

## ERROR/REVIEW FLAGS LISTING PAGE

ERROR OR REVIEW FLAGS LISTED ON THIS PAGE ARE IN **RED**

**PLEASE CORRECT ALL ERRORS DISPLAYED IN ORDER TO PREVENT THE REPORT FROM BEING RETURNED FOR CORRECTION.**

PLEASE CORRECT ALL ERRORS DISPLAYED IN ORDER TO PREVENT THE REPORT FROM BEING RETURNED FOR CORRECTION.	
(1)	City Name
(2)	GAAP or NON-GAAP Report Basis
(3)	Beginning Fund Balance
(4)	Ending Fund Balance Budget
(5)	Ending Fund Balance / Cash and Investment Assets Comparison (Applicable to NON-GAAP Only)
(6)	Transfers In / Transfers Out Comparisons
(7)	Salaries and Wages
(8)	Cash and Investments

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

1620160080000

**West Branch City**  
**PO Box 218**  
**West Branch, IA 52358-0218**

**CITY OF WEST BRANCH, 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	1,559,379		1,559,379	1,452,149
Less: Uncollected property taxes-levy year	0		0	0
<b>Net current property taxes</b>	1,559,379		1,559,379	1,452,149
Delinquent property taxes	0		0	0
TIF revenues	36,911		36,911	37,387
Other city taxes	147,596	0	147,596	151,208
Licenses and permits	65,481	0	65,481	75,375
Use of money and property	6,501	0	6,501	5,600
Intergovernmental	394,359	0	394,359	383,285
Charges for fees and service	97,863	689,648	787,511	883,181
Special assessments	0	0	0	0
Miscellaneous	192,631	4,521	197,152	163,647
Other financing sources	584,335	64,380	648,715	674,280
<b>Total revenues and other sources</b>	3,085,056	758,549	3,843,605	3,826,112
<b>Expenditures and Other Financing Uses</b>				
Public safety	556,441	0	556,441	664,866
Public works	480,200	0	480,200	566,300
Health and social services	0	0	0	0
Culture and recreation	924,311	0	924,311	1,001,749
Community and economic development	85,428	0	85,428	87,137
General government	198,703	0	198,703	218,756
Debt service	340,488	0	340,488	343,205
Capital projects	0	0	0	0
<b>Total governmental activities expenditures</b>	2,585,571	0	2,585,571	2,882,013
Business type activities	0	1,516,520	1,516,520	1,578,795
<b>Total ALL expenditures</b>	2,585,571	1,516,520	4,102,091	4,460,808
Other financing uses, including transfers out	184,335	64,380	248,715	274,280
<b>Total ALL expenditures/And other financing uses</b>	2,769,906	1,580,900	4,350,806	4,735,088
<b>Excess revenues and other sources over (Under) Expenditures/And other financing uses</b>	315,150	-822,351	-507,201	-908,976
Beginning fund balance July 1, 2013	1,374,260	1,251,037	2,625,297	2,625,297
Ending fund balance June 30, 2014	1,689,410	428,686	2,118,096	1,716,321

**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 \$ 537 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	\$ 3,108,348	Other long-term debt	\$ 0
Revenue debt	\$ 630,000	Short-term debt	\$ 0
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 9,174,616

