

STATE OF IOWA
2014
FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2014

16207500100000
CITY OF AKRON
220 REED ST
AKRON, IA 51001

CITY OF AKRON, IOWA
DUE: December 1, 2014

(Please correct any error in name, address, and ZIP Code)

WHEN COMPLETED, PLEASE RETURN TO
Mary Mosiman, 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. Census Bureau, various public interest groups, and State and federal agencies.

ALL FUNDS

Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	371,353		371,353	383,481
Less: Uncollected property taxes-levy year	0		0	0
Net current property taxes	371,353		371,353	383,481
Delinquent property taxes	0		0	0
TIF revenues	287,113		287,113	322,200
Other city taxes	166,499	0	166,499	160,863
Licenses and permits	4,021	0	4,021	3,765
Use of money and property	21,272	4,245	25,517	13,565
Intergovernmental	250,823	0	250,823	190,277
Charges for fees and service	190,996	4,543,120	4,734,116	4,864,025
Special assessments	0	0	0	0
Miscellaneous	32,157	726,480	758,637	200,357
Other financing sources	5,552,088	174,390	5,726,478	5,275,050
Total revenues and other sources	6,876,322	5,448,235	12,324,557	11,413,583
Expenditures and Other Financing Uses				
Public safety	353,330	0	353,330	354,354
Public works	252,525	0	252,525	455,913
Health and social services	25,103	0	25,103	27,507
Culture and recreation	232,135	0	232,135	278,693
Community and economic development	74,687	0	74,687	130,764
General government	135,743	0	135,743	117,613
Debt service	3,611,216	0	3,611,216	197,590
Capital projects	1,062,951	0	1,062,951	4,740,870
Total governmental activities expenditures	5,747,690	0	5,747,690	6,303,304
Business type activities	0	4,550,240	4,550,240	4,575,561
Total ALL expenditures	5,747,690	4,550,240	10,297,930	10,878,865
Other financing uses, including transfers out	840,689	302,490	1,143,179	534,180
Total ALL expenditures/And other financing uses	6,588,379	4,852,730	11,441,109	11,413,045
Excess revenues and other sources over (Under) Expenditures/And other financing uses	287,943	595,505	883,448	538
Beginning fund balance July 1, 2013	1,011,306	635,869	1,647,175	1,647,175
Ending fund balance June 30, 2014	1,299,249	1,231,374	2,530,623	1,647,713

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, 2014	Amount - Omit cents	Indebtedness at June 30, 2014	Amount - Omit cents
General obligation debt	\$ 1,655,000	Other long-term debt	\$ 0
Revenue debt	\$ 4,226,313	Short-term debt	\$ 0
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 3,138,966

CERTIFICATION

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

Signature of city clerk		Date Published/Posted	Mark (x) one	
		11/26/14	<input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk	Telephone	Area Code	Number	Extension
Melea S. Nielsen		712	568-2041	
Signature of Mayor or other City official (Name and Title)			Date signed	

