

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

16207100300000
City Clerk
11 S Central Ave
Hartley, IA 51346

CITY OF HARTLEY, 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	383,938		383,938	382,282
Less: Uncollected property taxes-levy year	0		0	0
Net current property taxes	383,938		383,938	382,282
Delinquent property taxes	0		0	0
TIF revenues	233,627		233,627	226,000
Other city taxes	152,659	0	152,659	142,000
Licenses and permits	1,853	0	1,853	3,575
Use of money and property	60,203	32,186	92,389	94,678
Intergovernmental	247,172	0	247,172	268,846
Charges for fees and service	68,344	3,765,474	3,833,818	3,438,858
Special assessments	0	0	0	0
Miscellaneous	119,571	52,006	171,577	187,578
Other financing sources	661,774	118,666	780,440	1,016,229
Total revenues and other sources	1,929,141	3,968,332	5,897,473	5,760,046
Expenditures and Other Financing Uses				
Public safety	299,242	0	299,242	326,720
Public works	229,012	0	229,012	240,750
Health and social services	0	0	0	0
Culture and recreation	190,043	0	190,043	208,351
Community and economic development	172,580	0	172,580	187,750
General government	103,819	0	103,819	167,479
Debt service	188,869	0	188,869	192,373
Capital projects	0	0	0	0
Total governmental activities expenditures	1,183,565	0	1,183,565	1,323,423
Business type activities	0	3,712,642	3,712,642	3,916,587
Total ALL expenditures	1,183,565	3,712,642	4,896,207	5,240,010
Other financing uses, including transfers out	503,535	276,905	780,440	1,016,229
Total ALL expenditures/And other financing uses	1,687,100	3,989,547	5,676,647	6,256,239
Excess revenues and other sources over (Under) Expenditures/And other financing uses	242,041	-21,215	220,826	-496,193
Beginning fund balance July 1, 2013	1,307,290	2,215,573	3,522,863	2,813,228
Ending fund balance June 30, 2014	1,549,331	2,194,358	3,743,689	2,317,035

Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ 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	\$ 452,000	Other long-term debt	\$ 0
Revenue debt	\$ 2,918,000	Short-term debt	\$ 0
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 2,629,988

CERTIFICATION

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

Signature of city clerk		Date Published/Posted	Mark (x) one	
		11/20/14	<input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk	Telephone	Area Code	Number	Extension
Patty Anderson	→	712	928-2240	
Signature of Mayor or other City official (Name and Title)			Date signed	
			11/13/2014	

