89	0	92
93	Ambulance charges							0			A89	0	93
94	Sidewalk street repair charges							0			A44	0	94
95	Housing and urban renewal charges							0			A50	0	95
96	River port and terminal fees							0			A87	0	96
97	Public scales							0			A89	0	97
98	Cemetery charges	8,425						8,425			A03	8,425	98
99	Library charges							0			A89	0	99
100	Park, recreation, and cultural charges	11,744						11,744			A61	11,744	100
101	Animal control charges							0			A89	0	101
102	Other charges — Specify							0				0	102
103								0				0	103
104	TOTAL CHARGES FOR SERVICE	61,532	0	0	0	0	0	61,532	501,231			562,763	104
105													
106	Section F — SPECIAL ASSESSMENTS												
107	Section G — MISCELLANEOUS												
108	Contributions	12,637	13,136					25,773			U99	25,773	108
109	Deposits and sales/fuel tax refunds	3,251						3,251	5,317		U99	8,568	109
110	Sale of property and merchandise	42,209					3,318	45,527	1,558		U11	47,085	110
111	Fines	11,072						11,072			U30	11,072	111
112	Internal service charges							0			NR	0	112
113	Other miscellaneous — Specify							0				0	113
114	Trees Forever - Alliant Energy Grant							0				0	114
115	Reimbursements/Refunds	2,714	72					2,786	6,600			9,386	115
116	Misc. Revenue	18,999						18,999				18,999	116
117	Bank Loan - Fire Truck							0				0	117
118	Sales Tax Collections							0	20,255			20,255	118
119	Late Payment Penalties							0	5,519			5,519	119
120	TOTAL MISCELLANEOUS	90,882	13,208	0	0	0	3,318	107,408	39,249			146,657	120

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Part I	REVENUES AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2010 — Continued			CITY OF West Branch			<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP				
	Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16, 22, 71, 104, 106, and 120)			1,131,459	556,197	656,110	128,209	0	4,727	2,476,702	544,662	3,021,364	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		NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt			74,000					74,000		A89	74,000	126
127	Regular Transfers in and interfund loans			1,064				29,487	30,551			30,551	127
128	Internal TIF Loan Transfer In								0			0	128
129									0			0	129
130									0			0	130
131	TOTAL OTHER FINANCING SOURCES			75,064	0	0	0	0	29,487	104,551	0	104,551	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)			1,206,523	556,197	656,110	128,209	0	34,214	2,581,253	544,662	3,125,915	132
133													133
134	Beginning fund balance July 1, 2009			590,271	479,919	37,936	31,241	274	163,214	1,302,855	516,897	1,819,752	134
135	<i>(Taken from the FY 2008 AFR Ending fund balance or audit report)</i>												135
136	TOTAL REVENUES (Sum of lines 132 and 134)			1,796,794	1,036,116	694,046	159,450	274	197,428	3,884,108	1,061,559	4,945,667	136
137													137
138													138
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159													159

