

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

**16208600800000**  
**City of Montour**  
**PO Box 120**  
**Montour, IA 50173**

**CITY OF**           MONTOUR          , 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	60,659		60,659	62,678
Less: Uncollected property taxes-levy year	0		0	
<b>Net current property taxes</b>	60,659		60,659	62,678
Delinquent property taxes	0		0	
TIF revenues	0		0	
Other city taxes	19,503	0	19,503	15,976
Licenses and permits	390	0	390	390
Use of money and property	55,986	410	56,396	8,880
Intergovernmental	34,418	6,139	40,557	31,670
Charges for fees and service	5,190	86,224	91,414	95,395
Special assessments	2,060	0	2,060	2,000
Miscellaneous	934	0	934	50
Other financing sources	17,526	20,456	37,982	50,231
<b>Total revenues and other sources</b>	196,666	113,229	309,895	267,270
<b>Expenditures and Other Financing Uses</b>				
Public safety	14,183	0	14,183	11,500
Public works	27,532	0	27,532	33,987
Health and social services	0	0	0	0
Culture and recreation	14,768	0	14,768	20,000
Community and economic development	0	0	0	0
General government	41,590	0	41,590	35,461
Debt service	13,505	0	13,505	13,625
Capital projects	0	0	0	0
<b>Total governmental activities expenditures</b>	111,578	0	111,578	114,573
Business type activities	0	121,565	121,565	103,099
<b>Total ALL expenditures</b>	111,578	121,565	233,143	217,672
Other financing uses, including transfers out	26,959	1,471	28,430	50,231
<b>Total ALL expenditures/And other financing uses</b>	138,537	123,036	261,573	267,903
<b>Excess revenues and other sources over (Under) Expenditures/And other financing uses</b>	58,129	-9,807	48,322	-633
Beginning fund balance July 1, 2012	775,734	122,097	897,831	856,334
Ending fund balance June 30, 2013	833,863	112,290	946,153	855,701

**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	\$ 62,594	Other long-term debt	\$ 0
Revenue debt	\$ 103,061	Short-term debt	\$ 0
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 355,201

**CERTIFICATION**

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

Signature of city clerk		Date Published/Posted	Mark (x) one	
		11/15/2013	<input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk	Telephone	Area Code	Number	Extension
Charolotte Williams	→	641	492-6006	
Signature of Mayor or other City official (Name and Title)			Date signed	
			11/15/2013	

**PLEASE PUBLISH THIS PAGE ONLY**

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013			CITY OF MONTOUR			<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	43,534	4,272		12,853			60,659				60,659	2
3	Less: Uncollected property taxes - Levy year							0				0	3
4	Net current property taxes	43,534	4,272		12,853	0	0	60,659		T01	60,659	60,659	4
5	Delinquent property taxes							0		T01	0	0	5
6	<b>Total property tax</b>	43,534	4,272		12,853	0	0	60,659			60,659	60,659	6
7	<b>TIF revenues</b>							0		T01	0	0	7
	<b>Other city taxes</b>												
8	Utility tax replacement excise taxes	2,054	207		610			2,871		T15	2,871	2,871	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	276						276		T15	276	276	9
10	Parimutuel wager tax							0		C30	0	0	10
11	Gaming wager tax							0		C30	0	0	11
12	Mobile home tax							0		T19	0	0	12
13	Hotel/motel tax							0		T19	0	0	13
14	Other local option taxes		16,356					16,356		T09	16,356	16,356	14
15	<b>TOTAL OTHER CITY TAXES</b>	2,330	16,563	0	610	0	0	19,503	0		19,503	19,503	15
16	<b>Section B - LICENSES AND PERMITS</b>	390						390		T29	390	390	16
17	<b>Section C - USE OF MONEY AND PROPERTY</b>												17
18	Interest	646	117				13,289	14,052	410	U20	14,462	14,462	18
19	Rents and royalties	600						600		U40	600	600	19
20	Other miscellaneous use of money and property	13,545					27,789	41,334		U20	41,334	41,334	20
21								0			0	0	21
22	<b>TOTAL USE OF MONEY AND PROPERTY</b>	14,791	117	0	0	0	41,078	55,986	410		56,396	56,396	22
23													23
24	<b>Section D - INTERGOVERNMENTAL</b>												24
25													25
26	<b>Federal grants and reimbursements</b>												26
27	Federal grants							0		B89	0	0	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	0	0	0		0	0	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 MONTOUR			<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		17,283					17,283		C46	17,283		44
45													45
46													46
47													47
48	<b>Other state grants and reimbursements</b>												48
49	State grants							0	6,139	C89	6,139		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	<b>Total state</b>	0	17,283	0	0	0	0	17,283	6,139		23,422		60
61													61
62	<b>Local grants and reimbursements</b>												62
63	County contributions	6,500						6,500			6,500		63
64	Library service							0		D89	0		64
65	Township contributions		9,250					9,250		D89	9,250		65
66	Fire/EMT service	1,385						1,385		D89	1,385		66
67								0		D89	0		67
68								0			0		68
69								0			0		69
70	<b>Total local grants and reimbursements</b>	7,885	9,250	0	0	0	0	17,135	0		17,135		70
71	<b>TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)</b>	7,885	26,533	0	0	0	0	34,418	6,139		40,557		71
72	<b>Section E - CHARGES FOR FEES AND SERVICE</b>												72
73	Water							0	35,791	A91	35,791		73
74	Sewer							0	50,433	A8Ø	50,433		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	4,240						4,240		A81	4,240		79
80	Hospital							0		A36	0		80

