

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

16202500600000

City Clerk
911 State Street, PO Box 156
Dexter, IA 50070

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

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

WHEN COMPLETED, PLEASE RETURN TO
Mary Mosiman, CPA
Auditor of State
State Capitol Building
Des Moines, IA 50319-0004

NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.

ALL FUNDS

Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	125,069		125,069	116,678
Less: Uncollected property taxes-levy year	0		0	0
Net current property taxes	125,069		125,069	116,678
Delinquent property taxes	0		0	0
TIF revenues	244,315		244,315	245,565
Other city taxes	704	0	704	6,751
Licenses and permits	937	0	937	1,140
Use of money and property	3,147	0	3,147	3,215
Intergovernmental	135,675	0	135,675	83,598
Charges for fees and service	63,511	216,588	280,099	272,015
Special assessments	0	0	0	0
Miscellaneous	4,443	0	4,443	5,419
Other financing sources	107,959	0	107,959	151,899
Total revenues and other sources	685,760	216,588	902,348	886,280
Expenditures and Other Financing Uses				
Public safety	63,080	0	63,080	67,425
Public works	102,270	0	102,270	115,839
Health and social services	0	0	0	0
Culture and recreation	150,739	0	150,739	60,044
Community and economic development	19,820	0	19,820	31,500
General government	87,747	0	87,747	92,849
Debt service	69,327	0	69,327	86,452
Capital projects	0	0	0	92,320
Total governmental activities expenditures	492,983	0	492,983	546,429
Business type activities	0	198,698	198,698	221,196
Total ALL expenditures	492,983	198,698	691,681	767,625
Other financing uses, including transfers out	107,959	0	107,959	0
Total ALL expenditures/And other financing uses	600,942	198,698	799,640	767,625
Excess revenues and other sources over (Under) Expenditures/And other financing uses	84,818	17,890	102,708	118,655
Beginning fund balance July 1, 2013	139,624	141,207	280,831	197,656
Ending fund balance June 30, 2014	224,442	159,097	383,539	316,311

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	\$ 854,370	Short-term debt	\$ 0
TIF Revenue debt	\$ 60,000		
		General obligation debt limit	\$ 1,471,920

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 DEXTER			<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	101,642	19,042		4,177	208	0	125,069				125,069	2
3	Less: Uncollected property taxes - Levy year	0	0		0	0	0	0				0	3
4	Net current property taxes	101,642	19,042		4,177	208	0	125,069		T01	125,069	125,069	4
5	Delinquent property taxes	0	0		0	0	0	0		T01	0	0	5
6	Total property tax	101,642	19,042		4,177	208	0	125,069				125,069	6
7	TIF revenues			244,315				244,315		T01	244,315	244,315	7
	Other city taxes												
8	Utility tax replacement excise taxes	0	0	0	0	0	0	0		T15	0	0	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	704	0	0	0	0	0	704	0	T15	704	704	9
10	Parimutuel wager tax	0	0	0	0	0	0	0	0	C30	0	0	10
11	Gaming wager tax	0	0	0	0	0	0	0	0	C30	0	0	11
12	Mobile home tax	0	0	0	0	0	0	0	0	T19	0	0	12
13	Hotel/motel tax	0	0	0	0	0	0	0	0	T19	0	0	13
14	Other local option taxes	0	0	0	0	0	0	0	0	T09	0	0	14
15	TOTAL OTHER CITY TAXES	704	0	0	0	0	0	704	0		704	704	15
16	Section B - LICENSES AND PERMITS	937	0	0	0	0	0	937	0	T29	937	937	16
17	Section C - USE OF MONEY AND PROPERTY												17
18	Interest	133	3,014	0	0	0	0	3,147	0	U20	3,147	3,147	18
19	Rents and royalties	0	0	0	0	0	0	0	0	U40	0	0	19
20	Other miscellaneous use of money and property	0	0	0	0	0	0	0	0	U20	0	0	20
21		0	0	0	0	0	0	0	0		0	0	21
22	TOTAL USE OF MONEY AND PROPERTY	133	3,014	0	0	0	0	3,147	0		3,147	3,147	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	0	27
28	Community development block grants	0	0	0	0	0	0	0	0	B50	0	0	28
29	Housing and urban development	0	0	0	0	0	0	0	0	B50	0	0	29
30	Public assistance grants	0	0	0	0	0	0	0	0	B79	0	0	30
31	Payment in lieu of taxes	0	0	0	0	0	0	0	0	B30	0	0	31
32		0	0	0	0	0	0	0	0		0	0	32
33	Total Federal grants and reimbursements	0	0	0	0	0	0	0	0		0	0	33
34													34
35													35
36													36
37													37
38													38
39													39
40													40

