

City of Dyersville, IA

Dustin Opatz, CPA



The Audit

Independent Auditor's Report

- ◆ Opinion on the City's Basic Financial Statements
- ◆ Management is responsible for the financial statements
- ◆ Auditor is responsible for expressing an opinion on the financial statements
- ◆ Unmodified Opinion - best opinion an auditor is able to offer
- ◆ Provides assurance that the financial statements are fairly presented in all material respects

Government Audit Standards Report and Single Audit

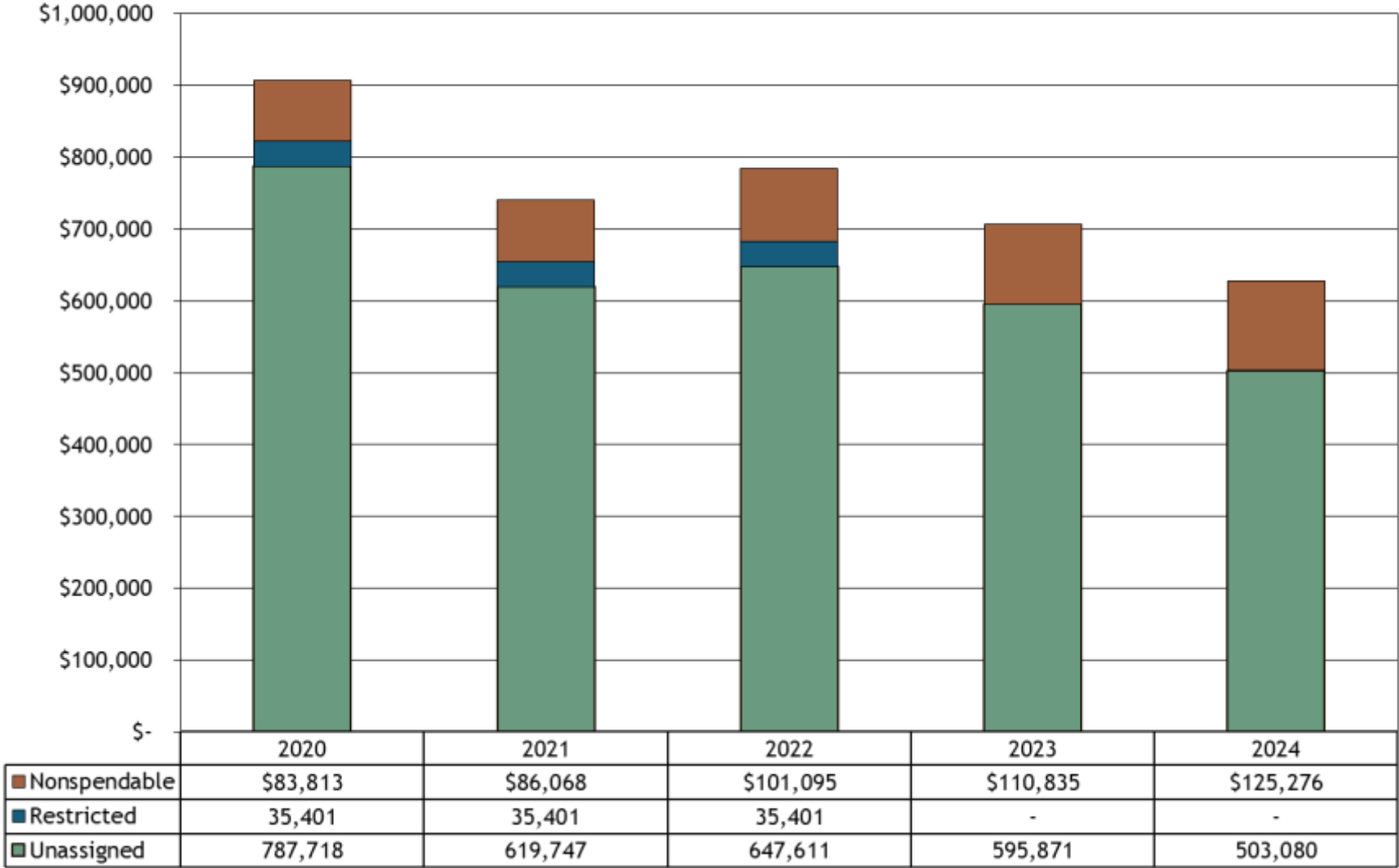
- ◆ Report on the results of an audit performed in accordance with *Government Auditing Standards*
 - ◇ One material weakness - Material Audit Adjustments
- ◆ Single Audit in Accordance with OMB Uniform Guidance
 - ◇ No Findings

Iowa Legal Compliance Report

- ◆ Required by the Iowa State Auditor
- ◆ Tests the City for compliance with various areas of Statute that apply to municipalities
- ◆ Two Findings for 2024
 - ◇ Certified Budget
 - ◇ Deficit Fund Balances

