

**STATE OF IOWA**  
**2012**  
**FINANCIAL REPORT**  
**FISCAL YEAR ENDED**  
**JUNE 30, 2012**

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

**CITY OF WEST BRANCH, IOWA**

**DUE: December 1, 2012**

*(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)
<b>Revenues and Other Financing Sources</b>				
Taxes levied on property	1,157,868		1,157,868	1,126,647
Less: Uncollected property taxes-levy year	0		0	0
<b>Net current property taxes</b>	1,157,868		1,157,868	1,126,647
Delinquent property taxes	0		0	0
TIF revenues	453,647		453,647	450,000
Other city taxes	112,030	0	112,030	151,677
Licenses and permits	47,563	0	47,563	25,000
Use of money and property	9,353	709	10,062	10,000
Intergovernmental	402,523	0	402,523	654,714
Charges for fees and service	71,122	575,371	646,493	686,992
Special assessments	0	0	0	0
Miscellaneous	62,267	10,388	72,655	67,420
Other financing sources	548,436	66,000	614,436	824,425
<b>Total revenues and other sources</b>	2,864,809	652,468	3,517,277	3,996,875
<b>Expenditures and Other Financing Uses</b>				
Public safety	408,785	0	408,785	501,979
Public works	573,812	0	573,812	601,427
Health and social services	0	0	0	0
Culture and recreation	493,765	0	493,765	529,264
Community and economic development	484,466	0	484,466	608,835
General government	252,768	0	252,768	254,612
Debt service	210,283	0	210,283	246,000
Capital projects	308,359	0	308,359	790,000
<b>Total governmental activities expenditures</b>	2,732,238	0	2,732,238	3,532,117
Business type activities	0	731,571	731,571	792,264
<b>Total ALL expenditures</b>	2,732,238	731,571	3,463,809	4,324,381
Other financing uses, including transfers out	259,163	121,381	380,544	374,425
<b>Total ALL expenditures/And other financing uses</b>	2,991,401	852,952	3,844,353	4,698,806
<b>Excess revenues and other sources over (Under) Expenditures/And other financing uses</b>	-126,592	-200,484	-327,076	-701,931
Beginning fund balance July 1, 2011	1,321,037	620,097	1,941,134	
Ending fund balance June 30, 2012	1,194,445	419,613	1,614,058	-701,931

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, 2012	Amount - Omit cents	Indebtedness at June 30, 2012	Amount - Omit cents
General obligation debt	\$ 1,845,577	Other long-term debt	\$ 0
Revenue debt	\$ 715,000	Short-term debt	\$ 0
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 8,079,375

