

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

16209800100000

City of Fertile
3494 Eagle Ave
Fertile, IA 50434

CITY OF Fertile, 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	77,232		77,232	75,273
Less: Uncollected property taxes-levy year	0		0	0
Net current property taxes	77,232		77,232	75,273
Delinquent property taxes	0		0	0
TIF revenues	0		0	0
Other city taxes	26,597	0	26,597	26,299
Licenses and permits	40	0	40	50
Use of money and property	7,630	153	7,783	10,815
Intergovernmental	37,322	0	37,322	33,500
Charges for fees and service	27,658	119,522	147,180	137,852
Special assessments	0	0	0	0
Miscellaneous	256,540	790	257,330	46,905
Other financing sources	215,923	0	215,923	16,771
Total revenues and other sources	648,942	120,465	769,407	347,465
Expenditures and Other Financing Uses				
Public safety	50,585	0	50,585	24,290
Public works	69,755	0	69,755	54,364
Health and social services	1,800	0	1,800	1,800
Culture and recreation	340,276	0	340,276	88,330
Community and economic development	6,716	0	6,716	4,263
General government	151,186	0	151,186	54,058
Debt service	0	0	0	0
Capital projects	0	0	0	0
Total governmental activities expenditures	620,318	0	620,318	227,105
Business type activities	0	111,706	111,706	100,697
Total ALL expenditures	620,318	111,706	732,024	327,802
Other financing uses, including transfers out	2,639	9,284	11,923	16,771
Total ALL expenditures/And other financing uses	622,957	120,990	743,947	344,573
Excess revenues and other sources over (Under) Expenditures/And other financing uses	25,985	-525	25,460	2,892
Beginning fund balance July 1, 2013	101,583	96,493	198,076	171,444
Ending fund balance June 30, 2014	127,568	95,968	223,536	174,336

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	\$ 253,535	Short-term debt	\$ 0
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 618,494

CERTIFICATION

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

Signature of city clerk		Date Published/Posted	Mark (x) one	
			<input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk	Telephone	Area Code	Number	Extension
Wendy Lunning		641	797-2121	
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 Fertile			<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	77,232	0		0	0	0	77,232				77,232	2
3	Less: Uncollected property taxes - Levy year	0	0		0	0	0	0				0	3
4	Net current property taxes	77,232	0		0	0	0	77,232		T01		77,232	4
5	Delinquent property taxes	0	0		0	0	0	0		T01		0	5
6	Total property tax	77,232	0		0	0	0	77,232				77,232	6
7	TIF revenues			0				0		T01		0	7
8	Other city taxes												
8	Utility tax replacement excise taxes	423	0	0	0	0	0	423		T15		423	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	26,174	0	0	0	0	0	26,174	0	T09		26,174	14
15	TOTAL OTHER CITY TAXES	26,597	0	0	0	0	0	26,597	0			26,597	15
16	Section B - LICENSES AND PERMITS	40	0	0	0	0	0	40	0	T29		40	16
17	Section C - USE OF MONEY AND PROPERTY												17
18	Interest	41	64	0	0	0	0	105	153	U20		258	18
19	Rents and royalties	7,525	0	0	0	0	0	7,525	0	U40		7,525	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	7,566	64	0	0	0	0	7,630	153			7,783	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 Fertile			<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		19,580					19,580		C46	19,580	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	19,580	0	0	0	0	19,580	0		19,580	60	
61												61	
62	Local grants and reimbursements											62	
63	County contributions	0	16,991	0	0	0	0	16,991	0		16,991	63	
64	Library service	751	0	0	0	0	0	751	0	D89	751	64	
65	Township contributions		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	751	16,991	0	0	0	0	17,742	0		17,742	70	
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	751	36,571	0	0	0	0	37,322	0		37,322	71	
72	Section E - CHARGES FOR FEES AND SERVICE											72	
73	Water	0	0	0	0	0	0	0	60,995	A91	60,995	73	
74	Sewer	0	0	0	0	0	0	0	58,527	A8Ø	58,527	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	27,658	0	0	0	0	0	27,658	0	A81	27,658	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 Fertile			<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	0	0	0	0	0	0	0	0	A89	0	93
94	Sidewalk street repair charges	0	0	0	0	0	0	0	0	A44	0	94
95	Housing and urban renewal charges	0	0	0	0	0	0	0	0	A50	0	95
96	River port and terminal fees	0	0	0	0	0	0	0	0	A87	0	96
97	Public scales	0	0	0	0	0	0	0	0	A89	0	97
98	Cemetery charges	0	0	0	0	0	0	0	0	A03	0	98
99	Library charges	0	0	0	0	0	0	0	0	A89	0	99
100	Park, recreation, and cultural charges	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	27,658	0	0	0	0	0	27,658	119,522		147,180	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	40,652	79,670	0	0	0	0	120,322	940	U99	121,262	108
109	Deposits and sales/fuel tax refunds	0	0	0	0	0	0	0	-150	U99	-150	109
110	Sale of property and merchandise	0	0	0	0	0	0	0	0	U11	0	110
111	Fines	60	0	0	0	0	0	60	0	U30	60	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	Little League Concessions and Registration	1,196	0	0	0	0	0	1,196	0		1,196	114
115	Reimbursements	6,296	0	0	0	0	0	6,296	0		6,296	115
116	Housing Lien Payment	4,500	0	0	0	0	0	4,500	0		4,500	116
117	Library Net Income Tracked by Library		58,744	0	0	0	0	58,744	0		58,744	117
118	Fire Department Net Income Tracked by Fire Department	0	37,217	0	0	0	0	37,217	0		37,217	118
119	Beginning Fund Balance for Library and Fire Department	0	28,205	0	0	0	0	28,205	0		28,205	119
120	TOTAL MISCELLANEOUS	52,704	203,836	0	0	0	0	256,540	790		257,330	120

