

The background image shows a clean, modern office environment. On the left, a large, thin bezel monitor sits on a wooden desk, displaying the text 'DO MORE.' in white, bold, sans-serif capital letters. Behind the monitor, a white bookshelf is filled with various items, including books, a potted plant, and decorative objects. The scene is brightly lit, creating a professional and productive atmosphere. The entire image is overlaid with a semi-transparent white geometric shape that frames the central text.

**DO
MORE.**

City of Dyersville

Audit Presentation

June 30, 2023

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

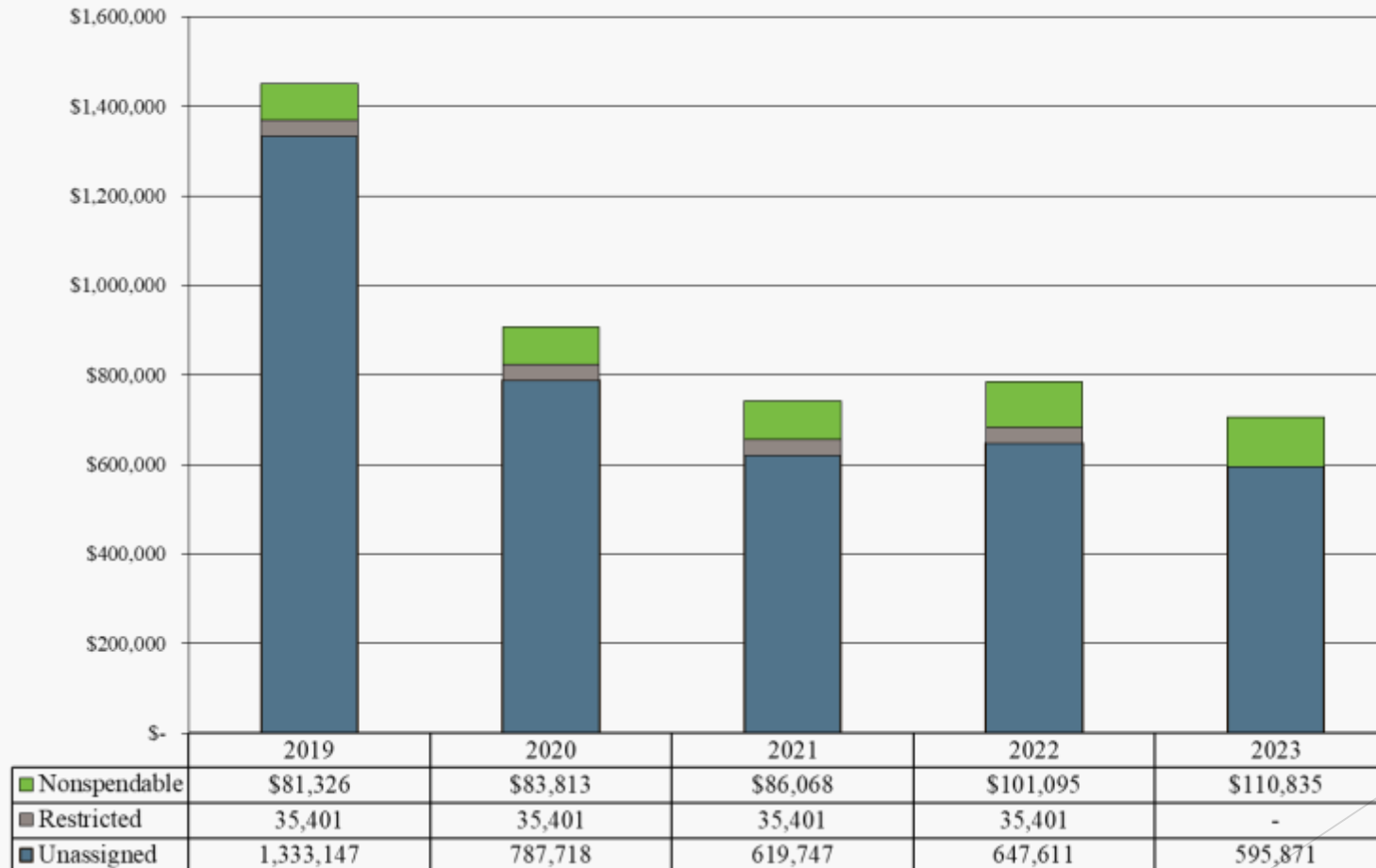
Government Audit Standards Report and Single Audit

