

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

16200700500000
CITY CLERK
123 N. EVANS ROAD
EVANSDALE, IA 50707

CITY OF EVANSDALE, 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	779,244		779,244	761,303
Less: Uncollected property taxes-levy year	0		0	0
Net current property taxes	779,244		779,244	761,303
Delinquent property taxes	0		0	0
TIF revenues	252,904		252,904	275,058
Other city taxes	654,613	0	654,613	637,797
Licenses and permits	54,907	0	54,907	55,020
Use of money and property	27,648	38,344	65,992	27,430
Intergovernmental	621,312	19,004	640,316	772,598
Charges for fees and service	307,449	1,156,136	1,463,585	1,428,386
Special assessments	2,411	0	2,411	0
Miscellaneous	194,168	0	194,168	32,120
Other financing sources	2,787,616	0	2,787,616	2,119,035
Total revenues and other sources	5,682,272	1,213,484	6,895,756	6,108,747
Expenditures and Other Financing Uses				
Public safety	1,047,851	0	1,047,851	1,146,621
Public works	898,838	0	898,838	1,085,572
Health and social services	16,787	0	16,787	19,437
Culture and recreation	229,918	0	229,918	288,764
Community and economic development	2,500	0	2,500	7,950
General government	342,514	0	342,514	387,763
Debt service	2,489,308	0	2,489,308	2,551,152
Capital projects	0	0	0	0
Total governmental activities expenditures	5,027,716	0	5,027,716	5,487,259
Business type activities	0	784,164	784,164	840,737
Total ALL expenditures	5,027,716	784,164	5,811,880	6,327,996
Other financing uses, including transfers out	797,759	265,912	1,063,671	395,090
Total ALL expenditures/And other financing uses	5,825,475	1,050,076	6,875,551	6,723,086
Excess revenues and other sources over (Under) Expenditures/And other financing uses	-143,203	163,408	20,205	-614,339
Beginning fund balance July 1, 2013	1,861,132	611,174	2,472,306	2,603,886
Ending fund balance June 30, 2014	1,717,929	774,582	2,492,511	1,989,547

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	\$ 2,615,000	Other long-term debt	\$ 83,850
Revenue debt	\$ 0	Short-term debt	\$ 0
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 11,054,018

CERTIFICATION

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

Signature of city clerk		Date Published/Posted	Mark (x) one	
		11/19/2014	<input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk	Telephone	Area Code	Number	Extension
Becky Walters	→	319	232-6683	
Signature of Mayor or other City official (Name and Title)			Date signed	
			11/10/2014	

