

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

16202501000000

**Finance Officer**  
**1102 Willis Avenue, Ste 300**  
**Perry, IA 50220**

**CITY OF Perry, 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	2,409,834		2,409,834	2,436,851
Less: Uncollected property taxes-levy year	0		0	0
<b>Net current property taxes</b>	2,409,834		2,409,834	2,436,851
Delinquent property taxes	0		0	0
TIF revenues	540,051		540,051	541,946
Other city taxes	1,089,529	0	1,089,529	1,924,350
Licenses and permits	311,707	0	311,707	87,375
Use of money and property	42,017	687	42,704	43,580
Intergovernmental	1,807,427	0	1,807,427	1,267,877
Charges for fees and service	1,285,154	3,318,707	4,603,861	4,222,741
Special assessments	0	0	0	0
Miscellaneous	617,377	8,547	625,924	686,983
Other financing sources	3,885,966	434,883	4,320,849	4,163,096
<b>Total revenues and other sources</b>	11,989,062	3,762,824	15,751,886	15,374,799
<b>Expenditures and Other Financing Uses</b>				
Public safety	1,624,114	0	1,624,114	1,662,546
Public works	1,876,400	0	1,876,400	2,062,886
Health and social services	10,994	0	10,994	10,770
Culture and recreation	1,452,082	0	1,452,082	1,522,009
Community and economic development	598,988	0	598,988	387,025
General government	937,586	0	937,586	1,320,551
Debt service	789,995	0	789,995	762,430
Capital projects	2,379,565	0	2,379,565	2,596,468
<b>Total governmental activities expenditures</b>	9,669,724	0	9,669,724	10,324,685
Business type activities	0	3,370,393	3,370,393	3,276,514
<b>Total ALL expenditures</b>	9,669,724	3,370,393	13,040,117	13,601,199
Other financing uses, including transfers out	1,463,367	784,883	2,248,250	2,090,495
<b>Total ALL expenditures/And other financing uses</b>	11,133,091	4,155,276	15,288,367	15,691,694
<b>Excess revenues and other sources over (Under) Expenditures/And other financing uses</b>	855,971	-392,452	463,519	-316,895
Beginning fund balance July 1, 2013	1,440,981	2,455,391	3,896,372	4,058,932
Ending fund balance June 30, 2014	2,296,952	2,062,939	4,359,891	3,742,037

**Note** - These balances do not include \$ 0 held in non-budgeted internal service funds; \$ 614,857 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	\$ 6,642,093	Other long-term debt	\$ 0
Revenue debt	\$ 1,085,000	Short-term debt	\$ 50,090
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 12,663,487

**CERTIFICATION**

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

Signature of city clerk		Date Published/Posted	Mark (x) one	
		11/21/2014	<input checked="" type="checkbox"/> Date Published	
Printed name of city clerk		Area Code	Number	Extension
Corey Eastman		515	465-2481	
Signature of Mayor or other City official (Name and Title)			Date signed	
			11/17/2014	

**PLEASE PUBLISH THIS PAGE ONLY**

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014			CITY OF Perry			<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	<b>Taxes levied on property</b>	1,282,908	886,816		240,110	0	0	2,409,834			2,409,834	2
3	Less: Uncollected property taxes - Levy year	0	0		0	0	0	0			0	3
4	Net current property taxes	1,282,908	886,816		240,110	0	0	2,409,834		T01	2,409,834	4
5	Delinquent property taxes	0	0		0	0	0	0		T01	0	5
6	<b>Total property tax</b>	1,282,908	886,816		240,110	0	0	2,409,834			2,409,834	6
7	<b>TIF revenues</b>			540,051				540,051		T01	540,051	7
8	<b>Other city taxes</b>											
8	Utility tax replacement excise taxes	37,905	28,605	0	6,965	0	0	73,475		T15	73,475	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	2,586	1,972	0	477	0	0	5,035	0	T19	5,035	12
13	Hotel/motel tax	52,254	0	0	0	0	0	52,254	0	T19	52,254	13
14	Other local option taxes	0	958,765	0	0	0	0	958,765	0	T09	958,765	14
15	<b>TOTAL OTHER CITY TAXES</b>	92,745	989,342	0	7,442	0	0	1,089,529	0		1,089,529	15
16	<b>Section B - LICENSES AND PERMITS</b>	310,557	1,150	0	0	0	0	311,707	0	T29	311,707	16
17	<b>Section C - USE OF MONEY AND PROPERTY</b>											17
18	Interest	4,543	31	3,433	0	0	700	8,707	687	U20	9,394	18
19	Rents and royalties	33,310	0	0	0	0	0	33,310	0	U40	33,310	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	<b>TOTAL USE OF MONEY AND PROPERTY</b>	37,853	31	3,433	0	0	700	42,017	687		42,704	22
23												23
24	<b>Section D - INTERGOVERNMENTAL</b>											24
25												25
26	<b>Federal grants and reimbursements</b>											26
27	Federal grants	620	0	0	0	132,853	0	133,473	0	B89	133,473	27
28	Community development block grants	0	0	0	0	0	0	0	0	B50	0	28
29	Housing and urban development	218,651	0	0	0	0	0	218,651	0	B50	218,651	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	<b>Total Federal grants and reimbursements</b>	219,271	0	0	0	132,853	0	352,124	0		352,124	33
34												34
35												35
36												36
37												37
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39												39
40												40