Part I REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued				CITY OF Fertile			<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)	192,548	240,471	0	0	0	0	433,019	120,465		553,484	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	11,923	0		0	0	0	11,923	0		11,923	127
128	Internal TIF loans and transfers in	0	0	0	0	0	0	0	0		0	128
129	Proceeds of short-term loan	204,000	0	0	0	0	0	204,000	0		204,000	129
130		0	0	0	0	0	0	0	0		0	130
131	TOTAL OTHER FINANCING SOURCES	215,923	0	0	0	0	0	215,923	0		215,923	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	408,471	240,471	0	0	0	0	648,942	120,465		769,407	132
133												133
134	Beginning fund balance July 1, 2013	52,258	49,325		0	0	0	101,583	96,493		198,076	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	460,729	289,796	0	0	0	0	750,525	216,958		967,483	136
137												137
138												138
139												139
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159												159

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014				CITY OF Fertile		<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	144	0	0	0	0	0	144		E62	144	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	19,926	30,515	0	0	0	0	50,441		E24	50,441	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	20,070	30,515	0	0	0	0	50,585			50,585	40

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued				CITY OF Fertile			<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	470	15,988	0	0	0	0	16,458		E44	16,458	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	6,986	0	0	0	0	6,986		E44	6,986	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	22,496	0	0	0	0	22,496		E44	22,496	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	23,815	0	0	0	0	0	23,815		E81	23,815	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	24,285	45,470	0	0	0	0	69,755			69,755	80	