PLEASE PUBLISH THIS PAGE ONLY

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014			CITY OF AKRON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		Indicate by entering 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 (f)	Total 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	287,715	83,638		0	0	0	371,353				371,353	2
3	Less: Uncollected property taxes - Levy year	0	0		0	0	0	0				0	3
4	Net current property taxes	287,715	83,638		0	0	0	371,353		T01	371,353	0	4
5	Delinquent property taxes	0	0		0	0	0	0		T01	0	0	5
6	Total property tax	287,715	83,638		0	0	0	371,353				371,353	6
7	TIF revenues			287,113				287,113		T01	287,113	0	7
8	Other city taxes												
8	Utility tax replacement excise taxes	0	0	0	0	0	0	0		T15	0	0	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	23,610	0	0	0	0	0	23,610	0	T15	23,610	0	9
10	Parimutuel wager tax	0	0	0	0	0	0	0	0	C30	0	0	10
11	Gaming wager tax	0	0	0	0	0	0	0	0	C30	0	0	11
12	Mobile home tax	0	0	0	0	0	0	0	0	T19	0	0	12
13	Hotel/motel tax	0	0	0	0	0	0	0	0	T19	0	0	13
14	Other local option taxes	0	142,889	0	0	0	0	142,889	0	T09	142,889	0	14
15	TOTAL OTHER CITY TAXES	23,610	142,889	0	0	0	0	166,499	0		166,499	0	15
16	Section B - LICENSES AND PERMITS	4,021	0	0	0	0	0	4,021	0	T29	4,021	0	16
17	Section C - USE OF MONEY AND PROPERTY												17
18	Interest	688	1,550	1,138	0	1,300	13	4,689	4,245	U20	8,934	0	18
19	Rents and royalties	16,583	0	0	0	0	0	16,583	0	U40	16,583	0	19
20	Other miscellaneous use of money and property	0	0	0	0	0	0	0	0	U20	0	0	20
21		0	0	0	0	0	0	0	0		0	0	21
22	TOTAL USE OF MONEY AND PROPERTY	17,271	1,550	1,138	0	1,300	13	21,272	4,245		25,517	0	22
23													23
24	Section D - INTERGOVERNMENTAL												24
25													25
26	Federal grants and reimbursements												26
27	Federal grants	0	0	0	0	0	0	0	0	B89	0	0	27
28	Community development block grants	0	0	0	0	0	0	0	0	B50	0	0	28
29	Housing and urban development	0	0	0	0	0	0	0	0	B50	0	0	29
30	Public assistance grants	0	0	0	0	0	0	0	0	B79	0	0	30
31	Payment in lieu of taxes	0	0	0	0	0	0	0	0	B30	0	0	31
32		0	0	0	0	0	0	0	0		0	0	32
33	Total Federal grants and reimbursements	0	0	0	0	0	0	0	0		0	0	33
34													34
35													35
36													36
37													37
38													38
39													39
40													40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF AKRON			<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total 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		148,383					148,383		C46	148,383	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	4,630	0	0	0	0	0	4,630	0	C89	4,630	49
50	Iowa Department of Transportation	0	0	0	0	0	0	0	0	C89	0	50
51	Iowa Department of Natural Resources	0	0	0	0	0	0	0	0	C89	0	51
52	Iowa Department of Economic Development	0	0	0	0	0	0	0	0	C89	0	52
53	CEBA grants	0	0	0	0	0	0	0	0	C89	0	53
54		0	0	0	0	0	0	0	0	C89	0	54
55		0	0	0	0	0	0	0	0		0	55
56		0	0	0	0	0	0	0	0		0	56
57		0	0	0	0	0	0	0	0		0	57
58		0	0	0	0	0	0	0	0		0	58
59		0	0	0	0	0	0	0	0		0	59
60	Total state	4,630	148,383	0	0	0	0	153,013	0		153,013	60
61												61
62	Local grants and reimbursements											62
63	County contributions	18,110	0	0	0	0	0	18,110	0		18,110	63
64	Library service	17,805	0	0	0	0	0	17,805	0	D89	17,805	64
65	Township contributions	61,895	0	0	0	0	0	61,895	0	D89	61,895	65
66	Fire/EMT service	0	0	0	0	0	0	0	0	D89	0	66
67		0	0	0	0	0	0	0	0	D89	0	67
68		0	0	0	0	0	0	0	0		0	68
69		0	0	0	0	0	0	0	0		0	69
70	Total local grants and reimbursements	97,810	0	0	0	0	0	97,810	0		97,810	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	102,440	148,383	0	0	0	0	250,823	0		250,823	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water	0	0	0	0	0	0	0	181,944	A91	181,944	73
74	Sewer	0	0	0	0	0	0	0	115,384	A80	115,384	74
75	Electric	0	0	0	0	0	0	0	1,630,132	A92	1,630,132	75
76	Gas	4,052	0	0	0	0	0	4,052	0	A93	4,052	76
77	Parking	0	0	0	0	0	0	0	0	A60	0	77
78	Airport	0	0	0	0	0	0	0	0	A01	0	78
79	Landfill/garbage	124,198	0	0	0	0	0	124,198	0	A81	124,198	79
80	Hospital	0	0	0	0	0	0	0	0	A36	0	80

