

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

16201300300000

City Clerk

PO Box 84

Knierim, Iowa 50552

(Please correct any error in name, address, and ZIP Code)

CITY OF **KNIERIM**, IOWA
DUE: December 1, 2014

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	44,106		44,106	41,276
Less: Uncollected property taxes-levy year	0		0	0
Net current property taxes	44,106		44,106	41,276
Delinquent property taxes	0		0	0
TIF revenues	0		0	0
Other city taxes	3,200	0	3,200	5,632
Licenses and permits	4	0	4	0
Use of money and property	1,745	928	2,673	2,300
Intergovernmental	9,402	0	9,402	10,655
Charges for fees and service	8	15,999	16,007	15,337
Special assessments	0	0	0	0
Miscellaneous	773	0	773	0
Other financing sources	0	0	0	7,474
Total revenues and other sources	59,238	16,927	76,165	82,674
Expenditures and Other Financing Uses				
Public safety	9,614	0	9,614	9,930
Public works	9,813	0	9,813	18,013
Health and social services	800	0	800	1,170
Culture and recreation	2,914	0	2,914	13,840
Community and economic development	764	0	764	2,100
General government	19,809	0	19,809	22,284
Debt service	0	0	0	0
Capital projects	0	0	0	0
Total governmental activities expenditures	43,714	0	43,714	67,337
Business type activities	0	13,662	13,662	15,337
Total ALL expenditures	43,714	13,662	57,376	82,674
Other financing uses, including transfers out	0	0	0	7,474
Total ALL expenditures/And other financing uses	43,714	13,662	57,376	90,148
Excess revenues and other sources over (Under) Expenditures/And other financing uses	15,524	3,265	18,789	-7,474
Beginning fund balance July 1, 2013	114,063	44,527	158,590	158,590
Ending fund balance June 30, 2014	129,587	47,792	177,379	151,116

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	\$ 0	Short-term debt	\$ 0
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 263,714

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 type="checkbox"/> Date Published <input checked="" type="checkbox"/> Date Posted	
Printed name of city clerk	Telephone	Area Code	Number	Extension
Nathan Bilstad	→	515	463-2210	
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 KNIERIM			<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	44,106	0		0	0	0	44,106			44,106	2
3	Less: Uncollected property taxes - Levy year	0	0		0	0	0	0			0	3
4	Net current property taxes	44,106	0		0	0	0	44,106		T01	44,106	4
5	Delinquent property taxes	0	0		0	0	0	0		T01	0	5
6	Total property tax	44,106	0		0	0	0	44,106			44,106	6
7	TIF revenues			0				0		T01	0	7
	Other city taxes											
8	Utility tax replacement excise taxes	886	0	0	0	0	0	886		T15	886	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	2,314	0	0	0	0	0	2,314	0	T09	2,314	14
15	TOTAL OTHER CITY TAXES	3,200	0	0	0	0	0	3,200	0		3,200	15
16	Section B - LICENSES AND PERMITS	4	0	0	0	0	0	4	0	T29	4	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	1,465	0	0	0	0	0	1,465	928	U20	2,393	18
19	Rents and royalties	280	0	0	0	0	0	280	0	U40	280	19
20	Other miscellaneous use of money and property	0	0	0	0	0	0	0	0	U20	0	20
21		0	0	0	0	0	0	0	0		0	21
22	TOTAL USE OF MONEY AND PROPERTY	1,745	0	0	0	0	0	1,745	928		2,673	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

