

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

16202800800000

CITY OF HOPKINTON

PO BOX 154

HOPKINTON, IA 52237-0154

CITY OF **HOPKINTON**, 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)
<b>Revenues and Other Financing Sources</b>				
Taxes levied on property	184,426		184,426	178,317
Less: Uncollected property taxes-levy year	0		0	0
<b>Net current property taxes</b>	184,426		184,426	178,317
Delinquent property taxes	0		0	0
TIF revenues	0		0	0
Other city taxes	57,478	0	57,478	55,428
Licenses and permits	2,050	0	2,050	2,065
Use of money and property	5,242	1,274	6,516	5,650
Intergovernmental	167,310	0	167,310	162,723
Charges for fees and service	48,638	941,650	990,288	1,142,285
Special assessments	0	0	0	0
Miscellaneous	62,775	0	62,775	72,611
Other financing sources	235,169	0	235,169	238,351
<b>Total revenues and other sources</b>	763,088	942,924	1,706,012	1,857,430
<b>Expenditures and Other Financing Uses</b>				
Public safety	76,349	0	76,349	135,308
Public works	147,960	0	147,960	159,126
Health and social services	0	0	0	0
Culture and recreation	122,292	0	122,292	133,344
Community and economic development	1,995	0	1,995	2,500
General government	81,030	0	81,030	83,100
Debt service	25,550	0	25,550	25,551
Capital projects	161,238	0	161,238	183,182
<b>Total governmental activities expenditures</b>	616,414	0	616,414	722,111
Business type activities	0	966,776	966,776	1,052,556
<b>Total ALL expenditures</b>	616,414	966,776	1,583,190	1,774,667
Other financing uses, including transfers out	92,175	22,994	115,169	118,351
<b>Total ALL expenditures/And other financing uses</b>	708,589	989,770	1,698,359	1,893,018
<b>Excess revenues and other sources over (Under) Expenditures/And other financing uses</b>	54,499	-46,846	7,653	-35,588
Beginning fund balance July 1, 2013	105,557	508,367	613,924	697,444
Ending fund balance June 30, 2014	160,056	461,521	621,577	661,856

**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	\$ 220,000	Other long-term debt	\$ 0
Revenue debt	\$ 390,000	Short-term debt	\$ 0
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 1,109,862

**CERTIFICATION**

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

Signature of city clerk		Date Published/Posted	Mark (x) one	
		10/14/2014	<input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk	Telephone	Area Code	Number	Extension
AMY M. RIES	→	563-926-2181		
Signature of Mayor or other City official (Name and Title)			Date signed	
			10/9/2014	

**PLEASE PUBLISH THIS PAGE ONLY**

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014			CITY OF HOPKINTON			<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	<b>Section A - TAXES</b>												1
2	Taxes levied on property	124,710	35,875		23,841	0	0	184,426				184,426	2
3	Less: Uncollected property taxes - Levy year	0	0		0	0	0	0				0	3
4	Net current property taxes	124,710	35,875		23,841	0	0	184,426		T01	184,426	184,426	4
5	Delinquent property taxes	0	0		0	0	0	0		T01	0	0	5
6	<b>Total property tax</b>	124,710	35,875		23,841	0	0	184,426			184,426	184,426	6
7	<b>TIF revenues</b>			0				0		T01	0	0	7
	<b>Other city taxes</b>												
8	Utility tax replacement excise taxes	0	0	0	0	0	0	0		T15	0	0	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	0	0	0	0	0	0	0	0	T15	0	0	9
10	Parimutuel wager tax	0	0	0	0	0	0	0	0	C30	0	0	10
11	Gaming wager tax	0	0	0	0	0	0	0	0	C30	0	0	11
12	Mobile home tax	0	0	0	0	0	0	0	0	T19	0	0	12
13	Hotel/motel tax	0	0	0	0	0	0	0	0	T19	0	0	13
14	Other local option taxes	0	57,478	0	0	0	0	57,478	0	T09	57,478	57,478	14
15	<b>TOTAL OTHER CITY TAXES</b>	0	57,478	0	0	0	0	57,478	0		57,478	57,478	15
16	<b>Section B - LICENSES AND PERMITS</b>	2,050	0	0	0	0	0	2,050	0	T29	2,050	2,050	16
17	<b>Section C - USE OF MONEY AND PROPERTY</b>												17
18	Interest	878	0	0	0	0	39	917	1,274	U20	2,191	2,191	18
19	Rents and royalties	4,325	0	0	0	0	0	4,325	0	U40	4,325	4,325	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	<b>TOTAL USE OF MONEY AND PROPERTY</b>	5,203	0	0	0	0	39	5,242	1,274		6,516	6,516	22
23													23
24	<b>Section D - INTERGOVERNMENTAL</b>												24
25													25
26	<b>Federal grants and reimbursements</b>												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	39,345	0	39,345	0	B79	39,345	39,345	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	<b>Total Federal grants and reimbursements</b>	0	0	0	0	39,345	0	39,345	0		39,345	39,345	33
34													34
35													35
36													36
37													37
38													38
39													39
40													40