Part I REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued				CITY OF AKRON			<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total 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 FEES AND SERVICE - Continued											81
82	Transit	0	0	0	0	0	0	0	0	A94	0	82
83	Cable TV	0	0	0	0	0	0	0	0	T15	0	83
84	Internet	0	0	0	0	0	0	0	0	A03	0	84
85	Telephone	0	0	0	0	0	0	0	0	A03	0	85
86	Housing authority	0	0	0	0	0	0	0	0	A50	0	86
87	Storm water	0	0	0	0	0	0	0	0	A80	0	87
88	Other:											88
89	Nursing home	0	0	0	0	0	0	0	2,615,660	A89	2,615,660	89
90	Police service fees	6,991	0	0	0	0	0	6,991	0	A89	6,991	90
91	Prisoner care	0	0	0	0	0	0	0	0	A89	0	91
92	Fire service charges	10,406	0	0	0	0	0	10,406	0	A89	10,406	92
93	Ambulance charges	0	0	0	0	0	0	0	0	A89	0	93
94	Sidewalk street repair charges	0	0	0	0	0	0	0	0	A44	0	94
95	Housing and urban renewal charges	0	0	0	0	0	0	0	0	A50	0	95
96	River port and terminal fees	0	0	0	0	0	0	0	0	A87	0	96
97	Public scales	0	0	0	0	0	0	0	0	A89	0	97
98	Cemetery charges	0	0	0	0	0	0	0	0	A03	0	98
99	Library charges	0	0	0	0	0	0	0	0	A89	0	99
100	Park, recreation, and cultural charges	39,393	0	0	0	0	0	39,393	0	A61	39,393	100
101	Animal control charges	0	0	0	0	0	0	0	0	A89	0	101
102	Other charges - <i>Specify</i>	0	0	0	0	0	0	0	0		0	102
103	Charges for Services	0	5,956	0	0	0	0	5,956	0		5,956	103
104	TOTAL CHARGES FOR SERVICE	185,040	5,956	0	0	0	0	190,996	4,543,120		4,734,116	104
105												105
106	Section F - SPECIAL ASSESSMENTS	0	0	0	0	0	0	0	0	U01	0	106
107	Section G - MISCELLANEOUS											107
108	Contributions	24,635	2,042	0	0	500	0	27,177	696,425	U99	723,602	108
109	Deposits and sales/fuel tax refunds	0	0	0	0	0	0	0	0	U99	0	109
110	Sale of property and merchandise	0	0	0	0	0	0	0	0	U11	0	110
111	Fines	0	0	0	0	0	0	0	0	U30	0	111
112	Internal service charges	0	0	0	0	0	0	0	0	NR	0	112
113	Other miscellaneous - <i>Specify</i>	0	0	0	0	0	0	0	0		0	113
114	Sales & Services	1,880	0	0	0	0	0	1,880	0		1,880	114
115	Miscellaneous Operating Revenue	3,100	0	0	0	0	0	3,100	0		3,100	115
116	Energy Efficiency	0	0	0	0	0	0	0	29,198		29,198	116
117	Customer Utility Deposits	0	0	0	0	0	0	0	857		857	117
118		0	0	0	0	0	0	0	0		0	118
119		0	0	0	0	0	0	0	0		0	119
120	TOTAL MISCELLANEOUS	29,615	2,042	0	0	500	0	32,157	726,480		758,637	120

