

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

CITY OF Windsor Heights, IOWA

Agenda item 4a.

16 2 077 015 2.41 4805
City of Windsor Heights
City Administrator
1133 66th Street
Windsor Heights, IA 50324

(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

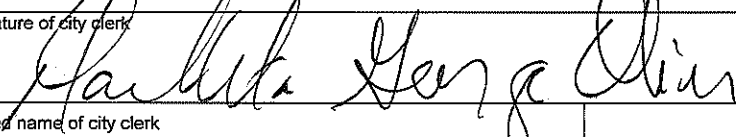
Item Description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenue and Other Financing Sources				
Taxes levied Property tax	2,767,742		2,767,742	2744051
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	2,767,742		2,767,742	2,744,051
Delinquent property taxes	0		0	
TIF revenues	1,645,515		1,645,515	1,700,000
Other city taxes	297,818	0	297,818	314,331
Licenses and permits	36,447	0	36,447	53,800
Use of money and property	40,082	19,124	59,206	44,100
Intergovernmental	426,491	0	426,491	1,804,000
Charges for fees and service	420,794	338,074	758,868	746,500
Special assessments	0	0	0	0
Miscellaneous	261,351	0	261,351	277,900
Other financing sources	2,078,407	112,000	2,190,407	3,170,276
Total revenues and other sources	7,974,647	469,198	8,443,845	10,854,958
Expenditures and Other Financing Uses				
Public safety	1,997,714	9,251	2,006,965	2,168,188
Public works	1,023,953	0	1,023,953	1,300,125
Health and social services	2,500	0	2,500	2,500
Culture and recreation	327,154	23,710	350,864	342,297
Community and economic development	27,118	0	27,118	120,000
General government	570,125	44,693	614,818	533,645
Debt service	3,538,565	0	3,538,565	1,924,359
Capital projects	2,891,413	0	2,891,413	5,230,000
Total government activities expenditures	10,378,542	77,654	10,456,196	11,621,114
Business type / enterprises	0	442,305	442,305	762,050
Total ALL expenditures	10,378,542	519,959	10,898,501	12,383,164
Other financing uses, including transfers out	399,139	15,000	414,139	3,170,276
Total ALL expenditures/And other financing sources	10,777,681	534,959	11,312,640	15,553,440
Excess revenues and other sources over (Under) Expenditures/And other financing uses	-2,803,034	-65,761	-2,868,795	-4,698,482
Beginning fund balance July 1, 2008	8,093,417	513,867	8,607,284	7,005,034
Ending fund balance June 30, 2009	5,290,383	448,106	5,738,489	2,306,552

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, 2009	Amount - Omit cents	Indebtedness at June 30, 2009	Amount - Omit cents
General obligation debt	\$ 0	Other long-term debt	\$ 0
Revenue debt	\$ 0	Short-term debt	\$ 110,000
TIF Revenue debt	\$ 15,188,842		
		General obligation debt limit	\$ 19,935,419

CERTIFICATION

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

Signature of city clerk 	Date Published/Posted 11/30/2009	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk Marketa George Oliver	Telephone → 515	Area Code 279-3662
		Number Extension

PLEASE PUBLISH THIS PAGE ONLY

Part I		REVENUES AND OTHER FINANCING SOURCES FOR YEAR ENDED			CITY OF Windsor Heights			<input type="checkbox"/> GAAP Indicate by placing an X in the appropriate box on this sheet ONLY				
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A — TAXES											1
2	Taxes levied on property	1,592,409	566,977		608,356			2,767,742			2,767,742	2
3	Less: Uncollected property taxes — Levy year							0			0	3
4	Net current property taxes	1,592,409	566,977	0	608,356	0	0	2,767,742		T01	2,767,742	4
5	Delinquent property taxes							0		T01	0	5
6	Total property tax	1,592,409	566,977	0	608,356	0	0	2,767,742			2,767,742	6
7	TIF revenues			1,645,515				1,645,515		T01	1,645,515	7
8	Other city taxes											
8	Utility Tax Replacement Excise Tax	10,805						10,805		T15	10,805	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	283,475						283,475		T15	283,475	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	3,538						3,538		T19	3,538	13
14	* Other local option taxes \$							0		T09	0	14
15	TOTAL OTHER CITY TAXES	297,818	0	0	0	0	0	297,818	0		297,818	15
16	Section B — LICENSES AND PERMITS	36,447						36,447		T29	36,447	16
17	Section C — USE OF MONEY AND PROPERTY											17
18	Interest	25,170	11,478		3,434			40,082	19,124	U20	59,206	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	25,170	11,478	0	3,434	0	0	40,082	19,124		59,206	22
23												23
24	Section D — INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants					11,707		11,707		B89	11,707	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						4,129		4,129			4,129	32
33	Total Federal grants and reimbursements	0	0	0	0	15,836	0	15,836	0		15,836	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.