Part I REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued				CITY OF MONTOUR			<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							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							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	650					300	950		A03	950	98
99	Library charges							0		A89	0	99
100	Park, recreation, and cultural charges							0		A61	0	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>	4,890	0	0	0	0	300	5,190	86,224		91,414	104
105												105
106	<b>Section F - SPECIAL ASSESSMENTS</b>	2,060						2,060		U01	2,060	106
107	<b>Section G - MISCELLANEOUS</b>											107
108	Contributions							0		U99	0	108
109	Deposits and sales/fuel tax refunds							0		U99	0	109
110	Sale of property and merchandise							0		U11	0	110
111	Fines							0		U30	0	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - Specify							0			0	113
114	insurance rebate	754						754			754	114
115	misc	180						180			180	115
116								0			0	116
117								0			0	117
118								0			0	118
119								0			0	119
120	<b>TOTAL MISCELLANEOUS</b>	934	0	0	0	0	0	934	0		934	120

Part I REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued				CITY OF MONTOUR			<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>	76,814	47,485	0	13,463	0	41,378	179,140	92,773		271,913	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	9,552	NR	9,552	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans	10,726	6,500				300	17,526	10,904		28,430	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>	10,726	6,500	0	0	0	300	17,526	20,456		37,982	131
132	<b>TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)</b>	87,540	53,985	0	13,463	0	41,678	196,666	113,229		309,895	132
133												133
134	<b>Beginning fund balance July 1, 2012</b>	157,408	30,629		97		587,600	775,734	122,097		897,831	134
135												135
136	<b>TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)</b>	244,948	84,614	0	13,560	0	629,278	972,400	235,326		1,207,726	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 MONTOUR			<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>												
2	Police department/Crime prevention — Current operation	6,026						6,026			E62	6,026	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	6,292						6,292			E24	6,292	13
14	Purchase of land and equipment							0			G24	0	14
15	Construction							0			F24	0	15
16	Ambulance — Current operation	1,385						1,385			E32	1,385	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	480						480			E32	480	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>	14,183	0	0	0	0	0	14,183				14,183	40

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued				CITY OF MONTOUR			<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		17,388					17,388		E44	17,388	42	
43	Purchase of land and equipment							0		G44	0	43	
44	Construction							0		F44	0	44	
45	Parking meter and off-street — Current operation							0		E60	0	45	
46	Purchase of land and equipment							0		G60	0	46	
47	Construction							0		F60	0	47	
48	Street lighting — Current operation		5,950					5,950		E44	5,950	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							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	4,194						4,194		E81	4,194	62	
63	Purchase of land and equipment							0		G81	0	63	
64	Construction							0		F81	0	64	
65	Other public works — Current operation							0		E89	0	65	
66	Purchase of land and equipment							0		G89	0	66	
67	Construction							0		F89	0	67	
68								0			0	68	
69								0			0	69	
70								0			0	70	
71								0			0	71	
72								0			0	72	
73								0			0	73	
74								0			0	74	
75								0			0	75	
76								0			0	76	
77								0			0	77	
78								0			0	78	
79								0			0	79	
80	<b>TOTAL PUBLIC WORKS</b>	4,194	23,338	0	0	0	0	27,532			27,532	80	

