

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

**16209500300000**  
**LAKE MILLS**  
**105 WEST MAIN STREET**  
**LAKE MILLS, IA 50450**

**CITY OF LAKE MILLS, 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	555,517		555,517	551,674
Less: Uncollected property taxes-levy year	0		0	
<b>Net current property taxes</b>	555,517		555,517	551,674
Delinquent property taxes	0		0	
TIF revenues	867,913		867,913	960,682
Other city taxes	195,671	0	195,671	128,528
Licenses and permits	4,968	0	4,968	3,735
Use of money and property	129,245	59,280	188,525	80,800
Intergovernmental	283,735	21,957	305,692	253,622
Charges for fees and service	257,476	4,341,479	4,598,955	4,495,037
Special assessments	32,161	0	32,161	0
Miscellaneous	99,381	0	99,381	142,938
Other financing sources	860,736	330,000	1,190,736	1,145,349
<b>Total revenues and other sources</b>	3,286,803	4,752,716	8,039,519	7,762,365
<b>Expenditures and Other Financing Uses</b>				
Public safety	573,078	0	573,078	578,713
Public works	362,678	0	362,678	484,844
Health and social services	0	0	0	0
Culture and recreation	367,390	0	367,390	400,233
Community and economic development	115,660	0	115,660	155,209
General government	80,753	0	80,753	90,545
Debt service	412,781	0	412,781	425,835
Capital projects	736,320	0	736,320	774,407
<b>Total governmental activities expenditures</b>	2,648,660	0	2,648,660	2,909,786
Business type activities	0	3,550,566	3,550,566	4,400,625
<b>Total ALL expenditures</b>	2,648,660	3,550,566	6,199,226	7,310,411
Other financing uses, including transfers out	978,222	212,514	1,190,736	1,145,349
<b>Total ALL expenditures/And other financing uses</b>	3,626,882	3,763,080	7,389,962	8,455,760
<b>Excess revenues and other sources over (Under) Expenditures/And other financing uses</b>	-340,079	989,636	649,557	-693,395
Beginning fund balance July 1, 2012	2,840,776	7,269,032	10,109,808	9,249,091
Ending fund balance June 30, 2013	2,500,697	8,258,668	10,759,365	8,555,696

**Note** - These balances do not include \$ 0 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 0 held in agency funds which were not budgeted and are not available for city operations.

Indebtedness at June 30, 2013	Amount - Omit cents	Indebtedness at June 30, 2013	Amount - Omit cents
General obligation debt	\$ 1,100,000	Other long-term debt	\$ 0
Revenue debt	\$ 418,000	Short-term debt	\$ 0
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 5,126,365

**CERTIFICATION**

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

Signature of city clerk		Date Published/Posted	Mark (x) one	
		11/20/2013	<input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk	Telephone	Area Code	Number	Extension
Sheryl C. Bell		641	592-3251	
Signature of Mayor or other City official (Name and Title)			Date signed	
			11/18/2013	

