

PRINTABLE INSTRUCTIONS FOR FINANCIAL REPORT YEAR ENDED JUNE 30, 2008

The Office of Auditor of State and the United States Census Bureau have developed this cooperative financial reporting form for use by Iowa cities. This form replaces Census Bureau annual finance reporting form F-28. The completed report (form IA-2) should be filed with the Auditor of State, for forwarding to the Census Bureau. Do not send your report directly to the Census Bureau.

This report reflects the revised Uniform Chart of Accounts for City Governments in Iowa as of September 25, 2002. Because these forms have been designed to coincide with the budget forms, and they are to be prepared in the same manner as the budget forms, we have not provided line-by-line instructions. The instructions for preparation of the City budget for the year ended June 30, 2008 provide guidance on the types of city activities to be included in each of the fund types, and also provide descriptions and examples of the proper reporting categories for specific items. If you have questions on where specific items are to be reported, the budget instructions should be very helpful to you. If you no longer have the budget instructions, let us know and we will see that you receive a copy. However, the following specific instructions should be noted.

GENERAL INSTRUCTIONS

- a. The financial activity of all city operations or departments including departments with separately maintained records and/or utilities that budget separately from the city should be included in the Annual Financial Report. Also, include the financial transactions of the following agencies if they are operative in your city: airport commissions (single-city); housing authorities with ex officio boards; revitalization areas; urban renewal agencies; library board and telecommunications utilities.
- b. If you budgeted on the basis of U.S. generally accepted accounting principles (GAAP), the Annual Financial Report should be completed on that basis. If you budgeted on a NON-GAAP basis, usually on the basis of cash receipts and disbursements, the Annual Financial Report should be prepared on that basis. Be sure to mark on the form which basis is used.
- c. **Cities are encouraged to use the excel spreadsheet provided by the Iowa Department of Management. Please be sure to complete all sections of the AFR (Part I through Part VII). Do not cross out preprinted items or write over them.** If you have an item that is not already identified on the form, include the item in the write-in part of each section. For handwritten reports, please do not use pencil to complete the AFR.
- d. If different funds or sections of the report are developed on a different basis of accounting or different reporting period, this should be disclosed in the report. It is not necessary to convert data to the same basis of accounting or to the same reporting period. Identify funds or sections and differences in reporting.
- e. Investment activity, such as purchase and redemption of CDs or transfers between checking and savings accounts, should not be reported as receipts, disbursements, or transfers. These types of transactions merely exchange one type of asset for another and do not affect the city's fund balances.
- f. **All Tax Increment Financing** revenue should be reported in the "Special Revenue Fund, Urban Renewal Tax Revenue Account" (SRF-URTR) in accordance with Chapter 403.19(2) of the Code of Iowa. Disbursements should also be recorded in the SRF-URTR account for most disbursements, including payment of principal and interest on TIF revenue debt issued in accordance with Chapter 403.9 of the Code of Iowa.

However, if the City has general obligation debt which is payable from TIF collections, the City should record the revenue in the SRF-URTR account and transfer to the Debt Service Fund in accordance with Chapter 384.4 of the Code of Iowa for payment of the debt.

In addition, transfers from the SRF-URTR account to the Capital Projects Fund would also be appropriate for capital projects pursuant to a construction contract or other commitment.

TIF revenue debt should be recorded separately from other revenue debt and should include developer agreements and interfund loans.
- g. All city pension payments should be included as direct expenditures. Where possible these payments should be included with the function being reported i.e., police, fire, etc. Exclude any payments to city administered and operated retirement systems.
- h. **Part I, Utility Franchise Tax** — If your city imposes a tax on the gross receipts of **private** utility companies, report the proceeds of that tax here. These fees, established in accordance with Chapter 364.2 of the Code of Iowa, include systems for electric light and power, heating, telephone, telegraph, cable television, district telegraph and alarm, motor bus, trolley bus, street railway or other public transit, waterworks, and gasworks. **Do not include** the proceeds of the State sales tax on the receipts of the city-owned public utilities that your city collects and remits to the State.
- i. **Part II, Section E, Community and Economic Development** — All disbursements for economic development should be reported in the **Community and Economic Development function**, regardless of the purpose of the economic development.
- j. **Parts II and V, Debt service** — Governmental funds disbursements for **debt service** should be reported at the appropriate line in part II. Report at the **debt service** line your disbursements for debt principal retired, interest paid, paying agent's fees, and other costs of administering your city's debt. Debt includes bonds, notes, pledge orders, anticipatory and stamped warrants, etc. In part V of the form, entitled **Debt Outstanding, Issued, and Retired**, repeat from part II the amount of principal retired for the various types of debt issued and the amounts of interest paid for the various types of debt issued. Enterprise funds disbursements for **debt service** should be reported as Business type activities, under "Proprietary," Column (g) of the AFR form.
- k. **Part II, Section I — Internal Service Funds** — Budgeted and non-budgeted service funds (ISF).

