

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

16209900300000

City of Dows
P.O. Box 395
Dows, Iowa 50071

CITY OF **DOWS, 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	166,396		166,396	156,190
Less: Uncollected property taxes-levy year	0		0	0
Net current property taxes	166,396		166,396	156,190
Delinquent property taxes	0		0	0
TIF revenues	0		0	0
Other city taxes	45,605	0	45,605	54,909
Licenses and permits	1,273	0	1,273	1,505
Use of money and property	1,813	0	1,813	450
Intergovernmental	85,743	0	85,743	85,786
Charges for fees and service	54,694	99,967	154,661	236,672
Special assessments	0	0	0	0
Miscellaneous	5,520	37,034	42,554	0
Other financing sources	0	0	0	0
Total revenues and other sources	361,044	137,001	498,045	535,512
Expenditures and Other Financing Uses				
Public safety	53,140	0	53,140	73,891
Public works	110,591	0	110,591	121,200
Health and social services	2,775	0	2,775	3,200
Culture and recreation	73,600	0	73,600	88,799
Community and economic development	0	0	0	0
General government	98,483	0	98,483	103,400
Debt service	26,329	0	26,329	26,331
Capital projects	0	0	0	0
Total governmental activities expenditures	364,918	0	364,918	416,821
Business type activities	0	131,486	131,486	137,715
Total ALL expenditures	364,918	131,486	496,404	554,536
Other financing uses, including transfers out	0	0	0	0
Total ALL expenditures/And other financing uses	364,918	131,486	496,404	554,536
Excess revenues and other sources over (Under) Expenditures/And other financing uses	-3,874	5,515	1,641	-19,024
Beginning fund balance July 1, 2013	123,630	-61,003	62,627	88,100
Ending fund balance June 30, 2014	119,756	-55,488	64,268	69,076

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	\$ 158,000	Other long-term debt	\$ 0
Revenue debt	\$ 162,000	Short-term debt	\$ 0
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 733,413

CERTIFICATION

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

Signature of city clerk	Date Published/Posted	Mark (x) one
	10/2/2014	<input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk	Telephone	Area Code
Jeanette Wenzel	→	515
		Number
		852-4327
Signature of Mayor or other City official (Name and Title)	Date signed	
	9/22/2014	

PLEASE PUBLISH THIS PAGE ONLY

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014			CITY OF DOWS			<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	105,875	33,671		26,850	0	0	166,396				166,396	2
3	Less: Uncollected property taxes - Levy year	0	0		0	0	0	0				0	3
4	Net current property taxes	105,875	33,671		26,850	0	0	166,396		T01	166,396		4
5	Delinquent property taxes	0	0		0	0	0	0		T01	0	0	5
6	Total property tax	105,875	33,671		26,850	0	0	166,396			166,396		6
7	TIF revenues			0				0		T01	0	0	7
	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)	0	0	0	0	0	0	0	0	T15	0	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	45,605	0	0	0	0	0	45,605	0	T09	45,605		14
15	TOTAL OTHER CITY TAXES	45,605	0	0	0	0	0	45,605	0		45,605		15
16	Section B - LICENSES AND PERMITS	1,273	0	0	0	0	0	1,273	0	T29	1,273		16
17	Section C - USE OF MONEY AND PROPERTY												17
18	Interest	365	0	0	0	0	0	365	0	U20	365		18
19	Rents and royalties	1,448	0	0	0	0	0	1,448	0	U40	1,448		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	1,813	0	0	0	0	0	1,813	0		1,813		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