**PLEASE PUBLISH THIS PAGE ONLY**

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013			CITY OF LAKE MILLS			<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 (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	Taxes levied on property	357,645	187,827		10,045			555,517				555,517	2
3	Less: Uncollected property taxes - Levy year							0				0	3
4	Net current property taxes	357,645	187,827		10,045	0	0	555,517		T01	555,517	555,517	4
5	Delinquent property taxes							0		T01	0	0	5
6	<b>Total property tax</b>	357,645	187,827		10,045	0	0	555,517			555,517	555,517	6
7	<b>TIF revenues</b>			867,913				867,913		T01	867,913	867,913	7
	<b>Other city taxes</b>												
8	Utility tax replacement excise taxes							0		T15	0	0	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	0	9
10	Parimutuel wager tax							0		C30	0	0	10
11	Gaming wager tax							0		C30	0	0	11
12	Mobile home tax	778						778		T19	778	778	12
13	Hotel/motel tax							0		T19	0	0	13
14	Other local option taxes	194,893						194,893		T09	194,893	194,893	14
15	<b>TOTAL OTHER CITY TAXES</b>	195,671	0	0	0	0	0	195,671	0		195,671	195,671	15
16	<b>Section B - LICENSES AND PERMITS</b>	4,968						4,968		T29	4,968	4,968	16
17	<b>Section C - USE OF MONEY AND PROPERTY</b>												17
18	Interest	85,433	464	1,799			40	87,736	59,280	U20	147,016	147,016	18
19	Rents and royalties	41,509						41,509		U40	41,509	41,509	19
20	Other miscellaneous use of money and property							0		U20	0	0	20
21								0			0	0	21
22	<b>TOTAL USE OF MONEY AND PROPERTY</b>	126,942	464	1,799	0	0	40	129,245	59,280		188,525	188,525	22
23													23
24	<b>Section D - INTERGOVERNMENTAL</b>												24
25													25
26	<b>Federal grants and reimbursements</b>												26
27	Federal grants						23,240	23,240		B89	23,240	23,240	27
28	Community development block grants							0		B50	0	0	28
29	Housing and urban development							0		B50	0	0	29
30	Public assistance grants							0		B79	0	0	30
31	Payment in lieu of taxes							0		B30	0	0	31
32								0			0	0	32
33	<b>Total Federal grants and reimbursements</b>	0	0	0	0	0	23,240	23,240	0		23,240	23,240	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 LAKE MILLS			<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		202,502					202,502		C46	202,502	44	
45												45	
46												46	
47												47	
48	<b>Other state grants and reimbursements</b>											48	
49	State grants	4,303						4,303	21,957	C89	26,260	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	Library Open Access	1,631						1,631		C89	1,631	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>	5,934	202,502	0	0	0	0	208,436	21,957		230,393	60	
61												61	
62	<b>Local grants and reimbursements</b>											62	
63	County contributions							0			0	63	
64	Library service	16,000						16,000		D89	16,000	64	
65	Township contributions							0		D89	0	65	
66	Fire/EMT service	26,656						26,656		D89	26,656	66	
67	NIACOG transit reimbursement	9,403						9,403		D89	9,403	67	
68								0			0	68	
69								0			0	69	
70	<b>Total local grants and reimbursements</b>	52,059	0	0	0	0	0	52,059	0		52,059	70	
71	<b>TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)</b>	57,993	202,502	0	0	0	23,240	283,735	21,957		305,692	71	
72	<b>Section E - CHARGES FOR FEES AND SERVICE</b>											72	
73	Water							0	335,597	A91	335,597	73	
74	Sewer							0	325,380	A8Ø	325,380	74	
75	Electric							0	3,631,174	A92	3,631,174	75	
76	Gas							0		A93	0	76	
77	Parking							0		A6Ø	0	77	
78	Airport	1,700						1,700		AØ1	1,700	78	
79	Landfill/garbage	164,214						164,214		A81	164,214	79	
80	Hospital							0		A36	0	80	

Part I REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued				CITY OF LAKE MILLS			<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	<b>Section E - CHARGES FOR FEES AND SERVICE - Continued</b>											81
82	Transit	7,553						7,553		A94	7,553	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	49,328	A80	49,328	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees							0		A89	0	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	2,811						2,811		A89	2,811	99
100	Park, recreation, and cultural charges	81,198						81,198		A61	81,198	100
101	Animal control charges							0		A89	0	101
102	Other charges - Specify							0			0	102
103								0			0	103
104	<b>TOTAL CHARGES FOR SERVICE</b>	257,476	0	0	0	0	0	257,476	4,341,479		4,598,955	104
105												105
106	<b>Section F - SPECIAL ASSESSMENTS</b>			10,848		21,313		32,161		U01	32,161	106
107	<b>Section G - MISCELLANEOUS</b>											107
108	Contributions	27,275						27,275		U99	27,275	108
109	Deposits and sales/fuel tax refunds	12,026				7,303	585	19,914		U99	19,914	109
110	Sale of property and merchandise	8,250						8,250		U11	8,250	110
111	Fines	12,072						12,072		U30	12,072	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - Specify							0			0	113
114	Loan repayments		11,983	5,333				17,316			17,316	114
115	Utility deposits						14,335	14,335			14,335	115
116	Miscellaneous	184	35					219			219	116
117								0			0	117
118								0			0	118
119								0			0	119
120	<b>TOTAL MISCELLANEOUS</b>	59,807	12,018	5,333	0	7,303	14,920	99,381	0		99,381	120