**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	

**PLEASE PUBLISH THIS PAGE ONLY**

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2012				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 (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	<b>Section A - TAXES</b>											1
2	Taxes levied on property	806,824	167,157		183,887			1,157,868			1,157,868	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	806,824	167,157	0	183,887	0	0	1,157,868		T01	1,157,868	4
5	Delinquent property taxes							0		T01	0	5
6	Total property tax	806,824	167,157	0	183,887	0	0	1,157,868		T01	1,157,868	6
7	TIF revenues			453,647				453,647			453,647	7
8	Other city taxes									T15	0	8
9	Utility tax replacement excise taxes							0		T15	0	9
10	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		C30	0	10
11	Parimutuel wager tax							0		C30	0	11
12	Gaming wager tax							0		C30	0	12
13	Mobile home tax							0		T19	0	13
14	Hotel/motel tax							0		T09	0	14
15	Other local option taxes		112,030					112,030		T09	112,030	15
16	<b>TOTAL OTHER CITY TAXES</b>	0	112,030	0	0	0	0	112,030		T29	112,030	16
17	<b>Section B - LICENSES AND PERMITS</b>	47,563						47,563			47,563	17
18	<b>Section C - USE OF MONEY AND PROPERTY</b>											18
19	Interest	5,024	329				1,120	6,473		U20	7,182	19
20	Rents and royalties	2,880						2,880		U40	2,880	20
21	Other miscellaneous use of money and property							0		U20	0	21
22	<b>TOTAL USE OF MONEY AND PROPERTY</b>	7,904	329	0	0	0	1,120	9,353		709	10,062	22
23	<b>Section D - INTERGOVERNMENTAL</b>											23
24	Federal grants and reimbursements											24
25	Federal grants	28,286						28,286		B89	28,286	25
26	Community development block grants							0		B50	0	26
27	Housing and urban development							0		B50	0	27
28	Public assistance grants							0		B79	0	28
29	Payment in lieu of taxes							0		B30	0	29
30	NPS snow plowing contract	5,934						5,934			5,934	30
31	<b>Total Federal grants and reimbursements</b>	34,220	0	0	0	0	0	34,220		0	34,220	31
32												32
33												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, 2012				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	Line No.
41	Section D - INTERGOVERNMENTAL - Continued										41
42											42
43	State shared revenues										43
44	Road use taxes		220,244					220,244		C46	44
45											45
46											46
47											47
48	Other state grants and reimbursements										48
49	State grants	1,488						1,488		C89	49
50	Iowa Department of Transportation							0		C89	50
51	Iowa Department of Natural Resources							0		C89	51
52	Iowa Department of Economic Development							0		C89	52
53	CEBA grants							0		C89	53
54								0		C89	54
55								0			55
56								0			56
57								0			57
58								0			58
59								0			59
60	Total state	1,488	220,244	0	0	0	0	221,732	0		60
61											61
62	Local grants and reimbursements										62
63	County contributions	13,332						13,332			63
64	Library service	2,347						2,347		D89	64
65	Township contributions	130,892						130,892		D89	65
66	Fire/EMT service							0		D89	66
67								0		D89	67
68								0			68
69								0			69
70	Total local grants and reimbursements	146,571	0	0	0	0	0	146,571	0		70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	182,279	220,244	0	0	0	0	402,523	0		71
72	Section E - CHARGES FOR FEES AND SERVICE										72
73	Water							0		A91	73
74	Sewer							0	338,100	A80	74
75	Electric							0	237,271	A92	75
76	Gas							0	0	A93	76
77	Parking							0	0	A60	77
78	Airport							0	0	A01	78
79	Landfill/garbage	42,259						42,259		A81	79
80	Hospital							0		A36	80

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2012				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.	
<b>Section E - CHARGES FOR FEES AND SERVICE - Continued</b>													
81	Transit									A94	0	81	
82	Cable TV									T15	0	82	
83	Internet									A03	0	83	
84	Telephone									A03	0	84	
85	Housing authority									A50	0	85	
86	Storm water									A80	0	86	
87	Other:										0	87	
88	Nursing home									A89	0	88	
89	Police service fees									A89	0	89	
90	Prisoner care									A89	0	90	
91	Fire service charges									A89	0	91	
92	Ambulance charges									A89	0	92	
93	Sidewalk street repair charges									A44	0	93	
94	Housing and urban renewal charges									A50	0	94	
95	River port and terminal fees									A87	0	95	
96	Public scales									A89	0	96	
97	Cemetery charges									A03	9,375	97	
98	Library charges	9,375						9,375		A89	0	98	
99	Park, recreation, and cultural charges	17,864						17,864		A61	0	99	
100	Animal control charges									A89	17,864	100	
101	Other charges - Specify										0	101	
102	Subdivision charges	1,624						1,624			0	102	
103	TOTAL CHARGES FOR SERVICE	71,122	0	0	0	0	0	71,122	575,371		1,624	103	
104											646,493	104	
105												105	
<b>Section F - SPECIAL ASSESSMENTS</b>													
106	Contributions									U01	0	106	
107	Deposits and sales/fuel tax refunds									U99	0	107	
108	Sale of property and merchandise	1,240					1,860	3,100		U11	0	108	
109	Fines	6,063						6,063		U30	3,100	109	
110	Internal service charges									NR	6,063	110	
111	Other miscellaneous - Specify										0	111	
112	Miscellaneous revenues - reimbursements, meters/pipes, etc.								10,388		0	112	
113	Refunds	1,250						1,250			10,388	113	
114	Miscellaneous revenues	13,515						13,515			1,250	114	
115	Private Contributions	38,339						38,339			13,515	115	
116											38,339	116	
117											0	117	
118											0	118	
119											0	119	
120	TOTAL MISCELLANEOUS	60,407	0	0	0	0	1,860	62,267	10,388		72,655	120	

