Form **F-66 (IA-2)**
(6-11-2014)

STATE OF IOWA

2014
FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2014

CITY OF AYRSHIRE, IOWA

DUE: December 1, 2014

16207400100000
CITY CLERK
PO BOX 355
AYRSHIRE, IA 50515

(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	25,586		25,586	19,818
Less: Uncollected property taxes-levy year	0		0	0
Net current property taxes	25,586		25,586	19,818
Delinquent property taxes	0		0	0
TIF revenues	0		0	0
Other city taxes	8,115	0	8,115	8,674
Licenses and permits	500	0	500	450
Use of money and property	4,864	0	4,864	2,100
Intergovernmental	25,233	0	25,233	25,500
Charges for fees and service	0	54,256	54,256	46,800
Special assessments	0	0	0	0
Miscellaneous	0	0	0	0
Other financing sources	0	0	0	0
Total revenues and other sources	64,298	54,256	118,554	103,342
Expenditures and Other Financing Uses				
Public safety	1,000	0	1,000	5,850
Public works	48,304	0	48,304	14,200
Health and social services	1,000	0	1,000	2,175
Culture and recreation	3,751	0	3,751	1,000
Community and economic development	2,000	0	2,000	1,092
General government	43,713	0	43,713	0
Debt service	0	0	0	0
Capital projects	0	0	0	0
Total governmental activities expenditures	99,768	0	99,768	24,317
Business type activities	0	34,798	34,798	0
Total ALL expenditures	99,768	34,798	134,566	24,317
Other financing uses, including transfers out	0	0	0	0
Total ALL expenditures/And other financing uses	99,768	34,798	134,566	24,317
Excess revenues and other sources over (Under) Expenditures/And other financing uses	-35,470	19,458	-16,012	79,025
Beginning fund balance July 1, 2013	239,144	0	239,144	0
Ending fund balance June 30, 2014	203,674	19,458	223,132	79,025

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	$ 0	Other long-term debt	$ 0
Revenue debt	$ 0	Short-term debt	$ 0
TIF Revenue debt	$ 0		
		General obligation debt limit	$ 144,844

CERTIFICATION

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

Signature of city clerk	Date Published/Posted	Mark (x) one ☐ Date Published ☐ Date Posted

Printed name of city clerk	Telephone →	Area Code	Number	Extension

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 AYRSHIRE	☐ GAAP ☒ 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**	25,586	0		0	0	0	25,586			25,586	2
3	Less: Uncollected property taxes - Levy year	0	0		0	0	0	0			0	3
4	Net current property taxes	25,586	0		0	0	0	25,586		T01	25,586	4
5	Delinquent property taxes	0	0		0	0	0	0		T01	0	5
6	**Total property tax**	25,586	0		0	0	0	25,586			25,586	6
7	**TIF revenues**			0				0		T01	0	7
8	**Other city taxes** Utility tax replacement excise taxes	0	0	0	0	0	0	0		T15	0	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	0	0	0	0	0	0	0	0	T15	0	9
10	Parimutuel wager tax	0	0	0	0	0	0	0	0	C30	0	10
11	Gaming wager tax	0	0	0	0	0	0	0	0	C30	0	11
12	Mobile home tax	0	0	0	0	0	0	0	0	T19	0	12
13	Hotel/motel tax	0	0	0	0	0	0	0	0	T19	0	13
14	Other local option taxes	8,115	0	0	0	0	0	8,115	0	T09	8,115	14
15	**TOTAL OTHER CITY TAXES**	8,115	0	0	0	0	0	8,115	0		8,115	15
16	**Section B - LICENSES AND PERMITS**	500		0	0	0	0	500	0	T29	500	16
17	**Section C - USE OF MONEY AND PROPERTY**											17
18	Interest	0	0	0	0	0	0	0	0	U20	0	18
19	Rents and royalties	0	0	0	0	0	0	0	0	U40	0	19
20	Other miscellaneous use of money and property	4,864	0	0	0	0	0	4,864	0	U20	4,864	20
21		0	0	0	0	0	0	0	0		0	21
22	**TOTAL USE OF MONEY AND PROPERTY**	4,864	0	0	0	0	0	4,864	0		4,864	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	27
28	Community development block grants	0	0	0	0	0	0	0	0	B50	0	28
29	Housing and urban development	0	0	0	0	0	0	0	0	B50	0	29
30	Public assistance grants	0	0	0	0	0	0	0	0	B79	0	30
31	Payment in lieu of taxes	0	0	0	0	0	0	0	0	B30	0	31
32		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	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 AYRSHIRE					☐ GAAP		☒ 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		9,568					9,568		C46	9,568	44
45												45
46												46
47												47
48	**Other state grants and reimbursements**											48
49	State grants	0	0	0	0	0	0	0	0	C89	0	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**	0	9,568	0	0	0	0	9,568	0		9,568	60
61												61
62	**Local grants and reimbursements**											62
63	County contributions	0	0	0	0	0	0	0	0		0	63
64	Library service	0	0	0	0	0	0	0	0	D89	0	64
65	Township contributions	0	0	0	0	0	0	0	0	D89	0	65
66	Fire/EMT service	0	0	0	0	0	0	0	0	D89	0	66
67	GAMING COMMISSION	15,665	0	0	0	0	0	15,665	0	D89	15,665	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**	15,665	0	0	0	0	0	15,665	0		15,665	70
71	**TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)**	15,665	9,568	0	0	0	0	25,233	0		25,233	71
72	**Section E - CHARGES FOR FEES AND SERVICE**											72
73	Water	0	0	0	0	0	0	0	44,333	A91	44,333	73
74	Sewer	0	0	0	0	0	0	0	0	A8Ø	0	74
75	Electric	0	0	0	0	0	0	0	0	A92	0	75
76	Gas	0	0	0	0	0	0	0	0	A93	0	76
77	Parking	0	0	0	0	0	0	0	0	A6Ø	0	77
78	Airport	0	0	0	0	0	0	0	0	AØ1	0	78
79	Landfill/garbage	0	0	0	0	0	0	0	9,923	A81	9,923	79
80	Hospital	0	0	0	0	0	0	0	0	A36	0	80