- 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

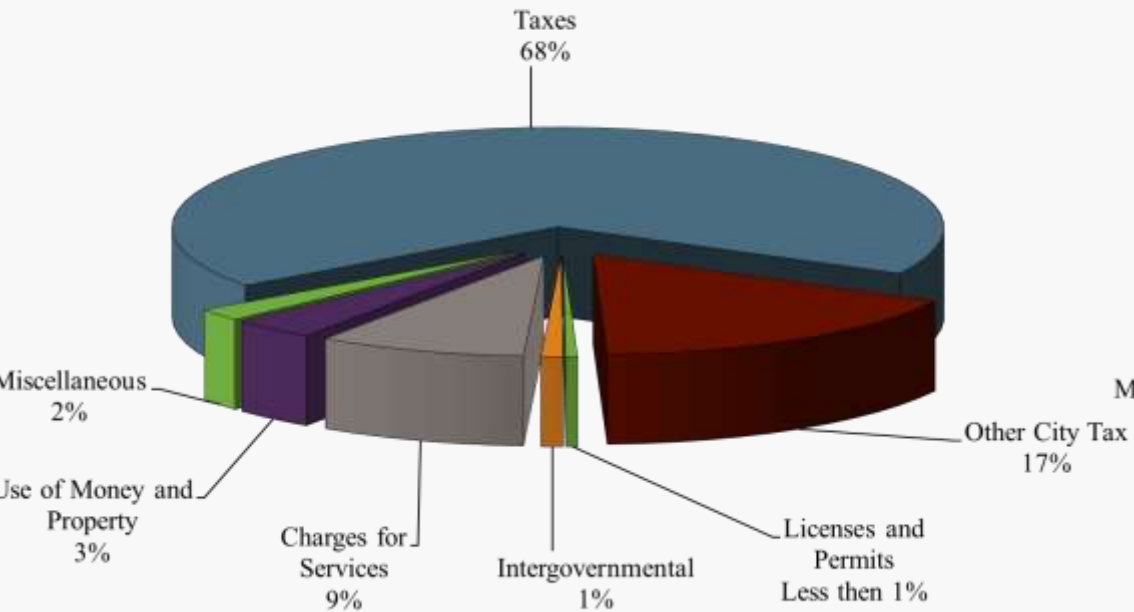
- Required by the Iowa State Auditor
- Tests the City for compliance with various areas of Statute that apply to municipalities
- Two Findings for 2023
 - Certified Budget
 - Deficit Fund Balances