In accordance with the Chapter 384.20 of the Code of Iowa, all expenditures must be budgeted in one of the nine budgetary functions. A transfer from an operating fund to an Internal Service Fund does not satisfy this statutory requirement.

Cities that budget ISF transactions in the ISF should include the receipts/revenues, disbursements/expenses and balances under "Proprietary," Column (g) of the AFR form.

Cities that budget the contributions from operating funds (as expenditures/disbursements at the time of the contribution to the ISF), should **not** include the Internal Service Fund transactions under "Proprietary," Column (g) of the AFR form. However, the balance, remaining, if any, in the non-budgeted ISF, will be reported on the publication page in the appropriate section.
- l. **Part II, Section J — Other Financing Uses** category is limited in its use to operating transfers out, the amounts paid to bondholders or placed in escrow in connection with refundings resulting in the redemption or defeasance of debt **which use proceeds of the refunding debt**, or the redemption of anticipatory debt or project warrants **when one type of debt replaces another type of debt**. Payments to debt holders or an escrow agent made from other resources of the City should be reported as debt service disbursements.
- m. **Part V, Section B, Short Term Debt** — Includes anticipatory warrants pledge orders, and construction warrants. It does not include stamped warrants.
- n. **Part VI, Debt Limitation for General Obligation Debt** — The city's debt limitation is 5% multiplied by the actual value of the taxable property, excluding Ag land **valuations, before rollback**. Your county auditor should have the actual value of the taxable property off the County tax lists if you don't already know what it is.

The debt to be applied against the constitutional debt limitation includes all obligations payable from some component of the tax structure, including TIF, Hotel-Motel taxes, LOST, etc. Current year maturities are generally excluded from the debt limitation. The debt excludes interest unless there is not a distinction between principal and interest. Then the entire obligation is applied against the limit.
- o. **Part VII, Cash and Investment Assets — Bond and interest funds** are reserves held specifically for the redemption of long-term debt. **Bond construction funds** are funds that are used to account for the unexpended proceeds of long-term debt, pending the disbursement of these funds. Include the total cash on hand and in bank and investments in all funds. The total cash and investments in Part VII, column (e) on page 14, should equal the amount reported as "Total actual" in column (c) on the publication page as "Ending fund balance June 30, 2008."
- p. Road use tax receipts and disbursements should be budgeted and reported in the City's records and AFR in the Special Revenue Fund (not the General Fund) consistent with the City Finance Committee's recommended chart of accounts for Iowa cities.

STATE OF IOWA
2008
FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2008

16 2 077 015 2.41 4805
City of Windsor Heights
City Administrator
1133 66th Street
Windsor Heights, IA 50311