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF AYRSHIRE	☐ GAAP	☒ 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	0	A89	0	89
90	Police service fees	0	0	0	0	0	0	0	0	A89	0	90
91	Prisoner care	0	0	0	0	0	0	0	0	A89	0	91
92	Fire service charges	0	0	0	0	0	0	0	0	A89	0	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	A5Ø	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	0	0	0	0	0	0	0	0	A61	0	100
101	Animal control charges	0	0	0	0	0	0	0	0	A89	0	101
102	Other charges - *Specify*	0	0	0	0	0	0	0	0		0	102
103		0	0	0	0	0	0	0	0		0	103
104	**TOTAL CHARGES FOR SERVICE**	0	0	0	0	0	0	0	54,256		54,256	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	0	0	0	0	0	0	0	0	U99	0	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 - *Specify*	0	0	0	0	0	0	0	0		0	113
114		0	0	0	0	0	0	0	0		0	114
115		0	0	0	0	0	0	0	0		0	115
116		0	0	0	0	0	0	0	0		0	116
117		0	0	0	0	0	0	0	0		0	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**	0	0	0	0	0	0	0	0		0	120

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF AYRSHIRE					☐ GAAP			☒ 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)***	54,730	9,568	0	0	0	0	64,298	54,256		118,554	121
122												122
123	**Section H - OTHER FINANCING SOURCES**											123
124	Proceeds of capital asset sales	0	0	0	0	0	0	0	0	NR	0	124
125	Proceeds of long-term debt (*Excluding TIF internal borrowing*)	0	0	0	0	0	0	0	0	NR	0	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*	0	0		0	0	0	0	0		0	127
128	*Internal TIF loans and transfers in*	0	0	0	0	0	0	0	0		0	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**	0	0	0	0	0	0	0	0		0	131
132	**TOTAL REVENUES except for beginning balances *(Sum of lines 121 and 131)***	54,730	9,568	0	0	0	0	64,298	54,256		118,554	132
133												133
134	**Beginning fund balance July 1, 2013**	0	0	0	0	239,144	0	239,144	0		239,144	134
135												135
136	**TOTAL REVENUES AND OTHER FINANCING SOURCES** *(Sum of lines 132 and 134)*	54,730	9,568	0	0	239,144	0	303,442	54,256		357,698	136
137												137
138												138
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140												140
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014	CITY OF AYRSHIRE					☐ GAAP			☒ 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	0	0	0	0	0	0	0		E62	0	2
3	Purchase of land and equipment	0	0	0	0	0	0	0		G62	0	3
4	Construction	0	0	0	0	0	0	0		F62	0	4
5	Jail — Current operation	0	0	0	0	0	0	0		E04	0	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	500	0	0	0	0	0	500		E89	500	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	0	0	0	0	0	0	0		E24	0	13
14	Purchase of land and equipment	0	0	0	0	0	0	0		G24	0	14
15	Construction	0	0	0	0	0	0	0		F24	0	15
16	Ambulance — Current operation	0	0	0	0	0	0	0		E32	0	16
17	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	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	500	0	0	0	0	0	500		E66	500	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	0	0	0	0	0	0	0		E32	0	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**	1,000	0	0	0	0	0	1,000			1,000	40

