

**STATE OF IOWA**  
**2009**  
**FINANCIAL REPORT**  
**FISCAL YEAR ENDED**  
**JUNE 30, 2009**

**16 2 016 008 2270**  
**West Branch City**  
**City Clerk**  
**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)
<b>Revenue and Other Financing Sources</b>				
Taxes levied Property tax	948,706		948,706	927,742
Less: Uncollected property taxes-levy year	0		0	0
<b>Net current property taxes</b>	<b>948,706</b>		<b>948,706</b>	<b>927,742</b>
Delinquent property taxes	0		0	0
TIF revenues	671,841		671,841	680,000
Other city taxes	30,656	0	30,656	16,821
Licenses and permits	38,155	0	38,155	52,100
Use of money and property	24,936	5,017	29,953	40,540
Intergovernmental	580,168	0	580,168	519,486
Charges for fees and service	61,184	505,295	566,479	579,700
Special assessments	0	0	0	0
Miscellaneous	115,755	34,528	150,283	301,488
Other financing sources	269,443	0	269,443	25,000
<b>Total revenues and other sources</b>	<b>2,740,844</b>	<b>544,840</b>	<b>3,285,684</b>	<b>3,142,877</b>
<b>Expenditures and Other Financing Uses</b>				
Public safety	515,543	0	515,543	522,581
Public works	598,896	0	598,896	605,055
Health and social services	0	0	0	0
Culture and recreation	334,451	0	334,451	378,914
Community and economic development	666,571	0	666,571	690,720
General government	354,243	0	354,243	369,489
Debt service	125,000	0	125,000	146,470
Capital projects	0	0	0	0
<b>Total government activities expenditures</b>	<b>2,594,704</b>	<b>0</b>	<b>2,594,704</b>	<b>2,713,229</b>
Business type / enterprises	0	489,909	489,909	611,528
<b>Total ALL expenditures</b>	<b>2,594,704</b>	<b>489,909</b>	<b>3,084,613</b>	<b>3,324,757</b>
Other financing uses, including transfers out	71,011	0	71,011	32,000
<b>Total ALL expenditures/And other financing sources</b>	<b>2,665,715</b>	<b>489,909</b>	<b>3,155,624</b>	<b>3,356,757</b>
<b>Excess revenues and other sources over (Under) Expenditures/And other financing uses</b>	<b>75,129</b>	<b>54,931</b>	<b>130,060</b>	<b>-213,880</b>
Beginning fund balance July 1, 2008	1,227,726	461,966	1,689,692	1,257,283
Ending fund balance June 30, 2009	1,302,855	516,897	1,819,752	1,043,403

**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, 2009	Amount - Omit cents	Indebtedness at June 30, 2009	Amount - Omit cents
General obligation debt	\$ 1,527,000	Other long-term debt	\$ 506,830
Revenue debt	\$ 833,000	Short-term debt	\$ 0
TIF Revenue debt	\$ 241,735		
		General obligation debt limit	\$ 7,681,846

**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
Debra Fiderlein		319	643-5888	

**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	<b>Section A — TAXES</b>											1
2	<b>Taxes levied on property</b>	620,967	180,779		146,960			948,706			948,706	2
3	Less: Uncollected property taxes — Levy year							0			0	3
4	Net current property taxes	620,967	180,779	0	146,960	0	0	948,706		T01	948,706	4
5	Delinquent property taxes							0		T01	0	5
6	<b>Total property tax</b>	620,967	180,779	0	146,960	0	0	948,706			948,706	6
7	<b>TIF revenues</b>			671,841				671,841		T01	671,841	7
	<b>Other city taxes</b>											
8	Utility Tax Replacement Excise Tax							0		T15	0	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	30,656						30,656		T15	30,656	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	<b>TOTAL OTHER CITY TAXES</b>	30,656	0	0	0	0	0	30,656	0		30,656	15
16	<b>Section B — LICENSES AND PERMITS</b>	38,155						38,155		T29	38,155	16
17	<b>Section C — USE OF MONEY AND PROPERTY</b>											17
18	Interest	13,261	2,681				1,769	17,711	5,017	U20	22,728	18
19	Rents and royalties	4,742						4,742		U40	4,742	19
20	Other miscellaneous use of money and property		2,483					2,483		U20	2,483	20
21								0			0	21
22	<b>TOTAL MONEY AND PROPERTY</b>	18,003	5,164	0	0	0	1,769	24,936	5,017		29,953	22
23												23
24	<b>Section D — INTERGOVERNMENTAL</b>											24
25												25
26	<b>Federal grants and reimbursements</b>											26
27	Federal grants							0		B89	0	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								0			0	32
33	<b>Total Federal grants and reimbursements</b>	0	0	0	0	0	0	0	0		0	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

\*Enter the amount the city calculates to be attributable to property tax relief.

