Form **F-66 (IA-2)**
(5-8-2013)

STATE OF IOWA

2013
FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2013

CITY OF COLFAX, IOWA

DUE: December 1, 2013

16205000200000
Colfax City
19 E Howard
Colfax, Ia 50054

(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	655,106		655,106	641,620
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	655,106		655,106	641,620
Delinquent property taxes	0		0	
TIF revenues	4,961		4,961	
Other city taxes	206,892	0	206,892	231,484
Licenses and permits	31,736	0	31,736	11,375
Use of money and property	5,059	571	5,630	2,500
Intergovernmental	707,664	0	707,664	496,742
Charges for fees and service	60,551	1,093,578	1,154,129	972,500
Special assessments	14,267	0	14,267	13,000
Miscellaneous	30,371	0	30,371	20,000
Other financing sources	171,459	149,008	320,467	54,059
Total revenues and other sources	1,888,066	1,243,157	3,131,223	2,443,280
Expenditures and Other Financing Uses				
Public safety	497,722	0	497,722	519,765
Public works	209,224	0	209,224	213,330
Health and social services	0	0	0	12,000
Culture and recreation	164,232	0	164,232	184,026
Community and economic development	375,554	0	375,554	20,000
General government	285,335	0	285,335	282,699
Debt service	40,290	0	40,290	40,583
Capital projects	0	0	0	
Total governmental activities expenditures	1,572,357	0	1,572,357	1,272,403
Business type activities	0	1,088,501	1,088,501	1,230,941
Total ALL expenditures	1,572,357	1,088,501	2,660,858	2,503,344
Other financing uses, including transfers out	171,459	4,756	176,215	
Total ALL expenditures/And other financing uses	1,743,816	1,093,257	2,837,073	2,503,344
Excess revenues and other sources over (Under) Expenditures/And other financing uses	144,250	149,900	294,150	-60,064
Beginning fund balance July 1, 2012	128,616	1,300,051	1,428,667	1,424,142
Ending fund balance June 30, 2013	272,866	1,449,951	1,722,817	1,364,078

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	$ 130,681	Other long-term debt	$ 0
Revenue debt	$ 1,583,068	Short-term debt	$ 0
TIF Revenue debt	$ 0		
		General obligation debt limit	$ 3,889,347

CERTIFICATION

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

Signature of city clerk	Date Published/Posted	Mark (x) one
	9-19-2013	[X] Date Published [ ] Date Posted

Printed name of city clerk	Telephone →	Area Code	Number	Extension
Kathy L. Mathews		515-674-4096		

Signature of Mayor or other City official *(Name and Title)*	Date signed
	9-16-2013

