Form **F-66 (IA-2)**
(4-20-2010)

STATE OF IOWA

2010
FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2010

CITY OF Windsor Heights , IOWA

16207701500000
Windsor Heights
Chief Financial Officer
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	2,552,245		2,552,245	2703776
Less: Uncollected property taxes-levy year	0		0	0
Net current property taxes	2,552,245		2,552,245	2,703,776
Delinquent property taxes	0		0	0
TIF revenues	1,809,398		1,809,398	1,860,343
Other city taxes	360,621	0	360,621	306,198
Licenses and permits	39,056	0	39,056	52,948
Use of money and property	3,753	711	4,464	4,470
Intergovernmetal	1,443,678	62,809	1,506,487	2,000,912
Charges for fees and service	530,935	371,588	902,523	954,250
Special assessments	0	0	0	0
Miscellaneous	214,659	0	214,659	236,223
Other financing sources	2,820,033	107,543	2,927,576	2,780,033
Total revenues and other sources	9,774,378	542,651	10,317,029	10,899,153
Expenditures and Other Financing Uses				
Public safety	2,073,692	0	2,073,692	2,152,770
Public works	1,291,365	0	1,291,365	1,216,618
Health and social services	100	0	100	2,600
Culture and recreation	315,271	0	315,271	310,974
Community and economic development	41,490	0	41,490	197,725
General government	601,994	0	601,994	594,895
Debt service	1,891,171	0	1,891,171	1,891,194
Capital projects	4,747,844	0	4,747,844	5,387,648
Total government activities expenditures	10,962,927	0	10,962,927	11,754,424
Business type / enterprises	0	475,188	475,188	543,424
Total ALL expenditures	10,962,927	475,188	11,438,115	12,297,848
Other financing uses, including transfers out	2,538,226	389,350	2,927,576	2,780,033
Total ALL expenditures/And other financing sources	13,501,153	864,538	14,365,691	15,077,881
Excess revenues and other sources over (Under) Expenditures/And other financing uses	-3,726,775	-321,887	-4,048,662	-4,178,728
Beginning fund balance July 1, 2009	5,404,342	337,626	5,741,968	6,013,390
Ending fund balance June 30, 2010	1,677,567	15,739	1,693,306	1,834,662

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, 2010	Amount - Omit cents	Indebtedness at June 30, 2010	Amount - Omit cents
General obligation debt	$ 0	Other long-term debt	$ 0
Revenue debt	$ 0	Short-term debt	$ 0
TIF Revenue debt	$ 13,973,842		
		General obligation debt limit	$ 20,152,219

CERTIFICATION

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

Signature of city clerk			Date Published/Posted	Mark (x) one [X] Date Published [ ] Date Posted
Printed name of city clerk Carrie Brannen	Telephone →	Area Code 515	Number 279-3662	Extension
Signature of Mayor of other City official *(Name and Title)*			Date signed	

PLEASE PUBLISH THIS PAGE ONLY

Part I REVENUES AND OTHER FINANCING SOURCES FOR YEAR ENDED **CITY OF Windsor Heights**