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Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued				CITY OF Perry			<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		769,074					769,074		C46	769,074	44
45												45
46												46
47												47
48	<b>Other state grants and reimbursements</b>											48
49	State grants	8,687	6,679	0	0	0	0	15,366	0	C89	15,366	49
50	Iowa Department of Transportation	7,609	8,243	0	0	0	0	15,852	0	C89	15,852	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>	16,296	783,996	0	0	0	0	800,292	0		800,292	60
61												61
62	<b>Local grants and reimbursements</b>											62
63	County contributions		0	0	0	0	0	0	0		0	63
64	Library service	18,807	0	0	0	0	0	18,807	0	D89	18,807	64
65	Township contributions	24,952	0	0	0	0	0	24,952	0	D89	24,952	65
66	Fire/EMT service	0	0	0	0	0	0	0	0	D89	0	66
67	Local Option Tax Received from Perry School District		611,252	0	0	0	0	611,252	0	D89	611,252	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>	43,759	611,252	0	0	0	0	655,011	0		655,011	70
71	<b>TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)</b>	279,326	1,395,248	0	0	132,853	0	1,807,427	0		1,807,427	71
72	<b>Section E - CHARGES FOR FEES AND SERVICE</b>											72
73	Water	0	0	0	0	0	0	0	2,255,579	A91	2,255,579	73
74	Sewer	0	0	0	0	0	0	0	966,398	A8Ø	966,398	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	18,432	7,084	0	0	0	0	25,516	0	AØ1	25,516	78
79	Landfill/garbage	801,767	0	0	0	0	0	801,767	0	A81	801,767	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 Perry			<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	96,730	A80	96,730	87
88	Other:											88
89	Nursing home	0	0	0	0	0	0	0	0	A89	0	89
90	Police service fees	2,578	400	0	0	0	0	2,978	0	A89	2,978	90
91	Prisoner care	0	0	0	0	0	0	0	0	A89	0	91
92	Fire service charges	644	0	0	0	0	0	644	0	A89	644	92
93	Ambulance charges	0	0	0	0	0	0	0	0	A89	0	93
94	Sidewalk street repair charges	23,217	0	0	0	0	0	23,217	0	A44	23,217	94
95	Housing and urban renewal charges	639	0	0	0	0	0	639	0	A50	639	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	38,710	0	0	0	0	0	38,710	0	A03	38,710	98
99	Library charges	15,419	0	0	0	0	0	15,419	0	A89	15,419	99
100	Park, recreation, and cultural charges	358,644	0	0	0	630	0	359,274	0	A61	359,274	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	Administrative Charges for Services/Misc.	16,990	0	0	0	0	0	16,990	0		16,990	103
104	<b>TOTAL CHARGES FOR SERVICE</b>	1,277,040	7,484	0	0	630	0	1,285,154	3,318,707		4,603,861	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	32,155	140,677	0	0	187,004	0	359,836	0	U99	359,836	108
109	Deposits and sales/fuel tax refunds	2,921	0	0	0	0	0	2,921	0	U99	2,921	109
110	Sale of property and merchandise	45,200	0	0	0	0	3,520	48,720	6,859	U11	55,579	110
111	Fines	32,028	0	0	0	0	0	32,028	0	U30	32,028	111
112	Internal service charges	264	0	0	0	0	0	264	1,688	NR	1,952	112
113	Other miscellaneous - Specify	0	0	0	0	0	0	0	0		0	113
114	Insurance Reimbursements	1,345	23,757	0	0	0	0	25,102	0		25,102	114
115	City Property Usage Reimbursements	44,234	0	0	0	0	0	44,234	0		44,234	115
116	Police SRO and JAAG Reimbursement	57,805	0	0	0	0	0	57,805	0		57,805	116
117	Confiscated Funds		430	0	0	0	0	430	0		430	117
118	Urban Renewal Loan Payments	0	0	0	0	34,522	0	34,522	0		34,522	118
119	Rebates	0	0	0	0	11,515	0	11,515	0		11,515	119
120	<b>TOTAL MISCELLANEOUS</b>	215,952	164,864	0	0	233,041	3,520	617,377	8,547		625,924	120

