

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

**16204500200000**  
**City of Cresco**  
**130 N Park Place**  
**Cresco, IA 52136**

**CITY OF \_\_\_\_\_ CRESCO \_\_\_\_\_, 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)
<b>Revenues and Other Financing Sources</b>				
Taxes levied on property	1,737,623		1,737,623	1,742,244
Less: Uncollected property taxes-levy year	0		0	
<b>Net current property taxes</b>	<b>1,737,623</b>		<b>1,737,623</b>	<b>1,742,244</b>
Delinquent property taxes	0		0	
TIF revenues	39		39	
Other city taxes	473,001	0	473,001	501,328
Licenses and permits	13,396	0	13,396	12,565
Use of money and property	56,401	2,018	58,419	63,783
Intergovernmental	510,964	0	510,964	584,805
Charges for fees and service	991,696	1,230,906	2,222,602	2,157,200
Special assessments	36,282	0	36,282	12,000
Miscellaneous	187,893	109,894	297,787	235,829
Other financing sources	2,156,931	768,179	2,925,110	3,004,200
<b>Total revenues and other sources</b>	<b>6,164,226</b>	<b>2,110,997</b>	<b>8,275,223</b>	<b>8,313,954</b>
<b>Expenditures and Other Financing Uses</b>				
Public safety	859,185	0	859,185	950,250
Public works	1,198,790	0	1,198,790	1,375,375
Health and social services	3,929	0	3,929	4,000
Culture and recreation	1,047,888	0	1,047,888	1,119,372
Community and economic development	274,143	0	274,143	372,200
General government	301,423	0	301,423	398,005
Debt service	1,573,925	0	1,573,925	1,588,000
Capital projects	405,829	0	405,829	487,336
<b>Total governmental activities expenditures</b>	<b>5,665,112</b>	<b>0</b>	<b>5,665,112</b>	<b>6,294,538</b>
Business type activities	0	1,173,168	1,173,168	1,363,126
<b>Total ALL expenditures</b>	<b>5,665,112</b>	<b>1,173,168</b>	<b>6,838,280</b>	<b>7,657,664</b>
Other financing uses, including transfers out	514,112	661,500	1,175,612	1,261,200
<b>Total ALL expenditures/And other financing uses</b>	<b>6,179,224</b>	<b>1,834,668</b>	<b>8,013,892</b>	<b>8,918,864</b>
<b>Excess revenues and other sources over (Under) Expenditures/And other financing uses</b>	<b>-14,998</b>	<b>276,329</b>	<b>261,331</b>	<b>-604,910</b>
Beginning fund balance July 1, 2012	3,888,524	1,696,101	5,584,625	4,946,612
Ending fund balance June 30, 2013	3,873,526	1,972,430	5,845,956	4,341,702

**Note** - These balances do not include \$ 58,682 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	\$ 2,635,000	Other long-term debt	\$ 0
Revenue debt	\$ 730,000	Short-term debt	\$ 0
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 8,516,279

**CERTIFICATION**

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

Signature of city clerk		Date Published/Posted	Mark (x) one	
		11/6/2013	<input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk	Telephone	Area Code	Number	Extension
Michelle Girolamo	_____	563	547-3101	
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, 2013			CITY OF CRESCO			<input type="checkbox"/> GAAP Indicate by placing an X in the appropriate box on this sheet ONLY		<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.
1	<b>Section A - TAXES</b>												1
2	<b>Taxes levied on property</b>												2
3	Less: Uncollected property taxes - Levy year												3
4	Net current property taxes												4
5	Delinquent property taxes												5
6	<b>Total property tax</b>												6
7	<b>TIF revenues</b>												7
8	<b>Other city taxes</b>												8
9	Utility tax replacement excise taxes												9
10	Utility franchise tax (Chapter 364.2, Code of Iowa)												10
11	Parimutuel wager tax												11
12	Gaming wager tax												12
13	Mobile home tax												13
14	Hotel/motel tax												14
15	Other local option taxes												15
16	<b>TOTAL OTHER CITY TAXES</b>												16
17	<b>Section B - LICENSES AND PERMITS</b>												17
18	<b>Section C - USE OF MONEY AND PROPERTY</b>												18
19	Interest												19
20	Rents and royalties												20
21	Other miscellaneous use of money and property												21
22	<b>TOTAL USE OF MONEY AND PROPERTY</b>												22
23													23
24	<b>Section D - INTERGOVERNMENTAL</b>												24
25													25
26	<b>Federal grants and reimbursements</b>												26
27	Federal grants												27
28	Community development block grants												28
29	Housing and urban development												29
30	Public assistance grants												30
31	Payment in lieu of taxes												31
32													32
33	<b>Total Federal grants and reimbursements</b>												33
34													34
35													35
36													36
37													37
38													38
39													39
40													40