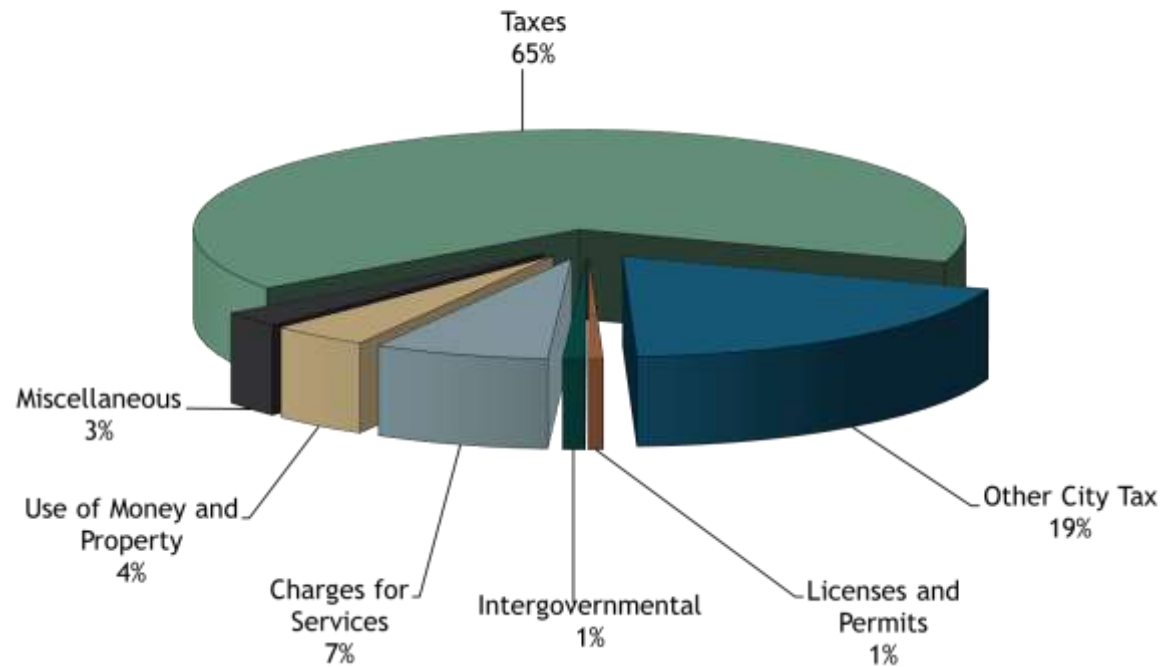
Financial Communications

General Fund Balance

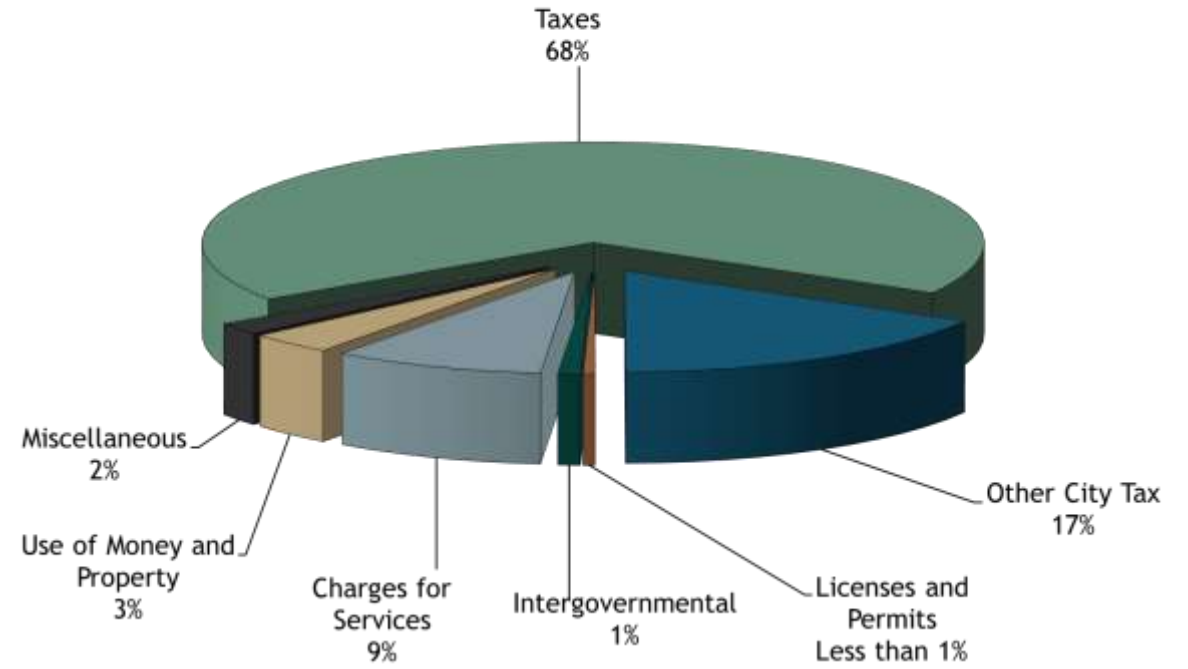