Part I REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued				CITY OF Perry			<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>	3,496,381	3,444,935	543,484	247,552	366,524	4,220	8,103,096	3,327,941		11,431,037	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	566,073	1,506,526	0	2,072,599	0	NR	2,072,599	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	76,402	397,643		137,249	486,869	0	1,098,163	434,883		1,533,046	127
128	Internal TIF loans and transfers in	0	0	350,000	365,204	0	0	715,204	0		715,204	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>	76,402	397,643	350,000	1,068,526	1,993,395	0	3,885,966	434,883		4,320,849	131
132	<b>TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)</b>	3,572,783	3,842,578	893,484	1,316,078	2,359,919	4,220	11,989,062	3,762,824		15,751,886	132
133												133
134	<b>Beginning fund balance July 1, 2013</b>	-5,472	418,350	203,941	17,683	544,759	261,720	1,440,981	2,455,391		3,896,372	134
135												135
136	<b>TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)</b>	3,567,311	4,260,928	1,097,425	1,333,761	2,904,678	265,940	13,430,043	6,218,215		19,648,258	136
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014			CITY OF Perry			<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)
1	<b>Section A — PUBLIC SAFETY</b>											
2	Police department/Crime prevention — Current operation	1,029,861	453,393	0	0	0	0	1,483,254		E62	1,483,254	2
3	Purchase of land and equipment	0	34,832	0	0	0	0	34,832		G62	34,832	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	2,595	0	0	0	0	0	2,595		E89	2,595	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	75,476	9,223	0	0	0	0	84,699		E24	84,699	13
14	Purchase of land and equipment	5,925	11,901	0	0	0	0	17,826		G24	17,826	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	908	0	0	0	0	0	908		E32	908	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>1,114,765</b>	<b>509,349</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,624,114</b>			<b>1,624,114</b>	<b>40</b>

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF Perry			<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	10,577	690,969	0	0	0	0	701,546		E44	701,546	42
43	Purchase of land and equipment	0	39,083	0	0	0	0	39,083		G44	39,083	43
44	Construction	0	5,760	0	0	0	0	5,760		F44	5,760	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	105,583	0	0	0	0	105,583		E44	105,583	48
49	Traffic control safety — Current operation	0	5,582	0	0	0	0	5,582		E44	5,582	49
50	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	50
51	Construction	0	0	0	0	0	0	0		F44	0	51
52	Snow removal — Current operation	0	22,979	0	0	0	0	22,979		E44	22,979	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	46,575	40,575	0	0	0	0	87,150		E01	87,150	59
60	Purchase of land and equipment	0	0	0	0	0	0	0		G01	0	60
61	Construction	0	79,732	0	0	0	0	79,732		F01	79,732	61
62	Garbage (if not an enterprise) — Current operation	527,664	114,138	0	0	0	0	641,802		E81	641,802	62
63	Purchase of land and equipment	0	1,575	0	0	0	0	1,575		G81	1,575	63
64	Construction	0	0	0	0	0	0	0		F81	0	64
65	Other public works — Current operation	51,243	134,365	0	0	0	0	185,608		E89	185,608	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	<b>TOTAL PUBLIC WORKS</b>	636,059	1,240,341	0	0	0	0	1,876,400			1,876,400	80