Part I Line No.	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2012				CITY OF WEST BRANCH				GAAP		NON-GAAP = CASH BASIS	
	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												
122	1,176,099	499,760	453,647	183,887	0	2,980	2,316,373	586,468		2,902,841	121	
123											122	
124											123	
125											124	
126											125	
127	153,063			87,014	74,467		314,544	66,000		380,544	126	
128											127	
129											128	
130											129	
131	153,063	0	0	87,014	308,359	0	548,436	66,000		614,436	130	
132	1,329,162	499,760	453,647	270,901	308,359	2,980	2,864,809	652,468		3,517,277	131	
133											132	
134	617,138	447,986	20,379	35,957	0	199,577	1,321,037	620,097		1,941,134	133	
135											134	
136	1,946,300	947,746	474,026	306,858	308,359	202,557	4,185,846	1,272,565		5,458,411	135	
137											136	
138											137	
139											138	
140											139	
141											140	
142											141	
143											142	
144											143	
145											144	
146											145	
147											146	
148											147	
149											148	
150											149	
151											150	
152											151	
153											152	
154											153	
155											154	
156											155	
157											156	
158											157	
159											158	
											159	

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2012				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	<b>Section A — PUBLIC SAFETY</b>											1	
2	Police department/Crime prevention — Current operation	164,145	52,500					216,645		E62	216,645	2	
3	Purchase of land and equipment									G62	0	3	
4	Construction									F62	0	4	
5	Jail — Current operation									E04	0	5	
6	Purchase of land and equipment									G04	0	6	
7	Construction									F04	0	7	
8	Emergency management — Current operation									E89	0	8	
9	Purchase of land and equipment									G89	0	9	
10	Flood control — Current operation									E59	0	10	
11	Purchase of land and equipment									G59	0	11	
12	Construction									F59	0	12	
13	Fire department — Current operation	96,846	17,481					114,327		E24	114,327	13	
14	Purchase of land and equipment	76,462						76,462		G24	76,462	14	
15	Construction									F24	0	15	
16	Ambulance — Current operation									E32	0	16	
17	Purchase of land and equipment									G32	0	17	
18	Building inspections — Current operation									E66	0	18	
19	Purchase of land and equipment									G66	0	19	
20	Construction									F66	0	20	
21	Miscellaneous protective services — Current operation									E66	0	21	
22	Purchase of land and equipment									G66	0	22	
23	Construction									F66	0	23	
24	Animal control — Current operation	1,351						1,351		E32	1,351	24	
25	Purchase of land and equipment									G32	0	25	
26	Construction									F32	0	26	
27	Other public safety — Current operation									E89	0	27	
28	Purchase of land and equipment									G89	0	28	
29											0	29	
30											0	30	
31											0	31	
32											0	32	
33											0	33	
34											0	34	
35											0	35	
36											0	36	
37											0	37	
38											0	38	
39											0	39	
40	<b>TOTAL PUBLIC SAFETY</b>	<b>338,804</b>	<b>69,981</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>408,785</b>	<b>0</b>		<b>408,785</b>	<b>40</b>	