General Fund Revenues

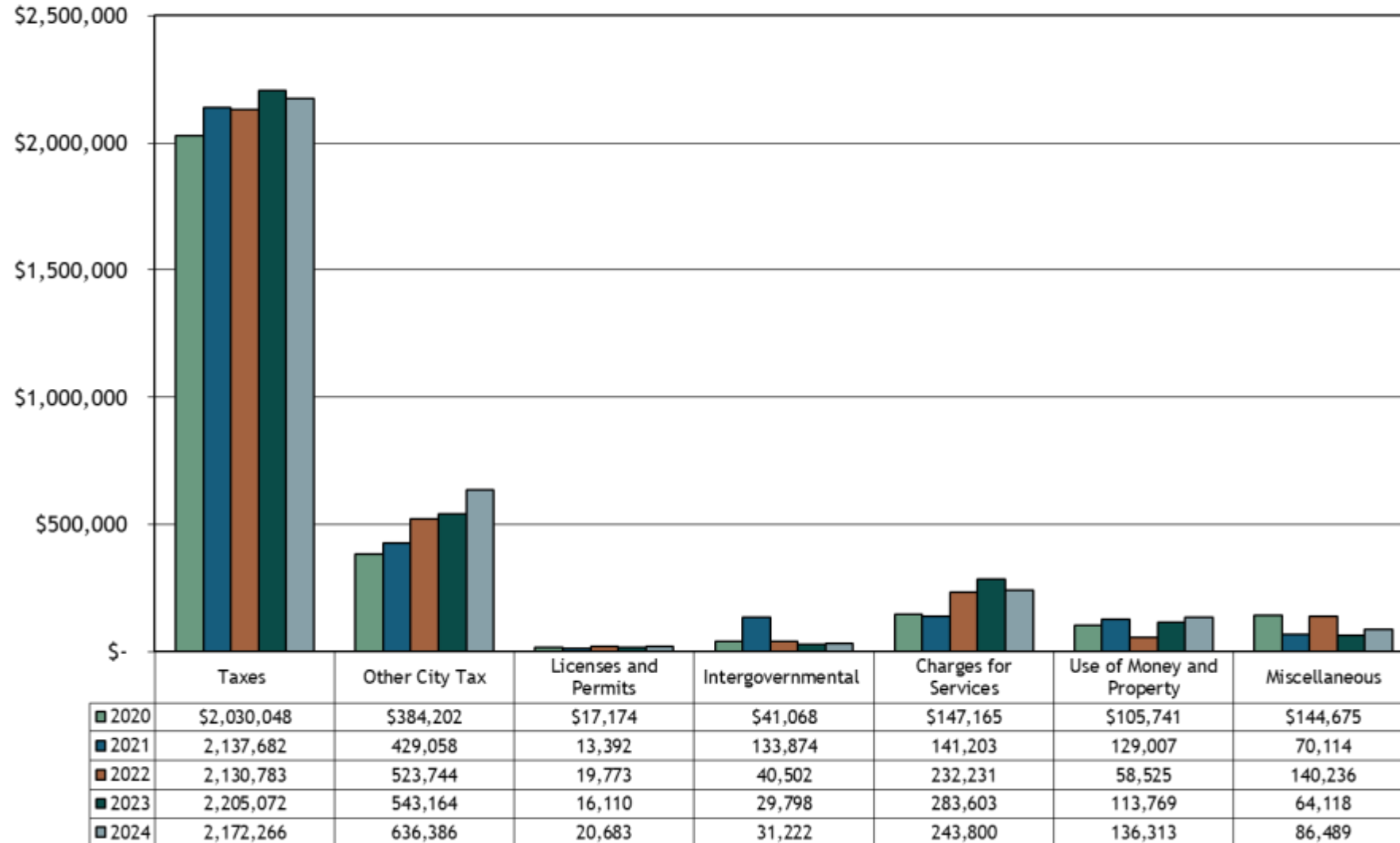
General Fund Revenues 2024



General Fund Revenues 2023