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued				CITY OF Perry		<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	10,994	0	0	0	0	0	10,994		E32	10,994	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>	10,994	0	0	0	0	0	10,994			10,994	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 Perry			<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	278,097	126,271	0	0	0	0	404,368		E52	404,368	122	
123	Purchase of land and equipment	0	4,568	0	0	0	0	4,568		G52	4,568	123	
124	Construction	0	93,951	0	0	0	0	93,951		F52	93,951	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	108,362	25,291	0	0	0	0	133,653		E61	133,653	127	
128	Purchase of land and equipment	0	29,478	0	0	0	0	29,478		G61	29,478	128	
129	Construction	0	40,582	0	0	0	0	40,582		F61	40,582	129	
130	Recreation — Current operation	517,438	69,722	0	0	0	0	587,160		E61	587,160	130	
131	Purchase of land and equipment	8,754	17,877	0	0	0	0	26,631		G61	26,631	131	
132	Construction	0	9,312	0	0	0	0	9,312		F61	9,312	132	
133	Cemetery — Current operation	85,931	26,674	0	0	0	0	112,605		E03	112,605	133	
134	Purchase of land and equipment	0	9,774	0	0	0	0	9,774		G03	9,774	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	<b>TOTAL CULTURE AND RECREATION</b>	998,582	453,500	0	0	0	0	1,452,082			1,452,082	139	
140	<b>Section E — COMMUNITY AND ECONOMIC DEVELOPMENT</b>												140
141	Community beautification — Current operation	0	0	0	0	0	750	750		E89	750	141	
142	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	142	
143	Economic development — Current operation	0	0	335,621	0	0	0	335,621		E89	335,621	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	179,881	0	0	0	0	0	179,881		F50	179,881	147	
148	Planning and zoning — Current operation	58,835	23,901	0	0	0	0	82,736		E29	82,736	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>	238,716	23,901	335,621	0	0	750	598,988			598,988	154	
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"												155
156													156
157													157
158													158

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued				CITY OF Perry			<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	9,703	746		0	0	0	10,449		E29	10,449	160	
161	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	161	
162	Clerk, Treasurer, financial administration — Current operation	213,179	66,036		0	0	0	279,215		E23	279,215	162	
163	Purchase of land and equipment	0	0	0	0	0	0	0		G23	0	163	
164	Elections — Current operation	0	0	0	0	0	0	0		E89	0	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	21,730	0		0	0	0	21,730		E25	21,730	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	57,540	0		0	0	0	57,540		E31	57,540	168	
169	Purchase of land and equipment	0	0	0	0	0	0	0		G31	0	169	
170	Construction	0	0	0	0	0	0	0		F31	0	170	
171	Tort liability — Current operation	0	0	0	0	0	0	0		E89	0	171	
172	Other general government — Current operation	150,009	388,292		0	16,618	0	554,919		E89	554,919	172	
173	Purchase of land and equipment	0	13,733	0	0	0	0	13,733		G89	13,733	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>	452,161	468,807	0	0	16,618	0	937,586			937,586	176	
177	<b>Section G — DEBT SERVICE</b>	0	0	0	789,995	0	0	789,995			789,995	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	789,995	0	0	789,995			789,995	182	
183	<b>Section H — REGULAR CAPITAL PROJECTS — Specify</b>										0	183	
184	Comprehensive Plan Update	0	20,715	0	0	0	0	20,715			20,715	184	
185	Parking Lot/Fire Truck/Energy Bank/Willis Ave Repair/Trail Project	0	0	0	0	1,268,888	0	1,268,888			1,268,888	185	
186	HMA Resurfacing/28th Street/18th Street/Brownfield Project	0	0	0	0	1,089,962	0	1,089,962			1,089,962	186	
187	<b>Subtotal Regular Capital Projects</b>	0	20,715	0	0	2,358,850	0	2,379,565			2,379,565	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	20,715	0	0	2,358,850	0	2,379,565			2,379,565	193	
194	<b>TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES</b>	3,451,277	2,716,613	335,621	789,995	2,375,468	750	9,669,724			9,669,724	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 Perry			<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								2,169,903	E91	2,169,903	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								442,337	E80	442,337	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							17,766	17,766	E80	17,766	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 Perry		<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.
237	<b>Section I — BUSINESS TYPE ACTIVITIES — Cont.</b>											237
238	Other business type — Current operation								0	E89	0	238
239	Purchase of land and equipment								0	G89	0	239
240	Construction								0	F89	0	240
241												241
242	Enterprise Debt Service								652,915		652,915	242
243	Enterprise Capital Projects								87,472		87,472	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	<b>TOTAL BUSINESS TYPE ACTIVITIES</b>								3,370,393		3,370,393	251
252												252
253	<b>TOTAL EXPENDITURES (Sum of lines 194 and 251)</b>	3,451,277	2,716,613	335,621	789,995	2,375,468	750	9,669,724	3,370,393		13,040,117	253
254	<b>Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT</b>									NE		254
255	Regular transfers out	46,402	564,892		486,869	0	0	1,098,163	434,883		1,533,046	255
256	Internal TIF loans/repayments and transfers out	0	0	365,204	0	0	0	365,204	350,000		715,204	256
257		0	0	0	0	0	0	0	0		0	257
258	<b>TOTAL OTHER FINANCING USES</b>	46,402	564,892	365,204	486,869	0	0	1,463,367	784,883		2,248,250	258
259	<b>TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)</b>	3,497,679	3,281,505	700,825	1,276,864	2,375,468	750	11,133,091	4,155,276		15,288,367	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	0	0			0	263
264	Restricted	0	979,423	396,600	56,897	529,210	265,190	2,227,320			2,227,320	264
265	Committed	0	0	0	0	0	0	0			0	265
266	Assigned	0	0	0	0	0	0	0			0	266
267	Unassigned	69,632		0	0	0	0	69,632			69,632	267
268	<b>Total Governmental</b>	69,632	979,423	396,600	56,897	529,210	265,190	2,296,952			2,296,952	268
269	<b>Proprietary</b>								2,062,939		2,062,939	269
270	<b>Total ending fund balance June 30, 2014</b>	69,632	979,423	396,600	56,897	529,210	265,190	2,296,952	2,062,939		4,359,891	270
271	<b>TOTAL REQUIREMENTS (Sum of lines 259 and 270)</b>	3,567,311	4,260,928	1,097,425	1,333,761	2,904,678	265,940	13,430,043	6,218,215		19,648,258	271
272												272