PLEASE PUBLISH THIS PAGE ONLY

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014			CITY OF EVANSDALE			<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	636,957	135,284		7,003	0	0	779,244				779,244	2
3	Less: Uncollected property taxes - Levy year	0	0		0	0	0	0				0	3
4	Net current property taxes	636,957	135,284		7,003	0	0	779,244		T01	779,244	779,244	4
5	Delinquent property taxes	0	0		0	0	0	0		T01	0	0	5
6	Total property tax	636,957	135,284		7,003	0	0	779,244				779,244	6
7	TIF revenues			252,904				252,904		T01	252,904	252,904	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)	30,585	0	0	0	0	0	30,585	0	T15	30,585	30,585	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	47,080	0	0	0	0	0	47,080	0	T19	47,080	47,080	13
14	Other local option taxes	0	576,948	0	0	0	0	576,948	0	T09	576,948	576,948	14
15	TOTAL OTHER CITY TAXES	77,665	576,948	0	0	0	0	654,613	0		654,613	654,613	15
16	Section B - LICENSES AND PERMITS	54,907	0	0	0	0	0	54,907	0	T29	54,907	54,907	16
17	Section C - USE OF MONEY AND PROPERTY												17
18	Interest	13,343	0	0	0	0	0	13,343	2,615	U20	15,958	15,958	18
19	Rents and royalties	14,305	0	0	0	0	0	14,305	35,729	U40	50,034	50,034	19
20	Other miscellaneous use of money and property	0	0	0	0	0	0	0	0	U20	0	0	20
21		0	0	0	0	0	0	0	0		0	0	21
22	TOTAL USE OF MONEY AND PROPERTY	27,648	0	0	0	0	0	27,648	38,344		65,992	65,992	22
23													23
24	Section D - INTERGOVERNMENTAL												24
25													25
26	Federal grants and reimbursements												26
27	Federal grants	0	0	0	0	0	0	0	0	B89	0	0	27
28	Community development block grants	0	0	0	0	0	0	0	0	B50	0	0	28
29	Housing and urban development	0	0	0	0	0	0	0	0	B50	0	0	29
30	Public assistance grants	0	0	0	0	0	0	0	0	B79	0	0	30
31	Payment in lieu of taxes	0	0	0	0	0	0	0	0	B30	0	0	31
32		0	0	0	0	0	0	0	0		0	0	32
33	Total Federal grants and reimbursements	0	0	0	0	0	0	0	0		0	0	33
34													34
35													35
36													36
37													37
38													38
39													39
40													40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF EVANSDALE			<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
							Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	(f)	(g)	(h)		(i)	
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		474,405					474,405		C46	474,405	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	39,650		0	0	0	0	39,650	0	C89	39,650	49
50	Iowa Department of Transportation	0	0	0	0	62,625	0	62,625	0	C89	62,625	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	39,650	474,405	0	0	62,625	0	576,680	0		576,680	60
61												61
62	Local grants and reimbursements											62
63	County contributions	0	0	0	0	0	0	0	19,004		19,004	63
64	Library service	19,387	0	0	0	0	0	19,387	0	D89	19,387	64
65	Township contributions	0	20,000	0	0	0	0	20,000	0	D89	20,000	65
66	Fire/EMT service	0	0	0	0	0	0	0	0	D89	0	66
67	PARK	2,545	0	0	0	0	0	2,545	0	D89	2,545	67
68		0	0	0	0	0	0	0	0		0	68
69	POLICE	2,700	0	0	0	0	0	2,700	0		2,700	69
70	Total local grants and reimbursements	24,632	20,000	0	0	0	0	44,632	19,004		63,636	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	64,282	494,405	0	0	62,625	0	621,312	19,004		640,316	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water	0	0	0	0	0	0	0	457,165	A91	457,165	73
74	Sewer	0	0	0	0	0	0	0	417,698	A8Ø	417,698	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	236,727	A81	236,727	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 EVANSDALE			<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	17,863	A80	17,863	87
88	Other:											88
89	Nursing home	0	0	0	0	0	0	0	0	A89	0	89
90	Police service fees	43,112	0	0	0	0	0	43,112	0	A89	43,112	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	143,396	0	0	0	0	0	143,396	0	A89	143,396	93
94	Sidewalk street repair charges	0	0	0	0	0	0	0	0	A44	0	94
95	Housing and urban renewal charges	0	0	0	0	0	0	0	0	A50	0	95
96	River port and terminal fees	0	0	0	0	0	0	0	0	A87	0	96
97	Public scales	0	0	0	0	0	0	0	0	A89	0	97
98	Cemetery charges	0	0	0	0	0	0	0	0	A03	0	98
99	Library charges	0	0	0	0	0	0	0	0	A89	0	99
100	Park, recreation, and cultural charges	118,578	0	0	0	0	0	118,578	0	A61	118,578	100
101	Animal control charges	652	0	0	0	0	0	652	0	A89	652	101
102	Other charges - Specify	1,711	0	0	0	0	0	1,711	0		1,711	102
103	deposits	0	0	0	0	0	0	0	26,683		26,683	103
104	TOTAL CHARGES FOR SERVICE	307,449	0	0	0	0	0	307,449	1,156,136		1,463,585	104
105												105
106	Section F - SPECIAL ASSESSMENTS	0	2,411	0	0	0	0	2,411	0	U01	2,411	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	84,403	17,640	0	0	0	0	102,043	0	U11	102,043	110
111	Fines	24,409	0	0	0	0	0	24,409	0	U30	24,409	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	Black Hawk County Solid Waste Commission	36,250	0	0	0	0	0	36,250	0		36,250	114
115	Administrative - misc	19,442	0	0	0	0	0	19,442	0		19,442	115
116	Insurance premium from retirees and others	0	12,024	0	0	0	0	12,024	0		12,024	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	164,504	29,664	0	0	0	0	194,168	0		194,168	120