Part II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2010					CITY OF West Branch		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP			
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police operations/Crime prevention — Current operation	210,758	131,523					342,281		E62	342,281	2
3	Purchase of land and equipment							0		G62	0	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							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	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	109,825	14,657					124,482		E24	124,482	13
14	Purchase of land and equipment	247,244						247,244		G24	247,244	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	2,608						2,608		E32	2,608	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other Public Safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29												29
30												30
31												31
32												32
33												33
34												34
35												35
36												36
37												37
38												38
39												39
40	TOTAL PUBLIC SAFETY	570,435	146,180	0	0	0	0	716,615	0		716,615	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2010 — Continued				CITY OF West Branch		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP		Line No.	
	Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)		Code
41	Section B — PUBLIC WORKS											
42	Roads, bridges, sidewalks — Current operation	87,250	256,349					343,599		E44	343,599	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	30,011						30,011		E44	30,011	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	52,074						52,074		E81	52,074	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
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72												72
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74												74
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77												77
78												78
79												79
80	TOTAL PUBLIC WORKS	169,335	256,349	0	0	0	0	425,684	0		425,684	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2010 — Continued				CITY OF West Branch		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP				
	Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
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 inspection — 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
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2010 — Continued				CITY OF West Branch		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP			Line No.	
	Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)		Code
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	119,410	21,313					140,723		E52	140,723	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	Park — 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	82,796	10,839					93,635		E61	93,635	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	40,594	7,859					48,453		E03	48,453	133
134	Purchase of land and equipment	3,973						3,973		G03	3,973	134
135	Community center, auditorium, zoo, marina	46,672						46,672		E61	46,672	135
136	Other culture and recreation	9,953	10,661					20,614		E61	20,614	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	303,398	50,672	0	0	0	0	354,070	0		354,070	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	8,614						8,614		E89	8,614	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			673,964				673,964		E89	673,964	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	8,614	0	673,964	0	0	0	682,578	0		682,578	153
154	TIF Rebates are expended out of the											154
155	TIF Special Revenue Fund within											155
156	the Community and Economic											156
157	Development program's activity											157
158	"Other"											158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2010 — Continued				CITY OF West Branch		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP			Line No.	
	Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)		Code
159	Section F — GENERAL GOVERNMENT											
160	Mayor, council and city manager — Current operation	6,163	543					6,706		E29	6,706	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, treasurer, financial administration — Current operation	132,755	21,246					154,001		E23	154,001	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	18,507						18,507		E25	18,507	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation							0		E31	0	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	18,393						18,393		E89	18,393	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	175,818	21,789	0	0	0	0	197,607			197,607	176
177	Section G — DEBT SERVICE											
178					125,627			125,627			125,627	177
179								0			0	178
180								0			0	179
181								0			0	180
182	TOTAL DEBT SERVICE	0	0	0	125,627	0	0	125,627			125,627	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify											
184								0			0	183
185								0			0	184
186								0			0	185
187	Subtotal Regular Capital Projects	0	0	0	0	0	0	0			0	186
188	— TIF CAPITAL PROJECTS — Specify							0			0	187
189								0			0	188
190								0			0	189
191								0			0	190
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	191
193	TOTAL CAPITAL PROJECTS	0	0	0	0	0	0	0			0	192
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	1,227,600	474,990	673,964	125,627	0	0	2,502,181			2,502,181	193
195	(Sum of lines 40, 80, 103, 139, 153, 176, 182, 193)											194
196												195

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2010 — Continued	CITY OF West Branch						<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP			
		General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation							274,211	E91	274,211		198
199	Purchase of land and equipment								G91	0		199
200	Construction								F91	0		200
201	Sewer and sewage disposal — Current operation							203,907	E80	203,907		201
202	Purchase of land and equipment								G80	0		202
203	Construction								F80	0		203
204	Electric — Current operation								E92	0		204
205	Purchase of land and equipment								G92	0		205
206	Construction								F92	0		206
207	Gas Utility — Current operation								E93	0		207
208	Purchase of land and equipment								G93	0		208
209	Construction								F93	0		209
210	Parking — Current operation								E60	0		210
211	Purchase of land and equipment								G60	0		211
212	Construction								F60	0		212
213	Airport — Current operation								E01	0		213
214	Purchase of land and equipment								G01	0		214
215	Construction								F01	0		215
216	Landfill/Gargage — Current operation								E81	0		216
217	Purchase of land and equipment								G81	0		217
218	Construction								F81	0		218
219	Hospital — Current operation								E36	0		219
220	Purchase of land and equipment								G36	0		220
221	Construction								F36	0		221
222	Transit — Current operation								E94	0		222
223	Purchase of land and equipment								G94	0		223
224	Construction								F94	0		224
225	Cable TV, Internet & Telephone — Current operation								E03	0		225
226	Purchase of land and equipment								G03	0		226
227	Housing Authority — Current operation								E50	0		227
228	Purchase of land and equipment								G50	0		228
229	Construction								F50	0		229
230	Storm Water — Current operation								E89	0		230
231	Purchase of land and equipment								G89	0		231
232	Construction								F89	0		232
233												233
234												234
235												235
236												236