PLEASE PUBLISH THIS PAGE ONLY

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013			CITY OF COLFAX			☐ GAAP		☒ NON-GAAP = CASH BASIS		
							Indicate by placing 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**	428,498	186,438		40,170			655,106			655,106	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	428,498	186,438		40,170	0	0	655,106		T01	655,106	4
5	Delinquent property taxes							0		T01	0	5
6	**Total property tax**	428,498	186,438		40,170	0	0	655,106			655,106	6
7	**TIF revenues**			4,961				4,961		T01	4,961	7
	Other city taxes											
8	Utility tax replacement excise taxes							0		T15	0	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9
10	Parimutuel wager tax							0		C30	0	10
11	Gaming wager tax							0		C30	0	11
12	Mobile home tax							0		T19	0	12
13	Hotel/motel tax		51,333					51,333		T19	51,333	13
14	Other local option taxes		155,559					155,559		T09	155,559	14
15	**TOTAL OTHER CITY TAXES**	0	206,892	0	0	0	0	206,892	0		206,892	15
16	**Section B - LICENSES AND PERMITS**	31,736						31,736		T29	31,736	16
17	**Section C - USE OF MONEY AND PROPERTY**											17
18	Interest	2,206	236				2,617	5,059	571	U20	5,630	18
19	Rents and royalties							0		U40	0	19
20	Other miscellaneous use of money and property							0		U20	0	20
21								0			0	21
22	**TOTAL USE OF MONEY AND PROPERTY**	2,206	236	0	0	0	2,617	5,059	571		5,630	22
23												23
24	**Section D - INTERGOVERNMENTAL**											24
25												25
26	**Federal grants and reimbursements**											26
27	Federal grants					328,339		328,339		B89	328,339	27
28	Community development block grants							0		B50	0	28
29	Housing and urban development							0		B50	0	29
30	Public assistance grants	44,846						44,846		B79	44,846	30
31	Payment in lieu of taxes							0		B30	0	31
32								0			0	32
33	**Total Federal grants and reimbursements**	44,846	0	0	0	328,339	0	373,185	0		373,185	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 COLFAX	☐ GAAP ☒ 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		200,438					200,438		C46	200,438	44
45												45
46												46
47												47
48	**Other state grants and reimbursements**											48
49	State grants							0		C89	0	49
50	Iowa Department of Transportation							0		C89	0	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Department of Economic Development							0		C89	0	52
53	CEBA grants							0		C89	0	53
54								0		C89	0	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	**Total state**	0	200,438	0	0	0	0	200,438	0		200,438	60
61												61
62	**Local grants and reimbursements**											62
63	County contributions		5,779					5,779			5,779	63
64	Library service							0		D89	0	64
65	Township contributions	27,710						27,710		D89	27,710	65
66	Fire/EMT service	91,102						91,102		D89	91,102	66
67	Insurance Reimbursement	9,020						9,020		D89	9,020	67
68	local contributions						430	430			430	68
69								0			0	69
70	**Total local grants and reimbursements**	127,832	5,779	0	0	0	430	134,041	0		134,041	70
71	**TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)**	172,678	206,217	0	0	328,339	430	707,664	0		707,664	71
72	**Section E - CHARGES FOR FEES AND SERVICE**											72
73	Water							0	453,284	A91	453,284	73
74	Sewer							0	496,626	A8Ø	496,626	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking							0		A6Ø	0	77
78	Airport							0		AØ1	0	78
79	Landfill/garbage							0	143,668	A81	143,668	79
80	Hospital							0		A36	0	80

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF COLFAX	☐ GAAP	☒ 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		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		A80	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees	35,924						35,924		A89	35,924	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A5Ø	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges	10,500						10,500		A03	10,500	98
99	Library charges							0		A89	0	99
100	Park, recreation, and cultural charges	14,127						14,127		A61	14,127	100
101	Animal control charges							0		A89	0	101
102	Other charges - *Specify*							0			0	102
103								0			0	103
104	**TOTAL CHARGES FOR SERVICE**	60,551	0	0	0	0	0	60,551	1,093,578		1,154,129	104
105												105
106	**Section F - SPECIAL ASSESSMENTS**	14,267						14,267		U01	14,267	106
107	**Section G - MISCELLANEOUS**											107
108	Contributions	11,774						11,774		U99	11,774	108
109	Deposits and sales/fuel tax refunds							0		U99	0	109
110	Sale of property and merchandise	9,607					1,211	10,818		U11	10,818	110
111	Fines	7,779						7,779		U30	7,779	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - *Specify*							0			0	113
114								0			0	114
115								0			0	115
116								0			0	116
117								0			0	117
118								0			0	118
119								0			0	119
120	**TOTAL MISCELLANEOUS**	29,160	0	0	0	0	1,211	30,371	0		30,371	120