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2012			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	<b>Section B — PUBLIC WORKS</b>											41
42	Roads, bridges, sidewalks — Current operation	70,596	411,843					482,439		E44	482,439	42
43	Purchase of land and equipment	9,465						9,465		G44	9,465	43
44	Construction									F44		44
45	Parking meter and off-street — Current operation									E60		45
46	Purchase of land and equipment									G60		46
47	Construction									F60		47
48	Street lighting — Current operation	28,962						28,962		E44	28,962	48
49	Traffic control safety — Current operation									E44		49
50	Purchase of land and equipment									G44		50
51	Construction									F44		51
52	Snow removal — Current operation									E44		52
53	Purchase of land and equipment									G44		53
54	Highway engineering — Current operation									E44		54
55	Purchase of land and equipment									G44		55
56	Construction									F44		56
57	Street cleaning — Current operation									E81		57
58	Purchase of land and equipment									G81		58
59	Airport (if not an enterprise) — Current operation									E01		59
60	Purchase of land and equipment									G01		60
61	Construction									F01		61
62	Garbage (if not an enterprise) — Current operation	52,946						52,946		E81	52,946	62
63	Purchase of land and equipment									G81		63
64	Construction									F81		64
65	Other public works — Current operation									E89		65
66	Purchase of land and equipment									G89		66
67	Construction									F89		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	<b>TOTAL PUBLIC WORKS</b>	161,969	411,843	0	0	0	0	573,812	0		573,812	80

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2012				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 (a) through (f) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	<b>Section C — HEALTH AND SOCIAL SERVICES</b>											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	<b>TOTAL HEALTH AND SOCIAL SERVICES</b>	0	0	0	0	0	0	0	0	0	0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
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118												118
119												119
120												120



Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2012				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	<b>Section D — CULTURE AND RECREATION</b>											121
122	Library services — Current operation	145,897	29,747					175,644		E52	175,644	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	60,234	13,708					73,942		E61	73,942	130
131	Purchase of land and equipment	94,310						94,310		G61	94,310	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	72,375	17,121					89,496		E03	89,496	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	42,591						42,591		E61	42,591	135
136	Other culture and recreation	3,240	14,542					17,782		E61	17,782	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	<b>TOTAL CULTURE AND RECREATION</b>	418,647	75,118	0	0	0	0	493,765			493,765	139
140	<b>Section E — COMMUNITY AND ECONOMIC DEVELOPMENT</b>											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	152,935						152,935		E89	152,935	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	5,593						5,593		E29	5,593	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates			325,938				325,938		E89	325,938	153
154	<b>TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT</b>	158,528	0	325,938	0	0	0	484,466			484,466	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"

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 (a) through (f) (g)	Proprietary (h)	Code	GRAND TOTAL (g) and (h) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	7,240	635					7,875		E29	7,875	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	184,877	20,775					205,652		E23	205,652	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	39,241						39,241		E25	39,241	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							0		E89	0	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	231,358	21,410	0	0	0	0	252,768			252,768	176
177	Section G — DEBT SERVICE				210,283			210,283			210,283	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	210,283	0	0	210,283			210,283	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify											183
184	Wastewater Lift Station Project					55,381		55,381			55,381	184
185	Fire Department Building Expansion Project					252,978		252,978			252,978	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	308,359	0	308,359			308,359	187
188	— TIF CAPITAL PROJECTS — Specify											188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	308,359	0	308,359			308,359	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	1,309,306	576,352	325,938	210,283	308,359	0	2,732,238			2,732,238	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2012		CITY OF WEST BRANCH				NON-GAAP = CASH BASIS						
Part II		— Continued		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 Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code (i)	GRAND TOTAL (Sum of cols. (g) and (h)) (j)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								458,564	E91	458,564	198
199	Purchase of land and equipment								G91		0	199
200	Construction								F91		0	200
201	Sewer and sewage disposal — Current operation								207,437	E80	207,437	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/Garbage — 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, telephone, Internet — Current operation								E03		0	225
226	Purchase of land and equipment								G03		0	226
227	Housing authority — Current operation								E50		0	227
228	Purchase of land and equipment								G50		0	228
229	Construction								F50		0	229
230	Storm water — Current operation								E80		0	230
231	Purchase of land and equipment								G80		0	231
232	Construction								F80		0	232
233												233
234												234
235												235
236												236