Continued on next page

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued				CITY OF DOWS			<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		51,198					51,198		C46	51,198	44	
45												45	
46												46	
47												47	
48	Other state grants and reimbursements											48	
49	State grants	1,411	0	0	0	0	0	1,411	0	C89	1,411	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	1,411	51,198	0	0	0	0	52,609	0		52,609	60	
61												61	
62	Local grants and reimbursements											62	
63	County contributions	26,206	0	0	0	0	0	26,206	0		26,206	63	
64	Library service	6,928	0	0	0	0	0	6,928	0	D89	6,928	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	33,134	0	0	0	0	0	33,134	0		33,134	70	
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	34,545	51,198	0	0	0	0	85,743	0		85,743	71	
72	Section E - CHARGES FOR FEES AND SERVICE											72	
73	Water	0	800	0	0	0	0	800	43,700	A91	44,500	73	
74	Sewer	0	0	0	0	0	0	0	56,267	A8Ø	56,267	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	23,596	0	0	0	0	0	23,596	0	A81	23,596	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 DOWS			<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	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	8,091	0	0	0	0	0	8,091	0	A89	8,091	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	5,725	0	0	0	0	0	5,725	0	A03	5,725	98
99	Library charges	3,526	0	0	0	0	0	3,526	0	A89	3,526	99
100	Park, recreation, and cultural charges	9,856	0	0	0	0	0	9,856	0	A61	9,856	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	mosquito control fee	3,100	0	0	0	0	0	3,100	0		3,100	103
104	TOTAL CHARGES FOR SERVICE	53,894	800	0	0	0	0	54,694	99,967		154,661	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	1,080	0	0	0	0	0	1,080	0	U99	1,080	108
109	Deposits and sales/fuel tax refunds	3,652	654	0	0	0	0	4,306	0	U99	4,306	109
110	Sale of property and merchandise	0	0	0	0	0	0	0	0	U11	0	110
111	Fines	134	0	0	0	0	0	134	0	U30	134	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	capital improvement charge	0		0	0	0	0	0	37,034		37,034	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	4,866	654	0	0	0	0	5,520	37,034		42,554	120

Part I REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued				CITY OF DOWS			<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)	247,871	86,323	0	26,850	0	0	361,044	137,001		498,045	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)	247,871	86,323	0	26,850	0	0	361,044	137,001		498,045	132
133												133
134	Beginning fund balance July 1, 2013	-8,414	80,411	0	51,633	0	0	123,630	-61,003		62,627	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	239,457	166,734	0	78,483	0	0	484,674	75,998		560,672	136
137												137
138												138
139												139
140												140
141												141
142												142
143												143
144												144
145												145
146												146
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152												152
153												153
154												154
155												155
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159												159

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014				CITY OF DOWS		<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	24,398	13,179	0	0	0	0	37,577		E62	37,577	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	200	0	0	0	0	0	200		E89	200	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	6,428	0	0	0	0	0	6,428		E24	6,428	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	8,935	0	0	0	0	0	8,935		E32	8,935	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	39,961	13,179	0	0	0	0	53,140			53,140	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF DOWS			<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)
41	Section B — PUBLIC WORKS											
42	Roads, bridges, sidewalks — Current operation	44,626	28,567	0	0	0	0	73,193		E44	73,193	42
43	Purchase of land and equipment	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		15,591	0	0	0	0	15,591		E44	15,591	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		3,288	0	0	0	0	3,288		E44	3,288	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	3,500	0	0	0	0	3,500		G81	3,500	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	15,019	0	0	0	0	0	15,019		E81	15,019	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	59,645	50,946	0	0	0	0	110,591			110,591	80