Continued on next page

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF COLFAX			☐ GAAP			☒ 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)***	739,096	599,783	4,961	40,170	328,339	4,258	1,716,607	1,094,149		2,810,756	121
122												122
123	**Section H - OTHER FINANCING SOURCES**											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt (*Excluding TIF internal borrowing*)							0	144,252	NR	144,252	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	*Regular transfers in and interfund loans*	74,578	96,881					171,459	4,756		176,215	127
128	*Internal TIF loans and transfers in*							0			0	128
129								0			0	129
130								0			0	130
131	**TOTAL OTHER FINANCING SOURCES**	74,578	96,881	0	0	0	0	171,459	149,008		320,467	131
132	**TOTAL REVENUES except for beginning balances *(Sum of lines 121 and 131)***	813,674	696,664	4,961	40,170	328,339	4,258	1,888,066	1,243,157		3,131,223	132
133												133
134	**Beginning fund balance July 1, 2012**	-327,213	311,820	906	-21,920	-9,934	174,957	128,616	1,300,051		1,428,667	134
135												135
136	**TOTAL REVENUES AND OTHER FINANCING SOURCES** *(Sum of lines 132 and 134)*	486,461	1,008,484	5,867	18,250	318,405	179,215	2,016,682	2,543,208		4,559,890	136
137												137
138												138
139												139
140												140
141												141
142												142
143												143
144												144
145												145
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159												159

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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013			CITY OF COLFAX				☐ GAAP		☒ 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	304,651	89,759					394,410		E62	394,410	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	28,906						28,906		E24	28,906	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	70,791						70,791		E32	70,791	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	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	3,615						3,615		E32	3,615	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	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**	407,963	89,759	0	0	0	0	497,722			497,722	40

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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF COLFAX	☐ GAAP	☒ 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		E44	0	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction		33,349					33,349		F44	33,349	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		40,514					40,514		E44	40,514	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		6,971					6,971		E44	6,971	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		128,390					128,390		E89	128,390	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68											0	68
69											0	69
70											0	70
71											0	71
72											0	72
73											0	73
74											0	74
75											0	75
76											0	76
77											0	77
78											0	78
79											0	79
80	**TOTAL PUBLIC WORKS**	0	209,224	0	0	0	0	209,224			209,224	80

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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF COLFAX	☐ GAAP	☒ 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		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
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF COLFAX					☐ GAAP			☒ 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	49,516	17,616					67,132		E52	67,132	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	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	27,123	548					27,671		E61	27,671	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	45,199	1,603					46,802		E61	46,802	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	20,526	2,101					22,627		E03	22,627	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	**TOTAL CULTURE AND RECREATION**	142,364	21,868	0	0	0	0	164,232			164,232	139
140	**Section E — COMMUNITY AND ECONOMIC DEVELOPMENT**											140
141	Community beautification — Current operation		23,279			329,566		352,845		E89	352,845	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation		22,709					22,709		E89	22,709	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	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	45,988	0	0	329,566	0	375,554			375,554	154
155												155
156			TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"									156
157												157
158												158

Continued on next page

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF COLFAX			☐ GAAP		☒ 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	9,160						9,160		E29	9,160	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	74,248	40,517					114,765		E23	114,765	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	34,464						34,464		E25	34,464	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	40,946						40,946		E31	40,946	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	86,000						86,000		E89	86,000	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	**TOTAL GENERAL GOVERNMENT**	244,818	40,517	0	0	0	0	285,335			285,335	176
177	**Section G — DEBT SERVICE**				40,290			40,290			40,290	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	**TOTAL DEBT SERVICE**	0	0	0	40,290	0	0	40,290			40,290	182
183	**Section H — REGULAR CAPITAL PROJECTS —** *Specify*										0	183
184								0			0	184
185								0			0	185
186								0			0	186
187	**Subtotal Regular Capital Projects**	0	0	0	0	0	0	0			0	187
188	**— TIF CAPITAL PROJECTS —** *Specify*										0	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	0	0	0			0	193
194	**TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES**	795,145	407,356	0	40,290	329,566	0	1,572,357			1,572,357	194
195	**(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)**											195
196												196

Continued on next page

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF COLFAX	☐ GAAP	☒ 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								361,046	E91	361,046	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								419,393	E80	419,393	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								113,628	E81	113,628	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									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Continued on next page