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued				CITY OF Fertile			<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	1,800	0	0	0	0	0	1,800		E32	1,800	91
92	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	92
93	Construction	0	0	0	0	0	0	0		F32	0	93
94	Community mental health — Current operation	0	0	0	0	0	0	0		E32	0	94
95	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	95
96	Construction	0	0	0	0	0	0	0		F32	0	96
97	Other health and social services — Current operation	0	0	0	0	0	0	0		E79	0	97
98	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	98
99	Construction	0	0	0	0	0	0	0		F79	0	99
100		0	0	0	0	0	0	0			0	100
101		0	0	0	0	0	0	0			0	101
102		0	0	0	0	0	0	0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	1,800	0	0	0	0	0	1,800			1,800	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 Fertile			<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	56,737	259,597	0	0	0	0	316,334		E52	316,334	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	13,512	0	0	0	0	0	13,512		E61	13,512	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	1,549	0	0	0	0	0	1,549		E61	1,549	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	8,881	0	0	0	0	0	8,881		E61	8,881	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	80,679	259,597	0	0	0	0	340,276			340,276	139	
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140	
141	Community beautification — Current operation	400	0	0	0	0	0	400		E89	400	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	6,316	0	0	0	0	0	6,316		E89	6,316	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	6,716	0	0	0	0	0	6,716			6,716	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 Fertile			<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	25,307	0	0	0	0	0	25,307		E29	25,307	160	
161	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	161	
162	Clerk, Treasurer, financial administration — Current operation	7,050	0	0	0	0	0	7,050		E23	7,050	162	
163	Purchase of land and equipment	0	0	0	0	0	0	0		G23	0	163	
164	Elections — Current operation	1,319	0	0	0	0	0	1,319		E89	1,319	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	1,000	0	0	0	0	0	1,000		E25	1,000	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	10,033	0	0	0	0	0	10,033		E31	10,033	168	
169	Purchase of land and equipment	0	0	0	0	0	0	0		G31	0	169	
170	Construction	0	0	0	0	0	0	0		F31	0	170	
171	Tort liability — Current operation	0	0	0	0	0	0	0		E89	0	171	
172	Other general government — Current operation	26,807	0	0	0	0	0	26,807		E89	26,807	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	Water Tower Maintenance	0	79,670	0	0	0	0	79,670			79,670	175	
176	TOTAL GENERAL GOVERNMENT	71,516	79,670	0	0	0	0	151,186			151,186	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											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	205,066	415,252	0	0	0	0	620,318			620,318	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 Fertile			<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							66,431		E91	66,431	198
199	Purchase of land and equipment							0		G91	0	199
200	Construction							0		F91	0	200
201	Sewer and sewage disposal — Current operation							45,275		E80	45,275	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 Fertile					<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								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 — Specify												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								111,706		111,706	111,706	251
252													252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	205,066	415,252	0	0	0	0	620,318	111,706		732,024	732,024	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE			254
255	Regular transfers out	0	2,639		0	0	0	2,639	9,284		11,923	11,923	255
256	Internal TIF loans/repayments and transfers out	0	0	0	0	0	0	0	0		0	0	256
257		0	0	0	0	0	0	0	0		0	0	257
258	TOTAL OTHER FINANCING USES	0	2,639	0	0	0	0	2,639	9,284		11,923	11,923	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	205,066	417,891	0	0	0	0	622,957	120,990		743,947	743,947	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								95,968		95,968	95,968	269
270	Total ending fund balance June 30, 2014	255,663	-128,095	0	0	0	0	127,568	95,968		223,536	223,536	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	460,729	289,796	0	0	0	0	750,525	216,958		967,483	967,483	271
272													272

Part III INTERGOVERNMENTAL EXPENDITURES CITY OF Fertile
 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 \$	
		85,489

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	\$ 90,350	\$ 0	\$ 12,478	\$ 0	\$ 0	\$ 77,872	\$ 0	\$ 5,210
2. Sewer utility	19U	192,000	0	16,337	0	0	175,663	0	13,276
3. Electric utility	19U	0	0	0	0	0	0	0	0
4. Gas utility	19U	0	0	0	0	0	0	0	0
5. Transit-bus	19U	0	0	0	0	0	0	0	0
6. Industrial Revenue	19T	0	0	0	0	0	0	0	0
7. Mortgage revenue	19T	0	0	0	0	0	0	0	0
8. TIF revenue	19U	0	0	0	0	0	0	0	0
9. Other-Specify	19U	0	0	0	0	0	0	0	0
10.	19U	0	0	0	0	0	0	0	0
11.	19U	0	0	0	0	0	0	0	0
12.	19U	0	0	0	0	0	0	0	0
13.	19U	0	0	0	0	0	0	0	0
14.	19U	0	0	0	0	0	0	0	0
Total long-term debt		282,350	0	28,815	0	0	253,535	0	18,486

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			
\$	12,369,884	x .05 = \$	618,494

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		
	\$ 223,536	\$ 0	0	0	223,536

REMARKS: V98