Part I REVENUES AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 200 — <i>Continued</i>				CITY OF Windsor Heights			<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	Section D — INTERGOVERNMENTAL — Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		405,805					405,805		C46	405,805	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	4,850						4,850		C89	4,850	49
50	Iowa Department of Transportation							0		C89	0	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								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	4,850	405,805	0	0	0	0	410,655	0		410,655	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								0		D89	0	67
68								0			0	68
69								0			0	69
70	Total local grants and reimbursements	0	0	0	0	0	0	0	0		0	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	4,850	405,805	0	0	15,836	0	426,491	0		426,491	71
72	Section E — CHARGES FOR SERVICES											72
73	Water							0	135,235	A91	135,235	73
74	Sewer							0	93,257	A80	93,257	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking							0		A60	0	77
78	Airport							0		A01	0	78
79	Landfill/garbage	217,649						217,649		A81	217,649	79
80	Hospital							0		A36	0	80

Part I	REVENUES AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2009			CITY OF Windsor Heights			<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP		Line No.	
	— 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.	Item description	General (a)	Special revenue (b)	Special revenue (c)	(d)	(e)	(f)	(g)	(h)		(i)	
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							0	109,582	A89	109,582	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees		36,955					36,955		A89	36,955	90
91	Prisoner care							0		A89	0	91
92	Fire service charges	200						200		A89	200	92
93	Ambulance charges	58,478						58,478		A89	58,478	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges	36,506						36,506		A50	36,506	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	150						150		A61	150	100
101	Animal control charges	1,710						1,710		A89	1,710	101
102	Other charges — Specify							0			0	102
103	recycling	69,146						69,146			69,146	103
104	TOTAL CHARGES FOR SERVICE	383,839	36,955	0	0	0	0	420,794	338,074		758,868	104
105												105
106	Section F — SPECIAL ASSESSMENTS							0		U01	0	106
107	Section G — MISCELLANEOUS											107
108	Contributions	32,116						32,116		U99	32,116	108
109	Deposits and sales/fuel tax refunds							0		U99	0	109
110	Sale of property and merchandise	1,145						1,145		U11	1,145	110
111	Fines	45,290						45,290		U30	45,290	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous — Specify							0			0	113
114	deposits-bonds		600					600			600	114
115	refunds-reimbursements	170,670	11,530					182,200			182,200	115
116								0			0	116
117								0			0	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	249,221	12,130	0	0	0	0	261,351	0		261,351	120

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Part I	REVENUES AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2009 — Continued			CITY OF Windsor Heights			<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP			
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16, 22, 71, 104, 106, and 120)	2,589,754	1,033,345	1,645,515	611,790	15,836	0	5,896,240	357,198		6,253,438	121
122												122
123	Section H — OTHER FINANCING SOURCES											123
124	Proceeds of Capital asset sales							0		NR	0	124
125	Proceeds of Long-term debt (Excluding TIF internal Borrowing)				1,776,268			1,776,268		NR	1,776,268	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular Transfers in and interfund loans	63,509	121,376					184,885	112,000		296,885	127
128	Internal TIF Loan Transfer In	117,254						117,254			117,254	128
129	TIF transfer							0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	180,763	121,376	0	1,776,268	0	0	2,078,407	112,000		2,190,407	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	2,770,517	1,154,721	1,645,515	2,388,058	15,836	0	7,974,647	469,198		8,443,845	132
133												133
134	Beginning fund balance July 1, 2008	1,684,884	1,034,173	-450,374	0	5,824,734		8,093,417	513,867		8,607,284	134
135	(Taken from the FY 2008 AFR Ending fund balance or audit report)											135
136	TOTAL REVENUES (Sum of lines 132 and 134)	4,455,401	2,188,894	1,195,141	2,388,058	5,840,570	0	16,068,064	983,065		17,051,129	136
137												137
138												138
139												139
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142												142
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Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2009			CITY OF Windsor Heights		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP			
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police operations/Crime prevention — Current operation	979,925	444,714					1,424,639		E62	1,424,639	2
3	Purchase of land and equipment							0	9,251	G62	9,251	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	18,510						18,510		E89	18,510	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	288,349	82,036					370,385		E24	370,385	13
14	Purchase of land and equipment	14,866						14,866		G24	14,866	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	135,927	9,580					145,507		E32	145,507	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation	18,104						18,104		E66	18,104	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	5,156	547					5,703		E32	5,703	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	1,460,837	536,877	0	0	0	0	1,997,714	9,251		2,006,965	40

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2009 — Continued			CITY OF Windsor Heights		<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	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	9,111	578,765					587,876		E44	587,876	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		55,274					55,274		E44	55,274	48
49	Traffic control safety — Current operation	19,783	1,284					21,067		E44	21,067	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		91,603					91,603		E44	91,603	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	208,024						208,024		E81	208,024	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation	60,109						60,109		E89	60,109	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	297,027	726,926	0	0	0	0	1,023,953	0		1,023,953	80