CITY OF Windsor Heights, 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	2,215,439		2,215,439	2,188,155
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	2,215,439		2,215,439	2,188,155
Delinquent property taxes	0		0	
TIF revenues	1,568,689		1,568,689	1,622,254
Other city taxes	316,789	0	316,789	301,614
Licenses and permits	72,779	0	72,779	43,755
Use of money and property	74,321	3,549	77,870	54,853
Intergovernmental	515,629	0	515,629	517,000
Charges for fees and service	467,120	152,739	619,859	509,393
Special assessments	0	0	0	0
Miscellaneous	210,281	0	210,281	205,054
Other financing sources	6,212,674	70,000	6,282,674	7,373,301
Total revenues and other sources	11,653,721	226,288	11,880,009	12,815,379
Expenditures and Other Financing Uses				
Public safety	1,776,345	91,437	1,867,782	2,055,976
Public works	914,915	0	914,915	904,935
Health and social services	0	0	0	0
Culture and recreation	328,952	0	328,952	419,072
Community and economic development	129,522	0	129,522	149,000
General government	457,108	9,355	466,463	483,669
Debt service	1,459,425	0	1,459,425	1,459,503
Capital projects	786,275	0	786,275	1,577,330
Total government activities expenditures	5,852,542	100,792	5,953,334	7,049,485
Business type / enterprises	0	118,849	118,849	120,550
Total ALL expenditures	5,852,542	219,641	6,072,183	7,170,035
Other financing uses, including transfers out	499,084	10,000	509,084	1,772,301
Total ALL expenditures/And other financing sources	6,351,626	229,641	6,581,267	8,942,336
Excess revenues and other sources over (Under) Expenditures/And other financing uses	5,302,095	-3,353	5,298,742	3,873,043
Beginning fund balance July 1, 2007	2,402,256	517,216	2,919,472	2,867,928
Ending fund balance June 30, 2008	7,704,351	513,863	8,218,214	6,740,971

Note - These balances do not include \$ 0 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 0 held in agency funds which were not budgeted and are not available for city operations.

Indebtedness at June 30, 2008	Amount - Omit cents	Indebtedness at June 30, 2008	Amount - Omit cents
General obligation debt	\$ 130,090	Other long-term debt	\$ 2,928,842
Revenue debt	\$ 0	Short-term debt	\$ 220,000
TIF Revenue debt	\$ 13,229,910		
		General obligation debt limit	\$ 18,881,446

CERTIFICATION

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

Signature of city clerk		Date	Mark (x) one	
		11/15/08	<input checked="" type="checkbox"/> Date Published	
			<input type="checkbox"/> Date Posted	
Printed name of city clerk	Telephone	Area Code	Number	Extension
Marketa Oliver	→	515	279	3662

PLEASE PUBLISH THIS PAGE ONLY

Part I	REVENUES AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2008		CITY OF Windsor Heights			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP		Indicate by placing an X in the appropriate box on this sheet ONLY			
	Line No.	Item description	General (a)	Special revenue (b)	Debt service (c)	Capital projects (d)	Permanent Fund (e)	Total current governmental (Sum of cols. (a) through (e)) (f)	Proprietary (g)	Code	GRAND TOTAL (Sum of cols. (f) and (g)) (h)
1	Section A — TAXES										
2	Taxes levied on property	1,583,633	517,265	114,541			2,215,439			2,215,439	2
3	Less: Uncollected property taxes — Levy year						0			0	3
4	Net current property taxes	1,583,633	517,265	114,541	0	0	2,215,439		T01	2,215,439	4
5	Delinquent property taxes						0		T01	0	5
6	Total property tax	1,583,633	517,265	114,541	0	0	2,215,439			2,215,439	6
7	TIF revenues		1,568,689				1,568,689		T01	1,568,689	7
8	Other city taxes						0		T15	0	8
9	Utility Tax Replacement Excise Tax						312,955		T15	312,955	9
10	Utility franchise tax (Chapter 364.2, Code of Iowa)	312,955					0		C30	0	10
11	Parimutuel wager tax						0		C30	0	11
12	Gaming wager tax						0		T19	0	12
13	Mobile home tax						0		T19	0	13
14	Hotel/motel tax	3,834					3,834		T09	3,834	14
15	* Other local option taxes \$						0			0	15
15	TOTAL OTHER CITY TAXES	316,789	0	0	0	0	316,789	0		316,789	15
16	Section B — LICENSES AND PERMITS	72,779					72,779		T29	72,779	16
17	Section C — USE OF MONEY AND PROPERTY										
18	Interest	39,373	24,682		10,266		74,321	3,549	U20	77,870	18
19	Rents and royalties						0		U40	0	19
20	Other miscellaneous use of money and property						0		U20	0	20
21							0			0	21
22	TOTAL MONEY AND PROPERTY	39,373	24,682	0	10,266	0	74,321	3,549		77,870	22
23											23
24	Section D — INTERGOVERNMENTAL										
25											25
26	Federal grants and reimbursements										
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	Total Federal grants and reimbursements	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 Windsor Heights				GAAP		NON-GAAP			
		General (a)	Special revenue (b)	Debt service (c)	Capital projects (d)	Permanent Fund (e)	Total current governmental (Sum of cols. (a) through (e)) (f)	Proprietary (g)	Code	GRAND TOTAL (Sum of cols. (f) and (g)) (h)	Line No.
41	Section D — INTERGOVERNMENTAL — Continued										41
42											42
43	State shared revenues										43
44	Road use taxes		419,025				419,025		C46	419,025	44
45											45
46											46
47											47
48	Other state grants and reimbursements										48
49	State grants						0		C89	0	49
50	Iowa Department of Transportation				6,604		6,604		C89	6,604	50
51	Iowa Department of Natural Resources				75,000		75,000		C89	75,000	51
52	Iowa Department of Economic Development						0		C89	0	52
53	CEBA grants						0		C89	0	53
54							0			0	54
55							0			0	55
56							0			0	56
57							0			0	57
58							0			0	58
59							0			0	59
60	Total state	0	419,025	0	81,604	0	500,629	0		500,629	60
61											61
62	Local grants and reimbursements										62
63	County contributions						0			0	63
64	Library service						0		D89	0	64
65	Township contributions						0		D89	0	65
66	Fire/EMT service						0		D89	0	66
67	Heartland Conservation District Grant	15,000					15,000		D89	15,000	67
68							0			0	68
69							0			0	69
70	Total local grants and reimbursements	15,000	0	0	0	0	15,000	0		15,000	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	15,000	419,025	0	81,604	0	515,629	0		515,629	71
72	Section E — CHARGES FOR SERVICES										72
73	Water						0	34,488	A91	34,488	73
74	Sewer						0	56,091	A8Ø	56,091	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	204,841					204,841		A81	204,841	79
80	Hospital						0		A36	0	80