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Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued				CITY OF DEXTER			<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		62,903					62,903		C46	62,903	44	
45												45	
46												46	
47												47	
48	Other state grants and reimbursements											48	
49	State grants	1,714	0	0	0	0	0	1,714	0	C89	1,714	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	Total state	1,714	62,903	0	0	0	0	64,617	0		64,617	60	
61												61	
62	Local grants and reimbursements											62	
63	County contributions	8,849	0	0	0	0	0	8,849	0		8,849	63	
64	Library service	0	0	0	0	0	0	0	0	D89	0	64	
65	Township contributions	13,820	0	0	0	0	0	13,820	0	D89	13,820	65	
66	Fire/EMT service	0	0	0	0	0	0	0	0	D89	0	66	
67		0	0	0	0	48,389	0	48,389	0	D89	48,389	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	22,669	0	0	0	48,389	0	71,058	0		71,058	70	
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	24,383	62,903	0	0	48,389	0	135,675	0		135,675	71	
72	Section E - CHARGES FOR FEES AND SERVICE											72	
73	Water	0	0	0	0	0	0	0	123,445	A91	123,445	73	
74	Sewer	0	0	0	0	0	0	0	89,531	A8Ø	89,531	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	62,006	0	0	0	0	0	62,006	0	A81	62,006	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 DEXTER			<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	3,612	A80	3,612	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	1,120	0	0	0	0	280	1,400	0	A03	1,400	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	105	105	0		105	102
103		0	0	0	0	0	0	0	0		0	103
104	TOTAL CHARGES FOR SERVICE	63,126	0	0	0	0	385	63,511	216,588		280,099	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	172	0	0	0	0	0	172	0	U99	172	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	1,260	0	0	0	0	0	1,260	0	U11	1,260	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	3,011	0	0	0	0	0	3,011	0		3,011	113
114		0	0	0	0	0	0	0	0		0	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	4,443	0	0	0	0	0	4,443	0		4,443	120

Part I REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued				CITY OF DEXTER			<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)	195,368	84,959	244,315	4,177	48,597	385	577,801	216,588		794,389	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	44,006	0	44,006	0		44,006	127
128	Internal TIF loans and transfers in	0	0	0	63,953	0	0	63,953	0		63,953	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	63,953	44,006	0	107,959	0		107,959	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	195,368	84,959	244,315	68,130	92,603	385	685,760	216,588		902,348	132
133												133
134	Beginning fund balance July 1, 2013	119,387	180,010	-4,278	-205,578	-1,483	51,566	139,624	141,207		280,831	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	314,755	264,969	240,037	-137,448	91,120	51,951	825,384	357,795		1,183,179	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 DEXTER		<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	43,026	0	0	0	0	0	43,026		E62	43,026	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	15,712	0	0	0	0	0	15,712		E24	15,712	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	4,290	0	0	0	0	0	4,290		E32	4,290	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	52	0	0	0	0	0	52		E32	52	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	63,080	0	0	0	0	0	63,080			63,080	40

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued				CITY OF DEXTER			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS				
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.	
41	Section B — PUBLIC WORKS											41	
42	Roads, bridges, sidewalks — Current operation	0	32,261	0	0	0	0	32,261		E44	32,261	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	13,803	0	0	0	0	13,803		E44	13,803	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	6,622	0	0	0	0	6,622		E44	6,622	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	49,584	0	0	0	0	0	49,584		E81	49,584	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	49,584	52,686	0	0	0	0	102,270			102,270	80	

