

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

**16202100800000**  
**City of Spencer**  
**418 2nd Ave W**  
**Spencer, IA 51301**

**CITY OF SPENCER, 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	4,930,379		4,930,379	4,909,604
Less: Uncollected property taxes-levy year	0		0	0
<b>Net current property taxes</b>	4,930,379		4,930,379	4,909,604
Delinquent property taxes	0		0	0
TIF revenues	442,736		442,736	477,065
Other city taxes	2,345,925	0	2,345,925	2,482,510
Licenses and permits	62,684	0	62,684	48,100
Use of money and property	164,276	321,937	486,213	196,200
Intergovernmental	2,807,769	193,679	3,001,448	4,739,030
Charges for fees and service	366,002	6,231,865	6,597,867	6,703,516
Special assessments	190,218	0	190,218	166,563
Miscellaneous	792,259	25,804	818,063	983,588
Other financing sources	9,779,492	2,971,276	12,750,768	18,659,756
<b>Total revenues and other sources</b>	21,881,740	9,744,561	31,626,301	39,365,932
<b>Expenditures and Other Financing Uses</b>				
Public safety	2,628,743	0	2,628,743	2,903,931
Public works	1,488,739	0	1,488,739	1,601,336
Health and social services	0	0	0	0
Culture and recreation	1,426,173	0	1,426,173	1,652,505
Community and economic development	1,742,446	0	1,742,446	2,101,545
General government	1,883,164	0	1,883,164	2,209,952
Debt service	2,691,798	0	2,691,798	2,544,815
Capital projects	3,131,125	0	3,131,125	6,258,094
<b>Total governmental activities expenditures</b>	14,992,188	0	14,992,188	19,272,178
Business type activities	0	8,471,474	8,471,474	17,309,423
<b>Total ALL expenditures</b>	14,992,188	8,471,474	23,463,662	36,581,601
Other financing uses, including transfers out	6,319,048	4,173,025	10,492,073	6,934,756
<b>Total ALL expenditures/And other financing uses</b>	21,311,236	12,644,499	33,955,735	43,516,357
<b>Excess revenues and other sources over (Under) Expenditures/And other financing uses</b>	570,504	-2,899,938	-2,329,434	-4,150,425
Beginning fund balance July 1, 2012	14,741,170	11,729,045	26,470,215	27,846,502
Ending fund balance June 30, 2013	15,311,674	8,829,107	24,140,781	23,696,077

**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	\$ 6,743,430	Other long-term debt	\$ 0
Revenue debt	\$ 8,512,000	Short-term debt	\$ 0
TIF Revenue debt	\$ 270,000		
		General obligation debt limit	\$ 32,835,596

**CERTIFICATION**

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

Signature of city clerk		Date Published/Posted	Mark (x) one <input type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk	Telephone	Area Code	Number	Extension
Theresa Reardon	→	712	580-7200	213
Signature of Mayor or other City official (Name and Title)			Date signed	
			10/24/2013	