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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF AYRSHIRE					☐ GAAP			☒ 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	0	2,251	0	0	0	0	2,251		E44	2,251	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	0	3,351	0	0	0	0	3,351		E44	3,351	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	0	2,040	0	0	0	0	2,040		E44	2,040	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	0	0	0	0	0	0	0		E81	0	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	40,662	0	0	0	0	0	40,662		E89	40,662	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**	40,662	7,642	0	0	0	0	48,304			48,304	80

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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF AYRSHIRE					☐ GAAP			☒ 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	1,000	0	0	0	0	0	1,000		E79	1,000	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	0	0	0	0	0	0	0		E79	0	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**	1,000	0	0	0	0	0	1,000			1,000	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

Continued on next page

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF AYRSHIRE					☐ GAAP			☒ 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.
121	**Section D — CULTURE AND RECREATION**											121
122	Library services — Current operation	0	0	0	0	0	0	0		E52	0	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	0	0	0	0	0	0	0		E61	0	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	0	0	0	0	0	0	0		E61	0	130
131	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	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	3,751	0	0	0	0	0	3,751		E61	3,751	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**	3,751	0	0	0	0	0	3,751			3,751	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	1,000	0	0	0	0	0	1,000		E89	1,000	143
144	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	144
145	Housing and urban renewal — Current operation	0	0	0	0	0	0	0		E50	0	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	1,000	0	0	0	0	0	1,000		E89	1,000	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**	2,000	0	0	0	0	0	2,000			2,000	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"

Continued on next page

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF AYRSHIRE					☐ GAAP		☒ 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.
159	**Section F — GENERAL GOVERNMENT**											159
160	Mayor, council and city manager — Current operation	0	0	0	0	0	0	0		E29	0	160
161	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	0	0	0	0	0	0	0		E23	0	162
163	Purchase of land and equipment	0	0	0	0	0	0	0		G23	0	163
164	Elections — Current operation	0	0	0	0	0	0	0		E89	0	164
165	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	165
166	Legal services and city attorney — Current operation	0	0	0	0	0	0	0		E25	0	166
167	Purchase of land and equipment	0	0	0	0	0	0	0		G25	0	167
168	City hall and general buildings — Current operation	43,713	0	0	0	0	0	43,713		E31	43,713	168
169	Purchase of land and equipment	0	0	0	0	0	0	0		G31	0	169
170	Construction	0	0	0	0	0	0	0		F31	0	170
171	Tort liability — Current operation	0	0	0	0	0	0	0		E89	0	171
172	Other general government — Current operation	0	0	0	0	0	0	0		E89	0	172
173	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	173
174		0	0	0	0	0	0	0			0	174
175		0	0	0	0	0	0	0			0	175
176	**TOTAL GENERAL GOVERNMENT**	43,713	0	0	0	0	0	43,713			43,713	176
177	**Section G — DEBT SERVICE**	0	0	0	0	0	0	0			0	177
178		0	0	0	0	0	0	0			0	178
179		0	0	0	0	0	0	0			0	179
180		0	0	0	0	0	0	0			0	180
181		0	0	0	0	0	0	0			0	181
182	**TOTAL DEBT SERVICE**	0	0	0	0	0	0	0			0	182
183	**Section H — REGULAR CAPITAL PROJECTS —** *Specify*										0	183
184		0	0	0	0	0	0	0			0	184
185		0	0	0	0	0	0	0			0	185
186		0	0	0	0	0	0	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		0	0	0	0	0	0	0			0	189
190		0	0	0	0	0	0	0			0	190
191		0	0	0	0	0	0	0			0	191
192	**Subtotal TIF Capital Projects**	0	0	0	0	0	0	0			0	192
193	**TOTAL CAPITAL PROJECTS**	0	0	0	0	0	0	0			0	193
194	**TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES**	92,126	7,642	0	0	0	0	99,768			99,768	194
195	**(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)**											195
196												196

Continued on next page

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF AYRSHIRE	☐ GAAP	☒ 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								26,881	E91	26,881	198
199	Purchase of land and equipment								0	G91	0	199
200	Construction								0	F91	0	200
201	Sewer and sewage disposal — Current operation								0	E80	0	201
202	Purchase of land and equipment								0	G80	0	202
203	Construction								0	F80	0	203
204	Electric — Current operation								0	E92	0	204
205	Purchase of land and equipment								0	G92	0	205
206	Construction								0	F92	0	206
207	Gas Utility — Current operation								0	E93	0	207
208	Purchase of land and equipment								0	G93	0	208
209	Construction								0	F93	0	209
210	Parking — Current operation								0	E60	0	210
211	Purchase of land and equipment								0	G60	0	211
212	Construction								0	F60	0	212
213	Airport — Current operation								0	E01	0	213
214	Purchase of land and equipment								0	G01	0	214
215	Construction								0	F01	0	215
216	Landfill/Garbage — Current operation								7,917	E81	7,917	216
217	Purchase of land and equipment								0	G81	0	217
218	Construction								0	F81	0	218
219	Hospital — Current operation								0	E36	0	219
220	Purchase of land and equipment								0	G36	0	220
221	Construction								0	F36	0	221
222	Transit — Current operation								0	E94	0	222
223	Purchase of land and equipment								0	G94	0	223
224	Construction								0	F94	0	224
225	Cable TV, telephone, Internet — Current operation								0	E03	0	225
226	Purchase of land and equipment								0	G03	0	226
227	Housing authority — Current operation								0	E50	0	227
228	Purchase of land and equipment								0	G50	0	228
229	Construction								0	F50	0	229
230	Storm water — Current operation								0	E80	0	230
231	Purchase of land and equipment								0	G80	0	231
232	Construction								0	F80	0	232
233												233
234												234
235												235
236												236