Part I	REVENUES AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2008 — Continued	CITY OF Windsor Heights				GAAP		NON-GAAP			
		General (a)	Special revenue (b)	Debt service (c)	Capital projects (d)	Permanent Fund (e)	Total current governmental (Sum of cols. (a) through (e)) (f)	Proprietary (g)	Code	GRAND TOTAL (Sum of cols. (f) and (g)) (h)	Line No.
81	Section E — CHARGES FOR SERVICE — Continued										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	7,805					7,805	62,160	A89	69,965	87
88	Other:										88
89	Nursing home						0		A89	0	89
90	Police service fees		87,153				87,153		A89	87,153	90
91	Prisoner care						0		A89	0	91
92	Fire service charges	1,690					1,690		A89	1,690	92
93	Ambulance charges	80,122					80,122		A89	80,122	93
94	Sidewalk street repair charges						0		A44	0	94
95	Housing and urban renewal charges	23,653					23,653		A50	23,653	95
96	River port and terminal fees						0		A87	0	96
97	Public scales						0		A89	0	97
98	Cemetery charges						0		A03	0	98
99	Library charges						0		A89	0	99
100	Park, recreation, and cultural charges	3,525					3,525		A61	3,525	100
101	Animal control charges	720					720		A89	720	101
102	Other charges — Specify						0			0	102
103	recycling	57,611					57,611			57,611	103
104	TOTAL CHARGES FOR SERVICE	379,967	87,153	0	0	0	467,120	152,739		619,859	104
105											105
106	Section F — SPECIAL ASSESSMENTS						0		U01	0	106
107	Section G — MISCELLANEOUS										107
108	Contributions	1,783					1,783		U99	1,783	108
109	Deposits and sales/fuel tax refunds		1,300				1,300		U99	1,300	109
110	Sale of property and merchandise	14,653					14,653		U11	14,653	110
111	Fines	42,709					42,709		U30	42,709	111
112	Internal service charges	7,164					7,164		NR	7,164	112
113	Other miscellaneous — Specify						0			0	113
114	refunds and reimbursements	125,423	17,249				142,672			142,672	114
115							0			0	115
116							0			0	116
117							0			0	117
118							0			0	118
119							0			0	119
120	TOTAL MISCELLANEOUS	191,732	18,549	0	0	0	210,281	0		210,281	120