General Fund Fund Balance

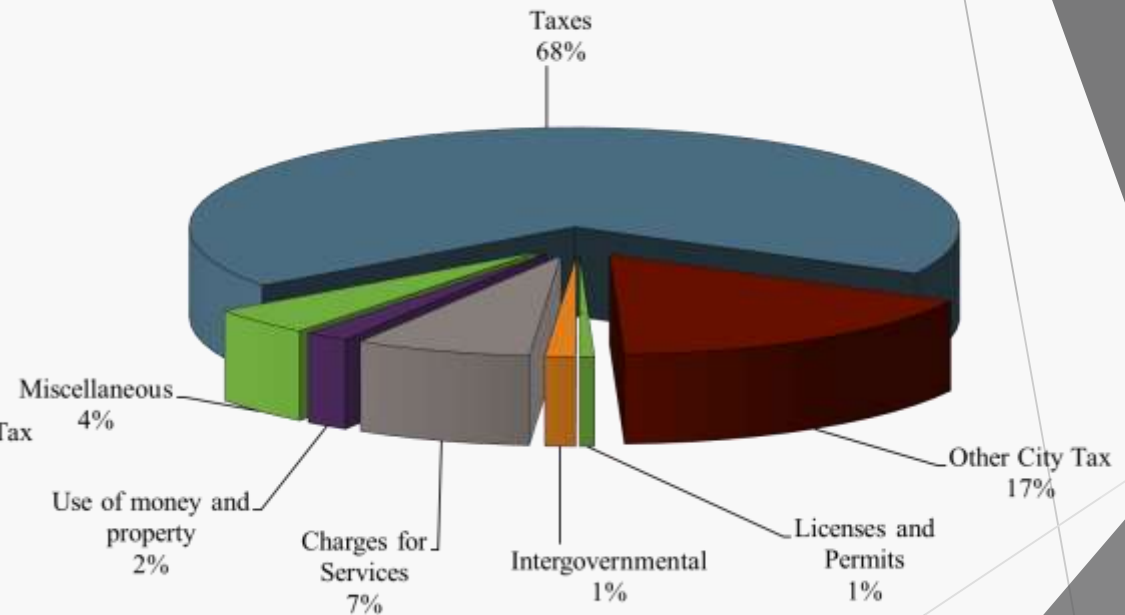


General Fund Revenues

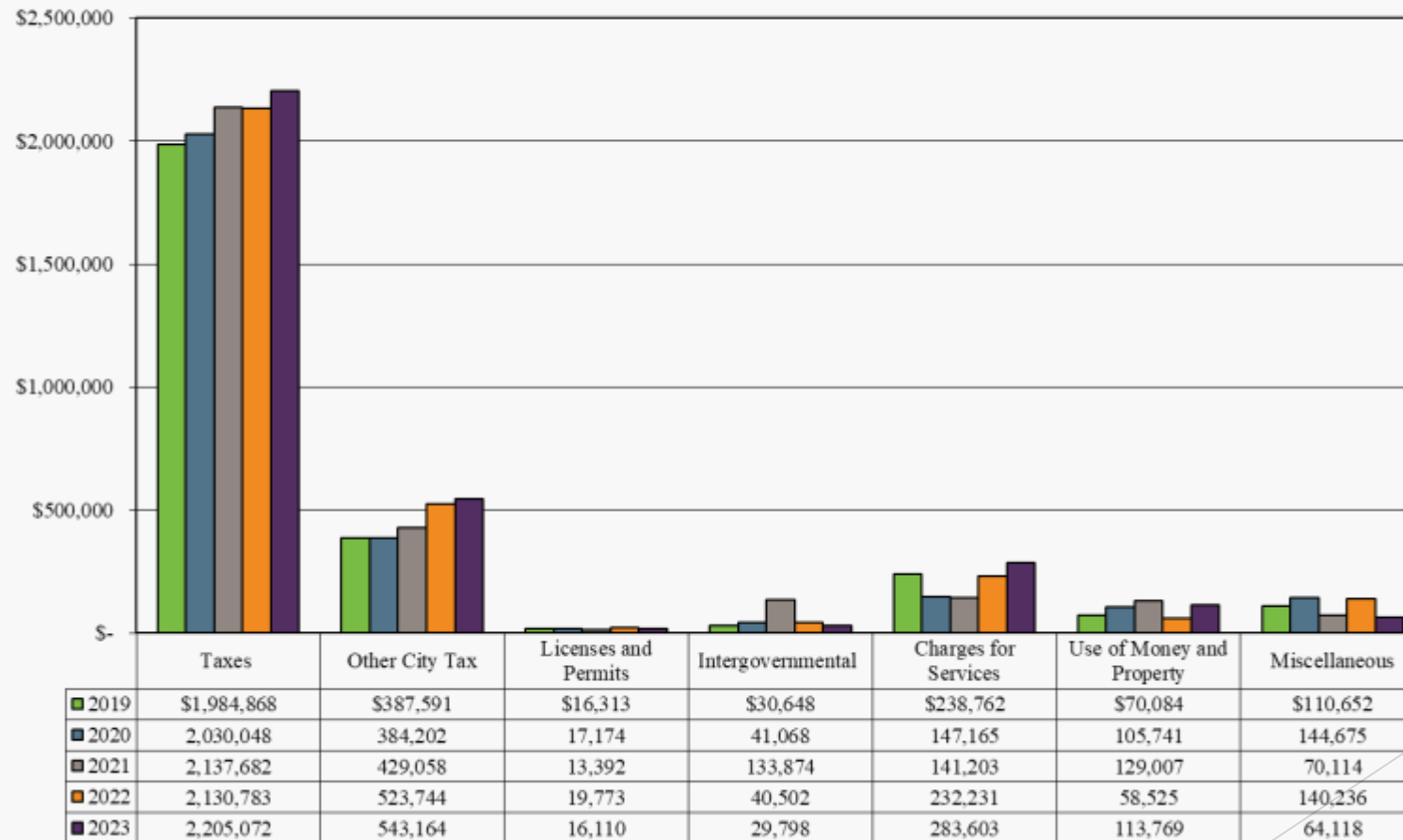
General Fund Revenues 2023



General Fund Revenues 2022

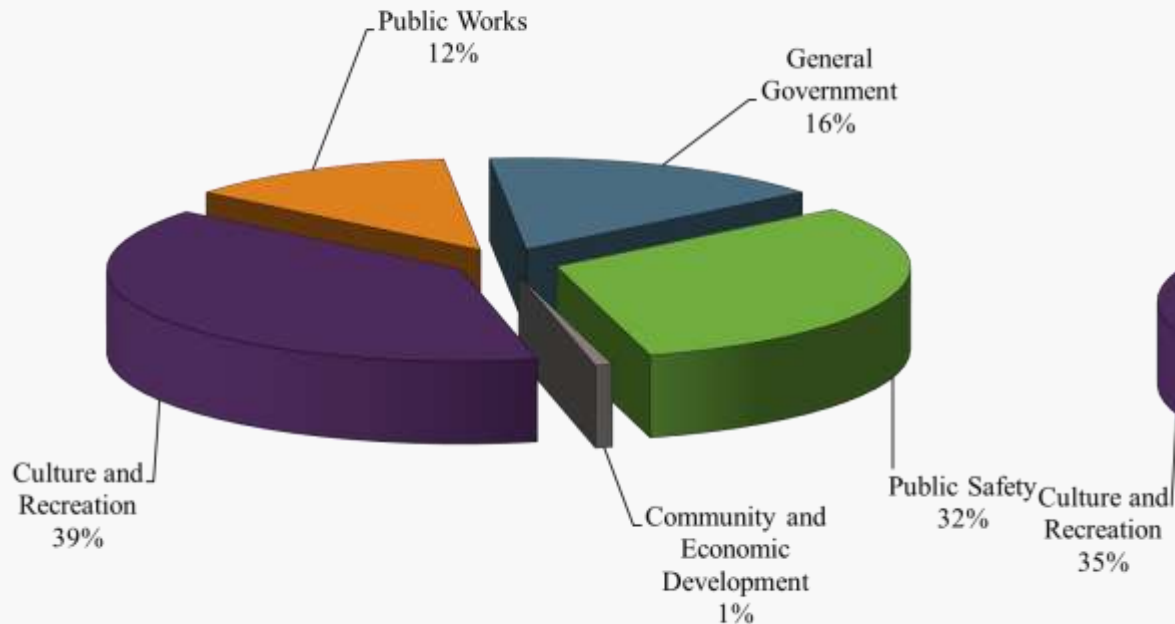


General Fund Revenues