Continued on next page

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF HOPKINTON			<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	<b>Section D - INTERGOVERNMENTAL - Continued</b>												41
42													42
43	<b>State shared revenues</b>												43
44	Road use taxes		62,708					62,708		C46	62,708		44
45													45
46													46
47													47
48	<b>Other state grants and reimbursements</b>												48
49	State grants	0	0	0	0	4,210	0	4,210	0	C89	4,210		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	<b>Total state</b>	0	62,708	0	0	4,210	0	66,918	0		66,918		60
61													61
62	<b>Local grants and reimbursements</b>												62
63	County contributions	14,308	0	0	0	10,500	0	24,808	0		24,808		63
64	Library service	1,794	0	0	0	0	0	1,794	0	D89	1,794		64
65	Township contributions	700	0	0	0	0	0	700	0	D89	700		65
66	Fire/EMT service	32,844	0	0	0	0	0	32,844	0	D89	32,844		66
67	Fuel Tax Refund	901	0	0	0	0	0	901	0	D89	901		67
68		0	0	0	0	0	0	0	0		0		68
69		0	0	0	0	0	0	0	0		0		69
70	<b>Total local grants and reimbursements</b>	50,547	0	0	0	10,500	0	61,047	0		61,047		70
71	<b>TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)</b>	50,547	62,708	0	0	54,055	0	167,310	0		167,310		71
72	<b>Section E - CHARGES FOR FEES AND SERVICE</b>												72
73	Water	0	0	0	0	0	0	0	70,984	A91	70,984		73
74	Sewer	0	0	0	0	0	0	0	184,155	A8Ø	184,155		74
75	Electric	0	0	0	0	0	0	0	686,511	A92	686,511		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	35,644	0	0	0	0	0	35,644	0	A81	35,644		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 HOPKINTON			<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	<b>Section E - CHARGES FOR FEES AND SERVICE - Continued</b>											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	2,545	0	0	0	0	100	2,645	0	A03	2,645	98
99	Library charges	0	0	0	0	0	0	0	0	A89	0	99
100	Park, recreation, and cultural charges	10,349	0	0	0	0	0	10,349	0	A61	10,349	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	<b>TOTAL CHARGES FOR SERVICE</b>	48,538	0	0	0	0	100	48,638	941,650		990,288	104
105												105
106	<b>Section F - SPECIAL ASSESSMENTS</b>	0	0	0	0	0	0	0	0	U01	0	106
107	<b>Section G - MISCELLANEOUS</b>											107
108	Contributions	14,258	0	0	0	0	0	14,258	0	U99	14,258	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	440	0	0	0	0	0	440	0	U11	440	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	City Specials, Misc	3,447	0	0	0	0	0	3,447	0		3,447	114
115	Misc Reimbursements	1,385	0	0	0	0	0	1,385	0		1,385	115
116	EMC Ins, pool apparel, misc.	13,098	0	0	0	0	0	13,098	0		13,098	116
117	Donations-Pool Renovation Project	0	0	0	0	30,087	0	30,087	0		30,087	117
118		0	0	0	0	0	0	0	0		0	118
119		0	0	0	0	0	0	0	0		0	119
120	<b>TOTAL MISCELLANEOUS</b>	32,688	0	0	0	30,087	0	62,775	0		62,775	120