Continued on next page

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF KNIERIM			<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		3,035						3,035		C46	3,035	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	0	C89	0	49
50	Iowa Department of Transportation	0	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	0	C89	0	51
52	Iowa Department of Economic Development	0	0	0	0	0	0	0	0	0	C89	0	52
53	CEBA grants	0	0	0	0	0	0	0	0	0	C89	0	53
54	State Liquor License Reimbursement	390	0	0	0	0	0	390	0	0	C89	390	54
55	Extra RUT	0	193	0	0	0	0	193	0	0		193	55
56		0	0	0	0	0	0	0	0	0		0	56
57		0	0	0	0	0	0	0	0	0		0	57
58		0	0	0	0	0	0	0	0	0		0	58
59		0	0	0	0	0	0	0	0	0		0	59
60	Total state	390	3,228	0	0	0	0	3,618	0			3,618	60
61													61
62	Local grants and reimbursements												62
63	County contributions	0	2,700	0	0	0	0	2,700	0			2,700	63
64	Library service	0	0	0	0	0	0	0	0	D89		0	64
65	Township contributions	3,084	0	0	0	0	0	3,084	0	D89		3,084	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	3,084	2,700	0	0	0	0	5,784	0			5,784	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	3,474	5,928	0	0	0	0	9,402	0			9,402	71
72	Section E - CHARGES FOR FEES AND SERVICE												72
73	Water	0	0	0	0	0	0	0	15,999	A91		15,999	73
74	Sewer	0	0	0	0	0	0	0	0	A8Ø		0	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	8	0	0	0	0	0	8	0	A81		8	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 KNIERIM			<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	8	0	0	0	0	0	8	15,999		16,007	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	0	0	0	0	0	0	0	0	U99	0	108
109	Deposits and sales/fuel tax refunds	0	0	0	0	0	0	0	0	U99	0	109
110	Sale of property and merchandise	0	0	0	0	0	0	0	0	U11	0	110
111	Fines	0	0	0	0	0	0	0	0	U30	0	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	Dividends	773	0	0	0	0	0	773	0		773	114
115		0	0	0	0	0	0	0	0		0	115
116		0	0	0	0	0	0	0	0		0	116
117		0	0	0	0	0	0	0	0		0	117
118		0	0	0	0	0	0	0	0		0	118
119		0	0	0	0	0	0	0	0		0	119
120	TOTAL MISCELLANEOUS	773	0	0	0	0	0	773	0		773	120

Part I REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued				CITY OF KNIERIM			<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)	53,310	5,928	0	0	0	0	59,238	16,927		76,165	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales	0	0	0	0	0	0	0	0	NR	0	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)	0	0	0	0	0	0	0	0	NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt	0	0	0	0	0	0	0	0	A89	0	126
127	Regular transfers in and interfund loans	0	0		0	0	0	0	0		0	127
128	Internal TIF loans and transfers in	0	0	0	0	0	0	0	0		0	128
129		0	0	0	0	0	0	0	0		0	129
130		0	0	0	0	0	0	0	0		0	130
131	TOTAL OTHER FINANCING SOURCES	0	0	0	0	0	0	0	0		0	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	53,310	5,928	0	0	0	0	59,238	16,927		76,165	132
133												133
134	Beginning fund balance July 1, 2013	46,994	67,069	0	0	0	0	114,063	44,527		158,590	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	100,304	72,997	0	0	0	0	173,301	61,454		234,755	136
137												137
138												138
139												139
140												140
141												141
142												142
143												143
144												144
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158												158
159												159

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014				CITY OF KNIERIM		<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	1,000	0	0	0	0	0	1,000		E62	1,000	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	8,614	0	0	0	0	0	8,614		E24	8,614	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	9,614	0	0	0	0	0	9,614			9,614	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF KNIERIM			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
	Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)
41	Section B — PUBLIC WORKS											
42	Roads, bridges, sidewalks — Current operation	2,496	0	0	0	0	0	2,496		E44	2,496	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	1,714	0	0	0	0	1,714		E44	1,714	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	1,110	0	0	0	0	1,110		E44	1,110	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	4,423	70	0	0	0	0	4,493		E81	4,493	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	6,919	2,894	0	0	0	0	9,813			9,813	80

