

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

16205200500000
City Clerk
P.O. Box 77
North Liberty, IA 52317

CITY OF NORTH LIBERTY, IOWA
DUE: December 1, 2013

(Please correct any error in name, address, and ZIP Code)

WHEN COMPLETED, PLEASE RETURN TO
Mary Mosiman, CPA
Auditor of State
State Capitol Building
Des Moines, IA 50319-0004

NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.

ALL FUNDS

Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	6,106,887		6,106,887	6,096,678
Less: Uncollected property taxes-levy year	0		0	0
Net current property taxes	6,106,887		6,106,887	6,096,678
Delinquent property taxes	0		0	
TIF revenues	3,228,972		3,228,972	3,317,494
Other city taxes	293,181	0	293,181	90,979
Licenses and permits	565,465	0	565,465	672,350
Use of money and property	137,546	1,499	139,045	131,024
Intergovernmental	1,759,931	0	1,759,931	2,310,779
Charges for fees and service	1,464,569	5,930,487	7,395,056	6,708,297
Special assessments	4,327	0	4,327	3,000
Miscellaneous	542,799	21,030	563,829	587,347
Other financing sources	7,888,965	3,642,623	11,531,588	12,254,440
Total revenues and other sources	21,992,642	9,595,639	31,588,281	32,172,388
Expenditures and Other Financing Uses				
Public safety	2,268,874	0	2,268,874	2,275,948
Public works	1,607,786	0	1,607,786	1,500,515
Health and social services	135,150	0	135,150	131,000
Culture and recreation	3,431,247	0	3,431,247	3,113,501
Community and economic development	1,101,589	0	1,101,589	1,328,788
General government	1,301,173	0	1,301,173	1,294,293
Debt service	3,939,318	0	3,939,318	3,907,614
Capital projects	6,103,511	0	6,103,511	10,216,650
Total governmental activities expenditures	19,888,648	0	19,888,648	23,768,309
Business type activities	0	5,983,695	5,983,695	7,904,821
Total ALL expenditures	19,888,648	5,983,695	25,872,343	31,673,130
Other financing uses, including transfers out	4,956,157	2,818,551	7,774,708	7,402,940
Total ALL expenditures/And other financing uses	24,844,805	8,802,246	33,647,051	39,076,070
Excess revenues and other sources over (Under) Expenditures/And other financing uses	-2,852,163	793,393	-2,058,770	-6,903,682
Beginning fund balance July 1, 2012	7,439,798	3,020,221	10,460,019	7,439,798
Ending fund balance June 30, 2013	4,587,635	3,813,614	8,401,249	536,116

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	\$ 6,238,102	Other long-term debt	\$ 0
Revenue debt	\$ 23,304,263	Short-term debt	\$ 0
TIF Revenue debt	\$ 19,518,118		
		General obligation debt limit	\$ 53,235,310

CERTIFICATION

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

Signature of city clerk		Date Published/Posted	Mark (x) one	
		11/27/13	<input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk	Telephone	Area Code	Number	Extension
Tracey Mulcahey	→	319	626-5700	
Signature of Mayor or other City official (Name and Title)			Date signed	
			11/20/13	