Part II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2009 — Continued				CITY OF Windsor Heights		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP				
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation	2,500						2,500		E79	2,500	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	TOTAL HEALTH AND SOCIAL SERVICES	2,500	0	0	0	0	0	2,500	0		2,500	103
104												104
105												105
106												106
107												107
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112												112
113												113
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118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2009 — Continued				CITY OF Windsor Heights		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP			Line No.	
	Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)		Code
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	164,274						164,274		E52	164,274	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	36,443	3,223					39,666		E61	39,666	127
128	Purchase of land and equipment							0	23,710	G61	23,710	128
129	Construction		67,701					67,701		F61	67,701	129
130	Recreation — Current operation							0		E61	0	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	14,614	354					14,968		E61	14,968	135
136	Other culture and recreation	40,545						40,545		E61	40,545	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	255,876	71,278	0	0	0	0	327,154	23,710		350,864	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation							0		E89	0	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation	506						506		E50	506	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			22,884				22,884		E89	22,884	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction	3,728						3,728		F89	3,728	152
153	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	4,234	0	22,884	0	0	0	27,118	0		27,118	153
154	TIF Rebates are expended out of the											154
155	TIF Special Revenue Fund within											155
156	the Community and Economic											156
157	Development program's activity											157
158	"Other"											158

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2009 — Continued				CITY OF Windsor Heights		<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.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	48,213	3,725					51,938		E29	51,938	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, treasurer, financial administration — Current operation	343,187	74,438					417,625	44,693	E23	462,318	162
163	Purchase of land and equipment	9,452						9,452		G23	9,452	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	89,189						89,189		E25	89,189	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	1,921						1,921		E89	1,921	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	491,962	78,163	0	0	0	0	570,125	44,693		614,818	176
177	Section G — DEBT SERVICE				3,507,028			3,507,028			3,507,028	177
178					31,537			31,537			31,537	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	3,538,565	0	0	3,538,565	0		3,538,565	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify											183
184								0			0	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	0	0	0	0		0	187
188	— TIF CAPITAL PROJECTS — Specify											188
189	City Hall & Missing Link					69,994		69,994			69,994	189
190	Colby Park					1,799,651		1,799,651			1,799,651	190
191	Hickman Road					1,021,768		1,021,768			1,021,768	191
192	Subtotal TIF Capital Projects	0	0	0	0	2,891,413	0	2,891,413	0		2,891,413	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	2,891,413	0	2,891,413	0		2,891,413	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	2,512,436	1,413,244	22,884	3,538,565	2,891,413	0	10,378,542	77,654		10,456,196	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 Windsor Heights		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP				
Line No.	Item description	General	Special revenue	TIF Special revenue	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.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
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								46,921	E80	46,921	201
202	Purchase of land and equipment									G80	0	202
203	Construction								210,195	F80	210,195	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								49,403	E89	49,403	230
231	Purchase of land and equipment									G89	0	231
232	Construction								135,786	F89	135,786	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 Windsor Heights		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP			
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other Business Type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal Service Funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								442,305		442,305	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 195 and 251)	2,512,436	1,413,244	22,884	3,538,565	2,891,413	0	10,378,542	519,959		10,898,501	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	71,376	98,509		112,000			281,885	15,000		296,885	255
256	Internal TIF loans/repayments and transfers out			117,254				117,254			117,254	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	71,376	98,509	117,254	112,000	0	0	399,139	15,000		414,139	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	2,583,812	1,511,753	140,138	3,650,565	2,891,413	0	10,777,681	534,959		11,312,640	259
260												260
261	Ending fund balance June 30, 2009	1,871,589	677,141	1,055,003	-1,262,507	2,949,157	0	5,290,383	448,106		5,738,489	261
262												262
263												263
264	TOTAL REQUIREMENTS (Sum of lines 259 and 261)	4,455,401	2,188,894	1,195,141	2,388,058	5,840,570	0	16,068,064	983,065		17,051,129	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 164,274
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 \$	
		1,650,904

Part V DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt	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 \$	29U \$	39U \$	49U \$	49U \$	49U \$	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 13,229,910	29U 1,745,000	39U 2,374,910	49U	49U 12,260,000	49U	49U	189 678,286
9. Internal	19U 2,928,842	29U	39U 0	49U	49U 2,928,842	49U	49U	189
10. GO	19U 130,090	29U 0	39U 130,090	49U 0	49U	49U	49U	189 3,707
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	16,288,842	1,745,000	2,505,000	0	15,188,842	0	0	681,993

B. Short-term debt	Amount - Omit cents	
Outstanding as of JULY 1, 2008	61V \$	220,000
Outstanding as of JUNE 30, 2009	64V \$	110,000

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

Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2009		Amount - Omit cents	
	\$	398,708,380	x .05 = \$ 19,935,419

Type of asset	Amount - Omit cents				Total (e)
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds 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		
	5,365,576		372913		5,738,489

REMARKS