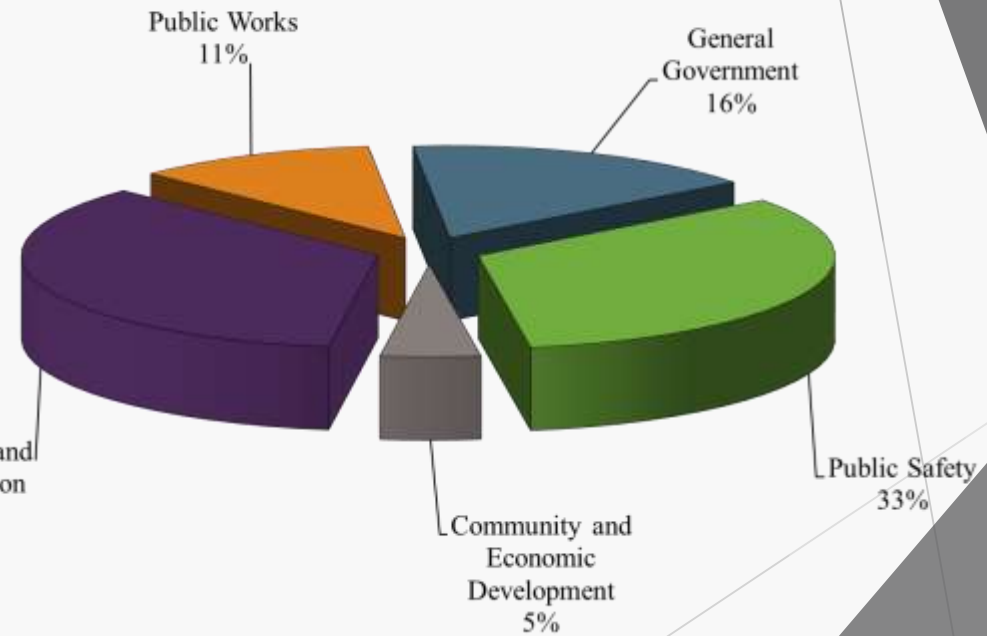


General Fund Expenditures

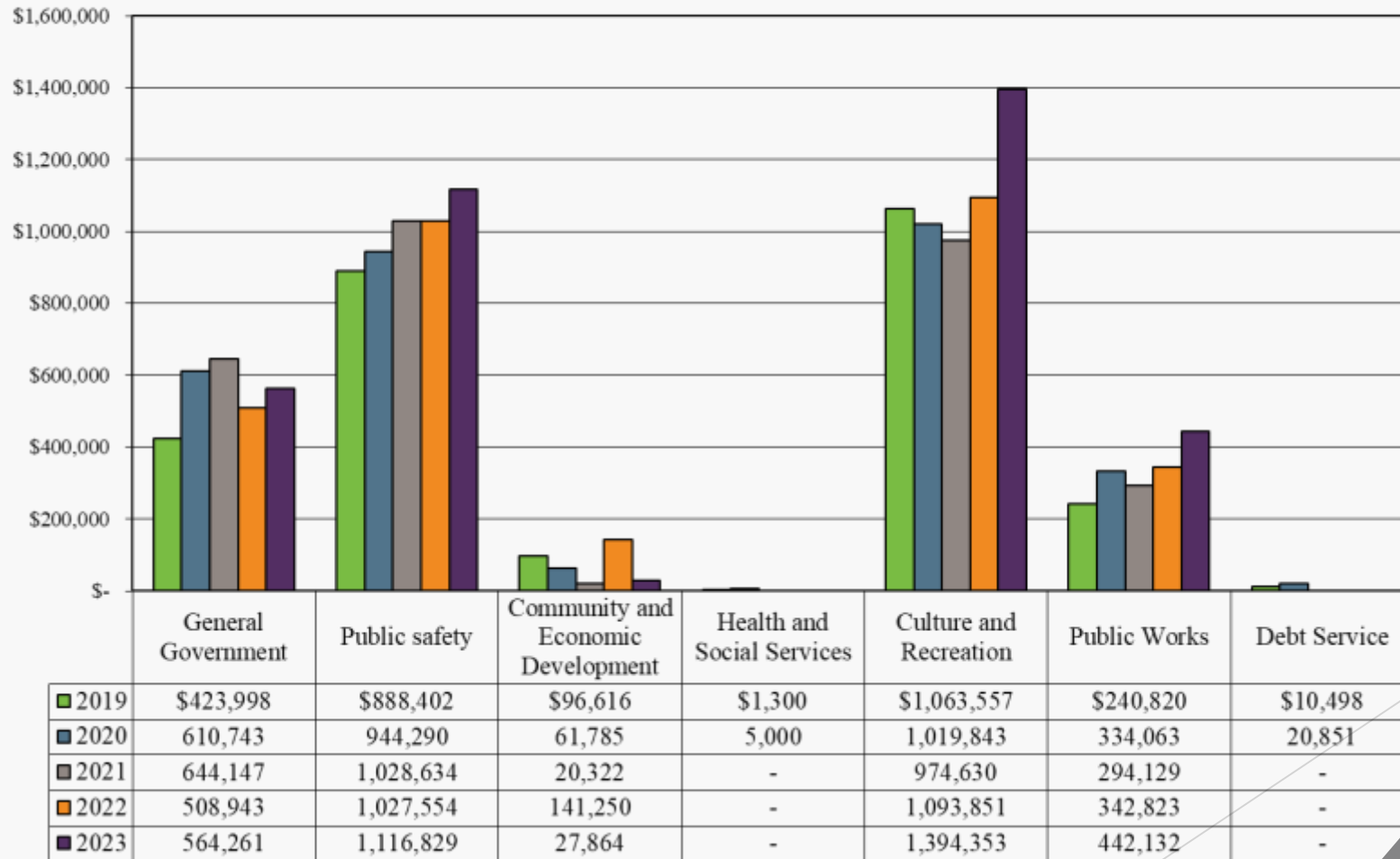
General Fund Expenditures 2023



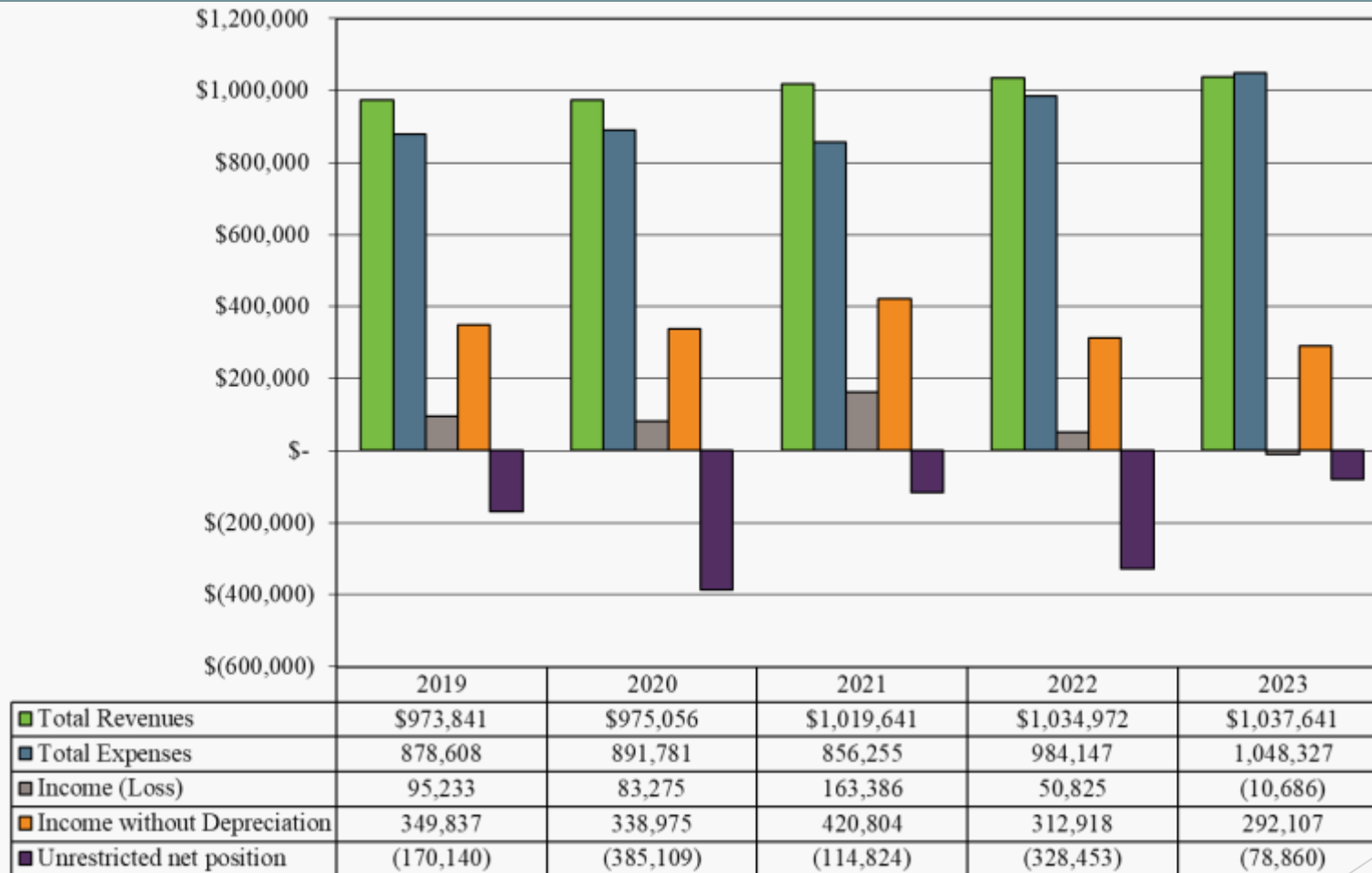
General Fund Expenditures 2022



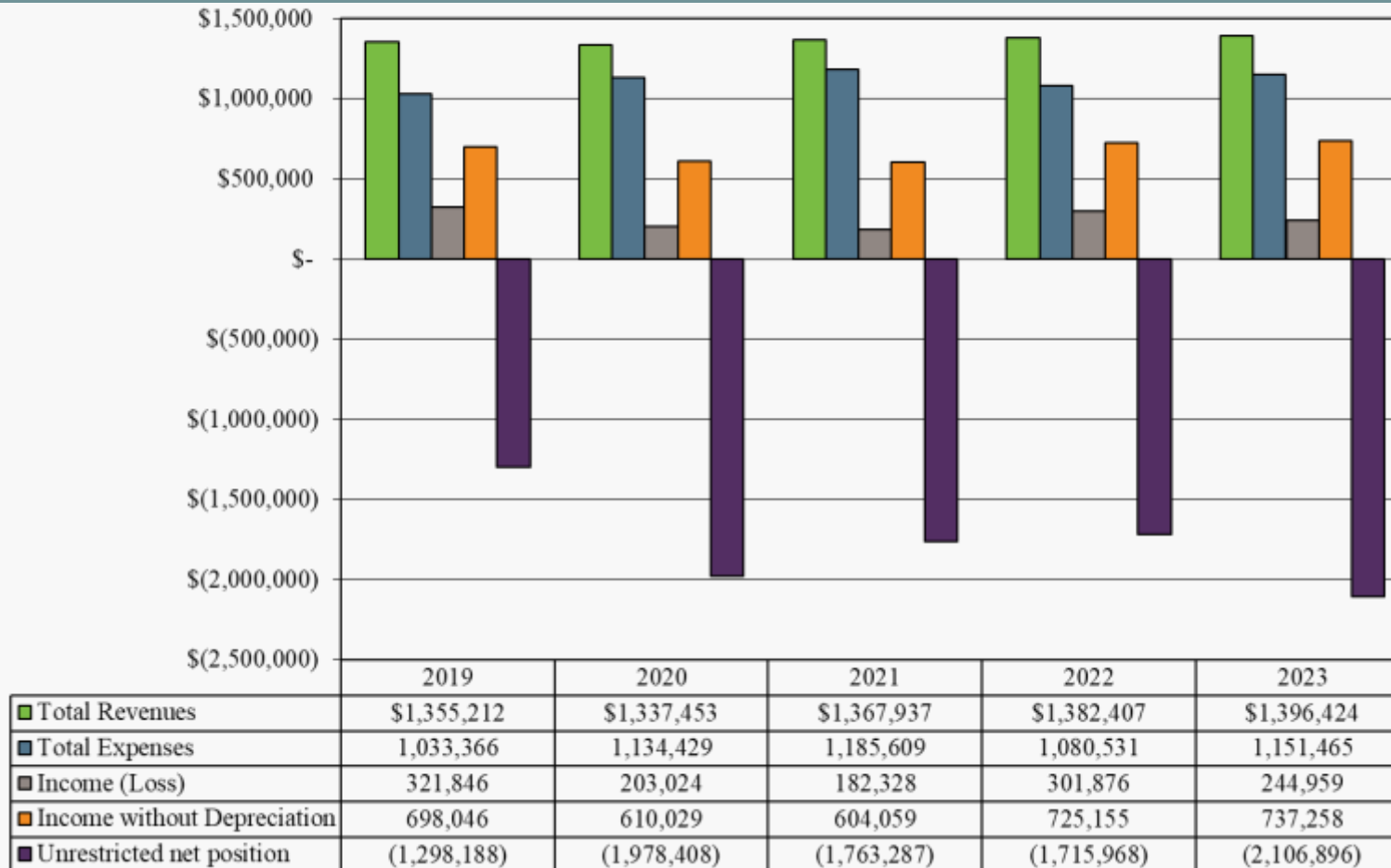
General Fund Expenditures



