

STATE OF IOWA
2013
FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2013

16207800300000
CLERK/Administrator
950 LOCUST STREET
CARTER LAKE

CITY OF CARTER LAKE, IOWA
DUE: December 1, 2013

(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	1,506,200		1,506,200	1,539,638
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	1,506,200		1,506,200	1,539,638
Delinquent property taxes	0		0	
TIF revenues	574,767		574,767	545,069
Other city taxes	984,878	0	984,878	954,254
Licenses and permits	30,017	0	30,017	49,165
Use of money and property	33,997	0	33,997	38,007
Intergovernmental	1,307,197	0	1,307,197	963,083
Charges for fees and service	107,353	1,124,275	1,231,628	1,189,228
Special assessments	6,697	0	6,697	
Miscellaneous	264,389	8,248	272,637	590,590
Other financing sources	707,747	0	707,747	1,031,314
Total revenues and other sources	5,523,242	1,132,523	6,655,765	6,900,348
Expenditures and Other Financing Uses				
Public safety	1,195,821	0	1,195,821	1,214,405
Public works	402,563	0	402,563	443,426
Health and social services	0	0	0	
Culture and recreation	752,507	0	752,507	812,754
Community and economic development	217,701	0	217,701	291,075
General government	426,793	0	426,793	438,873
Debt service	869,284	0	869,284	873,036
Capital projects	408,827	0	408,827	557,453
Total governmental activities expenditures	4,273,496	0	4,273,496	4,631,022
Business type activities	0	942,607	942,607	1,106,211
Total ALL expenditures	4,273,496	942,607	5,216,103	5,737,233
Other financing uses, including transfers out	662,747	0	662,747	1,031,314
Total ALL expenditures/And other financing uses	4,936,243	942,607	5,878,850	6,768,547
Excess revenues and other sources over (Under) Expenditures/And other financing uses	586,999	189,916	776,915	131,801
Beginning fund balance July 1, 2012	1,672,012	931,705	2,603,717	2,603,717
Ending fund balance June 30, 2013	2,259,011	1,121,621	3,380,632	2,735,518

Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.

Indebtedness at June 30, 2013	Amount - Omit cents	Indebtedness at June 30, 2013	Amount - Omit cents
General obligation debt	\$ 3,700,000	Other long-term debt	\$ 0
Revenue debt	\$ 3,335,000	Short-term debt	\$ 0
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 9,996,074