**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 type="checkbox"/> Date Posted	
Printed name of city clerk	Telephone	Area Code	Number	Extension
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 WEST BRANCH			<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	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
1	<b>Section A - TAXES</b>											1
2	<b>Taxes levied on property</b>	1,162,837	155,060		241,482		0	1,559,379			1,559,379	2
3	Less: Uncollected property taxes - Levy year	0	0		0	0	0	0			0	3
4	Net current property taxes	1,162,837	155,060		241,482	0	0	1,559,379		T01	1,559,379	4
5	Delinquent property taxes	0	0		0	0	0	0		T01	0	5
6	<b>Total property tax</b>	1,162,837	155,060		241,482	0	0	1,559,379			1,559,379	6
7	<b>TIF revenues</b>			36,911				36,911		T01	36,911	7
	<b>Other city taxes</b>											
8	Utility tax replacement excise taxes	0	0	0	0	0	0	0		T15	0	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	0	0	0	0	0	0	0	0	T15	0	9
10	Parimutuel wager tax	0	0	0	0	0	0	0	0	C30	0	10
11	Gaming wager tax	0	0	0	0	0	0	0	0	C30	0	11
12	Mobile home tax	0	0	0	0	0	0	0	0	T19	0	12
13	Hotel/motel tax	0	0	0	0	0	0	0	0	T19	0	13
14	Other local option taxes	0	147,596	0	0	0	0	147,596	0	T09	147,596	14
15	<b>TOTAL OTHER CITY TAXES</b>	0	147,596	0	0	0	0	147,596	0		147,596	15
16	<b>Section B - LICENSES AND PERMITS</b>	65,481	0	0	0	0	0	65,481	0	T29	65,481	16
17	<b>Section C - USE OF MONEY AND PROPERTY</b>											17
18	Interest	3,641	79	0	0	0	456	4,176	0	U20	4,176	18
19	Rents and royalties	2,325	0	0	0	0	0	2,325	0	U40	2,325	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>	5,966	79	0	0	0	456	6,501	0		6,501	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	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	NPS snow plowing contract	2,500	0	0	0	0	0	2,500	0		2,500	32
33	<b>Total Federal grants and reimbursements</b>	2,500	0	0	0	0	0	2,500	0		2,500	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued					CITY OF WEST BRANCH					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.	
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)		
41	<b>Section D - INTERGOVERNMENTAL - Continued</b>											41	
42												42	
43	<b>State shared revenues</b>											43	
44	Road use taxes		231,860					231,860		C46	231,860	44	
45												45	
46												46	
47												47	
48	<b>Other state grants and reimbursements</b>											48	
49	State grants	0	0	0	0	0	0	0	0	C89	0	49	
50	Iowa Department of Transportation	0	0	0	0	0	0	0	0	C89	0	50	
51	Iowa Department of Natural Resources	0	0	0	0	0	0	0	0	C89	0	51	
52	Iowa Department of Economic Development	0	0	0	0	0	0	0	0	C89	0	52	
53	CEBA grants	0	0	0	0	0	0	0	0	C89	0	53	
54		0	0	0	0	0	0	0	0	C89	0	54	
55		0	0	0	0	0	0	0	0		0	55	
56		0	0	0	0	0	0	0	0		0	56	
57		0	0	0	0	0	0	0	0		0	57	
58		0	0	0	0	0	0	0	0		0	58	
59		0	0	0	0	0	0	0	0		0	59	
60	<b>Total state</b>	0	231,860	0	0	0	0	231,860	0		231,860	60	
61												61	
62	<b>Local grants and reimbursements</b>											62	
63	County contributions	13,010	0	0	0	0	0	13,010	0		13,010	63	
64	Library service	3,074	0	0	0	0	0	3,074	0	D89	3,074	64	
65	Township contributions	138,915	0	0	0	0	0	138,915	0	D89	138,915	65	
66	Fire/EMT service	0	0	0	0	0	0	0	0	D89	0	66	
67	Police Grant	5,000	0	0	0	0	0	5,000	0	D89	5,000	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>	159,999	0	0	0	0	0	159,999	0		159,999	70	
71	<b>TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)</b>	162,499	231,860	0	0	0	0	394,359	0		394,359	71	
72	<b>Section E - CHARGES FOR FEES AND SERVICE</b>											72	
73	Water	0	0	0	0	0	0	0	405,505	A91	405,505	73	
74	Sewer	0	0	0	0	0	0	0	284,143	A80	284,143	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	A60	0	77	
78	Airport	0	0	0	0	0	0	0	0	A01	0	78	
79	Landfill/garbage	44,123	0	0	0	0	0	44,123	0	A81	44,123	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 WEST BRANCH					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
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	7,890	0	0	0	0	0	7,890	0	A03	7,890	98
99	Library charges	0	0	0	0	0	0	0	0	A89	0	99
100	Park, recreation, and cultural charges	39,704	0	0	0	0	0	39,704	0	A61	39,704	100
101	Animal control charges	0	0	0	0	0	0	0	0	A89	0	101
102	Other charges - <i>Specify</i>	0	0	0	0	0	0	0	0		0	102
103	Subdivision charges	6,146	0	0	0	0	0	6,146	0		6,146	103
104	<b>TOTAL CHARGES FOR SERVICE</b>	97,863	0	0	0	0	0	97,863	689,648		787,511	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	0	0	0	0	0	0	0	0	U99	0	108
109	Deposits and sales/fuel tax refunds	1,382	0	0	0	0	1,080	2,462	0	U99	2,462	109
110	Sale of property and merchandise	720	0	0	0	0	0	720	0	U11	720	110
111	Fines	5,932	0	0	0	0	0	5,932	0	U30	5,932	111
112	Internal service charges	0	0	0	0	0	0	0	0	NR	0	112
113	Other miscellaneous - <i>Specify</i>	0	0	0	0	0	0	0	0		0	113
114	Refunds	709	0	0	0	0	0	709	0		709	114
115	Miscellaneous revenues	37,680	0	0	0	0	0	37,680	0		37,680	115
116	Miscellaneous revenues - reimbursements, meters/pipes, etc.	52,937	0	0	0	0	0	52,937	4,521		57,458	116
117	Private Contributions	92,191	0	0	0	0	0	92,191	0		92,191	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>	191,551	0	0	0	0	1,080	192,631	4,521		197,152	120