Part I REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued				CITY OF HOPKINTON			<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	<b>TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)</b>	263,736	156,061	0	23,841	84,142	139	527,919	942,924		1,470,843	121
122												122
123	<b>Section H - OTHER FINANCING SOURCES</b>											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	120,000	0	120,000	0	A89	120,000	126
127	Regular transfers in and interfund loans	61,503	25,300		12,389	15,977	0	115,169	0		115,169	127
128	Internal TIF loans and transfers in	0	0	0	0	0	0	0	0		0	128
129		0	0	0	0	0	0	0	0		0	129
130		0	0	0	0	0	0	0	0		0	130
131	<b>TOTAL OTHER FINANCING SOURCES</b>	61,503	25,300	0	12,389	135,977	0	235,169	0		235,169	131
132	<b>TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)</b>	325,239	181,361	0	36,230	220,119	139	763,088	942,924		1,706,012	132
133												133
134	<b>Beginning fund balance July 1, 2013</b>	232,264	19,268	0	-143,104	-43,651	40,780	105,557	508,367		613,924	134
135												135
136	<b>TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)</b>	557,503	200,629	0	-106,874	176,468	40,919	868,645	1,451,291		2,319,936	136
137												137
138												138
139												139
140												140
141												141
142												142
143												143
144												144
145												145
146												146
147												147
148												148
149												149
150												150
151												151
152												152
153												153
154												154
155												155
156												156
157												157
158												158
159												159

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014				CITY OF HOPKINTON		<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	<b>Section A — PUBLIC SAFETY</b>											1
2	Police department/Crime prevention — Current operation	20,688	0	0	0	0	0	20,688		E62	20,688	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	967	0	0	0	0	0	967		E89	967	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	33,032	0	0	0	0	0	33,032		E24	33,032	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	21,647	0	0	0	0	0	21,647		E32	21,647	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	15	0	0	0	0	0	15		E32	15	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	<b>TOTAL PUBLIC SAFETY</b>	<b>76,349</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>76,349</b>			<b>76,349</b>	<b>40</b>

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued				CITY OF HOPKINTON			<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	<b>Section B — PUBLIC WORKS</b>											41	
42	Roads, bridges, sidewalks — Current operation	12,000	82,060	0	0	0	0	94,060		E44	94,060	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	3,600	0	0	0	0	0	3,600		E44	3,600	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	14,938	0	0	0	0	0	14,938		E44	14,938	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	32,899	0	0	0	0	0	32,899		E81	32,899	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	2,463	0	0	0	0	0	2,463		F89	2,463	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	<b>TOTAL PUBLIC WORKS</b>	65,900	82,060	0	0	0	0	147,960			147,960	80	