Part I REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued				CITY OF LAKE MILLS			<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	<b>TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)</b>	1,060,502	402,811	885,893	10,045	28,616	38,200	2,426,067	4,422,716		6,848,783	121
122												122
123	<b>Section H - OTHER FINANCING SOURCES</b>											123
124	Proceeds of capital asset sales							0		NR	0	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	382,531	12,876					395,407			395,407	127
128	Internal TIF loans and transfers in	24,793			402,781	37,755		465,329	330,000		795,329	128
129								0			0	129
130								0			0	130
131	<b>TOTAL OTHER FINANCING SOURCES</b>	407,324	12,876	0	402,781	37,755	0	860,736	330,000		1,190,736	131
132	<b>TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)</b>	1,467,826	415,687	885,893	412,826	66,371	38,200	3,286,803	4,752,716		8,039,519	132
133												133
134	<b>Beginning fund balance July 1, 2012</b>	1,629,395	468,220	6,685	59,981	664,531	11,964	2,840,776	7,269,032		10,109,808	134
135												135
136	<b>TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)</b>	3,097,221	883,907	892,578	472,807	730,902	50,164	6,127,579	12,021,748		18,149,327	136
137												137
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Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013				CITY OF LAKE MILLS		<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	436,874						436,874		E62	436,874	2
3	Purchase of land and equipment	26,990						26,990		G62	26,990	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	64,952						64,952		E24	64,952	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	4,989						4,989		E32	4,989	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							0		E32	0	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation	39,273						39,273		E89	39,273	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>	573,078	0	0	0	0	0	573,078			573,078	40

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued				CITY OF LAKE MILLS			<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	5,559	113,600	11,745				130,904		E44	130,904	42	
43	Purchase of land and equipment	8,250	13,071					21,321		G44	21,321	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	16,702						16,702		E44	16,702	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							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	3,318						3,318		E01	3,318	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	151,651						151,651		E81	151,651	62	
63	Purchase of land and equipment							0		G81	0	63	
64	Construction							0		F81	0	64	
65	Other public works — Current operation	26,273					12,509	38,782		E89	38,782	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	<b>TOTAL PUBLIC WORKS</b>	211,753	126,671	11,745	0	0	12,509	362,678			362,678	80	

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued				CITY OF LAKE MILLS			<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							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	<b>TOTAL HEALTH AND SOCIAL SERVICES</b>	0	0	0	0	0	0	0			0	103	
104												104	
105												105	
106												106	
107												107	
108												108	
109												109	
110												110	
111												111	
112												112	
113												113	
114												114	
115												115	
116												116	
117												117	
118												118	
119												119	
120												120	