☐ GAAP ☒ NON-GAAP = CASH BASIS

Indicate by placing an X in the appropriate box on this sheet ONLY

Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	**Section A — TAXES**											1
2	**Taxes levied on property**	1,633,383	223,349		695,513			2,552,245			2,552,245	2
3	Less: Uncollected property taxes — Levy year							0			0	3
4	Net current property taxes	1,633,383	223,349	0	695,513	0	0	2,552,245		T01	2,552,245	4
5	Delinquent property taxes							0		T01	0	5
6	**Total property tax**	1,633,383	223,349	0	695,513	0	0	2,552,245			2,552,245	6
7	**TIF revenues**			1,809,398				1,809,398		T01	1,809,398	7
	Other city taxes											
8	Utility Tax Replacement Excise Tax	151,328						151,328		T15	151,328	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	206,937						206,937		T15	206,937	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	2,356						2,356		T19	2,356	13
14	Other local option taxes							0		T09	0	14
15	**TOTAL OTHER CITY TAXES**	360,621	0	0	0	0	0	360,621	0		360,621	15
16	**Section B — LICENSES AND PERMITS**	39,056						39,056		T29	39,056	16
17	**Section C — USE OF MONEY AND PROPERTY**											17
18	Interest	816	1,878			1,059		3,753	711	U20	4,464	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**	816	1,878	0	0	1,059	0	3,753	711		4,464	22
23												23
24	**Section D — INTERGOVERNMENTAL**											24
25												25
26	**Federal grants and reimbursements**											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	FEMA							0	62,809		62,809	32
33	**Total Federal grants and reimbursements**	0	0	0	0	0	0	0	62,809		62,809	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUES AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 201(— *Continued*			CITY OF Windsor Heights			☐ GAAP		☒ 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		453,698					453,698		C46	453,698	44
45												45
46												46
47												47
48	**Other state grants and reimbursements**											48
49	State grants					424,015		424,015		C89	424,015	49
50	Iowa Department of Transportation					565,965		565,965		C89	565,965	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**	0	453,698	0	0	989,980	0	1,443,678	0		1,443,678	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)**	0	453,698	0	0	989,980	0	1,443,678	62,809		1,506,487	71
72	**Section E — CHARGES FOR SERVICES**											72
73	Water							0	20,000	A91	20,000	73
74	Sewer							0	243,091	A8Ø	243,091	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	203,812						203,812		A81	203,812	79
80	Hospital							0		A36	0	80

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Part I	REVENUES AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2010 — *Continued*	CITY OF Windsor Heights					☐ GAAP		☒ NON-GAAP			
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	**Section E — CHARGES FOR SERVICE — Continued**											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	108,497	A89	108,497	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees		16,492					16,492		A89	16,492	90
91	Prisoner care							0		A89	0	91
92	Fire service charges	1,039						1,039		A89	1,039	92
93	Ambulance charges	66,662						66,662		A89	66,662	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges	162,472						162,472		A5Ø	162,472	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	11,751						11,751		A61	11,751	100
101	Animal control charges	869						869		A89	869	101
102	Other charges — Specify							0			0	102
103	recycling	67,838						67,838			67,838	103
104	**TOTAL CHARGES FOR SERVICE**	514,443	16,492	0	0	0	0	530,935	371,588		902,523	104
105												105
106	**Section F — SPECIAL ASSESSMENTS**							0		U01	0	106
107	**Section G — MISCELLANEOUS**											107
108	Contributions	17,802						17,802		U99	17,802	108
109	Deposits and sales/fuel tax refunds							0		U99	0	109
110	Sale of property and merchandise	3,190						3,190		U11	3,190	110
111	Fines	35,789						35,789		U30	35,789	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous — *Specify*							0			0	113
114	deposits - bonds		1,700					1,700			1,700	114
115	refunds / reimbursements	138,065	18,113					156,178			156,178	115
116								0			0	116
117								0			0	117
118								0			0	118
119								0			0	119
120	**TOTAL MISCELLANEOUS**	194,846	19,813	0	0	0	0	214,659	0		214,659	120

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Part I	REVENUES AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2010 — *Continued*			CITY OF Windsor Heights			☐ GAAP		☒ 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)***	2,743,165	715,230	1,809,398	695,513	991,039	0	6,954,345	435,108		7,389,453	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 (*Exlcuding TIF internal Borrowing*)							0		NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	*Regular Transfers in and interfund loans*	49,501	176,000			671,807		897,308	107,543		1,004,851	127
128	*Internal TIF Loan Transfer In*	137,254			1,658,471	127,000		1,922,725			1,922,725	128
129								0			0	129
130								0			0	130
131	**TOTAL OTHER FINANCING SOURCES**	186,755	176,000	0	1,658,471	798,807	0	2,820,033	107,543		2,927,576	131
132	**TOTAL REVENUES except for beginning balances *(Sum of lines 121 and 131)***	2,929,920	891,230	1,809,398	2,353,984	1,789,846	0	9,774,378	542,651		10,317,029	132
133												133
134	**Beginning fund balance July 1, 2009**	1,646,597	860,355	-546,961	0	3,444,351		5,404,342	337,626		5,741,968	134
135	*(Taken from the FY 2008 AFR Ending fund balance or audit report)*											135
136	**TOTAL REVENUES** *(Sum of lines 132 and 134)*	4,576,517	1,751,585	1,262,437	2,353,984	5,234,197	0	15,178,720	880,277		16,058,997	136
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2010				CITY OF	Windsor Heights		☐ GAAP		☒ 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	1,021,709	404,000					1,425,709		E62	1,425,709	2
3	Purchase of land and equipment		60,943					60,943		G62	60,943	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	10,856						10,856		E89	10,856	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	358,678	104,825					463,503		E24	463,503	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	84,979	10,099					95,078		E32	95,078	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation	10,451	1,924					12,375		E66	12,375	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	4,739	489					5,228		E32	5,228	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**	1,491,412	582,280	0	0	0	0	2,073,692	0		2,073,692	40