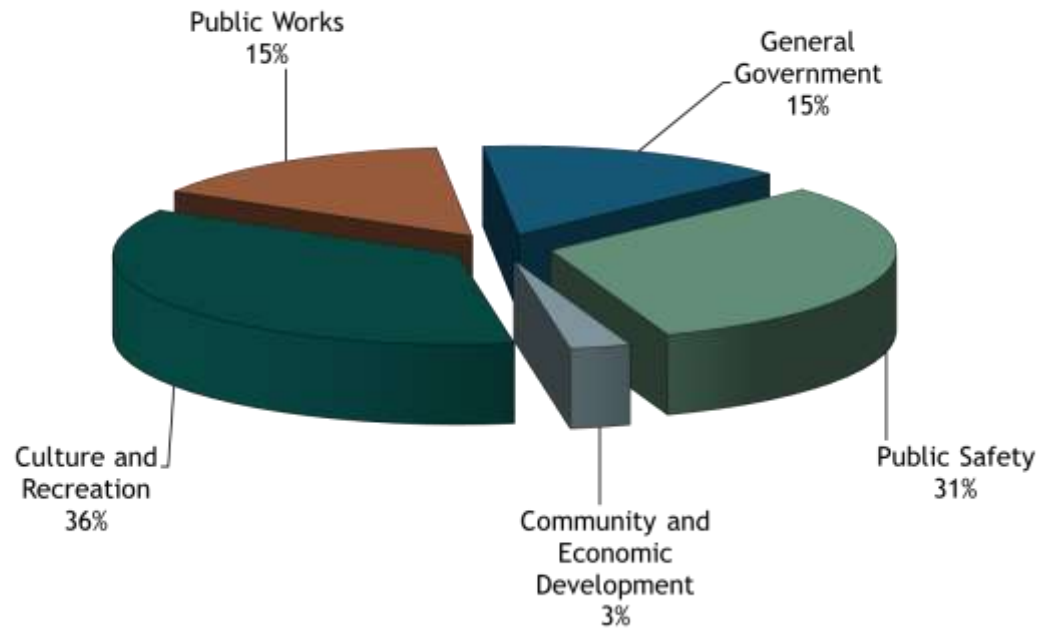


General Fund Revenues

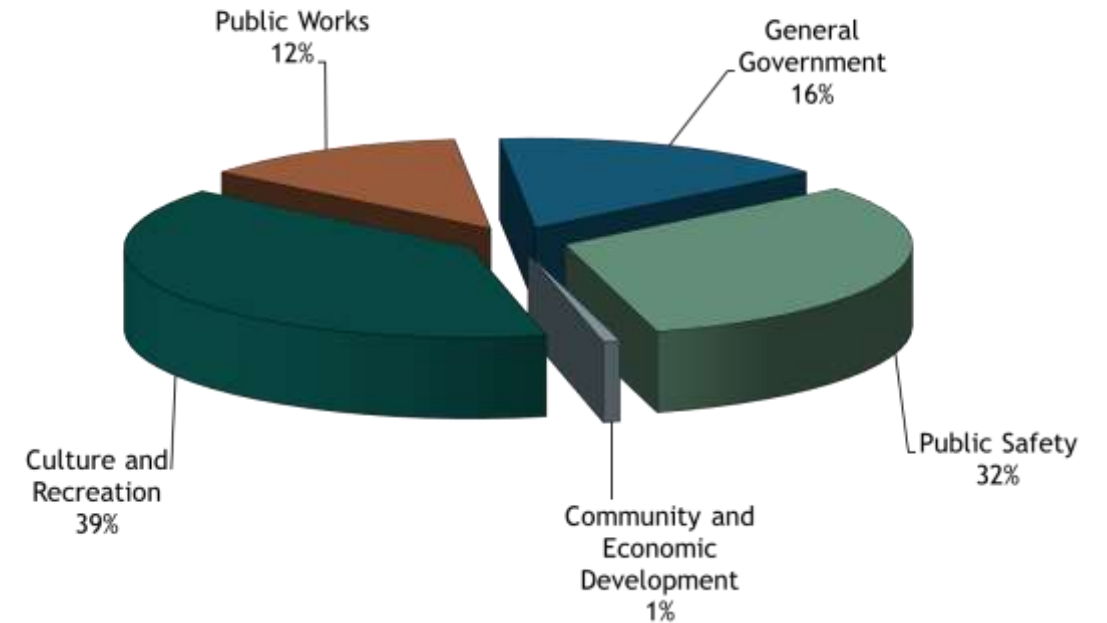


General Fund Expenditures