PLEASE PUBLISH THIS PAGE ONLY

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013			CITY OF NORTH LIBERTY			<input checked="" type="checkbox"/> GAAP <input 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	Section A - TAXES												1
2	Taxes levied on property	4,368,254	813,973		924,660			6,106,887				6,106,887	2
3	Less: Uncollected property taxes - Levy year							0				0	3
4	Net current property taxes	4,368,254	813,973		924,660	0	0	6,106,887		T01	6,106,887	6,106,887	4
5	Delinquent property taxes							0		T01	0	0	5
6	Total property tax	4,368,254	813,973		924,660	0	0	6,106,887				6,106,887	6
7	TIF revenues			3,228,972				3,228,972		T01	3,228,972	3,228,972	7
8	Other city taxes												
8	Utility tax replacement excise taxes	17,335	7,235		6,629			31,199		T15	31,199	31,199	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	181,806						181,806		T15	181,806	181,806	9
10	Parimutuel wager tax							0		C30	0	0	10
11	Gaming wager tax							0		C30	0	0	11
12	Mobile home tax	19,260						19,260		T19	19,260	19,260	12
13	Hotel/motel tax	60,916						60,916		T19	60,916	60,916	13
14	Other local option taxes							0		T09	0	0	14
15	TOTAL OTHER CITY TAXES	279,317	7,235	0	6,629	0	0	293,181	0		293,181	293,181	15
16	Section B - LICENSES AND PERMITS	565,465						565,465		T29	565,465	565,465	16
17	Section C - USE OF MONEY AND PROPERTY												17
18	Interest	23,840	1			24		23,865	1,499	U20	25,364	25,364	18
19	Rents and royalties	113,681						113,681		U40	113,681	113,681	19
20	Other miscellaneous use of money and property							0		U20	0	0	20
21								0			0	0	21
22	TOTAL USE OF MONEY AND PROPERTY	137,521	1	0	0	24	0	137,546	1,499		139,045	139,045	22
23													23
24	Section D - INTERGOVERNMENTAL												24
25													25
26	Federal grants and reimbursements												26
27	Federal grants	16,874						16,874		B89	16,874	16,874	27
28	Community development block grants							0		B50	0	0	28
29	Housing and urban development	19,130						19,130		B50	19,130	19,130	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	Total Federal grants and reimbursements	36,004	0	0	0	0	0	36,004	0		36,004	36,004	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 NORTH LIBERTY			<input checked="" type="checkbox"/> GAAP		<input 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	Section D - INTERGOVERNMENTAL - Continued											41	
42												42	
43	State shared revenues											43	
44	Road use taxes		1,280,773					1,280,773		C46	1,280,773	44	
45												45	
46												46	
47												47	
48	Other state grants and reimbursements											48	
49	State grants	26,544						26,544		C89	26,544	49	
50	Iowa Department of Transportation					62,417		62,417		C89	62,417	50	
51	Iowa Department of Natural Resources	8,026						8,026		C89	8,026	51	
52	Iowa Department of Economic Development							0		C89	0	52	
53	CEBA grants							0		C89	0	53	
54	Library Grants	8,288						8,288		C89	8,288	54	
55	CAT Grant					147,941		147,941			147,941	55	
56	Great Places grant					52,500		52,500			52,500	56	
57								0			0	57	
58								0			0	58	
59								0			0	59	
60	Total state	42,858	1,280,773	0	0	262,858	0	1,586,489	0		1,586,489	60	
61												61	
62	Local grants and reimbursements											62	
63	County contributions							0			0	63	
64	Library service	24,168						24,168		D89	24,168	64	
65	Township contributions							0		D89	0	65	
66	Fire/EMT service	104,989						104,989		D89	104,989	66	
67	Iowa City-Drug Task Force Fees		8,281					8,281		D89	8,281	67	
68								0			0	68	
69								0			0	69	
70	Total local grants and reimbursements	129,157	8,281	0	0	0	0	137,438	0		137,438	70	
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	208,019	1,289,054	0	0	262,858	0	1,759,931	0		1,759,931	71	
72	Section E - CHARGES FOR FEES AND SERVICE											72	
73	Water							0	2,611,763	A91	2,611,763	73	
74	Sewer							0	2,984,444	A8Ø	2,984,444	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	451,267						451,267		A81	451,267	79	
80	Hospital							0		A36	0	80	