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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2010 — *Continued*				CITY OF Windsor Heights			☐ GAAP	☒ 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	9,247	597,656					606,903		E44	606,903	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction		204,401					204,401		F44	204,401	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	223	55,005					55,228		E44	55,228	48
49	Traffic control safety — Current operation	20,973	2,870					23,843		E44	23,843	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation	11,405	105,068					116,473		E44	116,473	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	218,564						218,564		E81	218,564	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation	65,953						65,953		E89	65,953	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**	326,365	965,000	0	0	0	0	1,291,365	0		1,291,365	80

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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2010 — *Continued*				CITY OF	Windsor Heights		☐ GAAP		☒ 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	100						100		E79	100	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**	100	0	0	0	0	0	100	0		100	103
104												104
105												105
106												106
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2010 — *Continued*				CITY OF Windsor Heights			☐ GAAP	☒ 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	**Section D — CULTURE AND RECREATION**											121
122	Library services — Current operation	165,000						165,000		E52	165,000	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	79,570	12,059	11,090				102,719		E61	102,719	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	42,233						42,233		E61	42,233	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	1,592	37	788				2,417		E61	2,417	135
136	Other culture and recreation	2,902						2,902		E61	2,902	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	**TOTAL CULTURE AND RECREATION**	291,297	12,096	11,878	0	0	0	315,271	0		315,271	139
140	**Section E — COMMUNITY AND ECONOMIC DEVELOPMENT**											140
141	Community beautification — Current operation			7,375				7,375		E89	7,375	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation			2,565				2,565		E89	2,565	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation	28,790						28,790		E50	28,790	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	2,760						2,760		E89	2,760	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	**TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT**	31,550	0	9,940	0	0	0	41,490	0		41,490	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

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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2010 — *Continued*				CITY OF Windsor Heights			☐ GAAP		☒ 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	42,631	3,871					46,502		E29	46,502	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, treasurer, financial administration — Current operation	380,967	77,985					458,952		E23	458,952	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation	6,527						6,527		E89	6,527	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	89,078						89,078		E25	89,078	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation							0		E31	0	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation		935					935		E89	935	172
173	Purchase of land and equipment							0		G89	0	173
174											0	174
175											0	175
176	**TOTAL GENERAL GOVERNMENT**	519,203	82,791	0	0	0	0	601,994			601,994	176
177	**Section G — DEBT SERVICE**				1,891,171			1,891,171			1,891,171	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	**TOTAL DEBT SERVICE**	0	0	0	1,891,171	0	0	1,891,171			1,891,171	182
183	**Section H — REGULAR CAPITAL PROJECTS —** *Specify*										0	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	187
188	**— TIF CAPITAL PROJECTS —** *Specify*										0	188
189	admin fees, uni blvd			49,330				49,330			49,330	189
190	Colby Park					1,778,377		1,778,377			1,778,377	190
191	73rd Street-Hickman					2,920,137		2,920,137			2,920,137	191
192	**Subtotal TIF Capital Projects**	0	0	49,330	0	4,698,514	0	4,747,844			4,747,844	192
193	**TOTAL CAPITAL PROJECTS**	0	0	49,330	0	4,698,514	0	4,747,844			4,747,844	193
194	**TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES**	2,659,927	1,642,167	71,148	1,891,171	4,698,514	0	10,962,927			10,962,927	194
195	*(Sum of lines 40, 80, 103, 139, 153, 176, 182, 193)*											195
196												196