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF DEXTER			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS				
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation	0	0	0	0	0	0	0		E79	0	82
83	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	83
84	City hospital — Current operation	0	0	0	0	0	0	0		E36	0	84
85	Purchase of land and equipment	0	0	0	0	0	0	0		G36	0	85
86	Construction	0	0	0	0	0	0	0		F36	0	86
87	Payments to private hospitals — Current operation	0	0	0	0	0	0	0		E36	0	87
88	Health regulation and inspections — Current operation	0	0	0	0	0	0	0		E32	0	88
89	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	89
90	Construction	0	0	0	0	0	0	0		F32	0	90
91	Water, air, and mosquito control — Current operation	0	0	0	0	0	0	0		E32	0	91
92	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	92
93	Construction	0	0	0	0	0	0	0		F32	0	93
94	Community mental health — Current operation	0	0	0	0	0	0	0		E32	0	94
95	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	95
96	Construction	0	0	0	0	0	0	0		F32	0	96
97	Other health and social services — Current operation	0	0	0	0	0	0	0		E79	0	97
98	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	98
99	Construction	0	0	0	0	0	0	0		F79	0	99
100		0	0	0	0	0	0	0			0	100
101		0	0	0	0	0	0	0			0	101
102		0	0	0	0	0	0	0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued				CITY OF DEXTER			<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	37,651	3,348	0	0	0	0	40,999		E52	40,999	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	2,903	0	0	0	0	0	2,903		E61	2,903	125	
126	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	126	
127	Parks — Current operation	2,237	0	0	0	0	0	2,237		E61	2,237	127	
128	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	128	
129	Construction	0	0	0	0	0	0	0		F61	0	129	
130	Recreation — Current operation	0	0	0	0	0	0	0		E61	0	130	
131	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	131	
132	Construction	0	0	0	0	0	0	0		F61	0	132	
133	Cemetery — Current operation	10,021	0	0	0	0	0	10,021		E03	10,021	133	
134	Purchase of land and equipment	0	0	0	0	0	0	0		G03	0	134	
135	Community center, zoo, marina, and auditorium	2,259	0	0	0	92,320	0	94,579		E61	94,579	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	55,071	3,348	0	0	92,320	0	150,739			150,739	139	
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140	
141	Community beautification — Current operation	560	0	0	0	0	0	560		E89	560	141	
142	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	142	
143	Economic development — Current operation	19,260	0	0	0	0	0	19,260		E89	19,260	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	19,820	0	0	0	0	0	19,820			19,820	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 DEXTER			<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.	
159	Section F — GENERAL GOVERNMENT											159	
160	Mayor, council and city manager — Current operation	4,055	215	0	0	0	0	4,270		E29	4,270	160	
161	Purchase of land and equipment	31,198		0	0	0	0	31,198		G29	31,198	161	
162	Clerk, Treasurer, financial administration — Current operation	0	1,925	0	0	0	0	1,925		E23	1,925	162	
163	Purchase of land and equipment	0	0	0	0	0	0	0		G23	0	163	
164	Elections — Current operation	3,856	0	0	0	0	0	3,856		E89	3,856	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	3,188	0	0	0	0	0	3,188		E25	3,188	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	18,274	0	0	0	0	0	18,274		E31	18,274	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	25,036	0	0	0	0	0	25,036		E89	25,036	171	
172	Other general government — Current operation	0	0	0	0	0	0	0		E89	0	172	
173	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	173	
174		0	0	0	0	0	0	0			0	174	
175		0	0	0	0	0	0	0			0	175	
176	TOTAL GENERAL GOVERNMENT	85,607	2,140	0	0	0	0	87,747			87,747	176	
177	Section G — DEBT SERVICE	0	0	0	69,327	0	0	69,327			69,327	177	
178		0	0	0	0	0	0	0			0	178	
179		0	0	0	0	0	0	0			0	179	
180		0	0	0	0	0	0	0			0	180	
181		0	0	0	0	0	0	0			0	181	
182	TOTAL DEBT SERVICE	0	0	0	69,327	0	0	69,327			69,327	182	
183	Section H — REGULAR CAPITAL PROJECTS — Specify											183	
184		0	0	0	0	0	0	0			0	184	
185		0	0	0	0	0	0	0			0	185	
186		0	0	0	0	0	0	0			0	186	
187	Subtotal Regular Capital Projects	0	0	0	0	0	0	0			0	187	
188	— TIF CAPITAL PROJECTS — Specify											188	
189		0	0	0	0	0	0	0			0	189	
190		0	0	0	0	0	0	0			0	190	
191		0	0	0	0	0	0	0			0	191	
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192	
193	TOTAL CAPITAL PROJECTS	0	0	0	0	0	0	0			0	193	
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	273,162	58,174	0	69,327	92,320	0	492,983			492,983	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 DEXTER			<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								90,320	E91	90,320	198
199	Purchase of land and equipment								29,216	G91	29,216	199
200	Construction								0	F91	0	200
201	Sewer and sewage disposal — Current operation								0	E80	0	201
202	Purchase of land and equipment								0	G80	0	202
203	Construction								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	F92	0	206
207	Gas Utility — Current operation								0	E93	0	207
208	Purchase of land and equipment								0	G93	0	208
209	Construction								0	F93	0	209
210	Parking — Current operation								0	E60	0	210
211	Purchase of land and equipment								0	G60	0	211
212	Construction								0	F60	0	212
213	Airport — Current operation								0	E01	0	213
214	Purchase of land and equipment								0	G01	0	214
215	Construction								0	F01	0	215
216	Landfill/Garbage — Current operation								0	E81	0	216
217	Purchase of land and equipment								0	G81	0	217
218	Construction								0	F81	0	218
219	Hospital — Current operation								0	E36	0	219
220	Purchase of land and equipment								0	G36	0	220
221	Construction								0	F36	0	221
222	Transit — Current operation								0	E94	0	222
223	Purchase of land and equipment								0	G94	0	223
224	Construction								0	F94	0	224
225	Cable TV, telephone, Internet — Current operation								0	E03	0	225
226	Purchase of land and equipment								0	G03	0	226
227	Housing authority — Current operation								0	E50	0	227
228	Purchase of land and equipment								0	G50	0	228
229	Construction								0	F50	0	229
230	Storm water — Current operation								0	E80	0	230
231	Purchase of land and equipment								0	G80	0	231
232	Construction								0	F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF DEXTER					<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								79,162			79,162	242
243	Enterprise Capital Projects								0			0	243
244	Enterprise TIF Capital Projects								0			0	244
245	Internal service funds — <i>Specify</i>												245
246									0			0	246
247									0			0	247
248									0			0	248
249									0			0	249
250									0			0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								198,698			198,698	251
252													252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	273,162	58,174	0	69,327	92,320	0	492,983	198,698			691,681	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE			254
255	Regular transfers out	5,997	19,481		0	18,528	0	44,006	0			44,006	255
256	Internal TIF loans/repayments and transfers out	0	0	63,953	0	0	0	63,953	0			63,953	256
257		0	0	0	0	0	0	0	0			0	257
258	TOTAL OTHER FINANCING USES	5,997	19,481	63,953	0	18,528	0	107,959	0			107,959	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	279,159	77,655	63,953	69,327	110,848	0	600,942	198,698			799,640	259
260													260
261	Ending fund balance June 30, 2014:												261
262	Governmental:												262
263	Nonspendable	0	0	0	0	0	0	0				0	263
264	Restricted	0	0	0	0	0	0	0				0	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	0	0	0	0	0	0	0				0	267
268	Total Governmental	0	0	0	0	0	0	0				0	268
269	Proprietary								159,097			159,097	269
270	Total ending fund balance June 30, 2014	35,596	187,314	176,084	-206,775	-19,728	51,951	224,442	159,097			383,539	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	314,755	264,969	240,037	-137,448	91,120	51,951	825,384	357,795			1,183,179	271
272													272