Water Fund

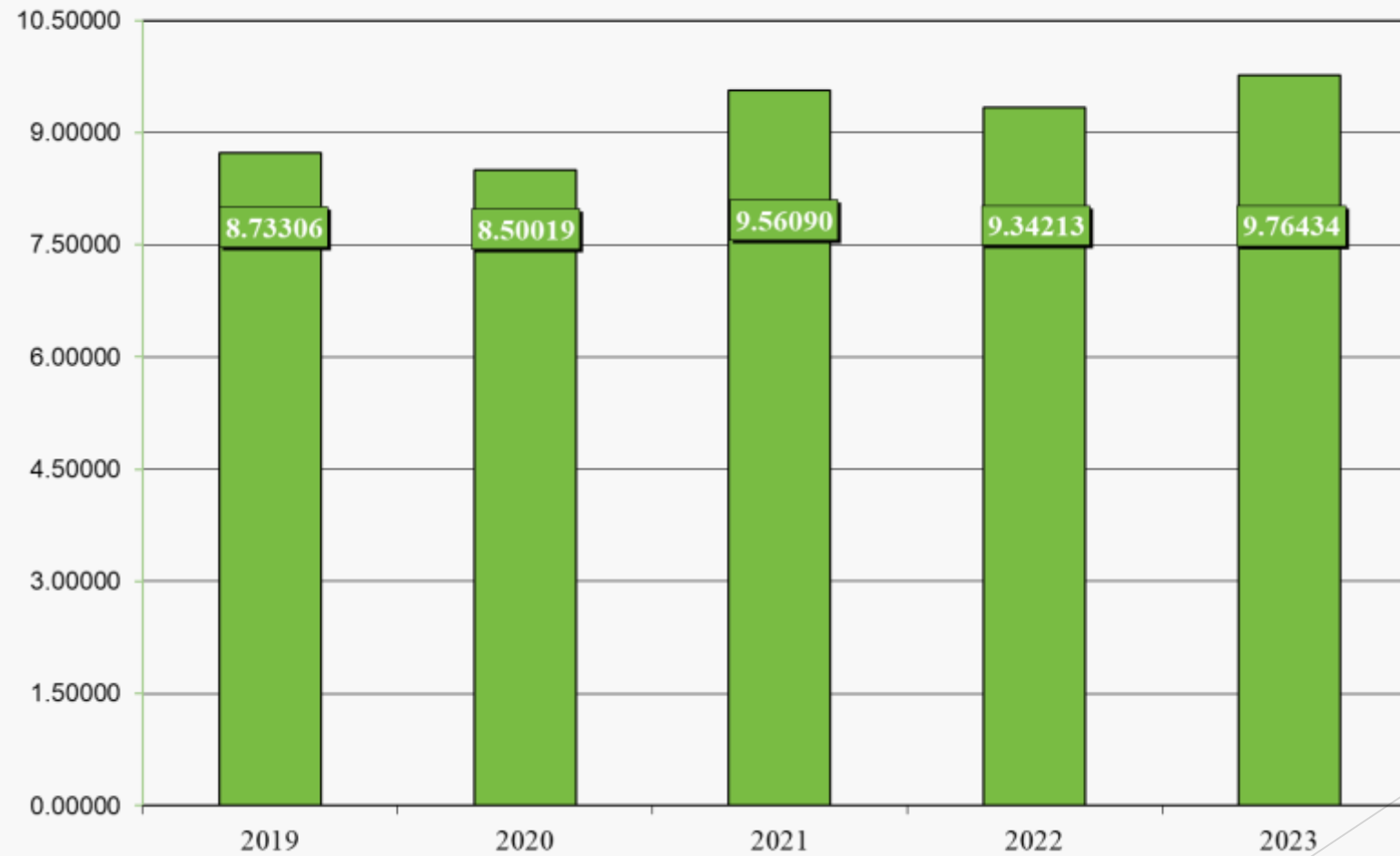


Sewer Fund



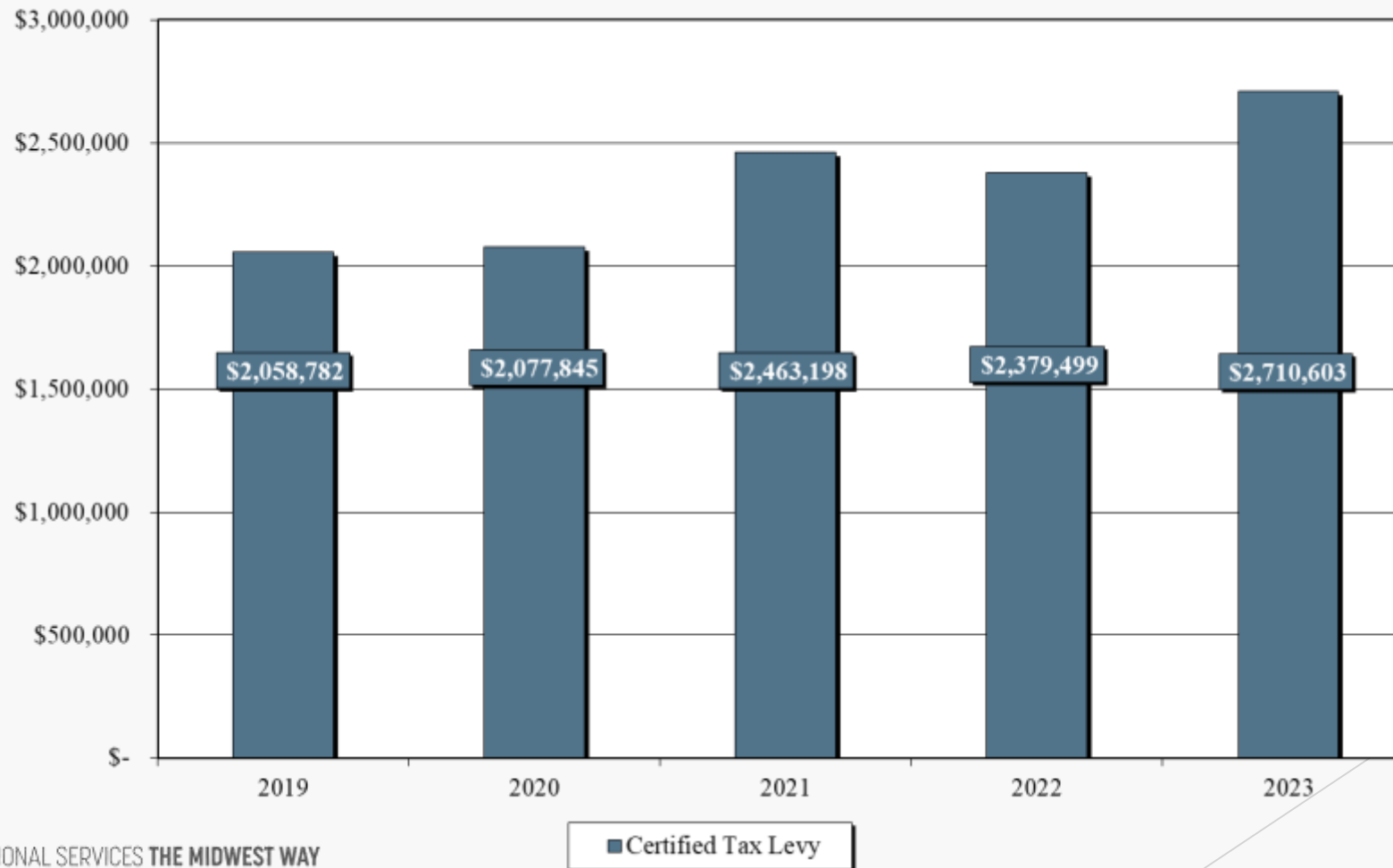
Tax Capacity, Levy, and Rates

Tax Rates



Tax Capacity, Levy, and Rates

Tax Levies



Questions?

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DO
MORE.

A modern office interior with a long hallway lined with glass-walled rooms. The rooms have black frames and are illuminated by warm, yellow pendant lights. In the foreground, a room is visible with a white sofa, a floor lamp, and a tripod. The floor is polished and reflects the lights. The overall atmosphere is professional and collaborative.

THANK YOU

LET'S DO MORE, TOGETHER.

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We are powered by people who do business the Midwest way delivering comprehensive business, financial and technology solutions including business planning and consulting, tax, assurance and accounting, technology, wealth management and turnaround management services. From tax reform to technology, we go beyond so you can...

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