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued				CITY OF KNIERIM			<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	100	0	0	0	0	0	100		E79	100	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	700	0	0	0	0	0	700		E32	700	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	800	0	0	0	0	0	800			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 KNIERIM			<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	0	0	0	0	0	0	0		E52	0	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	2,793	0	0	0	0	0	2,793		E61	2,793	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	121	0	0	0	0	0	121		E61	121	130	
131	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	131	
132	Construction	0	0	0	0	0	0	0		F61	0	132	
133	Cemetery — Current operation	0	0	0	0	0	0	0		E03	0	133	
134	Purchase of land and equipment	0	0	0	0	0	0	0		G03	0	134	
135	Community center, zoo, marina, and auditorium	0	0	0	0	0	0	0		E61	0	135	
136	Other culture and recreation	0	0	0	0	0	0	0		E61	0	136	
137	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	137	
138	Construction	0	0	0	0	0	0	0		F61	0	138	
139	TOTAL CULTURE AND RECREATION	2,914	0	0	0	0	0	2,914			2,914	139	
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140	
141	Community beautification — Current operation	664	0	0	0	0	0	664		E89	664	141	
142	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	142	
143	Economic development — Current operation	100	0	0	0	0	0	100		E89	100	143	
144	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	144	
145	Housing and urban renewal — Current operation	0	0	0	0	0	0	0		E50	0	145	
146	Purchase of land and equipment	0	0	0	0	0	0	0		G50	0	146	
147	Construction	0	0	0	0	0	0	0		F50	0	147	
148	Planning and zoning — Current operation	0	0	0	0	0	0	0		E29	0	148	
149	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	149	
150	Other community and economic development — Current operation	0	0	0	0	0	0	0		E89	0	150	
151	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	151	
152	Construction	0	0	0	0	0	0	0		F89	0	152	
153	TIF Rebates	0	0	0	0	0	0	0		E89	0	153	
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	764	0	0	0	0	0	764			764	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"

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)
159	Section F — GENERAL GOVERNMENT										
160	Mayor, council and city manager — Current operation	1,400	0	0	0	0	0	1,400		E29	1,400
161	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0
162	Clerk, Treasurer, financial administration — Current operation	8,029	0	0	0	0	0	8,029		E23	8,029
163	Purchase of land and equipment	0	0	0	0	0	0	0		G23	0
164	Elections — Current operation	571	0	0	0	0	0	571		E89	571
165	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0
166	Legal services and city attorney — Current operation	0	0	0	0	0	0	0		E25	0
167	Purchase of land and equipment	0	0	0	0	0	0	0		G25	0
168	City hall and general buildings — Current operation	5,198	0	0	0	0	0	5,198		E31	5,198
169	Purchase of land and equipment	0	0	0	0	0	0	0		G31	0
170	Construction	0	0	0	0	0	0	0		F31	0
171	Tort liability — Current operation	3,096	0	0	0	0	0	3,096		E89	3,096
172	Other general government — Current operation	0	0	0	0	0	0	0		E89	0
173	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0
174		1,515	0	0	0	0	0	1,515			1,515
175		0	0	0	0	0	0	0			0
176	TOTAL GENERAL GOVERNMENT	19,809	0	0	0	0	0	19,809			19,809
177	Section G — DEBT SERVICE	0	0	0	0	0	0	0			0
178		0	0	0	0	0	0	0			0
179		0	0	0	0	0	0	0			0
180		0	0	0	0	0	0	0			0
181		0	0	0	0	0	0	0			0
182	TOTAL DEBT SERVICE	0	0	0	0	0	0	0			0
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0
184		0	0	0	0	0	0	0			0
185		0	0	0	0	0	0	0			0
186		0	0	0	0	0	0	0			0
187	Subtotal Regular Capital Projects	0	0	0	0	0	0	0			0
188	— TIF CAPITAL PROJECTS — Specify										0
189		0	0	0	0	0	0	0			0
190		0	0	0	0	0	0	0			0
191		0	0	0	0	0	0	0			0
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0
193	TOTAL CAPITAL PROJECTS	0	0	0	0	0	0	0			0
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	40,820	2,894	0	0	0	0	43,714			43,714
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)										
196											