Part I REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued				CITY OF NORTH LIBERTY			<input checked="" type="checkbox"/> GAAP		<input 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	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0	170,490	A80	170,490	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees	18,124						18,124		A89	18,124	90
91	Prisoner care							0		A89	0	91
92	Fire service charges	16,555						16,555		A89	16,555	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	325						325		A03	325	98
99	Library charges	4,433						4,433		A89	4,433	99
100	Park, recreation, and cultural charges	890,153						890,153		A61	890,153	100
101	Animal control charges	604						604		A89	604	101
102	Other charges - <i>Specify</i>	83,108						83,108			83,108	102
103	Customer Deposits							0	163,790		163,790	103
104	TOTAL CHARGES FOR SERVICE	1,464,569	0	0	0	0	0	1,464,569	5,930,487		7,395,056	104
105												105
106	Section F - SPECIAL ASSESSMENTS	4,327						4,327		U01	4,327	106
107	Section G - MISCELLANEOUS											107
108	Contributions	2,942				82,414		85,356		U99	85,356	108
109	Deposits and sales/fuel tax refunds							0		U99	0	109
110	Sale of property and merchandise	31,848						31,848		U11	31,848	110
111	Fines	48,529						48,529		U30	48,529	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - <i>Specify</i>							0			0	113
114	Penalties	78,270						78,270			78,270	114
115	Refunds and reimbursements	56,628						56,628			56,628	115
116	Miscellaneous	5,627				1,401		7,028	21,030		28,058	116
117	Developer Fees	234,340						234,340			234,340	117
118	Police seized funds	800						800			800	118
119								0			0	119
120	TOTAL MISCELLANEOUS	458,984	0	0	0	83,815	0	542,799	21,030		563,829	120

Part I REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued				CITY OF NORTH LIBERTY			<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	7,486,456	2,110,263	3,228,972	931,289	346,697	0	14,103,677	5,953,016		20,056,693	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)				43,600	2,146,100		2,189,700	1,567,180	NR	3,756,880	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans	2,378,358			349,287	233,126		2,960,771	2,075,443		5,036,214	127
128	Internal TIF loans and transfers in				2,738,494			2,738,494			2,738,494	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	2,378,358	0	0	3,131,381	2,379,226	0	7,888,965	3,642,623		11,531,588	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	9,864,814	2,110,263	3,228,972	4,062,670	2,725,923	0	21,992,642	9,595,639		31,588,281	132
133												133
134	Beginning fund balance July 1, 2012	4,784,697	544,303	265,059	224,452	1,621,287		7,439,798	3,020,221		10,460,019	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	14,649,511	2,654,566	3,494,031	4,287,122	4,347,210	0	29,432,440	12,615,860		42,048,300	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 NORTH LIBERTY			<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	1,516,765	47,760					1,564,525		E62	1,564,525	2
3	Purchase of land and equipment	4,057						4,057		G62	4,057	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	254,102						254,102		E24	254,102	13
14	Purchase of land and equipment	66,865						66,865		G24	66,865	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	355,641						355,641		E66	355,641	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	9,122						9,122		E32	9,122	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation	14,562						14,562		E89	14,562	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	2,221,114	47,760	0	0	0	0	2,268,874			2,268,874	40

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued				CITY OF NORTH LIBERTY			<input checked="" type="checkbox"/> GAAP		<input 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	Section B — PUBLIC WORKS											41	
42	Roads, bridges, sidewalks — Current operation		794,380					794,380		E44	794,380	42	
43	Purchase of land and equipment					239,978		239,978		G44	239,978	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							0		E44	0	48	
49	Traffic control safety — Current operation	26,827						26,827		E44	26,827	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	456,445						456,445		E81	456,445	62	
63	Purchase of land and equipment							0		G81	0	63	
64	Construction							0		F81	0	64	
65	Other public works — Current operation	90,156						90,156		E89	90,156	65	
66	Purchase of land and equipment							0		G89	0	66	
67	Construction							0		F89	0	67	
68								0			0	68	
69								0			0	69	
70								0			0	70	
71								0			0	71	
72								0			0	72	
73								0			0	73	
74								0			0	74	
75								0			0	75	
76								0			0	76	
77								0			0	77	
78								0			0	78	
79								0			0	79	
80	TOTAL PUBLIC WORKS	573,428	794,380	0	0	239,978	0	1,607,786			1,607,786	80	