Part I REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued				CITY OF EVANSDALE			<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)	1,333,412	1,238,712	252,904	7,003	62,625	0	2,894,656	1,213,484		4,108,140	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)	22,501	0	805,839	895,605	0	0	1,723,945	0	NR	1,723,945	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	115,856	461,558		272,382	0	0	849,796	0		849,796	127
128	Internal TIF loans and transfers in	0	0	0	213,875	0	0	213,875	0		213,875	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	138,357	461,558	805,839	1,381,862	0	0	2,787,616	0		2,787,616	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	1,471,769	1,700,270	1,058,743	1,388,865	62,625	0	5,682,272	1,213,484		6,895,756	132
133												133
134	Beginning fund balance July 1, 2013	344,786	768,821	330,609	76,677	340,239	0	1,861,132	611,174		2,472,306	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	1,816,555	2,469,091	1,389,352	1,465,542	402,864	0	7,543,404	1,824,658		9,368,062	136
137												137
138												138
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Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014				CITY OF EVANSDALE			<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	630,063	191,432	0	0	0	0	821,495		E62	821,495	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	5,973	0	0	0	0	0	5,973		E89	5,973	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	115,035	26,720	0	0	0	0	141,755		E24	141,755	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	45,463	24,701	0	0	0	0	70,164		E66	70,164	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	7,480	984	0	0	0	0	8,464		E32	8,464	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	804,014	243,837	0	0	0	0	1,047,851			1,047,851	40	

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued				CITY OF EVANSDALE			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS				
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.	
41	Section B — PUBLIC WORKS											41	
42	Roads, bridges, sidewalks — Current operation	0	731,371	0	0	111,052	0	842,423		E44	842,423	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	0	0	0	0	0	0		E44	0	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	50,914	0	0	0	0	50,914		E44	50,914	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	5,501	0	0	0	0	5,501		E81	5,501	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	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	0	787,786	0	0	111,052	0	898,838			898,838	80	

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued				CITY OF EVANSDALE			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation	0	0	0	0	0	0	0		E79	0	82
83	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	83
84	City hospital — Current operation	0	0	0	0	0	0	0		E36	0	84
85	Purchase of land and equipment	0	0	0	0	0	0	0		G36	0	85
86	Construction	0	0	0	0	0	0	0		F36	0	86
87	Payments to private hospitals — Current operation	0	0	0	0	0	0	0		E36	0	87
88	Health regulation and inspections — Current operation	0	0	0	0	0	0	0		E32	0	88
89	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	89
90	Construction	0	0	0	0	0	0	0		F32	0	90
91	Water, air, and mosquito control — Current operation	0	0	0	0	0	0	0		E32	0	91
92	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	92
93	Construction	0	0	0	0	0	0	0		F32	0	93
94	Community mental health — Current operation	0	0	0	0	0	0	0		E32	0	94
95	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	95
96	Construction	0	0	0	0	0	0	0		F32	0	96
97	Other health and social services — Current operation	16,787	0	0	0	0	0	16,787		E79	16,787	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	16,787	0	0	0	0	0	16,787			16,787	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 EVANSDALE			<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	89,449	8,278	0	0	0	0	97,727		E52	97,727	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	100,905	4,885	0	0	0	0	105,790		E61	105,790	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	26,401	0	0	0	0	0	26,401		E61	26,401	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	216,755	13,163	0	0	0	0	229,918			229,918	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	2,500	0	0	0	0	0	2,500		E89	2,500	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	2,500	0	0	0	0	0	2,500			2,500	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 EVANSDALE			<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	46,508	19,831	0	0	0	0	66,339		E29	66,339	160	
161	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	161	
162	Clerk, Treasurer, financial administration — Current operation	71,417	33,364	0	0	0	0	104,781		E23	104,781	162	
163	Purchase of land and equipment	0	0	0	0	0	0	0		G23	0	163	
164	Elections — Current operation	5,567	0	0	0	0	0	5,567		E89	5,567	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	14,425	0	0	0	0	0	14,425		E25	14,425	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	59,553	673	0	0	0	0	60,226		E31	60,226	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	42,518	0	0	0	0	42,518		E89	42,518	171	
172	Other general government — Current operation	41,243	12,047	0	0	0	0	53,290		E89	53,290	172	
173	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	173	
174	journal entry correction	0	0	-4,632	0	0	0	-4,632			-4,632	174	
175		0	0	0	0	0	0	0			0	175	
176	TOTAL GENERAL GOVERNMENT	238,713	108,433	-4,632	0	0	0	342,514			342,514	176	
177	Section G — DEBT SERVICE	0	0	1,101,088	1,388,220	0	0	2,489,308			2,489,308	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	1,101,088	1,388,220	0	0	2,489,308			2,489,308	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	1,278,769	1,153,219	1,096,456	1,388,220	111,052	0	5,027,716			5,027,716	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 EVANSDALE			<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							325,067		E91	325,067	198
199	Purchase of land and equipment							0		G91	0	199
200	Construction							0		F91	0	200
201	Sewer and sewage disposal — Current operation							234,847		E80	234,847	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							201,328		E81	201,328	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							25		E80	25	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 EVANSDALE					<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								22,897	E89	22,897		238
239	Purchase of land and equipment							0	0	G89	0		239
240	Construction							0	0	F89	0		240
241													241
242	Enterprise Debt Service							0	0		0		242
243	Enterprise Capital Projects							0	0		0		243
244	Enterprise TIF Capital Projects							0	0		0		244
245	Internal service funds — <i>Specify</i>												245
246								0	0		0		246
247								0	0		0		247
248								0	0		0		248
249								0	0		0		249
250								0	0		0		250
251	TOTAL BUSINESS TYPE ACTIVITIES								784,164		784,164		251
252													252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	1,278,769	1,153,219	1,096,456	1,388,220	111,052	0	5,027,716	784,164		5,811,880		253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE			254
255	Regular transfers out	466	576,948		0	6,470	0	583,884	265,912		849,796		255
256	Internal TIF loans/repayments and transfers out	0	0	213,875	0	0	0	213,875	0		213,875		256
257		0	0	0	0	0	0	0	0		0		257
258	TOTAL OTHER FINANCING USES	466	576,948	213,875	0	6,470	0	797,759	265,912		1,063,671		258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	1,279,235	1,730,167	1,310,331	1,388,220	117,522	0	5,825,475	1,050,076		6,875,551		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	738,135	79,021	77,322	0	0	894,478			894,478		264
265	Committed	0	0	0	0	0	0	0			0		265
266	Assigned	114,952	789	0	0	285,342	0	401,083			401,083		266
267	Unassigned	422,368	0	0	0	0	0	422,368			422,368		267
268	Total Governmental	537,320	738,924	79,021	77,322	285,342	0	1,717,929			1,717,929		268
269	Proprietary								774,582		774,582		269
270	Total ending fund balance June 30, 2014	537,320	738,924	79,021	77,322	285,342	0	1,717,929	774,582		2,492,511		270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	1,816,555	2,469,091	1,389,352	1,465,542	402,864	0	7,543,404	1,824,658		9,368,062		271
272													272