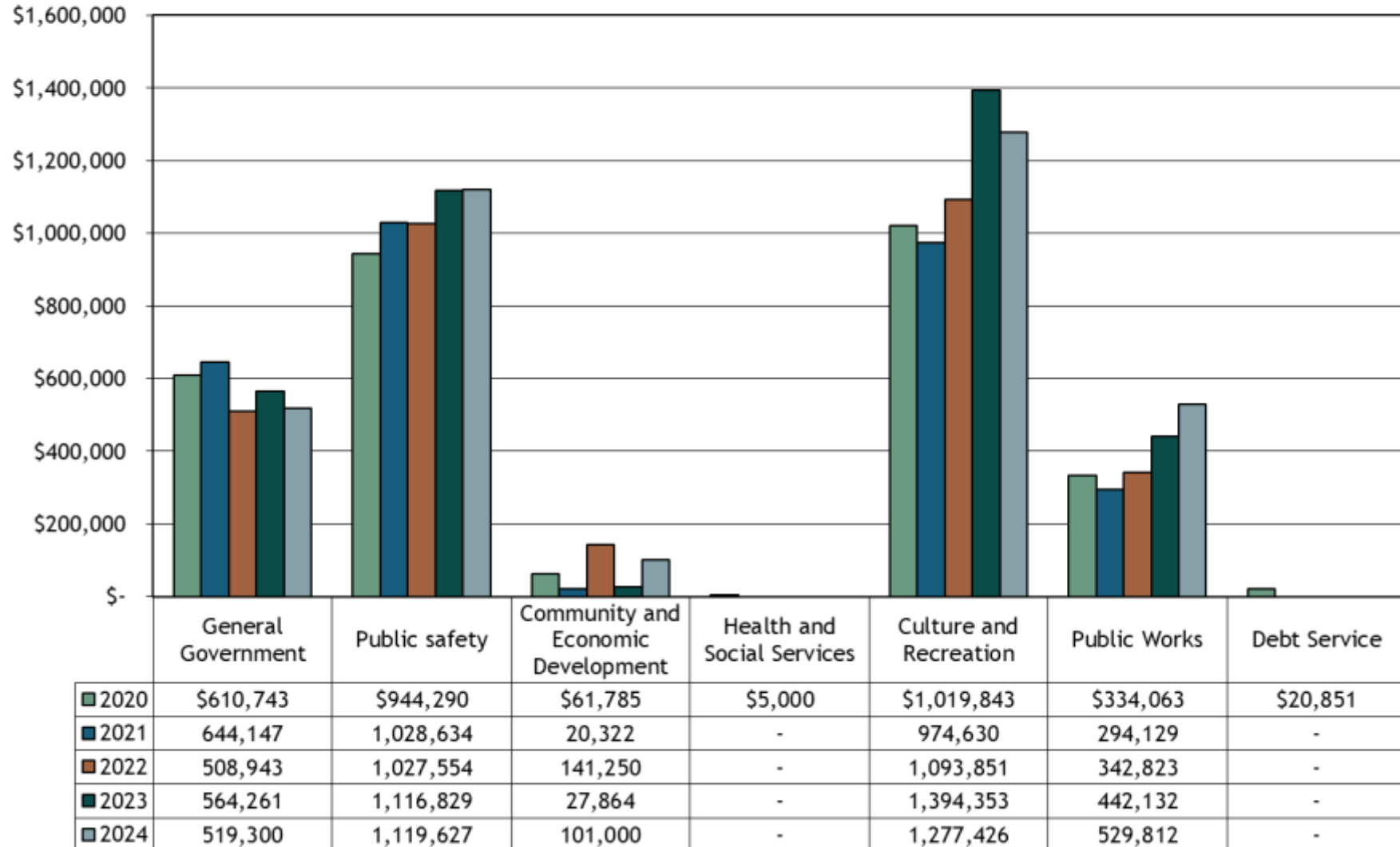
General Fund Expenditures 2024



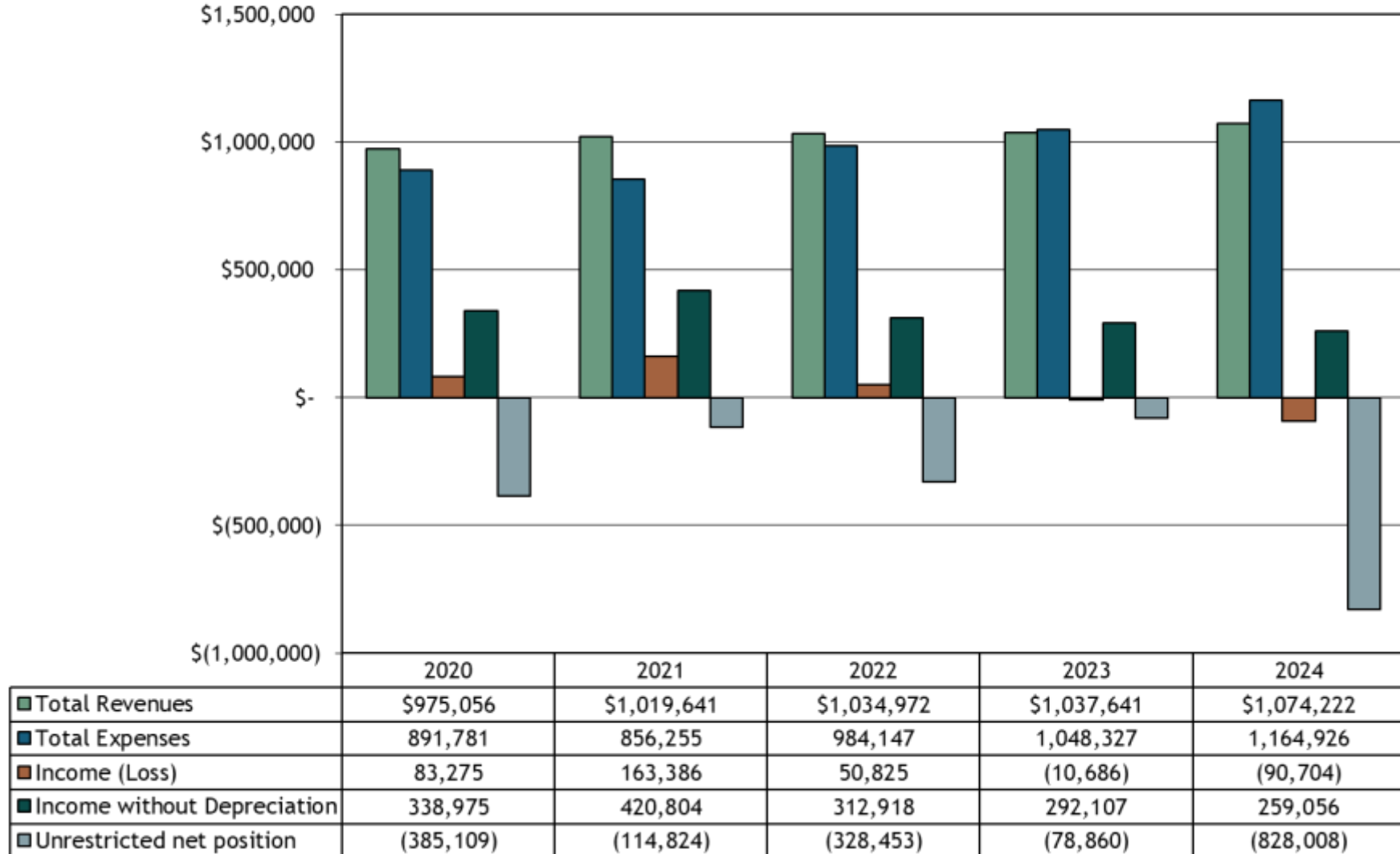