Part I REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued				CITY OF AKRON			<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total 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)	649,712	384,458	288,251	0	1,800	13	1,324,234	5,273,845		6,598,079	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales	441	0	0	0	0	0	441	7,769	NR	8,210	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)	0	0	0	0	4,575,089	0	4,575,089	0	NR	4,575,089	125
126	Proceeds of anticipatory warrants or other short-term debt	0	0	0	0	0	0	0	0	A89	0	126
127	Regular transfers in and interfund loans	248,024	43,814		276,521	210,545	42,200	821,104	18,890		839,994	127
128	Internal TIF loans and transfers in	0	95,912	0	59,542	0	0	155,454	147,731		303,185	128
129		0	0	0	0	0	0	0	0		0	129
130		0	0	0	0	0	0	0	0		0	130
131	TOTAL OTHER FINANCING SOURCES	248,465	139,726	0	336,063	4,785,634	42,200	5,552,088	174,390		5,726,478	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	898,177	524,184	288,251	336,063	4,787,434	42,213	6,876,322	5,448,235		12,324,557	132
133												133
134	Beginning fund balance July 1, 2013	253,769	320,458	165,534	43,814	227,731	0	1,011,306	635,869		1,647,175	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	1,151,946	844,642	453,785	379,877	5,015,165	42,213	7,887,628	6,084,104		13,971,732	136
137												137
138												138
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Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014				CITY OF AKRON		<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS				
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	168,220	49,473	0	0	0	0	217,693		E62	217,693	2
3	Purchase of land and equipment	3,100	0	0	0	0	0	3,100		G62	3,100	3
4	Construction	0	0	0	0	0	0	0		F62	0	4
5	Jail — Current operation	13,591	0	0	0	0	0	13,591		E04	13,591	5
6	Purchase of land and equipment	0	0	0	0	0	0	0		G04	0	6
7	Construction	0	0	0	0	0	0	0		F04	0	7
8	Emergency management — Current operation	808	0	0	0	0	0	808		E89	808	8
9	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	9
10	Flood control — Current operation	0	0	0	0	0	0	0		E59	0	10
11	Purchase of land and equipment	0	0	0	0	0	0	0		G59	0	11
12	Construction	0	0	0	0	0	0	0		F59	0	12
13	Fire department — Current operation	101,443	0	0	0	0	0	101,443		E24	101,443	13
14	Purchase of land and equipment	11,742	0	0	0	0	0	11,742		G24	11,742	14
15	Construction	0	0	0	0	0	0	0		F24	0	15
16	Ambulance — Current operation	4,847	0	0	0	0	0	4,847		E32	4,847	16
17	Purchase of land and equipment	37	0	0	0	0	0	37		G32	37	17
18	Building inspections — Current operation	0	0	0	0	0	0	0		E66	0	18
19	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	19
20	Construction	0	0	0	0	0	0	0		F66	0	20
21	Miscellaneous protective services — Current operation	0	0	0	0	0	0	0		E66	0	21
22	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	22
23	Construction	0	0	0	0	0	0	0		F66	0	23
24	Animal control — Current operation	69	0	0	0	0	0	69		E32	69	24
25	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	25
26	Construction	0	0	0	0	0	0	0		F32	0	26
27	Other public safety — Current operation	0	0	0	0	0	0	0		E89	0	27
28	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	28
29		0	0	0	0	0	0	0			0	29
30		0	0	0	0	0	0	0			0	30
31		0	0	0	0	0	0	0			0	31
32		0	0	0	0	0	0	0			0	32
33		0	0	0	0	0	0	0			0	33
34		0	0	0	0	0	0	0			0	34
35		0	0	0	0	0	0	0			0	35
36		0	0	0	0	0	0	0			0	36
37		0	0	0	0	0	0	0			0	37
38		0	0	0	0	0	0	0			0	38
39		0	0	0	0	0	0	0			0	39
40	TOTAL PUBLIC SAFETY	303,857	49,473	0	0	0	0	353,330			353,330	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF AKRON			<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS				
	Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS												41
42	Roads, bridges, sidewalks — Current operation	61,139	78,345	0	0	0	0	139,484		E44	139,484	42	
43	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	43	
44	Construction	0	0	0	0	0	0	0		F44	0	44	
45	Parking meter and off-street — Current operation	0	0	0	0	0	0	0		E60	0	45	
46	Purchase of land and equipment	0	0	0	0	0	0	0		G60	0	46	
47	Construction	0	0	0	0	0	0	0		F60	0	47	
48	Street lighting — Current operation	11,090	0	0	0	0	0	11,090		E44	11,090	48	
49	Traffic control safety — Current operation	0	0	0	0	0	0	0		E44	0	49	
50	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	50	
51	Construction	0	0	0	0	0	0	0		F44	0	51	
52	Snow removal — Current operation	6,067	0	0	0	0	0	6,067		E44	6,067	52	
53	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	53	
54	Highway engineering — Current operation	0	0	0	0	0	0	0		E44	0	54	
55	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	55	
56	Construction	0	0	0	0	0	0	0		F44	0	56	
57	Street cleaning — Current operation	0	0	0	0	0	0	0		E81	0	57	
58	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	58	
59	Airport (if not an enterprise) — Current operation	0	0	0	0	0	0	0		E01	0	59	
60	Purchase of land and equipment	0	0	0	0	0	0	0		G01	0	60	
61	Construction	0	0	0	0	0	0	0		F01	0	61	
62	Garbage (if not an enterprise) — Current operation	95,884	0	0	0	0	0	95,884		E81	95,884	62	
63	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	63	
64	Construction	0	0	0	0	0	0	0		F81	0	64	
65	Other public works — Current operation	0	0	0	0	0	0	0		E89	0	65	
66	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	66	
67	Construction	0	0	0	0	0	0	0		F89	0	67	
68		0	0	0	0	0	0	0			0	68	
69		0	0	0	0	0	0	0			0	69	
70		0	0	0	0	0	0	0			0	70	
71		0	0	0	0	0	0	0			0	71	
72		0	0	0	0	0	0	0			0	72	
73		0	0	0	0	0	0	0			0	73	
74		0	0	0	0	0	0	0			0	74	
75		0	0	0	0	0	0	0			0	75	
76		0	0	0	0	0	0	0			0	76	
77		0	0	0	0	0	0	0			0	77	
78		0	0	0	0	0	0	0			0	78	
79		0	0	0	0	0	0	0			0	79	
80	TOTAL PUBLIC WORKS	174,180	78,345	0	0	0	0	252,525			252,525	80	

