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

STATE OF IOWA

2014
FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2014

CITY OF DELTA, IOWA

DUE: December 1, 2014

16205400100000
CITY CLERK
104 N 2ND STREET W
DELTA, IA 52550

(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	39,058		39,058	36,816
Less: Uncollected property taxes-levy year	0		0	0
Net current property taxes	39,058		39,058	36,816
Delinquent property taxes	0		0	0
TIF revenues	0		0	0
Other city taxes	30,863	0	30,863	30,829
Licenses and permits	308	0	308	250
Use of money and property	29	0	29	100
Intergovernmental	31,275	0	31,275	31,600
Charges for fees and service	0	172,536	172,536	143,000
Special assessments	643	0	643	0
Miscellaneous	1,423	0	1,423	1,500
Other financing sources	0	0	0	0
Total revenues and other sources	103,599	172,536	276,135	244,095
Expenditures and Other Financing Uses				
Public safety	0	0	0	1,100
Public works	65,991	0	65,991	60,600
Health and social services	0	0	0	0
Culture and recreation	0	0	0	1,700
Community and economic development	2,755	0	2,755	0
General government	43,274	0	43,274	37,695
Debt service	0	0	0	0
Capital projects	0	0	0	0
Total governmental activities expenditures	112,020	0	112,020	101,095
Business type activities	0	164,750	164,750	143,000
Total ALL expenditures	112,020	164,750	276,770	244,095
Other financing uses, including transfers out	0	0	0	0
Total ALL expenditures/And other financing uses	112,020	164,750	276,770	244,095
Excess revenues and other sources over (Under) Expenditures/And other financing uses	-8,421	7,786	-635	0
Beginning fund balance July 1, 2013	33,096	87,797	120,893	101,395
Ending fund balance June 30, 2014	24,675	95,583	120,258	101,395

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	$ 268,259

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	Telephone →	Area Code	Number	Extension
Alice Robertson, City Clerk		641	624 2061	

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 DELTA			☐ 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**	29,457	9,601		0	0	0	39,058			39,058	2
3	Less: Uncollected property taxes - Levy year	0	0		0	0	0	0			0	3
4	Net current property taxes	29,457	9,601		0	0	0	39,058		T01	39,058	4
5	Delinquent property taxes	0	0		0	0	0	0		T01	0	5
6	**Total property tax**	29,457	9,601		0	0	0	39,058			39,058	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	0	30,863	0	0	0	0	30,863	0	T09	30,863	14
15	**TOTAL OTHER CITY TAXES**	0	30,863	0	0	0	0	30,863	0		30,863	15
16	**Section B - LICENSES AND PERMITS**	308	0	0	0	0	0	308	0	T29	308	16
17	**Section C - USE OF MONEY AND PROPERTY**											17
18	Interest	29	0	0	0	0	0	29	0	U20	29	18
19	Rents and royalties	0	0	0	0	0	0	0	0	U40	0	19
20	Other miscellaneous use of money and property	0	0	0	0	0	0	0	0	U20	0	20
21		0	0	0	0	0	0	0	0		0	21
22	**TOTAL USE OF MONEY AND PROPERTY**	29	0	0	0	0	0	29	0		29	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 DELTA					☐ 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		27,306					27,306		C46	27,306	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	27,306	0	0	0	0	27,306	0		27,306	60
61												61
62	**Local grants and reimbursements**											62
63	County contributions	0	3,969	0	0	0	0	3,969	0		3,969	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		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**	0	3,969	0	0	0	0	3,969	0		3,969	70
71	**TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)**	0	31,275	0	0	0	0	31,275	0		31,275	71
72	**Section E - CHARGES FOR FEES AND SERVICE**											72
73	Water	0	0	0	0	0	0	0	85,830	A91	85,830	73
74	Sewer	0	0	0	0	0	0	0	64,152	A8Ø	64,152	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	22,554	A81	22,554	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 DELTA	☐ 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	172,536		172,536	104
105												105
106	**Section F - SPECIAL ASSESSMENTS**	643	0	0	0	0	0	643	0	U01	643	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	38	0	0	0	0	0	38	0	U99	38	109
110	Sale of property and merchandise	460	0	0	0	0	0	460	0	U11	460	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*	925	0	0	0	0	0	925	0		925	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**	1,423	0	0	0	0	0	1,423	0		1,423	120