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF HOPKINTON			<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	<b>Section C — HEALTH AND SOCIAL SERVICES</b>											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	<b>TOTAL HEALTH AND SOCIAL SERVICES</b>	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 HOPKINTON			<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	<b>Section D — CULTURE AND RECREATION</b>											121	
122	Library services — Current operation	28,603	2,836	0	0	0	0	31,439		E52	31,439	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	29,584	13,301	0	0	0	0	42,885		E61	42,885	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	24,586	683	0	0	0	0	25,269		E61	25,269	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	13,479	0	0	0	0	0	13,479		E03	13,479	133	
134	Purchase of land and equipment	0	0	0	0	0	0	0		G03	0	134	
135	Community center, zoo, marina, and auditorium	8,890	330	0	0	0	0	9,220		E61	9,220	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	<b>TOTAL CULTURE AND RECREATION</b>	105,142	17,150	0	0	0	0	122,292			122,292	139	
140	<b>Section E — COMMUNITY AND ECONOMIC DEVELOPMENT</b>											140	
141	Community beautification — Current operation	1,995	0	0	0	0	0	1,995		E89	1,995	141	
142	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	142	
143	Economic development — Current operation	0	0	0	0	0	0	0		E89	0	143	
144	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	144	
145	Housing and urban renewal — Current operation	0	0	0	0	0	0	0		E50	0	145	
146	Purchase of land and equipment	0	0	0	0	0	0	0		G50	0	146	
147	Construction	0	0	0	0	0	0	0		F50	0	147	
148	Planning and zoning — Current operation	0	0	0	0	0	0	0		E29	0	148	
149	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	149	
150	Other community and economic development — Current operation	0	0	0	0	0	0	0		E89	0	150	
151	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	151	
152	Construction	0	0	0	0	0	0	0		F89	0	152	
153	TIF Rebates	0	0	0	0	0	0	0		E89	0	153	
154	<b>TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT</b>	1,995	0	0	0	0	0	1,995			1,995	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 HOPKINTON			<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	<b>Section F — GENERAL GOVERNMENT</b>											159
160	Mayor, council and city manager — Current operation	3,850	295	0	0	0	0	4,145		E29	4,145	160
161	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	19,471	7,968	0	0	0	0	27,439		E23	27,439	162
163	Purchase of land and equipment	0	0	0	0	0	0	0		G23	0	163
164	Elections — Current operation	1,178	0	0	0	0	0	1,178		E89	1,178	164
165	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	165
166	Legal services and city attorney — Current operation	2,752	0	0	0	0	0	2,752		E25	2,752	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	29,710	0	0	0	0	0	29,710		E31	29,710	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	15,806	0	0	0	0	0	15,806		E89	15,806	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	<b>TOTAL GENERAL GOVERNMENT</b>	72,767	8,263	0	0	0	0	81,030			81,030	176
177	<b>Section G — DEBT SERVICE</b>	0	0	0	25,550	0	0	25,550			25,550	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	<b>TOTAL DEBT SERVICE</b>	0	0	0	25,550	0	0	25,550			25,550	182
183	<b>Section H — REGULAR CAPITAL PROJECTS — Specify</b>										0	183
184	Pool Renovation Project	0	0	0	0	161,238	0	161,238			161,238	184
185		0	0	0	0	0	0	0			0	185
186		0	0	0	0	0	0	0			0	186
187	<b>Subtotal Regular Capital Projects</b>	0	0	0	0	161,238	0	161,238			161,238	187
188	<b>— TIF CAPITAL PROJECTS — Specify</b>										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	<b>Subtotal TIF Capital Projects</b>	0	0	0	0	0	0	0			0	192
193	<b>TOTAL CAPITAL PROJECTS</b>	0	0	0	0	161,238	0	161,238			161,238	193
194	<b>TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES</b>	322,153	107,473	0	25,550	161,238	0	616,414			616,414	194
195	<b>(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)</b>											195
196												196