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
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Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013				CITY OF CARTER LAKE			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by placing 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	Section A - TAXES											1
2	Taxes levied on property	995,964	358,912		151,324			1,506,200			1,506,200	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	995,964	358,912		151,324	0	0	1,506,200		T01	1,506,200	4
5	Delinquent property taxes							0		T01	0	5
6	Total property tax	995,964	358,912		151,324	0	0	1,506,200		T01	1,506,200	6
7	TIF revenues			574,767				574,767		T01	574,767	7
	Other city taxes											
8	Utility tax replacement excise taxes	23,774	8,544		3,158			35,476		T15	35,476	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	18,522						18,522		T15	18,522	9
10	Parimutuel wager tax							0		C30	0	10
11	Gaming wager tax							0		C30	0	11
12	Mobile home tax	9,849	3,546		1,323			14,718		T19	14,718	12
13	Hotel/motel tax	462,489						462,489		T19	462,489	13
14	Other local option taxes	59,654	321,269		72,750			453,673		T09	453,673	14
15	TOTAL OTHER CITY TAXES	574,288	333,359	0	77,231	0	0	984,878	0		984,878	15
16	Section B - LICENSES AND PERMITS	30,017						30,017		T29	30,017	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	1,354	118		8,860			10,332		U20	10,332	18
19	Rents and royalties	23,665						23,665		U40	23,665	19
20	Other miscellaneous use of money and property							0		U20	0	20
21								0			0	21
22	TOTAL USE OF MONEY AND PROPERTY	25,019	118	0	8,860	0	0	33,997	0		33,997	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants	231,500				91,824		323,324		B89	323,324	27
28	Community development block grants							0		B50	0	28
29	Housing and urban development							0		B50	0	29
30	Public assistance grants	288,335						288,335		B79	288,335	30
31	Payment in lieu of taxes							0		B30	0	31
32								0			0	32
33	Total Federal grants and reimbursements	519,835	0	0	0	91,824	0	611,659	0		611,659	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, 2013 -- Continued				CITY OF CARTER LAKE			<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 (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)					
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		362,474					362,474		C46	362,474	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	75,729						75,729		C89	75,729	49
50	Iowa Department of Transportation							0		C89	0	50
51	Iowa Department of Natural Resources					246,800		246,800		C89	246,800	51
52	Iowa Department of Economic Development							0		C89	0	52
53	CEBA grants							0		C89	0	53
54	Liquor profits	6,813						6,813		C89	6,813	54
55	Library grants	1,680						1,680			1,680	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	84,222	362,474	0	0	246,800	0	693,496	0		693,496	60
61												61
62	Local grants and reimbursements											62
63	County contributions							0			0	63
64	Library service	2,042						2,042		D89	2,042	64
65	Township contributions							0		D89	0	65
66	Fire/EMT service							0		D89	0	66
67								0		D89	0	67
68								0			0	68
69								0			0	69
70	Total local grants and reimbursements	2,042	0	0	0	0	0	2,042	0		2,042	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	606,099	362,474	0	0	338,624	0	1,307,197	0		1,307,197	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	491,647	A91	491,647	73
74	Sewer							0	471,827	A80	471,827	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking							0		A60	0	77
78	Airport							0		A01	0	78
79	Landfill/garbage							0	101,857	A81	101,857	79
80	Hospital							0		A36	0	80

Part I REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continues		CITY OF CARTER LAKE					<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	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0	58,944	A80	58,944	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees	5,070						5,070		A89	5,070	90
91	Prisoner care							0		A89	0	91
92	Fire service charges	2,454						2,454		A89	2,454	92
93	Ambulance charges	34,216						34,216		A89	34,216	93
94	Sidewalk street repair charges	19,012						19,012		A44	19,012	94
95	Housing and urban renewal charges							0		A50	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges							0		A03	0	98
99	Library charges	2,084						2,084		A89	2,084	99
100	Park, recreation, and cultural charges	39,519						39,519		A61	39,519	100
101	Animal control charges	1,065						1,065		A89	1,065	101
102	Other charges - Specify	3,933						3,933			3,933	102
103								0			0	103
104	TOTAL CHARGES FOR SERVICE	107,353	0	0	0	0	0	107,353	1,124,275		1,231,628	104
105												105
106	Section F - SPECIAL ASSESSMENTS	6,697						6,697		U01	6,697	106
107	Section G - MISCELLANEOUS											107
108	Contributions	25,341	26,798			9,900		62,039		U99	62,039	108
109	Deposits and sales/fuel tax refunds							0		U99	0	109
110	Sale of property and merchandise	441						441		U11	441	110
111	Fines	40,141						40,141		U30	40,141	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - Specify							0	343		343	113
114	Reimbursements	160,228		1,540				161,768			161,768	114
115	Water deposits							0	7,905		7,905	115
116								0			0	116
117								0			0	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	226,151	26,798	1,540	0	9,900	0	264,389	8,248		272,637	120

Part I REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continuec				CITY OF CARTER LAKE			<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)	2,571,588	1,081,661	576,307	237,415	348,524	0	4,815,495	1,132,523		5,948,018	121
122											122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales	45,000						45,000		NR	45,000	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans				222,324	30,000		252,324			252,324	127
128	Internal TIF loans and transfers in				410,423			410,423			410,423	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	45,000	0	0	632,747	30,000	0	707,747	0		707,747	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	2,616,588	1,081,661	576,307	870,162	378,524	0	5,523,242	1,132,523		6,655,765	132
133											133
134	Beginning fund balance July 1, 2012	140,942	336,905	489,157	341,138	363,870		1,672,012	931,705		2,603,717	134
135											135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	2,757,530	1,418,566	1,065,464	1,211,300	742,394	0	7,195,254	2,064,228		9,259,482	136
137											137
138											138
139											139
140											140
141											141
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158											158
159											159