General Fund Expenditures 2023



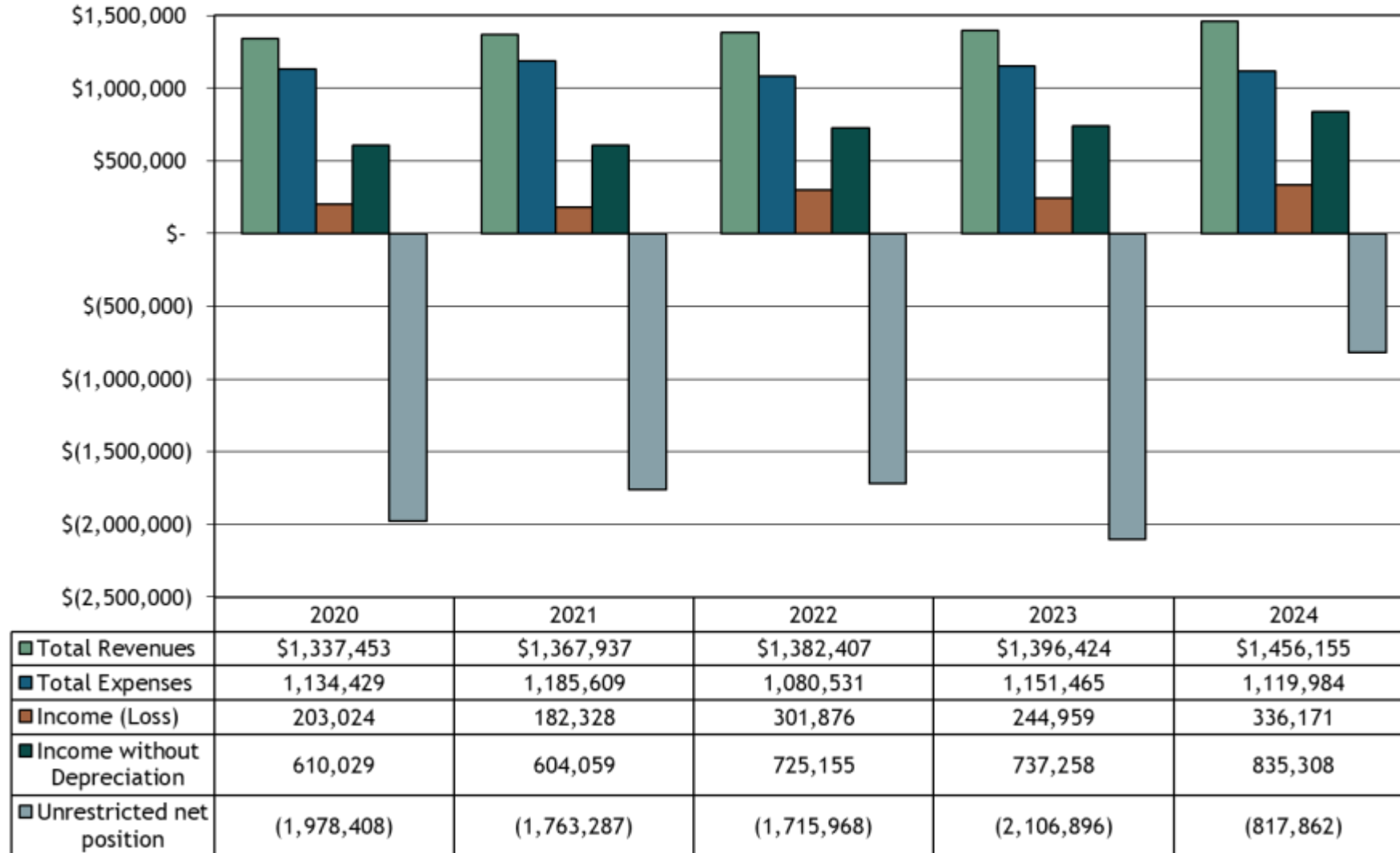
General Fund Expenditures



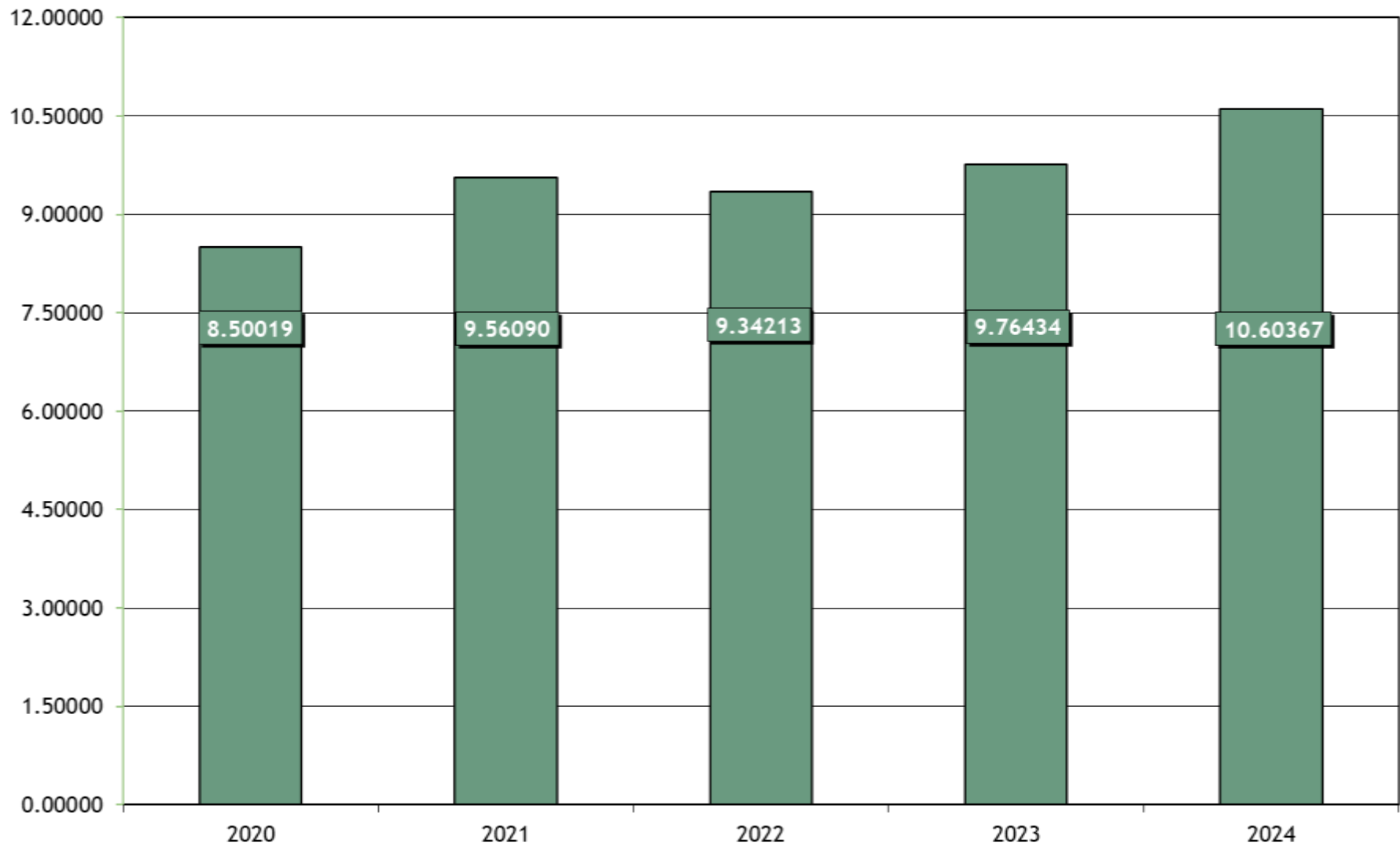