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued				CITY OF HOPKINTON			<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	<b>Section I — BUSINESS TYPE ACTIVITIES</b>											197
198	Water — Current operation							59,083		E91	59,083	198
199	Purchase of land and equipment							0		G91	0	199
200	Construction							0		F91	0	200
201	Sewer and sewage disposal — Current operation							158,166		E80	158,166	201
202	Purchase of land and equipment							0		G80	0	202
203	Construction							0		F80	0	203
204	Electric — Current operation							749,527		E92	749,527	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 HOPKINTON					<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	<b>Section I — BUSINESS TYPE ACTIVITIES — Cont.</b>												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 — <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	<b>TOTAL BUSINESS TYPE ACTIVITIES</b>								966,776		966,776	966,776	251
252													252
253	<b>TOTAL EXPENDITURES (Sum of lines 194 and 251)</b>	322,153	107,473	0	25,550	161,238	0	616,414	966,776		1,583,190	1,583,190	253
254	<b>Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT</b>									NE			254
255	Regular transfers out	10,980	78,805		0	2,390	0	92,175	22,994		115,169	115,169	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	<b>TOTAL OTHER FINANCING USES</b>	10,980	78,805	0	0	2,390	0	92,175	22,994		115,169	115,169	258
259	<b>TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)</b>	333,133	186,278	0	25,550	163,628	0	708,589	989,770		1,698,359	1,698,359	259
260													260
261	<b>Ending fund balance June 30, 2014:</b>												261
262	<b>Governmental:</b>												262
263	Nonspendable	0	0	0	0	0	40,919	40,919			40,919	40,919	263
264	Restricted	0	14,351	0	0	12,840	0	27,191			27,191	27,191	264
265	Committed	91,946	0	0	0	0	0	91,946			91,946	91,946	265
266	Assigned	0	0	0	0	0	0	0			0	0	266
267	Unassigned	132,424	0	0	-132,424	0	0	0			0	0	267
268	<b>Total Governmental</b>	224,370	14,351	0	-132,424	12,840	40,919	160,056			160,056	160,056	268
269	<b>Proprietary</b>								461,521		461,521	461,521	269
270	<b>Total ending fund balance June 30, 2014</b>	224,370	14,351	0	-132,424	12,840	40,919	160,056	461,521		621,577	621,577	270
271	<b>TOTAL REQUIREMENTS (Sum of lines 259 and 270)</b>	557,503	200,629	0	-106,874	176,468	40,919	868,645	1,451,291		2,319,936	2,319,936	271
272													272

**Part III INTERGOVERNMENTAL EXPENDITURES CITY OF HOPKINTON**  
 Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments
Correction.....	M05 \$ 0
Health.....	M32 21,647
Highways.....	M44 0
Transit subsidies.....	M94 0
Libraries.....	M52 0
Police protection.....	M62 20,410
Sewerage.....	M80 0
Sanitation.....	M81 0
All other.....	M89 \$ 967

Purpose	Amount paid to State
Highways.....	L44 \$ 0
All other.....	L89 \$ 0

**Part IV SALARIES AND WAGES**  
 Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

Total salaries and wages paid.....	Amount - Omit cents	
	Z00 \$	
		236,031

**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	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	I91	0
2. Sewer utility	19U	550,000	0	60,000	100,000	0	390,000	0	0	0	I89	7,170
3. Electric utility	19U	0	0	0	0	0	0	0	0	0	I92	0
4. Gas utility	19U	0	0	0	0	0	0	0	0	0	I93	0
5. Transit-bus	19U	0	0	0	0	0	0	0	0	0	I94	0
6. Industrial Revenue	19T	0	0	0	0	0	0	0	0	0	I89	0
7. Mortgage revenue	19T	0	0	0	0	0	0	0	0	0	I89	0
8. TIF revenue	19U	0	0	0	0	0	0	0	0	0	I89	0
9. Pool Renovation	19U	0	120,000	0	120,000	0	0	0	0	0	I89	2,389
10.	19U	0	0	0	0	0	0	0	0	0	I89	0
11.	19U	0	0	0	0	0	0	0	0	0	I89	0
12.	19U	0	0	0	0	0	0	0	0	0	I89	0
13.	19U	0	0	0	0	0	0	0	0	0	I89	0
14.	19U	0	0	0	0	0	0	0	0	0	I89	0
<b>Total long-term debt</b>		550,000	120,000	60,000	220,000	0	390,000	0	0	0		9,559

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			
\$	22,197,240	x .05 = \$	1,109,862

**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)
<b>Cash and investments</b> - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude <i>value of real property.</i>	W01	W31	W61		
	\$ 0	\$ 0	0	621,577	621,577

REMARKS V98