Continued on next page

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF CRESCO			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS						
	Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	<b>Section D - INTERGOVERNMENTAL - Continued</b>												41
42													42
43	<b>State shared revenues</b>												43
44	Road use taxes		370,422					370,422		C46	370,422	44	
45													45
46													46
47													47
48	<b>Other state grants and reimbursements</b>												48
49	State grants	9,381				10,000		19,381		C89	19,381	49	
50	Iowa Department of Transportation	13,110						13,110		C89	13,110	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	<b>Total state</b>	22,491	370,422	0	0	10,000	0	402,913	0		402,913	60	
61													61
62	<b>Local grants and reimbursements</b>												62
63	County contributions	25,772						25,772			25,772	63	
64	Library service							0		D89	0	64	
65	Township contributions							0		D89	0	65	
66	Fire/EMT service	9,795						9,795		D89	9,795	66	
67								0		D89	0	67	
68								0			0	68	
69								0			0	69	
70	<b>Total local grants and reimbursements</b>	35,567	0	0	0	0	0	35,567	0		35,567	70	
71	<b>TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)</b>	58,058	437,038	0	0	15,868	0	510,964	0		510,964	71	
72	<b>Section E - CHARGES FOR FEES AND SERVICE</b>												72
73	Water							0	432,730	A91	432,730	73	
74	Sewer							0	712,248	A80	712,248	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	543,156						543,156	40,607	A81	583,763	79	
80	Hospital							0		A36	0	80	

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF CRESCO					<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)
81	<b>Section E - CHARGES FOR FEES AND SERVICE - Continued</b>												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	79						79			A89	79	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			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	7,674						7,674			A89	7,674	99
100	Park, recreation, and cultural charges	403,076						403,076			A61	403,076	100
101	Animal control charges	1,319						1,319			A89	1,319	101
102	Other charges - <i>Specify</i>							0	45,321			45,321	102
103	Cable Franchise Fee & USP Royalties	36,392						36,392				36,392	103
104	<b>TOTAL CHARGES FOR SERVICE</b>	991,696	0	0	0	0	0	991,696	1,230,906			2,222,602	104
105													105
106	<b>Section F - SPECIAL ASSESSMENTS</b>	333				35,949		36,282			U01	36,282	106
107	<b>Section G - MISCELLANEOUS</b>												107
108	Contributions	21,110	55,094			1,500		77,704			U99	77,704	108
109	Deposits and sales/fuel tax refunds	3,547						3,547	10,380		U99	13,927	109
110	Sale of property and merchandise	899	700					1,599	1,420		U11	3,019	110
111	Fines	12,424						12,424	22,973		U30	35,397	111
112	Internal service charges							0			NR	0	112
113	Other miscellaneous - <i>Specify</i>							0				0	113
114	Reimbursements	8,696	30,561			3,720		42,977	36,396			79,373	114
115	Sales Tax	28,865						28,865	38,725			67,590	115
116	Principal on RLF		20,777					20,777				20,777	116
117								0				0	117
118								0				0	118
119								0				0	119
120	<b>TOTAL MISCELLANEOUS</b>	75,541	107,132	0	0	5,220	0	187,893	109,894			297,787	120

Part I REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF CRESCO				<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	<b>TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)</b>	2,233,513	1,414,131	89	302,344	57,218	0	4,007,295	1,342,818		5,350,113	121
122												122
123	<b>Section H - OTHER FINANCING SOURCES</b>											123
124	Proceeds of capital asset sales	7,280						7,280	675	NR	7,955	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)	195,500			1,237,320	202,813		1,635,633	105,910	NR	1,741,543	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans	444,040	30,000		39,978			514,018	661,594		1,175,612	127
128	Internal TIF loans and transfers in							0			0	128
129								0			0	129
130								0			0	130
131	<b>TOTAL OTHER FINANCING SOURCES</b>	646,820	30,000	0	1,277,298	202,813	0	2,156,931	768,179		2,925,110	131
132	<b>TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)</b>	2,880,333	1,444,131	89	1,579,642	260,031	0	6,164,226	2,110,997		8,275,223	132
133												133
134	<b>Beginning fund balance July 1, 2012</b>	1,778,317	1,477,102	56,537	227,449	349,119		3,888,524	1,696,101		5,584,625	134
135												135
136	<b>TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)</b>	4,658,650	2,921,233	56,626	1,807,091	609,150	0	10,052,750	3,807,098		13,859,848	136
137												137
138												138
139												139
140												140
141												141
142												142
143												143
144												144
145												145
146												146
147												147
148												148
149												149
150												150
151												151
152												152
153												153
154												154
155												155
156												156
157												157
158												158
159												159