PLEASE PUBLISH THIS PAGE ONLY

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014			CITY OF HARTLEY			<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	238,535	144,786		617	0	0	383,938				383,938	2
3	Less: Uncollected property taxes - Levy year	0	0		0	0	0	0				0	3
4	Net current property taxes	238,535	144,786		617	0	0	383,938		T01		383,938	4
5	Delinquent property taxes	0	0		0	0	0	0		T01		0	5
6	Total property tax	238,535	144,786		617	0	0	383,938				383,938	6
7	TIF revenues			233,627				233,627		T01		233,627	7
	Other city taxes												
8	Utility tax replacement excise taxes	0	0	0	0	0	0	0		T15		0	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	0	0	0	0	0	0	0	0	T15		0	9
10	Parimutuel wager tax	0	0	0	0	0	0	0	0	C30		0	10
11	Gaming wager tax	0	0	0	0	0	0	0	0	C30		0	11
12	Mobile home tax	0	0	0	0	0	0	0	0	T19		0	12
13	Hotel/motel tax	0	0	0	0	0	0	0	0	T19		0	13
14	Other local option taxes	0	152,659	0	0	0	0	152,659	0	T09		152,659	14
15	TOTAL OTHER CITY TAXES	0	152,659	0	0	0	0	152,659	0			152,659	15
16	Section B - LICENSES AND PERMITS	1,853	0	0	0	0	0	1,853	0	T29		1,853	16
17	Section C - USE OF MONEY AND PROPERTY												17
18	Interest	14,701	2,372	0	0	0	0	17,073	27,978	U20		45,051	18
19	Rents and royalties	43,130	0	0	0	0	0	43,130	4,208	U40		47,338	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	57,831	2,372	0	0	0	0	60,203	32,186			92,389	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 HARTLEY			<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		166,955					166,955		C46	166,955		44
45													45
46													46
47													47
48	Other state grants and reimbursements												48
49	State grants	10,661	0	0	0	0	0	10,661	0	C89	10,661		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	48,841	0	0	0	0	48,841	0	C89	48,841		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	10,661	215,796	0	0	0	0	226,457	0		226,457		60
61													61
62	Local grants and reimbursements												62
63	County contributions	0	0	0	0	0	0	0	0		0		63
64	Library service	6,500	0	0	0	0	0	6,500	0	D89	6,500		64
65	Township contributions	14,215	0	0	0	0	0	14,215	0	D89	14,215		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	20,715	0	0	0	0	0	20,715	0		20,715		70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	31,376	215,796	0	0	0	0	247,172	0		247,172		71
72	Section E - CHARGES FOR FEES AND SERVICE												72
73	Water	0	0	0	0	0	0	0	441,606	A91	441,606		73
74	Sewer	0	0	0	0	0	0	0	210,438	A8Ø	210,438		74
75	Electric	0	0	0	0	0	0	0	1,785,041	A92	1,785,041		75
76	Gas	0	0	0	0	0	0	0	1,052,326	A93	1,052,326		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	161,356	A81	161,356		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 HARTLEY			<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	114,707	T15	114,707	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	44,777	0	0	0	0	0	44,777	0	A89	44,777	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	10,400	0	0	0	0	0	10,400	0	A03	10,400	98
99	Library charges	0	0	0	0	0	0	0	0	A89	0	99
100	Park, recreation, and cultural charges	13,167	0	0	0	0	0	13,167	0	A61	13,167	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	68,344	0	0	0	0	0	68,344	3,765,474		3,833,818	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	200	0	0	0	0	0	200	0	U99	200	108
109	Deposits and sales/fuel tax refunds	3,700	0	0	0	0	0	3,700	15,557	U99	19,257	109
110	Sale of property and merchandise	32,710	0	0	0	0	0	32,710	2,077	U11	34,787	110
111	Fines	9,274	0	0	0	0	0	9,274	0	U30	9,274	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	Employee share of health insurance	2,667	0	0	0	0	0	2,667	4,009		6,676	114
115	Refunds and Reimbursements	19,627	19,454	0	0	0	0	39,081	23,303		62,384	115
116	Perpetual Care Deeds	0	0	0	0	0	1,840	1,840	0		1,840	116
117	Fundraising	17,155	0	0	0	0	0	17,155	0		17,155	117
118	Miscellaneous	12,944	0	0	0	0	0	12,944	7,060		20,004	118
119		0	0	0	0	0	0	0	0		0	119
120	TOTAL MISCELLANEOUS	98,277	19,454	0	0	0	1,840	119,571	52,006		171,577	120

Part I REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued				CITY OF HARTLEY			<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)	496,216	535,067	233,627	617	0	1,840	1,267,367	3,849,666		5,117,033	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	274,432	91,942		149,400	0	0	515,774	0		515,774	127
128	Internal TIF loans and transfers in	0		146,000	0	0	0	146,000	118,666		264,666	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	274,432	91,942	146,000	149,400	0	0	661,774	118,666		780,440	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	770,648	627,009	379,627	150,017	0	1,840	1,929,141	3,968,332		5,897,473	132
133												133
134	Beginning fund balance July 1, 2013	308,385	659,502	141,785	104,186	0	93,432	1,307,290	2,215,573		3,522,863	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	1,079,033	1,286,511	521,412	254,203	0	95,272	3,236,431	6,183,905		9,420,336	136
137												137
138												138
139												139
140												140
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Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014				CITY OF HARTLEY		<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	168,423	19,640	0	0	0	0	188,063		E62	188,063	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	50,430	122	0	0	0	0	50,552		E24	50,552	13
14	Purchase of land and equipment	20,000	0	0	0	0	0	20,000		G24	20,000	14
15	Construction	0	0	0	0	0	0	0		F24	0	15
16	Ambulance — Current operation	39,027	1,600	0	0	0	0	40,627		E32	40,627	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	277,880	21,362	0	0	0	0	299,242			299,242	40