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued				CITY OF KNIERIM			<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								13,662	E91	13,662	198
199	Purchase of land and equipment							0	0	G91	0	199
200	Construction							0	0	F91	0	200
201	Sewer and sewage disposal — Current operation							0	0	E80	0	201
202	Purchase of land and equipment							0	0	G80	0	202
203	Construction							0	0	F80	0	203
204	Electric — Current operation							0	0	E92	0	204
205	Purchase of land and equipment							0	0	G92	0	205
206	Construction							0	0	F92	0	206
207	Gas Utility — Current operation							0	0	E93	0	207
208	Purchase of land and equipment							0	0	G93	0	208
209	Construction							0	0	F93	0	209
210	Parking — Current operation							0	0	E60	0	210
211	Purchase of land and equipment							0	0	G60	0	211
212	Construction							0	0	F60	0	212
213	Airport — Current operation							0	0	E01	0	213
214	Purchase of land and equipment							0	0	G01	0	214
215	Construction							0	0	F01	0	215
216	Landfill/Garbage — Current operation							0	0	E81	0	216
217	Purchase of land and equipment							0	0	G81	0	217
218	Construction							0	0	F81	0	218
219	Hospital — Current operation							0	0	E36	0	219
220	Purchase of land and equipment							0	0	G36	0	220
221	Construction							0	0	F36	0	221
222	Transit — Current operation							0	0	E94	0	222
223	Purchase of land and equipment							0	0	G94	0	223
224	Construction							0	0	F94	0	224
225	Cable TV, telephone, Internet — Current operation							0	0	E03	0	225
226	Purchase of land and equipment							0	0	G03	0	226
227	Housing authority — Current operation							0	0	E50	0	227
228	Purchase of land and equipment							0	0	G50	0	228
229	Construction							0	0	F50	0	229
230	Storm water — Current operation							0	0	E80	0	230
231	Purchase of land and equipment							0	0	G80	0	231
232	Construction							0	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 KNIERIM					<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 — <i>Specify</i>												245
246									0		0	0	246
247									0		0	0	247
248									0		0	0	248
249									0		0	0	249
250									0		0	0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								13,662		13,662	13,662	251
252													252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	40,820	2,894	0	0	0	0	43,714	13,662		57,376	57,376	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE			254
255	Regular transfers out	0	0		0	0	0	0	0		0	0	255
256	Internal TIF loans/repayments and transfers out	0	0	0	0	0	0	0	0		0	0	256
257		0	0	0	0	0	0	0	0		0	0	257
258	TOTAL OTHER FINANCING USES	0	0	0	0	0	0	0	0		0	0	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	40,820	2,894	0	0	0	0	43,714	13,662		57,376	57,376	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	0	263
264	Restricted	2,314	0	0	0	0	0	2,314	2,314		2,314	2,314	264
265	Committed	0	0	0	0	0	0	0	0		0	0	265
266	Assigned	0	0	0	0	0	0	0	0		0	0	266
267	Unassigned	0	0	0	0	0	0	0	0		0	0	267
268	Total Governmental	2,314	0	0	0	0	0	2,314	2,314		2,314	2,314	268
269	Proprietary								47,792		47,792	47,792	269
270	Total ending fund balance June 30, 2014	59,484	70,103	0	0	0	0	129,587	47,792		177,379	177,379	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	100,304	72,997	0	0	0	0	173,301	61,454		234,755	234,755	271
272													272

Part III INTERGOVERNMENTAL EXPENDITURES CITY OF KNIERIM

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 0
Highways.....	M44 200
Transit subsidies.....	M94 0
Libraries.....	M52 0
Police protection.....	M62 1,000
Sewerage.....	M80 0
Sanitation.....	M81 0
All other.....	M89 \$ 0

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 \$	
		12,627

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	\$ 25,000	\$ 0	\$ 4,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,250
2. Sewer utility	19U	0	0	0	0	0	0	0	0
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		25,000	0	4,000	0	0	0	0	1,250

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

Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2014			
	Amount - Omit cents		
	\$	5,274,277	x .05 = \$ 263,714

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01 \$	W31 \$	W61		
	154,366	0	0	23,013	177,379

REMARKS
2301