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued				CITY OF LAKE MILLS			<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	128,291						128,291		E52	128,291	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	91,828						91,828		E61	91,828	127	
128	Purchase of land and equipment							0		G61	0	128	
129	Construction							0		F61	0	129	
130	Recreation — Current operation	131,511		1,200				132,711		E61	132,711	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	14,560						14,560		E61	14,560	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	<b>TOTAL CULTURE AND RECREATION</b>	366,190	0	1,200	0	0	0	367,390			367,390	139	
140	<b>Section E — COMMUNITY AND ECONOMIC DEVELOPMENT</b>											140	
141	Community beautification — Current operation	4,205						4,205		E89	4,205	141	
142	Purchase of land and equipment							0		G89	0	142	
143	Economic development — Current operation		50,020	60,850			585	111,455		E89	111,455	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	<b>TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT</b>	4,205	50,020	60,850	0	0	585	115,660			115,660	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 LAKE MILLS			<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	6,208						6,208		E29	6,208	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	55,641						55,641		E23	55,641	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	8,190						8,190		E25	8,190	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	8,306						8,306		E31	8,306	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	2,408						2,408		E89	2,408	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	<b>TOTAL GENERAL GOVERNMENT</b>	80,753	0	0	0	0	0	80,753			80,753	176
177	<b>Section G — DEBT SERVICE</b>				412,781			412,781			412,781	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	412,781	0	0	412,781			412,781	182
183	<b>Section H — REGULAR CAPITAL PROJECTS — Specify</b>										0	183
184	Cummins building					730,412		730,412			730,412	184
185	2013 street improvement project					5,908		5,908			5,908	185
186								0			0	186
187	<b>Subtotal Regular Capital Projects</b>	0	0	0	0	736,320	0	736,320			736,320	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	736,320	0	736,320			736,320	193
194	<b>TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES</b>	1,235,979	176,691	73,795	412,781	736,320	13,094	2,648,660			2,648,660	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 LAKE MILLS			<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								310,871	E91	310,871	198
199	Purchase of land and equipment								2,250	G91	2,250	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								247,822	E80	247,822	201
202	Purchase of land and equipment								37,516	G80	37,516	202
203	Construction									F80	0	203
204	Electric — Current operation								2,236,602	E92	2,236,602	204
205	Purchase of land and equipment								262,105	G92	262,105	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									E81	0	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								41,153	E80	41,153	230
231	Purchase of land and equipment									G80	0	231
232	Construction								372,927	F80	372,927	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 LAKE MILLS					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS				
		Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)
237	<b>Section I — BUSINESS TYPE ACTIVITIES — Cont.</b>												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								39,320		39,320	242	
243	Enterprise Capital Projects										0	243	
244	Enterprise TIF Capital Projects										0	244	
245	Internal service funds — <i>Specify</i>											245	
246											0	246	
247											0	247	
248											0	248	
249											0	249	
250											0	250	
251	<b>TOTAL BUSINESS TYPE ACTIVITIES</b>								3,550,566		3,550,566	251	
252												252	
253	<b>TOTAL EXPENDITURES (Sum of lines 194 and 251)</b>	1,235,979	176,691	73,795	412,781	736,320	13,094	2,648,660	3,550,566		6,199,226	253	
254	<b>Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT</b>									NE		254	
255	Regular transfers out		177,344			5,549		182,893	212,514		395,407	255	
256	Internal TIF loans/repayments and transfers out			795,329				795,329			795,329	256	
257								0			0	257	
258	<b>TOTAL OTHER FINANCING USES</b>	0	177,344	795,329	0	5,549	0	978,222	212,514		1,190,736	258	
259	<b>TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)</b>	1,235,979	354,035	869,124	412,781	741,869	13,094	3,626,882	3,763,080		7,389,962	259	
260												260	
261	<b>Ending fund balance June 30, 2013:</b>											261	
262	<b>Governmental:</b>											262	
263	<b>Nonspendable</b>						37,070	37,070			37,070	263	
264	<b>Restricted</b>		529,872	23,454	60,026			613,352			613,352	264	
265	<b>Committed</b>							0			0	265	
266	<b>Assigned</b>							0			0	266	
267	<b>Unassigned</b>	1,861,242				-10,967		1,850,275			1,850,275	267	
268	<b>Total Governmental</b>	1,861,242	529,872	23,454	60,026	-10,967	37,070	2,500,697			2,500,697	268	
269	<b>Proprietary</b>								8,258,668		8,258,668	269	
270	<b>Total ending fund balance June 30, 2013</b>	1,861,242	529,872	23,454	60,026	-10,967	37,070	2,500,697	8,258,668		10,759,365	270	
271	<b>TOTAL REQUIREMENTS (Sum of lines 259 and 270)</b>	3,097,221	883,907	892,578	472,807	730,902	50,164	6,127,579	12,021,748		18,149,327	271	
272												272	

**Part III INTERGOVERNMENTAL EXPENDITURES CITY OF LAKE MILLS**

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 \$	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 \$	
		1,040,061

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

A. Long-term debt	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 \$ 444,000	29U \$	39U \$ 26,000	49U \$	49U \$	49U \$ 418,000	49U \$	I91 \$ 13,320
2. Sewer utility	19U	29U	39U	49U	49U	49U	49U	I89
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. Fire truck loan	19U 50,000	29U	39U 10,000	49U 40,000	49U	49U	49U	I89 0
10. G.O. Urban renewal	19U 600,000	29U	39U 100,000	49U 500,000	49U	49U	49U	I89 15,750
11. G.O. refinancing	19U 840,000	29U	39U 280,000	49U 560,000	49U	49U	49U	I89 6,031
12.	19U	29U	39U	49U	49U	49U	49U	I89
13.	19U	29U	39U	49U	49U	49U	49U	I89
14.	19U	29U	39U	49U	49U	49U	49U	I89
<b>Total long-term debt</b>	1,934,000	0	416,000	1,100,000	0	418,000	0	35,101

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](#)  
Actual valuation -- January 1, 2011

Amount - Omit cents			
\$	<b>102,527,298</b>	x .05 = \$	5,126,365

**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)
<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 <i>value of real property</i> .	W01 \$ 60,026	W31 \$ 0	0	W61 10,699,339	10,759,365

REMARKS V98