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF NORTH LIBERTY			<input checked="" type="checkbox"/> GAAP		<input 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	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation	135,150						135,150		E79	135,150	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	135,150	0	0	0	0	0	135,150			135,150	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 NORTH LIBERTY			<input checked="" type="checkbox"/> GAAP		<input 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	Section D — CULTURE AND RECREATION											121	
122	Library services — Current operation	616,789						616,789		E52	616,789	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	516,598						516,598		E61	516,598	127	
128	Purchase of land and equipment	418,053						418,053		G61	418,053	128	
129	Construction							0		F61	0	129	
130	Recreation — Current operation	1,141,945						1,141,945		E61	1,141,945	130	
131	Purchase of land and equipment	150,782						150,782		G61	150,782	131	
132	Construction							0		F61	0	132	
133	Cemetery — Current operation	8,468						8,468		E03	8,468	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	578,612						578,612		E61	578,612	136	
137	Purchase of land and equipment							0		G61	0	137	
138	Construction							0		F61	0	138	
139	TOTAL CULTURE AND RECREATION	3,431,247	0	0	0	0	0	3,431,247			3,431,247	139	
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140	
141	Community beautification — Current operation	13,239						13,239		E89	13,239	141	
142	Purchase of land and equipment							0		G89	0	142	
143	Economic development — Current operation	57,630						57,630		E89	57,630	143	
144	Purchase of land and equipment							0		G89	0	144	
145	Housing and urban renewal — Current operation	31,910						31,910		E50	31,910	145	
146	Purchase of land and equipment							0		G50	0	146	
147	Construction							0		F50	0	147	
148	Planning and zoning — Current operation	280,660						280,660		E29	280,660	148	
149	Purchase of land and equipment							0		G29	0	149	
150	Other community and economic development — Current operation	232,175						232,175		E89	232,175	150	
151	Purchase of land and equipment	1,038				3,379		4,417		G89	4,417	151	
152	Construction							0		F89	0	152	
153	TIF Rebates		481,558					481,558		E89	481,558	153	
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	616,652	481,558	0	0	3,379	0	1,101,589			1,101,589	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 NORTH LIBERTY			<input checked="" type="checkbox"/> GAAP <input 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	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	17,319						17,319		E29	17,319	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	997,321						997,321		E23	997,321	162
163	Purchase of land and equipment	50,799						50,799		G23	50,799	163
164	Elections — Current operation	39						39		E89	39	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	186,159						186,159		E25	186,159	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation							0		E31	0	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation	49,536						49,536		E89	49,536	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	1,301,173	0	0	0	0	0	1,301,173			1,301,173	176
177	Section G — DEBT SERVICE				3,939,318			3,939,318			3,939,318	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	3,939,318	0	0	3,939,318			3,939,318	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Streets					2,913,097		2,913,097			2,913,097	184
185	Trails					31,209		31,209			31,209	185
186	Construction					3,159,205		3,159,205			3,159,205	186
187	Subtotal Regular Capital Projects	0	0	0	0	6,103,511	0	6,103,511			6,103,511	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	6,103,511	0	6,103,511			6,103,511	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	8,278,764	1,323,698	0	3,939,318	6,346,868	0	19,888,648			19,888,648	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF NORTH LIBERTY			<input checked="" type="checkbox"/> GAAP		<input 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	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								1,508,247	E91	1,508,247	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								1,237,257	E80	1,237,257	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation									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								60,689	E80	60,689	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 NORTH LIBERTY					<input checked="" type="checkbox"/> GAAP		<input 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	Section I — BUSINESS TYPE ACTIVITIES — Cont.												237
238	Other business type — Current operation									E89	0	238	
239	Purchase of land and equipment									G89	0	239	
240	Construction									F89	0	240	
241												241	
242	Enterprise Debt Service								3,177,502		3,177,502	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	TOTAL BUSINESS TYPE ACTIVITIES								5,983,695		5,983,695	251	
252												252	
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	8,278,764	1,323,698	0	3,939,318	6,346,868	0	19,888,648	5,983,695		25,872,343	253	
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254	
255	Regular transfers out	930,850	1,286,813					2,217,663	2,818,551		5,036,214	255	
256	Internal TIF loans/repayments and transfers out			2,738,494				2,738,494			2,738,494	256	
257								0			0	257	
258	TOTAL OTHER FINANCING USES	930,850	1,286,813	2,738,494	0	0	0	4,956,157	2,818,551		7,774,708	258	
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	9,209,614	2,610,511	2,738,494	3,939,318	6,346,868	0	24,844,805	8,802,246		33,647,051	259	
260												260	
261	Ending fund balance June 30, 2013:											261	
262	Governmental:											262	
263	Nonspendable							0			0	263	
264	Restricted	66,856	525,614	273,979	347,805	507,634		1,721,887			1,721,887	264	
265	Committed					494,964		494,964			494,964	265	
266	Assigned	2,478,267				40,993		2,519,261			2,519,261	266	
267	Unassigned	2,160,800				-2,309,277		-148,477			-148,477	267	
268	Total Governmental	4,705,923	525,614	273,979	347,805	-1,265,686	0	4,587,635			4,587,635	268	
269	Proprietary								3,813,614		3,813,614	269	
270	Total ending fund balance June 30, 2013	5,439,897	44,055	755,537	347,804	-1,999,658	0	4,587,635	3,813,614		8,401,249	270	
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	14,649,511	2,654,566	3,494,031	4,287,122	4,347,210	0	29,432,440	12,615,860		42,048,300	271	
272												272	