Continued on next page

Part I	REVENUES AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2008 — <i>Continued</i>	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.
41	<b>Section D — INTERGOVERNMENTAL — Continued</b>											41
42												42
43	<b>State shared revenues</b>											43
44	Road use taxes		181,538					181,538		C46	181,538	44
45												45
46												46
47												47
48	<b>Other state grants and reimbursements</b>											48
49	State grants	2,353						2,353		C89	2,353	49
50	Iowa Department of Transportation		289,238					289,238		C89	289,238	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	2,311						2,311			2,311	54
55	Library Open Access	3,950						3,950			3,950	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	<b>Total state</b>	8,614	470,776	0	0	0	0	479,390	0		479,390	60
61												61
62	<b>Local grants and reimbursements</b>											62
63	County contributions							0			0	63
64	Library service	12,790						12,790		D89	12,790	64
65	Township contributions	82,488						82,488		D89	82,488	65
66	Fire/EMT service							0		D89	0	66
67	Community Foundation of Cedar County	5,500						5,500		D89	5,500	67
68								0			0	68
69								0			0	69
70	<b>Total local grants and reimbursements</b>	100,778	0	0	0	0	0	100,778	0		100,778	70
71	<b>TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)</b>	109,392	470,776	0	0	0	0	580,168	0		580,168	71
72	<b>Section E — CHARGES FOR SERVICES</b>											72
73	Water							0	313,498	A91	313,498	73
74	Sewer							0	191,797	A8Ø	191,797	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking							0		A6Ø	0	77
78	Airport							0		AØ1	0	78
79	Landfill/garbage	40,456						40,456		A81	40,456	79
80	Hospital							0		A36	0	80

Part I	REVENUES AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2009			CITY OF West Branch			<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP			
	— Continued			TIF	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.
Line No.	Item description	General (a)	Special revenue (b)	Special revenue (c)	(d)	(e)	(f)	(g)	(h)		(i)	
81	<b>Section E — CHARGES FOR SERVICE — Continued</b>											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0		A89	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees							0		A89	0	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	9,150						9,150		A03	9,150	98
99	Library charges							0		A89	0	99
100	Park, recreation, and cultural charges	6,778						6,778		A61	6,778	100
101	Animal control charges							0		A89	0	101
102	Other charges — Specify							0			0	102
103	Snow Plowing	4,800						4,800			4,800	103
104	<b>TOTAL CHARGES FOR SERVICE</b>	<b>61,184</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>61,184</b>	<b>505,295</b>		<b>566,479</b>	104
105												105
106	<b>Section F — SPECIAL ASSESSMENTS</b>							0		U01	0	106
107	<b>Section G — MISCELLANEOUS</b>											107
108	Contributions	28,574	21,700				65	50,339		U99	50,339	108
109	Deposits and sales/fuel tax refunds	1,278						1,278	5,270	U99	6,548	109
110	Sale of property and merchandise	24,008					1,512	25,520	2,027	U11	27,547	110
111	Fines	18,459						18,459		U30	18,459	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous — Specify	4,372						4,372			4,372	113
114	Sales Tax Collections							0	21,827		21,827	114
115	Penalties							0	5,404		5,404	115
116	Library Misc.	3,774						3,774			3,774	116
117	Reimbursements/Refunds	12,013						12,013			12,013	117
118								0			0	118
119								0			0	119
120	<b>TOTAL MISCELLANEOUS</b>	<b>92,478</b>	<b>21,700</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,577</b>	<b>115,755</b>	<b>34,528</b>		<b>150,283</b>	120

Part I	REVENUES AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2009 — 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)
121	<b>TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16, 22, 71, 104, 106, and 120)</b>	970,835	678,419	671,841	146,960	0	3,346	2,471,401	544,840		3,016,241	121
122												122
123	<b>Section H — OTHER FINANCING SOURCES</b>											123
124	Proceeds of Capital asset sales							0		NR	0	124
125	Proceeds of Long-term debt (Excluding TIF internal Borrowing)	197,500				932		198,432		NR	198,432	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular Transfers in and interfund loans	71,011						71,011			71,011	127
128	Internal TIF Loan Transfer In							0			0	128
129								0			0	129
130								0			0	130
131	<b>TOTAL OTHER FINANCING SOURCES</b>	268,511	0	0	0	932	0	269,443	0		269,443	131
132	<b>TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)</b>	1,239,346	678,419	671,841	146,960	932	3,346	2,740,844	544,840		3,285,684	132
133												133
134	<b>Beginning fund balance July 1, 2008</b>	600,924	433,867	24,445	9,280	-658	159,868	1,227,726	461,966		1,689,692	134
135	(Taken from the FY 2008 AFR Ending fund balance or audit report)											135
136	<b>TOTAL REVENUES (Sum of lines 132 and 134)</b>	1,840,270	1,112,286	696,286	156,240	274	163,214	3,968,570	1,006,806		4,975,376	136
137												137
138												138
139												139
140												140
141												141
142												142
143												143
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157												157
158												158
159												159