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued				CITY OF AKRON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS				
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.	
81	Section C — HEALTH AND SOCIAL SERVICES											81	
82	Welfare assistance — Current operation	0	0	0	0	0	0	0		E79	0	82	
83	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	83	
84	City hospital — Current operation	0	0	0	0	0	0	0		E36	0	84	
85	Purchase of land and equipment	0	0	0	0	0	0	0		G36	0	85	
86	Construction	0	0	0	0	0	0	0		F36	0	86	
87	Payments to private hospitals — Current operation	0	0	0	0	0	0	0		E36	0	87	
88	Health regulation and inspections — Current operation	0	0	0	0	0	0	0		E32	0	88	
89	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	89	
90	Construction	0	0	0	0	0	0	0		F32	0	90	
91	Water, air, and mosquito control — Current operation	0	0	0	0	0	0	0		E32	0	91	
92	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	92	
93	Construction	0	0	0	0	0	0	0		F32	0	93	
94	Community mental health — Current operation	0	0	0	0	0	0	0		E32	0	94	
95	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	95	
96	Construction	0	0	0	0	0	0	0		F32	0	96	
97	Other health and social services — Current operation	25,103	0	0	0	0	0	25,103		E79	25,103	97	
98	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	98	
99	Construction	0	0	0	0	0	0	0		F79	0	99	
100		0	0	0	0	0	0	0			0	100	
101		0	0	0	0	0	0	0			0	101	
102		0	0	0	0	0	0	0			0	102	
103	TOTAL HEALTH AND SOCIAL SERVICES	25,103	0	0	0	0	0	25,103			25,103	103	
104												104	
105												105	
106												106	
107												107	
108												108	
109												109	
110												110	
111												111	
112												112	
113												113	
114												114	
115												115	
116												116	
117												117	
118												118	
119												119	
120												120	