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013			CITY OF CARTER LAKE			<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	739,004	186,804					925,808		E62	925,808	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	144,342	48,894					193,236		E24	193,236	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	20,587						20,587		E32	20,587	16
17	Purchase of land and equipment	3,045						3,045		G32	3,045	17
18	Building inspections — Current operation	26,898	5,393					32,291		E66	32,291	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	15,335	2,013					17,348		E32	17,348	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation	3,506						3,506		E89	3,506	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	952,717	243,104	0	0	0	0	1,195,821			1,195,821	40

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued				CITY OF CARTER LAKE			<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)	
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	3,625	290,428					294,053		E44	294,053	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		105,928					105,928		E44	105,928	48
49	Traffic control safety — Current operation	2,582						2,582		E44	2,582	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation							0		E44	0	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	6,207	396,356	0	0	0	0	402,563			402,563	80

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF CARTER LAKE			<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	Section C — HEALTH AND SOCIAL SERVICES											81	
82	Welfare assistance — Current operation							0			E79	0	82
83	Purchase of land and equipment							0			G79	0	83
84	City hospital — Current operation							0			E36	0	84
85	Purchase of land and equipment							0			G36	0	85
86	Construction							0			F36	0	86
87	Payments to private hospitals — Current operation							0			E36	0	87
88	Health regulation and inspections — Current operation							0			E32	0	88
89	Purchase of land and equipment							0			G32	0	89
90	Construction							0			F32	0	90
91	Water, air, and mosquito control — Current operation							0			E32	0	91
92	Purchase of land and equipment							0			G32	0	92
93	Construction							0			F32	0	93
94	Community mental health — Current operation							0			E32	0	94
95	Purchase of land and equipment							0			G32	0	95
96	Construction							0			F32	0	96
97	Other health and social services — Current operation							0			E79	0	97
98	Purchase of land and equipment							0			G79	0	98
99	Construction							0			F79	0	99
100								0				0	100
101								0				0	101
102								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
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118													118
119													119
120													120

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 – Continued				CITY OF CARTER LAKE			<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)	
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	118,358	20,860					139,218		E52	139,218	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction	17,490						17,490		F52	17,490	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	58,715	50,385					109,100		E61	109,100	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction	209,427						209,427		F61	209,427	129
130	Recreation — Current operation							0		E61	0	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation							0		E03	0	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	75,558	7,530					83,088		E61	83,088	135
136	Other culture and recreation	169,711	12,820					182,531		E61	182,531	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction	11,653						11,653		F61	11,653	138
139	TOTAL CULTURE AND RECREATION	660,912	91,595	0	0	0	0	752,507			752,507	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation			39,350				39,350		E89	39,350	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation			178,351				178,351		E50	178,351	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	0	0	217,701	0	0	0	217,701			217,701	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, 2013 -- Continued			CITY OF CARTER LAKE			<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	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	39,406	2,282					41,688		E29	41,688	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	169,962	34,259					204,221		E23	204,221	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	29,108	6,223					35,331		E25	35,331	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	39,620						39,620		E31	39,620	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation	105,933						105,933		E89	105,933	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	384,029	42,764	0	0	0	0	426,793			426,793	176
177	Section G — DEBT SERVICE											177
178					869,284			869,284			869,284	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	869,284	0	0	869,284			869,284	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify											183
184						408,827		408,827			408,827	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	408,827	0	408,827			408,827	187
188	— TIF CAPITAL PROJECTS — Specify											188
189								0			0	189
190								0			0	190
191								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	408,827	0	408,827			408,827	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	2,003,865	773,819	217,701	869,284	408,827	0	4,273,496			4,273,496	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, 2013 -- Continued			CITY OF CARTER LAKE			GAAP		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	Section I -- BUSINESS TYPE ACTIVITIES											197
198	Water -- Current operation								441,198	E91	441,198	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal -- Current operation								358,143	E80	358,143	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric -- Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility -- Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking -- Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport -- Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage -- Current operation								140,438	E81	140,438	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital -- Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit -- Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet -- Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority -- Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water -- Current operation								2,828	E80	2,828	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued				CITY OF CARTER LAKE			<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	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation										0	238
239	Purchase of land and equipment									E89	0	239
240	Construction									F89	0	240
241											0	241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify										0	245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								942,607		942,607	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	2,003,865	773,819	217,701	869,284	408,827	0	4,273,496	942,607		5,216,103	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	30,000	222,324					252,324			252,324	255
256	Internal TIF loans/repayments and transfers out			410,423				410,423			410,423	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	30,000	222,324	410,423	0	0	0	662,747	0		662,747	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	2,033,865	996,143	628,124	869,284	408,827	0	4,936,243	942,607		5,878,850	259
260												260
261	Ending fund balance June 30, 2013:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted		422,423	437,340	342,016	333,567		1,535,346			1,535,346	264
265	Committed							0			0	265
266	Assigned							0			0	266
267	Unassigned	723,665						723,665			723,665	267
268	Total Governmental	723,665	422,423	437,340	342,016	333,567	0	2,259,011			2,259,011	268
269	Proprietary								1,121,621		1,121,621	269
270	Total ending fund balance June 30, 2013	723,665	422,423	437,340	342,016	333,567	0	2,259,011	1,121,621		3,380,632	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	2,757,530	1,418,566	1,065,464	1,211,300	742,394	0	7,195,254	2,064,228		9,259,482	271
272												272