Part I	REVENUES AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2008 — Continued		CITY OF Windsor Heights			GAAP		NON-GAAP				
	Line No.	Item description	General (a)	Special revenue (b)	Debt service ©	Capital projects (d)	Permanent Fund (e)	Total current governmental (Sum of cols. (a) through (e)) (f)	Proprietary (g)	Code	GRAND TOTAL (Sum of cols. (f) and (g)) (h)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16, 22, 71, 104, 106, and 120)		2,599,273	2,635,363	114,541	91,870	0	5,441,047	156,288		5,597,335	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					5,755,770		5,755,770		NR	5,755,770	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Transfers in and interfund loans		291,623	67,000		80,461		439,084	70,000		509,084	127
128						17,820		17,820			17,820	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES		291,623	67,000	0	5,854,051	0	6,212,674	70,000		6,282,674	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)		2,890,896	2,702,363	114,541	5,945,921	0	11,653,721	226,288		11,880,009	132
133												133
134	Beginning fund balance July 1, 2007		1,284,854	377,293	0	740,109		2,402,256	517,216		2,919,472	134
135												135
136	TOTAL REVENUES (Sum of lines 132 and 134)		4,175,750	3,079,656	114,541	6,686,030	0	14,055,977	743,504		14,799,481	136
137												137
138												138
139												139
140												140
141												141
142												142
143												143
144												144
145												145
146												146
147												147
148												148
149												149
150												150
151												151
152												152
153												153
154												154
155												155
156												156
157												157
158												158
159												159

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2008			CITY OF Windsor Heights		GAAP		NON-GAAP		GRAND TOTAL (Sum of cols. (f) and (g)) (h)	Line No.
	Line No.	Item description	General (a)	Special revenue (b)	Debt service (c)	Capital projects (d)	Permanent Fund (e)	Total current governmental (Sum of cols. (a) through (e)) (f)	Proprietary (g)		
1	Section A — PUBLIC SAFETY										1
2	Police operations/Crime prevention — Current operation	920,255	354,297				1,274,552		E62	1,274,552	2
3	Purchase of land and equipment						0	51,747	G62	51,747	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	10,031					10,031		E89	10,031	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	222,647	53,651				276,298		E24	276,298	13
14	Purchase of land and equipment						0	39,690	G24	39,690	14
15	Construction						0		F24	0	15
16	Ambulance — Current operation	169,625	15,692				185,317		E32	185,317	16
17	Purchase of land and equipment						0		G32	0	17
18	Building inspections — Current operation	26,274					26,274		E66	26,274	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	3,522	351				3,873		E32	3,873	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	1,352,354	423,991	0	0	0	1,776,345	91,437		1,867,782	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2008 — Continued			CITY OF Windsor Heights		GAAP		NON-GAAP		GRAND TOTAL (Sum of cols. (f) and (g)) (h)	Line No.
	Line No.	Item description	General (a)	Special revenue (b)	Debt service (c)	Capital projects (d)	Permanent Fund (e)	Total current governmental (Sum of cols. (a) through (e)) (f)	Proprietary (g)		
41	Section B — PUBLIC WORKS										41
42	Roads, bridges, sidewalks — Current operation	9,000	501,489				510,489		E44	510,489	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		55,236				55,236		E44	55,236	48
49	Traffic control safety — Current operation	21,607	1,174				22,781		E44	22,781	49
50	Purchase of land and equipment						0		G44	0	50
51	Construction						0		F44	0	51
52	Snow removal — Current operation	2,000	55,377				57,377		E44	57,377	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	208,422					208,422		E81	208,422	62
63	Purchase of land and equipment						0		G81	0	63
64	Construction						0		F81	0	64
65	Other public works — Current operation	60,610					60,610		E89	60,610	65
66	Purchase of land and equipment						0		G89	0	66
67	Construction						0		F89	0	67
68											68
69											69
70											70
71											71
72											72
73											73
74											74
75											75
76											76
77											77
78											78
79											79
80	TOTAL PUBLIC WORKS	301,639	613,276	0	0	0	914,915	0		914,915	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2008 — Continued			CITY OF Windsor Heights		GAAP		NON-GAAP		GRAND TOTAL (Sum of cols. (f) and (g)) (h)	Line No.
	Line No.	Item description	General (a)	Special revenue (b)	Debt service (c)	Capital projects (d)	Permanent Fund (e)	Total current governmental (Sum of cols. (a) through (e)) (f)	Proprietary (g)		
81	Section C — HEALTH AND SOCIAL SERVICES										
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											
101											
102											
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0		0	103
104											
105											
106											
107											
108											
109											
110											
111											
112											
113											
114											
115											
116											
117											
118											
119											
120											