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF AKRON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.	
	Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)				Total governmental (Sum of cols. (a) through (f)) (g)
121	Section D — CULTURE AND RECREATION										121	
122	Library services — Current operation	67,806	32,090	0	0	0	0	99,896		E52	99,896	122
123	Purchase of land and equipment	0	0	0	0	0	0	0		G52	0	123
124	Construction	0	0	0	0	0	0	0		F52	0	124
125	Museum, band, theater — Current operation	0	0	0	0	0	0	0		E61	0	125
126	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	126
127	Parks — Current operation	27,653	0	0	0	0	0	27,653		E61	27,653	127
128	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	128
129	Construction	0	0	0	0	0	0	0		F61	0	129
130	Recreation — Current operation	104,236	0	0	0	0	0	104,236		E61	104,236	130
131	Purchase of land and equipment	350	0	0	0	0	0	350		G61	350	131
132	Construction	0	0	0	0	0	0	0		F61	0	132
133	Cemetery — Current operation	0	0	0	0	0	0	0		E03	0	133
134	Purchase of land and equipment	0	0	0	0	0	0	0		G03	0	134
135	Community center, zoo, marina, and auditorium	0	0	0	0	0	0	0		E61	0	135
136	Other culture and recreation	0	0	0	0	0	0	0		E61	0	136
137	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	137
138	Construction	0	0	0	0	0	0	0		F61	0	138
139	TOTAL CULTURE AND RECREATION	200,045	32,090	0	0	0	0	232,135			232,135	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	0	0	0	0	0	0	0		E89	0	141
142	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	142
143	Economic development — Current operation	29,720	0	357	0	0	0	30,077		E89	30,077	143
144	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	144
145	Housing and urban renewal — Current operation	44,610	0	0	0	0	0	44,610		E50	44,610	145
146	Purchase of land and equipment	0	0	0	0	0	0	0		G50	0	146
147	Construction	0	0	0	0	0	0	0		F50	0	147
148	Planning and zoning — Current operation	0	0	0	0	0	0	0		E29	0	148
149	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	149
150	Other community and economic development — Current operation	0	0	0	0	0	0	0		E89	0	150
151	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	151
152	Construction	0	0	0	0	0	0	0		F89	0	152
153	TIF Rebates	0	0	0	0	0	0	0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	74,330	0	357	0	0	0	74,687			74,687	154
155												155
156												156
157												157
158												158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF AKRON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.	
	Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)				Total governmental (Sum of cols. (a) through (f)) (g)
159	Section F — GENERAL GOVERNMENT											
160	Mayor, council and city manager — Current operation	0	0	0	0	0	0	0			159	
161	Purchase of land and equipment	0	0	0	0	0	0	0		E29	0	160
162	Clerk, Treasurer, financial administration — Current operation	52,104	19,466	0	0	0	0	71,570		G29	0	161
163	Purchase of land and equipment	300	0	0	0	0	0	300		E23	71,570	162
164	Elections — Current operation	0	0	0	0	0	0	0		G23	300	163
165	Purchase of land and equipment	0	0	0	0	0	0	0		E89	0	164
166	Legal services and city attorney — Current operation	31,751	0	0	0	0	0	31,751		G89	0	165
167	Purchase of land and equipment	0	0	0	0	0	0	0		E25	31,751	166
168	City hall and general buildings — Current operation	4,470	0	0	0	0	0	4,470		G25	0	167
169	Purchase of land and equipment	0	0	0	0	0	0	0		E31	4,470	168
170	Construction	0	0	0	0	0	0	0		G31	0	169
171	Tort liability — Current operation	9,455	0	0	0	0	0	9,455		F31	0	170
172	Other general government — Current operation	18,197	0	0	0	0	0	18,197		E89	9,455	171
173	Purchase of land and equipment	0	0	0	0	0	0	0		E89	18,197	172
174		0	0	0	0	0	0	0		G89	0	173
175		0	0	0	0	0	0	0			0	174
176	TOTAL GENERAL GOVERNMENT	116,277	19,466	0	0	0	0	135,743			0	175
177	Section G — DEBT SERVICE	0	0	0	0	3,275,153	0	3,275,153			135,743	176
178	GO Series 2012 Principal & Interest	0	0	0	85,500	0	0	85,500			3,275,153	177
179	<i>Summer Projects LMI Principal & Interest</i>	0	0	0	110,883	0	0	110,883			85,500	178
180	USDA Loan	0	0	0	139,680	0	0	139,680			110,883	179
181		0	0	0	0	0	0	0			139,680	180
182	TOTAL DEBT SERVICE	0	0	0	336,063	3,275,153	0	3,611,216			0	181
183	Section H — REGULAR CAPITAL PROJECTS — Specify										3,611,216	182
184	Reed Street Construction	0	0	0	0	82,912	0	82,912			0	183
185	Care Center Construction	0	0	0	0	980,039	0	980,039			82,912	184
186		0	0	0	0	0	0	0			980,039	185
187	Subtotal Regular Capital Projects	0	0	0	0	1,062,951	0	1,062,951			0	186
188	— TIF CAPITAL PROJECTS — Specify										1,062,951	187
189		0	0	0	0	0	0	0			0	188
190		0	0	0	0	0	0	0			0	189
191		0	0	0	0	0	0	0			0	190
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	191
193	TOTAL CAPITAL PROJECTS	0	0	0	0	1,062,951	0	1,062,951			0	192
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	893,792	179,374	357	336,063	4,338,104	0	5,747,690			1,062,951	193
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)										5,747,690	194
196												195
												196