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2010 — Continued			CITY OF West Branch		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP			
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other Business Type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								65,073		65,073	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								543,191		543,191	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 195 and 251)	1,227,600	474,990	673,964	125,627	0	0	2,502,181	543,191		3,045,372	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	29,487	1,064					30,551			30,551	255
256	Internal TIF loans/repayments and transfers out							0			0	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	29,487	1,064	0	0	0	0	30,551	0		30,551	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	1,257,087	476,054	673,964	125,627	0	0	2,532,732	543,191		3,075,923	259
260												260
261	Ending fund balance June 30, 2010	539,707	560,062	20,082	33,823	274	197,428	1,351,376	518,368		1,869,744	261
262												262
263												263
264	TOTAL REQUIREMENTS (Sum of lines 259 and 261)	1,796,794	1,036,116	694,046	159,450	274	197,428	3,884,108	1,061,559		4,945,667	264
265												265
266												266
267												267
268												268
269												269
270												270
271												271
272												272

Part III		INTERGOVERNMENTAL EXPENDITURES	
Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>			
Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$ 0	Highways.....	L44 \$ 0
Health.....	M32 0	All other.....	L89 \$ 0
Highways.....	M44 20,576		
Transit subsidies.....	M94 0		
Libraries.....	M52 1,175		
Police protection.....	M62 0		
Sewerage.....	M80 0		
Sanitation.....	M81 0		
All other.....	M89 \$ 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 \$	617,787

Part V		DEBT OUTSTANDING, ISSUED, AND RETIRED						
A. Long-term debt		Debt during the fiscal year			Debt Outstanding JUNE 30, 2010			Interest paid this year (h)
Purpose	Debt outstanding JULY 1, 2009 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 833,000	29U \$	39U \$ 38,000	49U \$	49U \$	49U \$ 795,000	49U \$	191 \$ 27,073
2. Sewer utility	19U 0	29U	39U	49U	49U	49U	49U	189
3. Electric utility	19U 0	29U	39U	49U	49U	49U		192
4. Gas utility	19U 0	29U	39U	49U	49U	49U		193
5. Transit-bus	19U 0	29U	39U	49U	49U	49U		194
6. Industrial Revenue	19T 0	24T	34T		44T	44T		189
7. Mortgage revenue	19T 0	24T	34T		44T	44T		189
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	189
Other-Specify	19U	29U	39U	49U	49U	49U	49U	189
9. City Office	138,151		12,879	125,272				5,801
10. Sanitary Sewer Bank Loan	19U 46,887	29U	39U 44,797	49U	49U	49U	49U	189 2,090
11. Water General Improvement	19U 1,527,000	29U	39U 76,000	49U 1,451,000	49U	49U	49U	189 49,628
12. Maintenance Building	19U 124,292	29U	39U 24,240	49U 100,052	49U	49U	49U	189 6,710
13. Rise Project	19U 241,734	29U	39U 118,302	49U	49U 123,432	49U	49U	189 10,526
14. Lawsuit Settlement	19U 197,500	29U	39U 9,506	49U 187,994	49U	49U	49U	189 8,888
Total long-term debt	3,108,564	0	323,724	1,864,318	123,432	795,000	0	110,716

B. Short-term debt		Amount - Omit cents	
Outstanding as of JULY 1, 2009	61V \$	0	
Outstanding as of JUNE 30, 2010	64V \$	74,000	

Part VI		DEBT LIMITATION FOR GENERAL OBLIGATION BONDS	
Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY		Amount - Omit cents	
Actual Valuations January 1, 2008		\$	162,588,759
		x .05 = \$ 8,129,438	

Part VII		CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2010				
Type of asset	Amount - Omit cents					
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds 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			
	\$ 552,189	\$ 0	29584	1,287,971	1,869,744	
REMARKS	V98					