Part I REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF WEST BRANCH				<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>	1,686,197	534,595	36,911	241,482	0	1,536	2,500,721	694,169		3,194,890	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)	400,000	0	0	0	0	0	400,000	0	NR	400,000	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	83,960	0		100,375	0	0	184,335	64,380		248,715	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>	483,960	0	0	100,375	0	0	584,335	64,380		648,715	131
132	<b>TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)</b>	2,170,157	534,595	36,911	341,857	0	1,536	3,085,056	758,549		3,843,605	132
133												133
134	<b>Beginning fund balance July 1, 2013</b>	790,445	187,215	208,087	32,670	0	155,843	1,374,260	1,251,037		2,625,297	134
135												135
136	<b>TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)</b>	2,960,602	721,810	244,998	374,527	0	157,379	4,459,316	2,009,586		6,468,902	136
137												137
138												138
139												139
140												140
141												141
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159												159

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014					CITY OF WEST BRANCH		<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
1	<b>Section A — PUBLIC SAFETY</b>											1
2	Police department/Crime prevention — Current operation	231,722	56,499	0	0	0	0	288,221		E62	288,221	2
3	Purchase of land and equipment	38,787	0	0	0	0	0	38,787		G62	38,787	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	187,598	0	0	0	0	0	187,598		E24	187,598	13
14	Purchase of land and equipment	39,583	0	0	0	0	0	39,583		G24	39,583	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	2,252	0	0	0	0	0	2,252		E32	2,252	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>	499,942	56,499	0	0	0	0	556,441			556,441	40

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued				CITY OF WEST BRANCH			<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.	
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)				
41	<b>Section B — PUBLIC WORKS</b>											41	
42	Roads, bridges, sidewalks — Current operation	196,452	179,142	0	0	0	0	375,594		E44	375,594	42	
43	Purchase of land and equipment	0	7,350	0	0	0	0	7,350		G44	7,350	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	39,614	0	0	0	0	0	39,614		E44	39,614	48	
49	Traffic control safety — Current operation	0	0	0	0	0	0	0		E44	0	49	
50	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	50	
51	Construction	0	0	0	0	0	0	0		F44	0	51	
52	Snow removal — Current operation	0	0	0	0	0	0	0		E44	0	52	
53	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	53	
54	Highway engineering — Current operation	0	0	0	0	0	0	0		E44	0	54	
55	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	55	
56	Construction	0	0	0	0	0	0	0		F44	0	56	
57	Street cleaning — Current operation	0	0	0	0	0	0	0		E81	0	57	
58	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	58	
59	Airport (if not an enterprise) — Current operation	0	0	0	0	0	0	0		E01	0	59	
60	Purchase of land and equipment	0	0	0	0	0	0	0		G01	0	60	
61	Construction	0	0	0	0	0	0	0		F01	0	61	
62	Garbage (if not an enterprise) — Current operation	57,642	0	0	0	0	0	57,642		E81	57,642	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	<b>TOTAL PUBLIC WORKS</b>	293,708	186,492	0	0	0	0	480,200			480,200	80	



Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued				CITY OF WEST BRANCH			<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
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 WEST BRANCH			<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.	
		(a)	(b)	(c)	(d)	(e)	(f)		(h)				
121	<b>Section D — CULTURE AND RECREATION</b>											121	
122	Library services — Current operation	176,099	28,723	0	0	0	0	204,822		E52	204,822	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	124,732	13,227	0	0	0	0	137,959		E61	137,959	127	
128	Purchase of land and equipment	378,441	0	0	0	0	0	378,441		G61	378,441	128	
129	Construction	0	0	0	0	0	0	0		F61	0	129	
130	Recreation — Current operation	0	0	0	0	0	0	0		E61	0	130	
131	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	131	
132	Construction	0	0	0	0	0	0	0		F61	0	132	
133	Cemetery — Current operation	91,169	21,569	0	0	0	0	112,738		E03	112,738	133	
134	Purchase of land and equipment	7,900	0	0	0	0	0	7,900		G03	7,900	134	
135	Community center, zoo, marina, and auditorium	49,373	4,666	0	0	0	0	54,039		E61	54,039	135	
136	Other culture and recreation	28,412	0	0	0	0	0	28,412		E61	28,412	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>	856,126	68,185	0	0	0	0	924,311			924,311	139	
140	<b>Section E — COMMUNITY AND ECONOMIC DEVELOPMENT</b>											140	
141	Community beautification — Current operation	0	0	0	0	0	0	0		E89	0	141	
142	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	142	
143	Economic development — Current operation	23,247	0	0	0	0	0	23,247		E89	23,247	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	24,794	0	0	0	0	0	24,794		E29	24,794	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	37,387	0	0	0	37,387		E89	37,387	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>	48,041	0	37,387	0	0	0	85,428			85,428	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 WEST BRANCH			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS				
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
159	<b>Section F — GENERAL GOVERNMENT</b>											159
160	Mayor, council and city manager — Current operation	6,880	565			0	0	7,445		E29	7,445	160
161	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	134,966	15,366			0	0	150,332		E23	150,332	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	40,926	0			0	0	40,926		E25	40,926	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	0	0	0	0	0	0	0		E31	0	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	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>	182,772	15,931	0	0	0	0	198,703			198,703	176
177	<b>Section G — DEBT SERVICE</b>	0	0	0	340,488	0	0	340,488			340,488	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	340,488	0	0	340,488			340,488	182
183	<b>Section H — REGULAR CAPITAL PROJECTS — Specify</b>											183
184		0	0	0	0	0	0	0			0	184
185		0	0	0	0	0	0	0			0	185
186		0	0	0	0	0	0	0			0	186
187	<b>Subtotal Regular Capital Projects</b>	0	0	0	0	0	0	0			0	187
188	<b>— TIF CAPITAL PROJECTS — Specify</b>											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	0	0	0			0	193
194	<b>TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES</b>	1,880,589	327,107	37,387	340,488	0	0	2,585,571			2,585,571	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF WEST BRANCH			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS				
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (h))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
197	<b>Section I — BUSINESS TYPE ACTIVITIES</b>											197
198	Water — Current operation								409,028	E91	409,028	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								614,120	E80	614,120	201
202	Purchase of land and equipment								428,500	G80	428,500	202
203	Construction							0	0	F80	0	203
204	Electric — Current operation								0	E92	0	204
205	Purchase of land and equipment								0	G92	0	205
206	Construction							0	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	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	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	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	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	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	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	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	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 WEST BRANCH			<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								64,872		64,872	242
243	Enterprise Capital Projects								0		0	243
244	Enterprise TIF Capital Projects								0		0	244
245	Internal service funds — Specify											245
246									0		0	246
247									0		0	247
248									0		0	248
249									0		0	249
250									0		0	250
251	<b>TOTAL BUSINESS TYPE ACTIVITIES</b>								1,516,520		1,516,520	251
252												252
253	<b>TOTAL EXPENDITURES (Sum of lines 194 and 251)</b>	1,880,589	327,107	37,387	340,488	0	0	2,585,571	1,516,520		4,102,091	253
254	<b>Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT</b>									NE		254
255	Regular transfers out	35,018	147,968		0	0	1,349	184,335	64,380		248,715	255
256	Internal TIF loans/repayments and transfers out	0	0	0	0	0	0	0	0		0	256
257		0	0	0	0	0	0	0	0		0	257
258	<b>TOTAL OTHER FINANCING USES</b>	35,018	147,968	0	0	0	1,349	184,335	64,380		248,715	258
259	<b>TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)</b>	1,915,607	475,075	37,387	340,488	0	1,349	2,769,906	1,580,900		4,350,806	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		0	263
264	Restricted	0	0	0	0	0	0	0	0		0	264
265	Committed	0	0	0	0	0	0	0	0		0	265
266	Assigned	0	0	0	0	0	0	0	0		0	266
267	Unassigned	0	0	0	0	0	0	0	0		0	267
268	<b>Total Governmental</b>	0	0	0	0	0	0	0	0		0	268
269	<b>Proprietary</b>								428,686		428,686	269
270	<b>Total ending fund balance June 30, 2014</b>	1,044,995	246,735	207,611	34,039	0	156,030	1,689,410	428,686		2,118,096	270
271	<b>TOTAL REQUIREMENTS (Sum of lines 259 and 270)</b>	2,960,602	721,810	244,998	374,527	0	157,379	4,459,316	2,009,586		6,468,902	271
272												272