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued				CITY OF AKRON		<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS				
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 col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								189,521	E91	189,521	198
199	Purchase of land and equipment							0	0	G91	0	199
200	Construction							21,514	21,514	F91	21,514	200
201	Sewer and sewage disposal — Current operation							49,432	49,432	E80	49,432	201
202	Purchase of land and equipment							0	0	G80	0	202
203	Construction							4,087	4,087	F80	4,087	203
204	Electric — Current operation							1,394,754	1,394,754	E92	1,394,754	204
205	Purchase of land and equipment							0	0	G92	0	205
206	Construction							39,257	39,257	F92	39,257	206
207	Gas Utility — Current operation							0	0	E93	0	207
208	Purchase of land and equipment							0	0	G93	0	208
209	Construction							0	0	F93	0	209
210	Parking — Current operation							0	0	E60	0	210
211	Purchase of land and equipment							0	0	G60	0	211
212	Construction							0	0	F60	0	212
213	Airport — Current operation							0	0	E01	0	213
214	Purchase of land and equipment							0	0	G01	0	214
215	Construction							0	0	F01	0	215
216	Landfill/Garbage — Current operation							0	0	E81	0	216
217	Purchase of land and equipment							0	0	G81	0	217
218	Construction							0	0	F81	0	218
219	Hospital — Current operation							0	0	E36	0	219
220	Purchase of land and equipment							0	0	G36	0	220
221	Construction							0	0	F36	0	221
222	Transit — Current operation							0	0	E94	0	222
223	Purchase of land and equipment							0	0	G94	0	223
224	Construction							0	0	F94	0	224
225	Cable TV, telephone, Internet — Current operation							0	0	E03	0	225
226	Purchase of land and equipment							0	0	G03	0	226
227	Housing authority — Current operation							0	0	E50	0	227
228	Purchase of land and equipment							0	0	G50	0	228
229	Construction							0	0	F50	0	229
230	Storm water — Current operation							0	0	E80	0	230
231	Purchase of land and equipment							0	0	G80	0	231
232	Construction							0	0	F80	0	232
233												233
234												234
235												235
236												236