Part II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2009					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	<b>Section A — PUBLIC SAFETY</b>											1
2	Police operations/Crime prevention — Current operation	179,871	38,055					217,926		E62	217,926	2
3	Purchase of land and equipment	39,581						39,581		G62	39,581	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	101,797	17,050					118,847		E24	118,847	13
14	Purchase of land and equipment	137,248						137,248		G24	137,248	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	1,941						1,941		E32	1,941	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	<b>TOTAL PUBLIC SAFETY</b>	<b>460,438</b>	<b>55,105</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>515,543</b>	<b>0</b>		<b>515,543</b>	<b>40</b>

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2009 — 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.
41	<b>Section B — PUBLIC WORKS</b>											41
42	Roads, bridges, sidewalks — Current operation	92,929	155,585					248,514		E44	248,514	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction		257,039					257,039		F44	257,039	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	27,385						27,385		E44	27,385	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		16,503					16,503		E44	16,503	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	49,455						49,455		E81	49,455	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	<b>TOTAL PUBLIC WORKS</b>	169,769	429,127	0	0	0	0	598,896	0		598,896	80

Part II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2009 — 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	<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 inspection — 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												100
101												101
102												102
103	<b>TOTAL HEALTH AND SOCIAL SERVICES</b>	0	0	0	0	0	0	0	0		0	103
104												104
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119												119
120												120



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2009 — 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	<b>Section D — CULTURE AND RECREATION</b>												121
122	Library services — Current operation	120,713	18,470					139,183		E52	139,183	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	6,197						6,197		E61	6,197	127	
128	Purchase of land and equipment							0		G61	0	128	
129	Construction							0		F61	0	129	
130	Recreation — Current operation	41,531	10,251					51,782		E61	51,782	130	
131	Purchase of land and equipment							0		G61	0	131	
132	Construction							0		F61	0	132	
133	Cemetery — Current operation	44,199	10,309					54,508		E03	54,508	133	
134	Purchase of land and equipment	5,000						5,000		G03	5,000	134	
135	Community center, auditorium, zoo, marina	24,991						24,991		E61	24,991	135	
136	Other culture and recreation	29,554	23,236					52,790		E61	52,790	136	
137	Purchase of land and equipment							0		G61	0	137	
138	Construction							0		F61	0	138	
139	<b>TOTAL CULTURE AND RECREATION</b>	<b>272,185</b>	<b>62,266</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>334,451</b>	<b>0</b>		<b>334,451</b>	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	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			658,351				658,351		E89	658,351	150	
151	Purchase of land and equipment							0		G89	0	151	
152	Construction							0		F89	0	152	
153	<b>TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT</b>	<b>8,220</b>	<b>0</b>	<b>658,351</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>666,571</b>	<b>0</b>		<b>666,571</b>	153	
154	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											154	
155												155	
156												156	
157												157	
158												158	

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2009 — Continued	CITY OF West Branch							<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		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)				
159	<b>Section F — GENERAL GOVERNMENT</b>											159	
160	Mayor, council and city manager — Current operation	6,377	616					6,993		E29	6,993	160	
161	Purchase of land and equipment							0		G29	0	161	
162	Clerk, treasurer, financial administration — Current operation	115,534	14,241					129,775		E23	129,775	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	17,832						17,832		E25	17,832	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	199,643						199,643		E89	199,643	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	<b>TOTAL GENERAL GOVERNMENT</b>	<b>339,386</b>	<b>14,857</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>354,243</b>			<b>354,243</b>	176	
177	<b>Section G — DEBT SERVICE</b>							0			0	177	
178	State Revolving Fund General Obligation Debt				125,000			125,000			125,000	178	
179								0			0	179	
180								0			0	180	
181								0			0	181	
182	<b>TOTAL DEBT SERVICE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>125,000</b>	<b>0</b>	<b>0</b>	<b>125,000</b>			<b>125,000</b>	182	
183	<b>Section H — REGULAR CAPITAL PROJECTS — Specify</b>							0			0	183	
184								0			0	184	
185								0			0	185	
186								0			0	186	
187	<b>Subtotal Regular Capital Projects</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>			<b>0</b>	187	
188	<b>— TIF CAPITAL PROJECTS — Specify</b>							0			0	188	
189								0			0	189	
190								0			0	190	
191								0			0	191	
192	<b>Subtotal TIF Capital Projects</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>			<b>0</b>	192	
193	<b>TOTAL CAPITAL PROJECTS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>			<b>0</b>	193	
194	<b>TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES</b>	<b>1,249,998</b>	<b>561,355</b>	<b>658,351</b>	<b>125,000</b>	<b>0</b>	<b>0</b>	<b>2,594,704</b>			<b>2,594,704</b>	194	
195	<i>(Sum of lines 40, 80, 103, 139, 153, 176, 182, 193)</i>											195	
196												196	