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued				CITY OF MONTOUR			<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 MONTOUR			<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							0		E52	0	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		180					180		E61	180	127	
128	Purchase of land and equipment							0		G61	0	128	
129	Construction							0		F61	0	129	
130	Recreation — Current operation							0		E61	0	130	
131	Purchase of land and equipment							0		G61	0	131	
132	Construction							0		F61	0	132	
133	Cemetery — Current operation	14,588						14,588		E03	14,588	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	<b>TOTAL CULTURE AND RECREATION</b>	14,588	180	0	0	0	0	14,768			14,768	139	
140	<b>Section E — COMMUNITY AND ECONOMIC DEVELOPMENT</b>											140	
141	Community beautification — Current operation							0		E89	0	141	
142	Purchase of land and equipment							0		G89	0	142	
143	Economic development — Current operation							0		E89	0	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>	0	0	0	0	0	0	0			0	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 MONTOUR			<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	1,847						1,847		E29	1,847	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	10,178						10,178		E23	10,178	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	710						710		E25	710	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	8,548						8,548		E31	8,548	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	16,285						16,285		E89	16,285	171
172	Other general government — Current operation	4,022						4,022		E89	4,022	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>	41,590	0	0	0	0	0	41,590			41,590	176
177	<b>Section G — DEBT SERVICE</b>							0			0	177
178	Broad St. Bridge				13,505			13,505			13,505	178
179								0			0	179
180								0			0	180
181								0			0	181
182	<b>TOTAL DEBT SERVICE</b>	0	0	0	13,505	0	0	13,505			13,505	182
183	<b>Section H — REGULAR CAPITAL PROJECTS — Specify</b>							0			0	183
184								0			0	184
185								0			0	185
186								0			0	186
187	<b>Subtotal Regular Capital Projects</b>	0	0	0	0	0	0	0			0	187
188	<b>— TIF CAPITAL PROJECTS — Specify</b>							0			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	0	0	0			0	193
194	<b>TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES</b>	74,555	23,518	0	13,505	0	0	111,578			111,578	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 MONTOUR			<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								51,146	E91	51,146	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								41,883	E80	41,883	201
202	Purchase of land and equipment									G80	0	202
203	Construction								28,536	F80	28,536	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									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									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 MONTOUR					<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											0	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>											121,565	251
252													252
253	<b>TOTAL EXPENDITURES (Sum of lines 194 and 251)</b>	74,555	23,518	0	13,505	0	0	111,578	121,565			233,143	253
254	<b>Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT</b>											254	
255	Regular transfers out	6,800	20,159				0	26,959	1,471		NE	28,430	255
256	Internal TIF loans/repayments and transfers out							0				0	256
257								0				0	257
258	<b>TOTAL OTHER FINANCING USES</b>	6,800	20,159	0	0	0	0	26,959	1,471			28,430	258
259	<b>TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)</b>	81,355	43,677	0	13,505	0	0	138,537	123,036			261,573	259
260													260
261	<b>Ending fund balance June 30, 2013:</b>												261
262	<b>Governmental:</b>												262
263	Nonspendable						629,278	629,278				629,278	263
264	Restricted		40,937		55			40,992				40,992	264
265	Committed							0				0	265
266	Assigned							0				0	266
267	Unassigned	163,593						163,593				163,593	267
268	<b>Total Governmental</b>	163,593	40,937	0	55	0	629,278	833,863				833,863	268
269	<b>Proprietary</b>								112,290			112,290	269
270	<b>Total ending fund balance June 30, 2013</b>	163,593	40,937	0	55	0	629,278	833,863	112,290			946,153	270
271	<b>TOTAL REQUIREMENTS (Sum of lines 259 and 270)</b>	244,948	84,614	0	13,560	0	629,278	972,400	235,326			1,207,726	271
272													272

**Part III INTERGOVERNMENTAL EXPENDITURES CITY OF MONTOUR**

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 6,000		
Sewerage.....	M80		
Sanitation.....	M81 3,984		
All other.....	M89 \$ \$ 1,385		

**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 \$	
		24,292

**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 \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	I91 \$
2. Sewer utility	19U 16,000	29U	39U	49U	49U	49U 11,000	49U	I89 488
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	19U	29U	39U	49U	49U	49U	49U	I89
10. Broad St. Bridge	19U 75,000	29U	39U	49U 62,594	49U	49U	49U	I89 3,505
11. New Sewer	19U 246,000	29U	39U	49U	49U	49U 92,061	49U	I89 3,574
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>	337,000	0	0	62,594	0	103,061	0	7,567

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>7,104,014</b>	x .05 = \$ 355,201

**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 <i>value of real property.</i>	W01 \$	W31 \$		W61 946,153	946,153
REMARKS					V98