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013				CITY OF CRESCO		<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	<b>Section A — PUBLIC SAFETY</b>											1
2	Police department/Crime prevention — Current operation	373,337	124,158					497,495		E62	497,495	2
3	Purchase of land and equipment	48,270						48,270		G62	48,270	3
4	Construction							0		F62	0	4
5	Jail — Current operation	110,662	51,041					161,703		E04	161,703	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation	15,319						15,319		E89	15,319	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	89,875	4,311					94,186		E24	94,186	13
14	Purchase of land and equipment	35,000	6,000					41,000		G24	41,000	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	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	1,212						1,212		E32	1,212	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	<b>TOTAL PUBLIC SAFETY</b>	673,675	185,510	0	0	0	0	859,185			859,185	40

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued				CITY OF CRESCO			<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	<b>Section B — PUBLIC WORKS</b>											41
42	Roads, bridges, sidewalks — Current operation	56,693	336,651					393,344		E44	393,344	42
43	Purchase of land and equipment	99,596						99,596		G44	99,596	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation	362	1,050					1,412		E60	1,412	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	45,923	1,686					47,609		E44	47,609	48
49	Traffic control safety — Current operation		14,146					14,146		E44	14,146	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation	11,919	28,569					40,488		E44	40,488	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		8,989					8,989		E81	8,989	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation	16,693	498					17,191		E01	17,191	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	533,452						533,452		E81	533,452	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation	1,576	14,873					16,449		E89	16,449	65
66	Purchase of land and equipment	26,114						26,114		G89	26,114	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	<b>TOTAL PUBLIC WORKS</b>	792,328	406,462	0	0	0	0	1,198,790			1,198,790	80

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued				CITY OF CRESCO			<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	<b>Section C — HEALTH AND SOCIAL SERVICES</b>											81
82	Welfare assistance — Current operation							0		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	3,929						3,929		E79	3,929	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	<b>TOTAL HEALTH AND SOCIAL SERVICES</b>	3,929	0	0	0	0	0	3,929			3,929	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, 2013 -- Continued			CITY OF CRESCO			<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	<b>Section D — CULTURE AND RECREATION</b>											121
122	Library services — Current operation	220,252	60,999					281,251		E52	281,251	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation	39,160	196					39,356		E61	39,356	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	83,183	21,550					104,733		E61	104,733	127
128	Purchase of land and equipment	23,200						23,200		G61	23,200	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	500,047	92,163					592,210		E61	592,210	130
131	Purchase of land and equipment	4,533						4,533		G61	4,533	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							0		E61	0	135
136	Other culture and recreation	2,605						2,605		E61	2,605	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	<b>TOTAL CULTURE AND RECREATION</b>	872,980	174,908	0	0	0	0	1,047,888			1,047,888	139
140	<b>Section E — COMMUNITY AND ECONOMIC DEVELOPMENT</b>											140
141	Community beautification — Current operation	7,725						7,725		E89	7,725	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	45,798	133,000					178,798		E89	178,798	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation	5,000	62,763					67,763		E50	67,763	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	650						650		E29	650	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation	1,292						1,292		E89	1,292	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates			17,915				17,915		E89	17,915	153
154	<b>TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT</b>	60,465	195,763	17,915	0	0	0	274,143			274,143	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 CRESCO			<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	<b>Section F — GENERAL GOVERNMENT</b>											159
160	Mayor, council and city manager — Current operation	15,475	1,566					17,041		E29	17,041	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	89,157	36,999					126,156		E23	126,156	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	3,750						3,750		E25	3,750	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	24,820	511					25,331		E31	25,331	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	61,569						61,569		E89	61,569	171
172	Other general government — Current operation	38,153						38,153		E89	38,153	172
173	Purchase of land and equipment	29,423						29,423		G89	29,423	173
174								0			0	174
175								0			0	175
176	<b>TOTAL GENERAL GOVERNMENT</b>	262,347	39,076	0	0	0	0	301,423			301,423	176
177	<b>Section G — DEBT SERVICE</b>				1,573,925			1,573,925			1,573,925	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	<b>TOTAL DEBT SERVICE</b>	0	0	0	1,573,925	0	0	1,573,925			1,573,925	182
183	<b>Section H — REGULAR CAPITAL PROJECTS — Specify</b>										0	183
184	Sewer Sludge Storage/Fit for Life/Smart Planning					60,592		60,592			60,592	184
185	2nd Avenue Reconstruction					222,251		222,251			222,251	185
186	Watermain Looping					122,986		122,986			122,986	186
187	<b>Subtotal Regular Capital Projects</b>	0	0	0	0	405,829	0	405,829			405,829	187
188	<b>— TIF CAPITAL PROJECTS — Specify</b>										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	<b>Subtotal TIF Capital Projects</b>	0	0	0	0	0	0	0			0	192
193	<b>TOTAL CAPITAL PROJECTS</b>	0	0	0	0	405,829	0	405,829			405,829	193
194	<b>TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES</b>	2,665,724	1,001,719	17,915	1,573,925	405,829	0	5,665,112			5,665,112	194
195	<b>(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)</b>											195
196												196