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF DELTA			☐ 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)***	31,860	71,739	0	0	0	0	103,599	172,536		276,135	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)***	31,860	71,739	0	0	0	0	103,599	172,536		276,135	132
133												133
134	**Beginning fund balance July 1, 2013**	10,187	22,909	0	0	0	0	33,096	87,797		120,893	134
135												135
136	**TOTAL REVENUES AND OTHER FINANCING SOURCES** *(Sum of lines 132 and 134)*	42,047	94,648	0	0	0	0	136,695	260,333		397,028	136
137												137
138												138
139												139
140												140
141												141
142												142
143												143
144												144
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159												159

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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014	CITY OF DELTA					☐ 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	0	0	0	0	0	0	0		E89	0	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	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	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**	0	0	0	0	0	0	0			0	40

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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF DELTA					☐ 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	28,441	0	0	0	0	28,441		E44	28,441	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	8,456	0	0	0	0	8,456		E44	8,456	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	0	0	0	0	0	0		E44	0	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	577	28,517	0	0	0	0	29,094		E89	29,094	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**	577	65,414	0	0	0	0	65,991			65,991	80

Continued on next page

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF DELTA					☐ 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	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	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**	0	0	0	0	0	0	0			0	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 DELTA	☐ 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	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**	0	0	0	0	0	0	0			0	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	0	0	0	0	0	0	0		E89	0	143
144	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	144
145	Housing and urban renewal — Current operation	2,755	0	0	0	0	0	2,755		E50	2,755	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**	2,755	0	0	0	0	0	2,755			2,755	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 DELTA					☐ 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	1,607	0	0	0	0	0	1,607		E29	1,607	160
161	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	8,499	0	0	0	0	0	8,499		E23	8,499	162
163	Purchase of land and equipment	0	0	0	0	0	0	0		G23	0	163
164	Elections — Current operation	492	0	0	0	0	0	492		E89	492	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	1,321	0	0	0	0	0	1,321		E25	1,321	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	5,954	0	0	0	0	0	5,954		E31	5,954	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	4,108	0	0	0	0	0	4,108		E89	4,108	171
172	Other general government — Current operation	8,991	12,302	0	0	0	0	21,293		E89	21,293	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**	30,972	12,302	0	0	0	0	43,274			43,274	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**	34,304	77,716	0	0	0	0	112,020			112,020	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 DELTA	☐ 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								85,952	E91	85,952	198
199	Purchase of land and equipment								0	G91	0	199
200	Construction								0	F91	0	200
201	Sewer and sewage disposal — Current operation								54,810	E80	54,810	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								23,988	E81	23,988	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 DELTA					☐ 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**								164,750		164,750	251
252												252
253	**TOTAL EXPENDITURES** ***(Sum of lines 194 and 251)***	34,304	77,716	0	0	0	0	112,020	164,750		276,770	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)***	34,304	77,716	0	0	0	0	112,020	164,750		276,770	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**								95,583		95,583	269
270	**Total ending fund balance June 30, 2014**	7,743	16,932	0	0	0	0	24,675	95,583		120,258	270
271	**TOTAL REQUIREMENTS** ***(Sum of lines 259 and 270)***	42,047	94,648	0	0	0	0	136,695	260,333		397,028	271
272												272

Continued on next page

Part III — INTERGOVERNMENTAL EXPENDITURES

CITY OF DELTA

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 $	46,990

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 $ 314,000	29U $ 0	39U $ 0	49U $ 0	49U $ 0	49U $ 0	49U $ 0	I91 $ 0
2. Sewer utility	19U 133,593	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	447,593	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	$	**5,365,177**	**x .05 = $**	268,259

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 $ 0	W31 $ 0	0	W61 120,258	120,258

REMARKS V98