Part III		INTERGOVERNMENTAL EXPENDITURES		CITY OF EVANSDALE	
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. <i>Enter amount, omit cents.</i>					
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	\$ 998,679

Part V		DEBT OUTSTANDING, ISSUED, AND RETIRED									
A. Long-term debt		Debt during the fiscal year				Debt Outstanding JUNE 30, 2014				Interest paid this year	
Purpose	Debt outstanding JULY 1, 2013 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)				(h)
1. Water utility	19U \$ 0	29U \$ 0	39U \$ 0	49U \$ 0	49U \$ 0	49U \$ 0	49U \$ 0	49U \$ 0	49U \$ 0	191	0
2. Sewer utility	19U 890,000	29U 0	39U 890,000	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	189	5,005
3. Electric utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	192	0
4. Gas utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	193	0
5. Transit-bus	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	194	0
6. Industrial Revenue	19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	44T 0	44T 0	44T 0	189	0
7. Mortgage revenue	19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	44T 0	44T 0	44T 0	189	0
8. TIF revenue	19U 1,095,000	29U 0	39U 1,095,000	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	189	5,539
9. 07 GO BOND	19U 145,000	29U 0	39U 35,000	49U 110,000	49U 0	49U 0	49U 0	49U 0	49U 0	189	5,765
10. 2009 GO BOND	19U 325,000	29U 0	39U 110,000	49U 215,000	49U 0	49U 0	49U 0	49U 0	49U 0	189	6,875
11. 2010 GO BOND	19U 570,000	29U 0	39U 70,000	49U 500,000	49U 0	49U 0	49U 0	49U 0	49U 0	189	12,788
12. 2012 GO BOND	19U 280,000	29U 0	39U 30,000	49U 250,000	49U 0	49U 0	49U 0	49U 0	49U 0	189	4,810
13. 2013 GO REFUNDING	19U 1,730,000	29U 0	39U 190,000	49U 1,540,000	49U 0	49U 0	49U 0	49U 0	49U 0	189	21,698
14. JOHN DEERE LEASES	19U 113,424	29U 0	39U 29,574	49U 0	49U 0	49U 0	49U 83,850	49U 0	49U 0	189	320
Total long-term debt	5,148,424	0	2,449,574	2,615,000	0	0	83,850	0	0		62,800

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		Amount - Omit cents	
Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY				\$	221,080,367
Actual valuation -- January 1, 2012				x .05 = \$	11,054,018

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 value of real property.	W01	W31	W61			
	\$ 0	\$ 0	0	2,492,511	2,492,511	
REMARKS					V98	