Water Fund



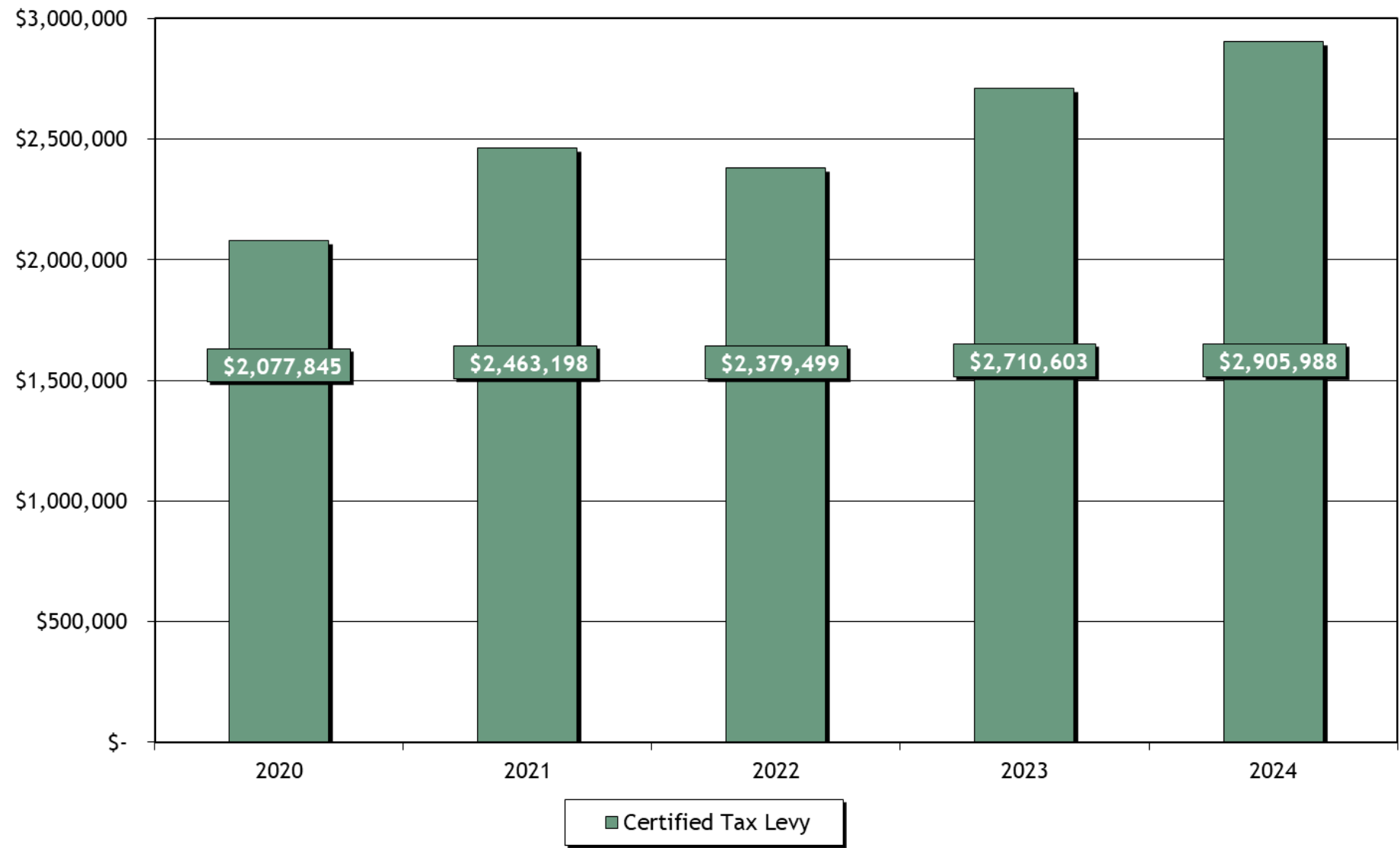
Sewer Fund



Tax Rates



Tax Levies



Auditor



Dustin Opatz

AUDIT SENIOR MANAGER

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Thank You



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