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2008			CITY OF Windsor Heights		GAAP		NON-GAAP		GRAND TOTAL (Sum of cols. (f) and (g)) (h)	Line No.
	— Continued			Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (e)) (f)	Proprietary (g)	Code		
Line No.	Item description	General (a)	Special revenue (b)	(c)	(d)	(e)	(f)	(g)			
121	Section D — CULTURE AND RECREATION										121
122	Library services — Current operation	210,990					210,990		E52	210,990	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	26,516	2,435				28,951		E61	28,951	127
128	Purchase of land and equipment						0		G61	0	128
129	Construction	20,924					20,924		F61	20,924	129
130	Recreation — Current operation	53,269					53,269		E61	53,269	130
131	Purchase of land and equipment						0		G61	0	131
132	Construction						0		F61	0	132
133	Cemetery — Current operation						0		E03	0	133
134	Purchase of land and equipment						0		G03	0	134
135	Community center, auditorium, zoo, marina	10,272	872				11,144		E61	11,144	135
136	Other culture and recreation	3,674					3,674		E61	3,674	136
137	Purchase of land and equipment						0		G61	0	137
138	Construction						0		F61	0	138
139	TOTAL CULTURE AND RECREATION	325,645	3,307	0	0	0	328,952	0		328,952	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT										140
141	Community beautification — Current operation		17,567				17,567		E89	17,567	141
142	Purchase of land and equipment						0		G89	0	142
143	Economic development — Current operation		73,984				73,984		E89	73,984	143
144	Purchase of land and equipment						0		G89	0	144
145	Housing and urban renewal — Current operation	24,025					24,025		E50	24,025	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	225					225		E89	225	150
151	Purchase of land and equipment						0		G89	0	151
152	Construction		13,721				13,721		F89	13,721	152
153	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	24,250	105,272	0	0	0	129,522	0		129,522	153
154											154
155											155
156											156
157											157
158											158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2008			CITY OF Windsor Heights		<input type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP			
	— Continued										
Line No.	Item description	General (a)	Special revenue (b)	Debt service (c)	Capital projects (d)	Permanent Fund (e)	Total current governmental (Sum of cols. (a) through (e)) (f)	Proprietary (g)	Code	GRAND TOTAL (Sum of cols. (f) and (g)) (h)	Line No.
159	Section F — GENERAL GOVERNMENT										159
160	Mayor, council and city manager — Current operation	41,711	3,430				45,141		E29	45,141	160
161	Purchase of land and equipment						0		G29	0	161
162	Clerk, treasurer, financial administration — Current operation	299,066	71,151				370,217		E23	370,217	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	25,004					25,004		E25	25,004	166
167	Purchase of land and equipment						0		G25	0	167
168	City hall and general buildings — Current operation	16,746					16,746		E31	16,746	168
169	Purchase of land and equipment						0	9,355	G31	9,355	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											174
175											175
176	TOTAL GENERAL GOVERNMENT	382,527	74,581	0	0	0	457,108	9,355		466,463	176
177	Section G — DEBT SERVICE		1,425,345	34,080			1,459,425			1,459,425	177
178							0			0	178
179							0			0	179
180							0			0	180
181							0			0	181
182							0			0	182
183							0			0	183
184							0			0	184
185	TOTAL DEBT SERVICE	0	1,425,345	34,080	0	0	1,459,425			1,459,425	185
186	Section H — CAPITAL PROJECTS — Specify						0			0	186
187	Colby Park		624,370				624,370			624,370	187
188	Missing Link		78,507				78,507			78,507	188
189	City hall and general buildings — Current operation		33,022				33,022			33,022	189
190	Hickman Road		49,872				49,872			49,872	190
191	general contractual services		504				504			504	191
192							0			0	192
193							0			0	193
194							0			0	194
195							0			0	195
196	TOTAL CAPITAL PROJECTS	0	786,275	0	0	0	786,275			786,275	196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2008 — Continued	CITY OF Windsor Heights					<input type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP	GRAND TOTAL (Sum of cols. (f) and (g)) (h)	Line No.	
		General (a)	Special revenue (b)	Debt service (c)	Capital projects (d)	Permanent Fund (e)	Total current governmental (Sum of cols. (a) through (e)) (f)	Proprietary (g)			Code
197	Section I — BUSINESS TYPE ACTIVITIES									197	
198	Water — Current operation								E91	0	198
199	Purchase of land and equipment								G91	0	199
200	Construction								F91	0	200
201	Sewer and sewage disposal — Current operation							77,882	E80	77,882	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							40,967	E89	40,967	230
231	Purchase of land and equipment								G89	0	231
232	Construction								F89	0	232
233											233
234											234
235											235
236											236