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2012		CITY OF WEST BRANCH		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									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								65,570		65,570	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify										0	245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								731,571		731,571	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	1,309,306	578,352	325,938	210,283	308,359	0	2,732,238	731,571		3,463,809	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	149,354	108,156		1,354		299	259,163	121,381		380,544	255
256	Internal TIF loans/repayments and transfers out										0	256
257											0	257
258	TOTAL OTHER FINANCING USES	149,354	108,156	0	1,354	0	299	259,163	121,381		380,544	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	1,458,660	686,508	325,938	211,637	308,359	299	2,991,401	852,952		3,844,353	259
260												260
261	Ending fund balance June 30, 2012:											261
262	Governmental:											262
263	Nonspendable										0	263
264	Restricted										0	264
265	Committed										0	265
266	Assigned										0	266
267	Unassigned										0	267
268	Total Governmental	0	0	0	0	0	0	0	0		0	268
269	Proprietary											269
270	Total ending fund balance June 30, 2012	487,640	261,238	148,088	95,221	0	202,258	1,194,445	419,613		419,613	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	1,946,300	947,746	474,026	306,858	308,359	202,557	4,185,846	1,272,565		5,458,411	271
272												272

**Part III**

**INTERGOVERNMENTAL EXPENDITURES**

CITY OF WEST BRANCH

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

Purpose	Amount paid to other local governments
Correction.....	M05 \$
Health.....	M32
Highways.....	M44 30,022
Transit subsidies.....	M94
Libraries.....	M52
Police protection.....	M62
Sewerage.....	M80
Sanitation.....	M81
All other.....	M89 \$

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

**Part IV**

**SALARIES AND WAGES**

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

Total salaries and wages paid.....	Amount - Omit cents	
	2008 \$	
		619,001

**Part V**

**DEBT OUTSTANDING, ISSUED, AND RETIRED**

A. Long-term debt	Purpose	Debt outstanding JULY 1, 2011 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2012				Interest paid this year (h)
			Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U	\$ 756,000	29U \$	39U \$ 41,000	49U \$	49U \$	49U \$ 715,000	49U \$	191 \$ 24,570
2. Sewer utility	19U		29U	39U	49U	49U	49U	49U	189
3. Electric utility	19U		29U	39U	49U	49U	49U		192
4. Gas utility	19U		29U	39U	49U	49U	49U		193
5. Transit-bus	19U		29U	39U	49U	49U	49U		194
6. Industrial Revenue	19T		24T	34T		44T	44T		189
7. Mortgage revenue	19T		24T	34T		44T	44T		189
8. TIF revenue	19U		29U	39U	49U	49U	49U	49U	189
9. City Office loan	19U	111,853	29U	39U 13,985	49U 97,868	49U	49U	49U	189 4,695
10. Water General Improvement	19U	1,373,000	29U	39U 80,000	49U 1,293,000	49U	49U	49U	189 44,623
11. Maintenance Building	19U	74,517	29U	39U 74,517	49U	49U	49U	49U	189 5,735
12. Lawsuit Settlement	19U	178,018	29U	39U 10,423	49U 167,595	49U	49U	49U	189 7,970
13. Fire Station Expansion	19U	128,745	29U 233,892	39U 75,523	49U 287,114	49U	49U	49U	189 10,137
14. Total long-term debt		2,622,133	233,892	295,448	1,845,577	0	715,000	0	97,730

**B. Short-term debt**

Outstanding as of	61V \$	64V \$	Amount - Omit cents
Outstanding as of JULY 1, 2011			
Outstanding as of JUNE 30, 2012			

**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, 2010		\$	x .05 = \$
		161,587,497	8,079,375

**Part VII**

**CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2012**

Type of asset	Amount - Omit cents				Total (e)
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	
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		
	\$ 252,846	\$	20,923	1,340,289	1,614,058

REMARKS

V98