Part III INTERGOVERNMENTAL EXPENDITURES		CITY OF CARTER LAKE	
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 \$
Health.....	M32 0	All other.....	L89 \$
Highways.....	M44 0		
Transit subsidies.....	M94 0		
Libraries.....	M52 0		
Police protection.....	M62 0		
Sewerage.....	M80 0		
Sanitation.....	M81 0		
All other.....	M89 \$ \$		

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 \$ 1,416,552

Part V DEBT OUTSTANDING, ISSUED, AND RETIRED								
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2013				Interest paid this year
Purpose	Debt outstanding JULY 1, 2012 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	191 \$
2. Sewer utility	19U	29U	39U	49U	49U	49U	49U	189
3. Electric utility	19U	29U	39U	49U	49U	49U		192
4. Gas utility	19U	29U	39U	49U	49U	49U		193
5. Transit-bus	19U	29U	39U	49U	49U	49U		194
6. Industrial Revenue	19T	24T	34T		44T	44T		189
7. Mortgage revenue	19T	24T	34T		44T	44T		189
8. TIF revenue	19U 20,000	29U	39U 20,000	49U	49U 0	49U	49U	189 1,400
9. Other-Specify Capital Loan	19U 1,055,000	29U	39U 110,000	49U 945,000	49U	49U	49U	189 45,025
10. Local Option Sales Tax Capital Loan	19U 3,385,000	29U	39U 50,000	49U	49U	49U 3,335,000	49U	189 172,087
11.	19U 3,175,000	29U	39U 420,000	49U 2,755,000	49U	49U	49U	189 69,922
12.	19U	29U	39U	49U	49U	49U	49U	189
13.	19U	29U	39U	49U	49U	49U	49U	189
14.	19U	29U	39U	49U	49U	49U	49U	189
Total long-term debt	7,635,000	0	600,000	3,700,000	0	3,335,000	0	288,434

B. Short-term debt		Amount - Omit cents	
Outstanding as of JULY 1, 2012	61V \$		
Outstanding as of JUNE 30, 2013	64V \$		

Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS		Amount - Omit cents	
Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY			
Actual valuation -- January 1, 2011			
\$	199,921,488	x .05 = \$	9,996,074

Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2013					
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		
	\$ 342,016	\$ 333,567	179,314	2,525,735	3,380,632

REMARKS	V98
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