Part III INTERGOVERNMENTAL EXPENDITURES CITY OF DEXTER
 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 43,025
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 \$	
		89,307

Part V DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt	Purpose	Debt during the fiscal year		Debt Outstanding JUNE 30, 2014				Interest paid this year
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 36,698	29U \$ 0	39U \$ 20,000	49U \$ 0	49U \$ 0	49U \$ 16,698	49U \$ 0	I91 \$ 1,985
2. Sewer utility	19U 850,895	29U 0	39U 13,223	49U 0	49U 0	49U 837,672	49U 0	I89 38,954
3. Electric utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I92 0
4. Gas utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I93 0
5. Transit-bus	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I94 0
6. Industrial Revenue	19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	44T 0	I89 0
7. Mortgage revenue	19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	44T 0	I89 0
8. TIF revenue	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0
9. Other-Specify	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0
10. Brown St. Project	19U 120,000	29U 0	39U 60,000	49U 0	49U 60,000	49U 0	49U 0	I89 3,703
11.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0
12.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0
13.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0
14.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0
Total long-term debt	1,007,593	0	93,223	0	60,000	854,370	0	44,642

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		
	\$	29,438,399	x .05 = \$ 1,471,920

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude <i>value of real property.</i>	W01 \$	W31 \$	W61 \$	383,539	383,539

REMARKS V98