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued				CITY OF HARTLEY			<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	75,007	114,005	0	0	0	0	189,012		E44	189,012	42	
43	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	43	
44	Construction	0	40,000	0	0	0	0	40,000		F44	40,000	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	0	0	0	0	0	0		E44	0	52	
53	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	53	
54	Highway engineering — Current operation	0	0	0	0	0	0	0		E44	0	54	
55	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	55	
56	Construction	0	0	0	0	0	0	0		F44	0	56	
57	Street cleaning — Current operation	0	0	0	0	0	0	0		E81	0	57	
58	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	58	
59	Airport (if not an enterprise) — Current operation	0	0	0	0	0	0	0		E01	0	59	
60	Purchase of land and equipment	0	0	0	0	0	0	0		G01	0	60	
61	Construction	0	0	0	0	0	0	0		F01	0	61	
62	Garbage (if not an enterprise) — Current operation	0	0	0	0	0	0	0		E81	0	62	
63	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	63	
64	Construction	0	0	0	0	0	0	0		F81	0	64	
65	Other public works — Current operation	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	75,007	154,005	0	0	0	0	229,012			229,012	80	

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued				CITY OF HARTLEY			<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	0	0	0	0	0	0	0		E79	0	97
98	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	98
99	Construction	0	0	0	0	0	0	0		F79	0	99
100		0	0	0	0	0	0	0			0	100
101		0	0	0	0	0	0	0			0	101
102		0	0	0	0	0	0	0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued				CITY OF HARTLEY			<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	54,920	34,751	0	0	0	0	89,671		E52	89,671	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	31,575	1,877	0	0	0	0	33,452		E61	33,452	127	
128	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	128	
129	Construction	0	0	0	0	0	0	0		F61	0	129	
130	Recreation — Current operation	0	0	0	0	0	0	0		E61	0	130	
131	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	131	
132	Construction	0	0	0	0	0	0	0		F61	0	132	
133	Cemetery — Current operation	27,222	1,103	0	0	0	0	28,325		E03	28,325	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	36,402	2,193	0	0	0	0	38,595		E61	38,595	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	150,119	39,924	0	0	0	0	190,043			190,043	139	
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140	
141	Community beautification — Current operation	0	122,305	0	0	0	0	122,305		E89	122,305	141	
142	Purchase of land and equipment	0	15,554	0	0	0	0	15,554		G89	15,554	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	34,138	0	0	0	0	34,138		E50	34,138	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	500	83	0	0	0	0	583		E29	583	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	500	172,080	0	0	0	0	172,580			172,580	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 HARTLEY			<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	10,742	662	0	0	0	0	11,404		E29	11,404	160
161	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	47,621	3,794	0	0	0	0	51,415		E23	51,415	162
163	Purchase of land and equipment	0	0	0	0	0	0	0		G23	0	163
164	Elections — Current operation	1,101	0	0	0	0	0	1,101		E89	1,101	164
165	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	165
166	Legal services and city attorney — Current operation	0	0	0	0	0	0	0		E25	0	166
167	Purchase of land and equipment	0	0	0	0	0	0	0		G25	0	167
168	City hall and general buildings — Current operation	7,464	0	0	0	0	0	7,464		E31	7,464	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	32,435	0	0	0	0	0	32,435		E89	32,435	171
172	Other general government — Current operation	0	0	0	0	0	0	0		E89	0	172
173	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	173
174		0	0	0	0	0	0	0			0	174
175		0	0	0	0	0	0	0			0	175
176	TOTAL GENERAL GOVERNMENT	99,363	4,456	0	0	0	0	103,819			103,819	176