Continued on next page

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2008 — Continued		CITY OF Windsor Heights		<input type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP			
Line No.	Item description	General (a)	Special revenue (b)	Debt service (c)	Capital projects (d)	Permanent Fund (e)	Total current governmental (Sum of cols. (a) through (e)) (f)	Proprietary (g)	Code	GRAND TOTAL (Sum of cols. (f) and (g)) (h)	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									0	242
243	Enterprise Capital Projects									0	243
244											244
245	Internal Service Funds — <i>Specify</i>										245
246										0	246
247										0	247
248										0	248
249										0	249
250										0	250
251	TOTAL BUSINESS TYPE ACTIVITIES							118,849		118,849	251
252											252
253	TOTAL EXPENDITURES (Sum of lines 40, 80, 103, 139, 153, 176, 185, 196, and 251)	2,386,415	3,432,047	34,080	0	0	5,852,542	219,641		6,072,183	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT	137,000	281,623	80,461			499,084	10,000	NE	509,084	254
255											255
256											256
257											257
258											258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 254)	2,523,415	3,713,670	114,541	0	0	6,351,626	229,641		6,581,267	259
260											260
261	Ending fund balance June 30, 2008	1,652,335	-634,014	0	6,686,030	0	7,704,351	513,863		8,218,214	261
262											262
263											263
264	TOTAL REQUIREMENTS (Sum of lines 259 and 261)	4,175,750	3,079,656	114,541	6,686,030	0	14,055,977	743,504		14,799,481	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
Correction.....	M05 \$
Health.....	M32
Highways.....	M44
Transit subsidies.....	M94
Libraries.....	M52 210,990
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	
	Z00 \$	
		1,513,058

Part V DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt	Debt outstanding JULY 1, 2007 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2008				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 8,157	29U \$	39U \$ 8,157	49U \$	49U \$	49U \$ 0	49U \$	191 \$
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 8,299,610	29U 5,785,000	39U 854,700	49U	49U 13,229,910	49U	49U	189 443,760
9. Other-Specify Internal	19U 3,058,211	29U	39U 129,369	49U	49U	49U	49U 2,928,842	189 35,000
10. GO Bond	19U 155,390	29U	39U 25,300	49U 130,090	49U	49U	49U	189 8,780
11.	19U	29U	39U	49U	49U	49U	49U	189
12.	19U	29U	39U	49U	49U	49U	49U	189
13.	19U	29U	39U	49U	49U	49U	49U	189
14.	19U	29U	39U	49U	49U	49U	49U	189
Total long-term debt	11,521,368	5,785,000	1,017,526	130,090	13,229,910	0	2,928,842	487,540

B. Short-term debt	Amount - Omit cents	
Outstanding as of JULY 1, 2007	61V \$	330,000
Outstanding as of JUNE 30, 2008	64V \$	220,000

Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Actual Valuations January 1, 2006	Amount - Omit cents	
\$	377,628,916	x .05 = \$ 18,881,446

Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2008

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		
	\$ 8,254,373	\$	356336		8,610,709

REMARKS

V98