**Part III INTERGOVERNMENTAL EXPENDITURES CITY OF Perry**  
 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 0
Transit subsidies.....	M94 0
Libraries.....	M52 0
Police protection.....	M62 0
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 \$	
		2,955,806

**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	\$ 475,000	29U \$ 0	39U \$ 90,000	49U \$ 0	49U \$ 0	49U \$ 385,000	49U \$ 0	191 \$ 9,637
2. Sewer utility	19U	1,110,000	29U 0	39U 410,000	49U 0	49U 0	49U 700,000	49U 0	189 24,382
3. Electric utility	19U	0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	192 0
4. Gas utility	19U	0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	193 0
5. Transit-bus	19U	0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	194 0
6. Industrial Revenue	19T	0	24T 0	34T 0	44T 0	44T 0	44T 0	44T 0	189 0
7. Mortgage revenue	19T	0	24T 0	34T 0	44T 0	44T 0	44T 0	44T 0	189 0
8. TIF revenue	19U	1,342,825	29U 0	39U 344,275	49U 998,550	49U 0	49U 0	49U 0	189 20,929
9. Other-Specify	19U	0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	189 0
10. General Obligation	19U	3,145,000	29U 2,678,543	39U 180,000	49U 5,643,543	49U 0	49U 0	49U 0	189 115,527
11.	19U	0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	189 0
12.	19U	0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	189 0
13.	19U	0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	189 0
14.	19U	0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	189 0
<b>Total long-term debt</b>		<b>6,072,825</b>	<b>2,678,543</b>	<b>1,024,275</b>	<b>6,642,093</b>	<b>0</b>	<b>1,085,000</b>	<b>0</b>	<b>170,475</b>

B. Short-term debt	Amount - Omit cents	
Outstanding as of JULY 1, 2013	61V \$	161,338
Outstanding as of JUNE 30, 2014	64V \$	50,090

**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		
	\$	<b>253,269,734</b>	x .05 = \$	12,663,487

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 value of real property.	W01	W31	W61		
	\$ 612,110	\$ 0	614,857	3,747,781	4,974,748

REMARKS \_\_\_\_\_ V98