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF DOWS			<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	2,775	0	0	0	0	0	2,775		E32	2,775	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	2,775	0	0	0	0	0	2,775			2,775	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 DOWS			<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.	
121	Section D — CULTURE AND RECREATION											121	
122	Library services — Current operation	34,732	2,361	0	0	0	0	37,093		E52	37,093	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	4,151	0	0	0	0	0	4,151		E61	4,151	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	19,530	631	0	0	0	0	20,161		E61	20,161	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	6,272	58	0	0	0	0	6,330		E03	6,330	133	
134	Purchase of land and equipment	0	0	0	0	0	0	0		G03	0	134	
135	Community center, zoo, marina, and auditorium	5,865	0	0	0	0	0	5,865		E61	5,865	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	70,550	3,050	0	0	0	0	73,600			73,600	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	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	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	0	0	0	0	0	0	0			0	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 DOWS			<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.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	3,692	0	0	0	0	0	3,692		E29	3,692	160
161	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	36,028	5,830	0	0	0	0	41,858		E23	41,858	162
163	Purchase of land and equipment	0	0	0	0	0	0	0		G23	0	163
164	Elections — Current operation	800	0	0	0	0	0	800		E89	800	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	2,450	0	0	0	0	0	2,450		E25	2,450	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	0	0	0	0	0	0	0		E31	0	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	27,945	0	0	0	0	0	27,945		E89	27,945	171
172	Other general government — Current operation	21,738	0	0	0	0	0	21,738		E89	21,738	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	92,653	5,830	0	0	0	0	98,483			98,483	176
177	Section G — DEBT SERVICE	0	0	0	26,329	0	0	26,329			26,329	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	26,329	0	0	26,329			26,329	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify											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											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	265,584	73,005	0	26,329	0	0	364,918			364,918	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued				CITY OF DOWS			<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							61,156		E91	61,156	198
199	Purchase of land and equipment							0		G91	0	199
200	Construction							0		F91	0	200
201	Sewer and sewage disposal — Current operation							57,772		E80	57,772	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							0		E81	0	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

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF DOWS					<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)
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.												237
238	Other business type — Current operation								0	E89	0	0	238
239	Purchase of land and equipment								0	G89	0	0	239
240	Construction								0	F89	0	0	240
241													241
242	Enterprise Debt Service								12,558			12,558	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								131,486			131,486	251
252													252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	265,584	73,005	0	26,329	0	0	364,918	131,486			496,404	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)	265,584	73,005	0	26,329	0	0	364,918	131,486			496,404	259
260													260
261	Ending fund balance June 30, 2014:												261
262	Governmental:												262
263	Nonspendable	0	0	0	0	0	0	0	0			0	263
264	Restricted	0	0	0	0	0	0	0	0			0	264
265	Committed	0	0	0	0	0	0	0	0			0	265
266	Assigned	0	0	0	0	0	0	0	0			0	266
267	Unassigned	0	0	0	0	0	0	0	0			0	267
268	Total Governmental	0	0	0	0	0	0	0	0			0	268
269	Proprietary								-55,488			-55,488	269
270	Total ending fund balance June 30, 2014	-26,127	93,729	0	52,154	0	0	119,756	-55,488			64,268	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	239,457	166,734	0	78,483	0	0	484,674	75,998			560,672	271
272													272

Part III INTERGOVERNMENTAL EXPENDITURES CITY OF DOWS
 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 \$	
		118,581

Part V DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt	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	\$ 54,500	\$ 0	\$ 9,500	\$ 45,000	\$ 0	\$ 0	\$ 0	\$ 0	I91 2,097
2. Sewer utility	19U	0	0	0	0	0	0	0	0	I89 0
3. Electric utility	19U	0	0	0	0	0	0	0	0	I92 0
4. Gas utility	19U	0	0	0	0	0	0	0	0	I93 0
5. Transit-bus	19U	0	0	0	0	0	0	0	0	I94 0
6. Industrial Revenue	19T	0	0	0	0	0	0	0	0	I89 0
7. Mortgage revenue	19T	0	0	0	0	0	0	0	0	I89 0
8. TIF revenue	19U	0	0	0	0	0	0	0	0	I89 0
9. Road Use	19U	125,000	0	12,000	113,000	0	0	0	0	I89 2,732
10. SRF Loan	19U	171,000	0	9,000	0	0	162,000	0	0	I89 3,558
11.	19U	0	0	0	0	0	0	0	0	I89 0
12.	19U	0	0	0	0	0	0	0	0	I89 0
13.	19U	0	0	0	0	0	0	0	0	I89 0
14.	19U	0	0	0	0	0	0	0	0	I89 0
Total long-term debt		350,500	0	30,500	158,000	0	162,000	0	0	8,387

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			
\$	14,668,269	x .05 = \$	733,413

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 (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 <i>value of real property.</i>	W01	W31	W61		
	\$ 0	\$ 0	0	64,268	64,268

REMARKS