177	Section G — DEBT SERVICE	0	0	0	188,869	0	0	188,869			188,869	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	188,869	0	0	188,869			188,869	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	602,869	391,827	0	188,869	0	0	1,183,565			1,183,565	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 HARTLEY			<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							329,060		E91	329,060	198
199	Purchase of land and equipment							2,073		G91	2,073	199
200	Construction							0		F91	0	200
201	Sewer and sewage disposal — Current operation							210,107		E80	210,107	201
202	Purchase of land and equipment							2,073		G80	2,073	202
203	Construction							0		F80	0	203
204	Electric — Current operation							1,583,825		E92	1,583,825	204
205	Purchase of land and equipment							21,036		G92	21,036	205
206	Construction							0		F92	0	206
207	Gas Utility — Current operation							877,107		E93	877,107	207
208	Purchase of land and equipment							2,073		G93	2,073	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							138,080		E81	138,080	216
217	Purchase of land and equipment							2,073		G81	2,073	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							11,254		E03	11,254	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 HARTLEY					<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								17,395	E89	17,395		238
239	Purchase of land and equipment								0	G89	0		239
240	Construction								0	F89	0		240
241													241
242	Enterprise Debt Service								516,486		516,486		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								3,712,642		3,712,642		251
252													252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	602,869	391,827	0	188,869	0	0	1,183,565	3,712,642		4,896,207		253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE			254
255	Regular transfers out	0	238,869		0	0	0	238,869	276,905		515,774		255
256	Internal TIF loans/repayments and transfers out	0	0	264,666	0	0	0	264,666	0		264,666		256
257		0	0	0	0	0	0	0	0		0		257
258	TOTAL OTHER FINANCING USES	0	238,869	264,666	0	0	0	503,535	276,905		780,440		258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	602,869	630,696	264,666	188,869	0	0	1,687,100	3,989,547		5,676,647		259
260													260
261	Ending fund balance June 30, 2014:												261
262	Governmental:												262
263	Nondisposable	0	0	0	0	0	95,272	95,272			95,272		263
264	Restricted	0	497,791	256,746	65,334	0	0	819,871			819,871		264
265	Committed	0	0	0	0	0	0	0			0		265
266	Assigned	175,707	158,024	0	0	0	0	333,731			333,731		266
267	Unassigned	300,457	0	0	0	0	0	300,457			300,457		267
268	Total Governmental	476,164	655,815	256,746	65,334	0	95,272	1,549,331			1,549,331		268
269	Proprietary								2,194,358		2,194,358		269
270	Total ending fund balance June 30, 2014	476,164	655,815	256,746	65,334	0	95,272	1,549,331	2,194,358		3,743,689		270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	1,079,033	1,286,511	521,412	254,203	0	95,272	3,236,431	6,183,905		9,420,336		271
272													272

Part III INTERGOVERNMENTAL EXPENDITURES CITY OF HARTLEY
 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 \$	
		730,215

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	\$ 1,483,000	\$ 0	\$ 94,000	\$ 452,000	\$ 0	\$ 937,000	\$ 0	\$ 47,690
2. Sewer utility	19U	1,157,000	0	81,000	0	0	1,076,000	0	34,710
3. Electric utility	19U	610,000	0	165,000	0	0	445,000	0	10,038
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. Street Improvement	19U	146,000	0	146,000	0	0	0	0	4,431
11. Telecom Revenue	19U	560,000	0	100,000	0	0	460,000	0	14,790
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		3,956,000	0	586,000	452,000	0	2,918,000	0	111,659

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			
\$	52,599,752	x .05 = \$	2,629,988

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 \$	3,743,689	3,743,689

REMARKS