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2009 — 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	<b>Section I — BUSINESS TYPE ACTIVITIES</b>											197
198	Water — Current operation							230,206	E91	230,206		198
199	Purchase of land and equipment								G91	0		199
200	Construction								F91	0		200
201	Sewer and sewage disposal — Current operation							194,428	E80	194,428		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, 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, 2009 — 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	<b>Section I — BUSINESS TYPE ACTIVITIES — Cont.</b>											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								65,275		65,275	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	<b>TOTAL BUSINESS TYPE ACTIVITIES</b>								489,909		489,909	251
252												252
253	<b>TOTAL EXPENDITURES (Sum of lines 195 and 251)</b>	1,249,998	561,355	658,351	125,000	0	0	2,594,704	489,909		3,084,613	253
254	<b>Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT</b>									NE		254
255	Regular transfers out		71,011					71,011			71,011	255
256	Internal TIF loans/repayments and transfers out							0			0	256
257								0			0	257
258	<b>TOTAL OTHER FINANCING USES</b>	0	71,011	0	0	0	0	71,011	0		71,011	258
259	<b>TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)</b>	1,249,998	632,366	658,351	125,000	0	0	2,665,715	489,909		3,155,624	259
260												260
261	<b>Ending fund balance June 30, 2009</b>	590,272	479,920	37,935	31,240	274	163,214	1,302,855	516,897		1,819,752	261
262												262
263												263
264	<b>TOTAL REQUIREMENTS (Sum of lines 259 and 261)</b>	1,840,270	1,112,286	696,286	156,240	274	163,214	3,968,570	1,006,806		4,975,376	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. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$	Highways.....	L44 \$
Health.....	M32	All other.....	L89 \$
Highways.....	M44		
Transit subsidies.....	M94		
Libraries.....	M52		
Police protection.....	M62		
Sewerage.....	M80		
Sanitation.....	M81		
All other.....	M89 \$ \$		

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

Total salaries and wages paid.....	Amount - Omit cents	
	Z00 \$	560,317

**Part V DEBT OUTSTANDING, ISSUED, AND RETIRED**

A. Long-term debt Purpose	Debt outstanding JULY 1, 2008 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2009				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 870,000	29U \$	39U \$ 37,000	49U \$	49U \$	49U \$ 833,000	49U \$	19I \$ 28,275
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	19U 138,151	29U	39U	49U	49U	49U	49U 138,151	189 1,338
10. Sewer	19U 86,813	29U	39U 42,150	49U	49U	49U	49U 46,887	189 4,100
11. Improvement	19U 1,600,000	29U	39U 73,000	49U 1,527,000	49U	49U	49U	189 52,000
12. Building	19U 147,234	29U	39U 22,942	49U	49U	49U	49U 124,292	189 8,008
13. RISE Project	19U 350,000	29U	39U 108,265	49U	49U 241,735	49U	49U	189 20,562
14. Settlement	19U	29U 197,500	39U	49U	49U	49U	49U 197,500	189 2,143
<b>Total long-term debt</b>	<b>3,192,198</b>	<b>197,500</b>	<b>283,357</b>	<b>1,527,000</b>	<b>241,735</b>	<b>833,000</b>	<b>506,830</b>	<b>116,426</b>

**B. Short-term debt**

Outstanding as of JULY 1, 2008	61V \$	
Outstanding as of JUNE 30, 2009	64V \$	

**Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS**  
 Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY  
 Actual Valuations January 1, 2007

	\$	<b>153,636,917</b>	x .05 = \$	<b>7,681,846</b>
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**Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2009**

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
<b>Cash and investments</b> - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude <i>value of real property.</i>	W01	W31	W61		
	\$ 1,819,752	\$			<b>1,819,752</b>

REMARKS V98