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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2010 — *Continued*				CITY OF Windsor Heights			☐ GAAP		☒ 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.
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								227,950	F91	227,950	200
201	Sewer and sewage disposal — Current operation								30,206	E80	30,206	201
202	Purchase of land and equipment									G80	0	202
203	Construction								69,210	F80	69,210	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Gargage — Current operation									E81	0	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, Internet & Telephone — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing Authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm Water — Current operation								90,882	E89	90,882	230
231	Purchase of land and equipment								25,646	G89	25,646	231
232	Construction									F89	0	232
233												233
234												234
235												235
236												236

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Part II **EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2010** *— Continued*

CITY OF **Windsor Heights** ☐ GAAP ☒ 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								31,294	G89	31,294	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**								475,188		475,188	251
252												252
253	**TOTAL EXPENDITURES *(Sum of lines 195 and 251)***	2,659,927	1,642,167	71,148	1,891,171	4,698,514	0	10,962,927	475,188		11,438,115	253
254	**Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT**									NE		254
255	Regular transfers out	176,000	4,501		435,000			615,501	389,350		1,004,851	255
256	Internal TIF loans/repayments and transfers out			1,922,725				1,922,725			1,922,725	256
257								0			0	257
258	**TOTAL OTHER FINANCING USES**	176,000	4,501	1,922,725	435,000	0	0	2,538,226	389,350		2,927,576	258
259	**TOTAL EXPENDITURES AND OTHER FINANCING USES *(Sum of lines 253 and 258)***	2,835,927	1,646,668	1,993,873	2,326,171	4,698,514	0	13,501,153	864,538		14,365,691	259
260												260
261	**Ending fund balance June 30, 2010**	1,740,590	104,917	-731,436	27,813	535,683	0	1,677,567	15,739		1,693,306	261
262												262
263												263
264	**TOTAL REQUIREMENTS *(Sum of lines 259 and 261)***	4,576,517	1,751,585	1,262,437	2,353,984	5,234,197	0	15,178,720	880,277		16,058,997	264
265												265
266												266
267												267
268												268
269												269
270												270
271												271
272												272

Continued on next page

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	MØ5 $
Health	M32
Highways	M44
Transit subsidies	M94
Libraries	M52 165,000
Police protection	M62
Sewerage	M8Ø
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.

	Amount - *Omit cents*	
Total salaries and wages paid	ZØØ $	1,878,456

Part V — DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2009 (a)	Debt during the fiscal year: Issued (b)	Debt during the fiscal year: Retired (c)	Debt Outstanding JUNE 30, 2010: General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	Interest paid this year (h)
1. Water utility	19U $	29U $	39U $	49U $	49U $	49U $	49U $	I91 $
2. Sewer utility	19U	29U	39U	49U	49U	49U	49U	I89
3. Electric utility	19U	29U	39U	49U	49U	49U		I92
4. Gas utility	19U	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U 12,260,000	29U	39U 1,215,000	49U	49U 11,045,000	49U	49U	I89 566,171
Other-Specify **9.** Internal	19U 2,928,842	29U	39U	49U	49U 2,928,842	49U	49U	I89
10.	19U	29U	39U	49U	49U	49U	49U	I89
11.	19U	29U	39U	49U	49U	49U	49U	I89
12.	19U	29U	39U	49U	49U	49U	49U	I89
13.	19U	29U	39U	49U	49U	49U	49U	I89
14.	19U	29U	39U	49U	49U	49U	49U	I89
Total long-term debt	15,188,842	0	1,215,000	0	13,973,842	0	0	566,171

B. Short-term debt

		Amount - Omit cents
Outstanding as of JULY 1, 2009	61V $	110,000
Outstanding as of JUNE 30, 2010	64V $	0

Part VI — DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY

	Amount - Omit cents			
Actual Valuations January 1, 2008	$	403,044,388	x .05 = $	20,152,219

Part VII — CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2010

Type of asset	Amount - Omit cents: Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds funds (d)	**Total** (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude *value of real property.*	WØ1 $ 1,408,288	W31 $	W61 285018		1,693,306

REMARKS V98