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued				CITY OF AKRON		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total 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								2,411,216	E89	2,411,216	238
239	Purchase of land and equipment								0	G89	0	239
240	Construction								406,580	F89	406,580	240
241												241
242	Enterprise Debt Service								33,879		33,879	242
243	Enterprise Capital Projects								0		0	243
244	Enterprise TIF Capital Projects								0		0	244
245	Internal service funds — Specify											245
246									0		0	246
247									0		0	247
248									0		0	248
249									0		0	249
250									0		0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								4,550,240		4,550,240	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	893,792	179,374	357	336,063	4,338,104	0	5,747,690	4,550,240		10,297,930	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	0	267,895		43,814	225,795	0	537,504	302,490		839,994	255
256	Internal TIF loans/repayments and transfers out	0	0	303,185	0	0	0	303,185			303,185	256
257		0	0	0	0	0	0	0	0		0	257
258	TOTAL OTHER FINANCING USES	0	267,895	303,185	43,814	225,795	0	840,689	302,490		1,143,179	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	893,792	447,269	303,542	379,877	4,563,899	0	6,588,379	4,852,730		11,441,109	259
260												260
261	Ending fund balance June 30, 2014:											261
262	Governmental:											262
263	Nonspendable	0	0	0	0	0	42,213	42,213			42,213	263
264	Restricted	179,158	397,373	150,243	0	323,633	0	1,050,407			1,050,407	264
265	Committed	0	0	0	0	0	0	0			0	265
266	Assigned	0	0	253,769	0	127,633	0	381,402			381,402	266
267	Unassigned	0	0	0	0	0	0	0			0	267
268	Total Governmental	179,158	397,373	404,012	0	451,266	42,213	1,474,022			1,474,022	268
269	Proprietary								1,231,374		1,231,374	269
270	Total ending fund balance June 30, 2014	258,154	397,373	150,243	0	451,266	42,213	1,299,249	1,231,374		2,530,623	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	1,151,946	844,642	453,785	379,877	5,015,165	42,213	7,887,628	6,084,104		13,971,732	271
272												272

Part III INTERGOVERNMENTAL EXPENDITURES CITY OF AKRON
 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	Purpose	Amount paid to State
Correction.....	M05 \$ 0	Highways.....	L44 \$ 0
Health.....	M32 0	All other.....	L89 \$ 0
Highways.....	M44 0		
Transit subsidies.....	M94 0		
Libraries.....	M52 0		
Police protection.....	M62 0		
Sewerage.....	M80 0		
Sanitation.....	M81 0		
All other.....	M89 \$ 0		

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 \$ 530,228

Part V DEBT OUTSTANDING, ISSUED, AND RETIRED

Purpose	Debt outstanding JULY 1, 2013 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2014				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 0	29U \$ 0	39U \$ 0	49U \$ 0	49U \$ 0	49U \$ 0	49U \$ 0	191 \$ 0
2. Sewer utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	189 0
3. Electric utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	192 0
4. Gas utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	193 0
5. Transit-bus	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	194 0
6. Industrial Revenue	19T 0	24T 0	34T 0		44T 0	44T 0		189 0
7. Mortgage revenue	19T 0	24T 0	34T 0		44T 0	44T 0		189 0
8. TIF revenue	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	189 0
9. Other-Specify	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	189 0
10. 2011 Refinancing	19U 610,000	29U 0	39U 95,000	49U 515,000	49U 0	49U 0	49U 0	189 15,883
11. Care Center 2012 GO	19U 1,195,000	29U 0	39U 55,000	49U 1,140,000	49U 0	49U 0	49U 0	189 30,000
12. 8 Plex Assisted Living	19U 284,506	29U 0	39U 22,816	49U 0	49U 0	49U 261,690	49U 0	189 11,063
13. USDA Loan	19U 0	29U 4,000,000	39U 35,377	49U 0	49U 0	49U 3,964,623	49U 0	189 104,303
14.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	189 0
Total long-term debt	2,089,506	4,000,000	208,193	1,655,000	0	4,226,313	0	161,249

B. Short-term debt		Amount - Omit cents	
Outstanding as of JULY 1, 2013	61V \$		0
Outstanding as of JUNE 30, 2014	64V \$		0

Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS
 Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY
 Actual valuation -- January 1, 2012

Amount - Omit cents	
\$	62,779,327 x .05 = \$ 3,138,966

Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2014

Type of asset	Amount - Omit cents				Total (e)
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other 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	
	\$ 0	\$ 0	0	2,530,623	2,530,623

REMARKS V98