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF COLFAX					☐ GAAP		☒ 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									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								194,434		194,434	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — *Specify*											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	**TOTAL BUSINESS TYPE ACTIVITIES**								1,088,501		1,088,501	251
252												252
253	**TOTAL EXPENDITURES** ***(Sum of lines 194 and 251)***	795,145	407,356	0	40,290	329,566	0	1,572,357	1,088,501		2,660,858	253
254	**Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT**									NE		254
255	Regular transfers out	74,578	96,881					171,459	4,756		176,215	255
256	Internal TIF loans/repayments and transfers out							0			0	256
257								0			0	257
258	**TOTAL OTHER FINANCING USES**	74,578	96,881	0	0	0	0	171,459	4,756		176,215	258
259	**TOTAL EXPENDITURES AND OTHER FINANCING USES** ***(Sum of lines 253 and 258)***	869,723	504,237	0	40,290	329,566	0	1,743,816	1,093,257		2,837,073	259
260												260
261	**Ending fund balance June 30, 2013:**											261
262	**Governmental:**											262
263	**Nonspendable**						178,980	178,980			178,980	263
264	**Restricted**		407,364	5,866				413,230			413,230	264
265	**Committed**				22,040			22,040			22,040	265
266	**Assigned**					11,161		11,161			11,161	266
267	**Unassigned**	290,905						290,905			290,905	267
268	**Total Governmental**	290,905	407,364	5,866	22,040	11,161	178,980	916,316			916,316	268
269	**Proprietary**								1,449,951		1,449,951	269
270	**Total ending fund balance June 30, 2013**	-383,262	504,247	5,867	-22,040	-11,161	179,215	272,866	1,449,951		1,722,817	270
271	**TOTAL REQUIREMENTS** ***(Sum of lines 259 and 270)***	486,461	1,008,484	5,867	18,250	318,405	179,215	2,016,682	2,543,208		4,559,890	271
272												272

Continued on next page

Part III INTERGOVERNMENTAL EXPENDITURES

CITY OF COLFAX

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……	MØ5 $ 0
Health……..	M32 0
Highways…….	M44 0
Transit subsidies……	M94 0
Libraries……..	M52 0
Police protection……	M62 0
Sewerage…….	M8Ø 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.

	Amount - *Omit cents*	
Total salaries and wages paid……	ZØØ $	573,086

Part V DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt Purpose	Debt outstanding JULY 1, 2012 (a)	Debt during the fiscal year: Issued (b)	Debt during the fiscal year: Retired (c)	Debt Outstanding JUNE 30, 2013: General obligation (d)	Debt Outstanding JUNE 30, 2013: TIF revenue (e)	Debt Outstanding JUNE 30, 2013: Revenue (f)	Debt Outstanding JUNE 30, 2013: Other (g)	Interest paid this year (h)
1. Water utility	19U $ 510,000	29U $	39U $ 47,000	49U $	49U $	49U $ 446,068	49U $	I91 $ 11,925
2. Sewer utility	19U 1,349,420	29U	39U 102,000	49U	49U	49U 1,137,000	49U	I89 45,180
3. Electric utility	19U	29U	39U	49U	49U	49U		I92
4. Gas utility	19U	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89
9. Other-Specify Street Debt	19U 90,000	29U	39U 10,000	49U 80,000	49U	49U	49U	I89 3,204
10. Sewer utility	19U 44,000	29U	39U 11,000	49U 33,000	49U	49U	49U	I89 1,512
11. Sewer utility	19U 15,716	29U	39U 13,001	49U 2,716	49U	49U	49U	I89 52
12. Sewer Rev	19U 14,965	29U	39U	49U 14,965	49U	49U	49U	I89
13.	19U	29U	39U	49U	49U	49U	49U	I89
14.	19U	29U	39U	49U	49U	49U	49U	I89
Total long-term debt	2,024,101	0	183,001	130,681	0	1,583,068	0	61,873

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

Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY

	Amount - Omit cents		
Actual valuation -- January 1, 2011	$	**77,786,940**	**x .05 = $** 3,889,347

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 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.*	WØ1 $ 1,722,817	W31 $	W61		1,722,817

REMARKS V98