Part III INTERGOVERNMENTAL EXPENDITURES		CITY OF WEST BRANCH	
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. <i>Enter amount, omit cents.</i>			
Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$ 0	Highways.....	L44 \$ 0
Health.....	M32 0	All other.....	L89 \$ 0
Highways.....	M44 0		
Transit subsidies.....	M94 0		
Libraries.....	M52 0		
Police protection.....	M62 0		
Sewerage.....	M80 0		
Sanitation.....	M81 0		
All other.....	M89 \$ 0		

Part IV SALARIES AND WAGES	
Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.	
Total salaries and wages paid.....	Amount - Omit cents Z00 \$ 676,000

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 \$ 673,000	29U \$ 0	39U \$ 43,000	49U \$ 0	49U \$ 0	49U \$ 630,000	49U \$ 0	191 \$ 21,873	
2. Sewer utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	189 0	
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	49U 0	44T 0	44T 0	49U 0	189 0	
7. Mortgage revenue	19T 0	24T 0	34T 0	49U 0	44T 0	44T 0	49U 0	189 0	
8. TIF revenue	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	189 0	
9. Lawsuit loan	19U 156,769	29U 0	39U 66,240	49U 90,529	49U 0	49U 0	49U 0	189 7,040	
10. Fire Station Expansion	19U 194,794	29U 0	39U 95,781	49U 99,013	49U 0	49U 0	49U 0	189 5,374	
11. Street Equipment	19U 149,364	29U 0	39U 74,682	49U 74,682	49U 0	49U 0	49U 0	189 3,383	
12. GO refund & sewer project	19U 2,635,759	29U 0	39U 155,000	49U 2,480,759	49U 0	49U 0	49U 0	189 43,290	
13. 2013 Parkland Property	19U 0	29U 400,000	39U 36,635	49U 363,365	49U 0	49U 0	49U 0	189 10,033	
14.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	189 0	
<b>Total long-term debt</b>	<b>3,809,686</b>	<b>400,000</b>	<b>471,338</b>	<b>3,108,348</b>	<b>0</b>	<b>630,000</b>	<b>0</b>	<b>90,993</b>	

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			
\$	183,492,321	x .05 = \$	9,174,616

Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2014					
Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61		
	\$ 241,652	\$ 0	43,646	1,833,335	2,118,633

REMARKS	V98
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