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued				CITY OF CRESCO			<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	<b>Section I — BUSINESS TYPE ACTIVITIES</b>											197
198	Water — Current operation							430,713	E91		430,713	198
199	Purchase of land and equipment							60,388	G91		60,388	199
200	Construction								F91		0	200
201	Sewer and sewage disposal — Current operation							535,315	E80		535,315	201
202	Purchase of land and equipment							10,064	G80		10,064	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							22,600	E81		22,600	216
217	Purchase of land and equipment							30,193	G81		30,193	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

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued				CITY OF CRESCO		<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS				
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	<b>Section I — BUSINESS TYPE ACTIVITIES — Cont.</b>											237
238	Other business type — Current operation								11,496	E89	11,496	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								72,399		72,399	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	<b>TOTAL BUSINESS TYPE ACTIVITIES</b>								1,173,168		1,173,168	251
252												252
253	<b>TOTAL EXPENDITURES (Sum of lines 194 and 251)</b>	2,665,724	1,001,719	17,915	1,573,925	405,829	0	5,665,112	1,173,168		6,838,280	253
254	<b>Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT</b>									NE		254
255	Regular transfers out	51,590	406,494			56,028		514,112	661,500		1,175,612	255
256	Internal TIF loans/repayments and transfers out							0			0	256
257								0			0	257
258	<b>TOTAL OTHER FINANCING USES</b>	51,590	406,494	0	0	56,028	0	514,112	661,500		1,175,612	258
259	<b>TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)</b>	2,717,314	1,408,213	17,915	1,573,925	461,857	0	6,179,224	1,834,668		8,013,892	259
260												260
261	<b>Ending fund balance June 30, 2013:</b>											261
262	<b>Governmental:</b>											262
263	<b>Nonspendable</b>							0			0	263
264	<b>Restricted</b>		1,463,020	38,711	233,166	147,293		1,882,190			1,882,190	264
265	<b>Committed</b>	82,398	50,000					132,398			132,398	265
266	<b>Assigned</b>	394,134						394,134			394,134	266
267	<b>Unassigned</b>	1,464,804						1,464,804			1,464,804	267
268	<b>Total Governmental</b>	1,941,336	1,513,020	38,711	233,166	147,293	0	3,873,526			3,873,526	268
269	<b>Proprietary</b>								1,972,430		1,972,430	269
270	<b>Total ending fund balance June 30, 2013</b>	1,941,336	1,513,020	38,711	233,166	147,293	0	3,873,526	1,972,430		5,845,956	270
271	<b>TOTAL REQUIREMENTS (Sum of lines 259 and 270)</b>	4,658,650	2,921,233	56,626	1,807,091	609,150	0	10,052,750	3,807,098		13,859,848	271
272												272

**Part III INTERGOVERNMENTAL EXPENDITURES CITY OF CRESCO**

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	Purpose	Amount paid to State
Correction.....	M05 \$ 161,703	Highways.....	L44 \$
Health.....	M32	All other.....	L89 \$
Highways.....	M44		
Transit subsidies.....	M94		
Libraries.....	M52		
Police protection.....	M62		
Sewerage.....	M80		
Sanitation.....	M81		
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 \$	1,424,428

**Part V DEBT OUTSTANDING, ISSUED, AND RETIRED**

Purpose	Debt outstanding JULY 1, 2012 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2013				Interest paid this year (h)
		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 736,688	29U 41,312	39U 48,000	49U	49U	49U 730,000	49U	189 23,120
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	29U	39U	49U	49U	49U	49U	189
9. GO Bond	19U 2,403,000	29U 1,700,000	39U 1,468,000	49U 2,635,000	49U	49U	49U	189 78,652
10.	19U	29U	39U	49U	49U	49U	49U	189
11.	19U	29U	39U	49U	49U	49U	49U	189
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
<b>Total long-term debt</b>	<b>3,139,688</b>	<b>1,741,312</b>	<b>1,516,000</b>	<b>2,635,000</b>	<b>0</b>	<b>730,000</b>	<b>0</b>	<b>101,772</b>

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

<b>Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS</b>	Amount - Omit cents		
Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY			
Actual valuation -- January 1, 2011	\$	<b>170,325,582</b>	x .05 = \$ 8,516,279

**Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2013**

Type of asset	Amount - Omit cents				Total (e)
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	
<b>Cash and investments -</b> Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01 \$	W31 \$		W61 5,904,638	5,904,638

REMARKS V98