Part III		INTERGOVERNMENTAL EXPENDITURES		CITY OF NORTH LIBERTY	
Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>					
Purpose	Amount paid to other local governments	Purpose	Amount paid to State		
Correction.....	M05 \$	Highways.....	L44 \$	0	
Health.....	M32	All other.....	L89 \$	4,466	
Highways.....	M44				
Transit subsidies.....	M94 90,156				
Libraries.....	M52				
Police protection.....	M62 25,000				
Sewerage.....	M80				
Sanitation.....	M81 557				
All other.....	M89 \$ \$ 4,485				

Part IV		SALARIES AND WAGES	
Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.			
		Amount - Omit cents	
		Z00	
Total salaries and wages paid.....		\$	4,592,570

Part V		DEBT OUTSTANDING, ISSUED, AND RETIRED						
A. Long-term debt		Debt during the fiscal year			Debt Outstanding JUNE 30, 2013			Interest paid this year (h)
Purpose	Debt outstanding JULY 1, 2012 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 5,530,000	29U \$	39U \$ 425,000	49U \$	49U \$	49U \$ 6,698,625	49U \$	I91 \$ 215,819
2. Sewer utility	19U 9,194,000	29U	39U 511,000	49U	49U	49U 14,344,803	49U	I89 308,110
3. Electric utility	19U 0	29U	39U	49U	49U	49U		I92
4. Gas utility	19U 0	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U 0	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 19,839,000	29U 1,815,000	39U 2,378,000	49U	49U 19,518,118	49U	49U	I89 536,178
9. GO	19U 5,560,000	29U	39U 605,000	49U 6,238,102	49U	49U	49U	I89 113,342
10. Road Use Revenue	19U 1,815,000	29U	39U 95,000	49U	49U	49U 2,260,835	49U	I89 48,811
11.	19U	29U	39U	49U	49U	49U	49U	I89
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
Total long-term debt	41,938,000	1,815,000	4,014,000	6,238,102	19,518,118	23,304,263	0	1,222,260

B. Short-term debt		Amount - Omit cents	
Outstanding as of JULY 1, 2012	61V \$	0	
Outstanding as of JUNE 30, 2013	64V \$	0	

Part VI		DEBT LIMITATION FOR GENERAL OBLIGATION BONDS		
Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY		Amount - Omit cents		
Actual valuation -- January 1, 2011		\$	1,064,706,203	x .05 = \$ 53,235,310

Part VII		CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2013				
Type of asset	Amount - Omit cents					
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)	
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude <i>value of real property.</i>	W01 \$	W31 \$		W61 8,401,515	8,401,515	
REMARKS					V98	