Continued on next page

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF AYRSHIRE					☐ GAAP		☒ 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								0	E89	0	238
239	Purchase of land and equipment								0	G89	0	239
240	Construction								0	F89	0	240
241												241
242	Enterprise Debt Service								0		0	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**								34,798		34,798	251
252												252
253	**TOTAL EXPENDITURES** ***(Sum of lines 194 and 251)***	92,126	7,642	0	0	0	0	99,768	34,798		134,566	253
254	**Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT**									NE		254
255	Regular transfers out	0	0		0	0	0	0	0		0	255
256	Internal TIF loans/repayments and transfers out	0	0	0	0	0	0	0	0		0	256
257		0	0	0	0	0	0	0	0		0	257
258	**TOTAL OTHER FINANCING USES**	0	0	0	0	0	0	0	0		0	258
259	**TOTAL EXPENDITURES AND OTHER FINANCING USES** ***(Sum of lines 253 and 258)***	92,126	7,642	0	0	0	0	99,768	34,798		134,566	259
260												260
261	**Ending fund balance June 30, 2014:**											261
262	**Governmental:**											262
263	**Nonspendable**	0	0	0	0	0	0	0			0	263
264	**Restricted**	0	0	0	0	0	0	0			0	264
265	**Committed**	0	0	0	0	0	0	0			0	265
266	**Assigned**	0	0	0	0	0	0	0			0	266
267	**Unassigned**	0	0	0	0	0	0	0			0	267
268	**Total Governmental**	0	0	0	0	0	0	0			0	268
269	**Proprietary**								19,458		19,458	269
270	**Total ending fund balance June 30, 2014**	-37,396	1,926	0	0	239,144	0	203,674	19,458		223,132	270
271	**TOTAL REQUIREMENTS** ***(Sum of lines 259 and 270)***	54,730	9,568	0	0	239,144	0	303,442	54,256		357,698	271
272												272

Continued on next page

Part III — INTERGOVERNMENTAL EXPENDITURES

CITY OF AYRSHIRE

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 $	0
Health……..	M32	0
Highways…….	M44	0
Transit subsidies……	M94	0
Libraries……..	M52	0
Police protection……	M62	0
Sewerage…….	M8Ø	0
Sanitation…….	M81	0
All other…….	M89 $	0

Purpose	Amount paid to State	
Highways……	L44 $	0
All other……	L89 $	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.

	Amount - *Omit cents*	
Total salaries and wages paid……	ZØØ $	10,103

Part V — DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2013 (a)	Debt during the fiscal year: Issued (b)	Debt during the fiscal year: Retired (c)	Debt Outstanding JUNE 30, 2014: General obligation (d)	Debt Outstanding JUNE 30, 2014: TIF revenue (e)	Debt Outstanding JUNE 30, 2014: Revenue (f)	Debt Outstanding JUNE 30, 2014: Other (g)	Interest paid this year (h)
1. Water utility	19U $ 0	29U $ 0	39U $ 0	49U $ 0	49U $ 0	49U $ 0	49U $ 0	I91 $ 0
2. Sewer utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0
3. Electric utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	0	I92 0
4. Gas utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	0	I93 0
5. Transit-bus	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	0	I94 0
6. Industrial Revenue	19T 0	24T 0	34T 0	0	44T 0	44T 0	0	I89 0
7. Mortgage revenue	19T 0	24T 0	34T 0	0	44T 0	44T 0	0	I89 0
8. TIF revenue	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0
9. Other-Specify	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0
10.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0
11.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0
12.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0
13.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0
14.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0
Total long-term debt	0	0	0	0	0	0	0	0

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

		Amount - Omit cents		
Actual valuation -- January 1, 2012	$	**2,896,889**	**x .05 = $**	144,844

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

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 $ 223,132	W31 $ 0	0	W61 0	223,132

REMARKS V98