**PLEASE PUBLISH THIS PAGE ONLY**

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013			CITY OF SPENCER			<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	3,455,141	1,066,995		408,243			4,930,379				4,930,379	2
3	Less: Uncollected property taxes - Levy year							0				0	3
4	Net current property taxes	3,455,141	1,066,995		408,243	0	0	4,930,379		T01	4,930,379	4,930,379	4
5	Delinquent property taxes							0		T01	0	0	5
6	<b>Total property tax</b>	3,455,141	1,066,995		408,243	0	0	4,930,379				4,930,379	6
7	<b>TIF revenues</b>			442,736				442,736		T01	442,736	442,736	7
8	<b>Other city taxes</b>												
8	Utility tax replacement excise taxes	37,247	20,451		8,250			65,948		T15	65,948	65,948	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	150,060						150,060		T15	150,060	150,060	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	192,136						192,136		T19	192,136	192,136	13
14	Other local option taxes		1,937,781					1,937,781		T09	1,937,781	1,937,781	14
15	<b>TOTAL OTHER CITY TAXES</b>	379,443	1,958,232	0	8,250	0	0	2,345,925	0			2,345,925	15
16	<b>Section B - LICENSES AND PERMITS</b>	62,684						62,684		T29	62,684	62,684	16
17	<b>Section C - USE OF MONEY AND PROPERTY</b>												17
18	Interest	126,451	11,188	2,103	11,411		9,123	160,276	123,915	U20	284,191	284,191	18
19	Rents and royalties	4,000						4,000	198,022	U40	202,022	202,022	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>	130,451	11,188	2,103	11,411	0	9,123	164,276	321,937			486,213	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					597,714		597,714		B50	597,714	597,714	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	Build America Bond Interest Subsidy							0	75,324		75,324	75,324	32
33	<b>Total Federal grants and reimbursements</b>	0	0	0	0	597,714	0	597,714	75,324		673,038	673,038	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 SPENCER			<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		1,075,738					1,075,738		C46	1,075,738	44	
45												45	
46												46	
47												47	
48	<b>Other state grants and reimbursements</b>												48
49	State grants	3,600						3,600		C89	3,600	49	
50	Iowa Department of Transportation					121,724		121,724		C89	121,724	50	
51	Iowa Department of Natural Resources							0	118,355	C89	118,355	51	
52	Iowa Department of Economic Development							0		C89	0	52	
53	CEBA grants							0		C89	0	53	
54	Safe Routes to School grants	8,975				86,997		95,972		C89	95,972	54	
55	State Library Aid	5,655						5,655			5,655	55	
56								0			0	56	
57								0			0	57	
58								0			0	58	
59								0			0	59	
60	<b>Total state</b>	18,230	1,075,738	0	0	208,721	0	1,302,689	118,355		1,421,044	60	
61												61	
62	<b>Local grants and reimbursements</b>												62
63	County contributions	153,355	48,166					201,521			201,521	63	
64	Library service	18,942						18,942		D89	18,942	64	
65	Township contributions							0		D89	0	65	
66	Fire/EMT service							0		D89	0	66	
67	SMU - PILOT	544,941						544,941		D89	544,941	67	
68	Fuel Reimbursement	138,162						138,162			138,162	68	
69	Clay County Community Foundation	3,800						3,800			3,800	69	
70	<b>Total local grants and reimbursements</b>	859,200	48,166	0	0	0	0	907,366	0		907,366	70	
71	<b>TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)</b>	877,430	1,123,904	0	0	806,435	0	2,807,769	193,679		3,001,448	71	
72	<b>Section E - CHARGES FOR FEES AND SERVICE</b>												72
73	Water							0		A91	0	73	
74	Sewer							0	2,394,561	A8Ø	2,394,561	74	
75	Electric							0		A92	0	75	
76	Gas							0		A93	0	76	
77	Parking							0		A6Ø	0	77	
78	Airport							0	130,227	AØ1	130,227	78	
79	Landfill/garbage							0	3,325,341	A81	3,325,341	79	
80	Hospital							0		A36	0	80	

Part I REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued				CITY OF SPENCER			<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	17,016						17,016		A80	17,016	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees	145,537						145,537		A89	145,537	90
91	Prisoner care							0		A89	0	91
92	Fire service charges	15,232						15,232		A89	15,232	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges	15,798						15,798		A44	15,798	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	68,425					6,425	74,850		A03	74,850	98
99	Library charges	6,582						6,582		A89	6,582	99
100	Park, recreation, and cultural charges	87,359						87,359	381,736	A61	469,095	100
101	Animal control charges	3,628						3,628		A89	3,628	101
102	Other charges - Specify							0			0	102
103								0			0	103
104	<b>TOTAL CHARGES FOR SERVICE</b>	359,577	0	0	0	0	6,425	366,002	6,231,865		6,597,867	104
105												105
106	<b>Section F - SPECIAL ASSESSMENTS</b>	166,248			7,012	16,958		190,218		U01	190,218	106
107	<b>Section G - MISCELLANEOUS</b>											107
108	Contributions	1,535	4,500			6,000	14,325	26,360		U99	26,360	108
109	Deposits and sales/fuel tax refunds							0		U99	0	109
110	Sale of property and merchandise		8,355					8,355		U11	8,355	110
111	Fines							0		U30	0	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - Specify							0			0	113
114	Nuisance Abatement Reimbursement	15,205						15,205			15,205	114
115	Misc. Reimbursements	142,328	217,548			248,102		607,978	25,804		633,782	115
116	Fairway Estates Loan Payment	4,823						4,823			4,823	116
117	School - SRTS	28,004						28,004			28,004	117
118	SMU - Storefront Initiative	101,534						101,534			101,534	118
119								0			0	119
120	<b>TOTAL MISCELLANEOUS</b>	293,429	230,403	0	0	254,102	14,325	792,259	25,804		818,063	120

Part I REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued				CITY OF SPENCER			<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>	5,724,403	4,390,722	444,839	434,916	1,077,495	29,873	12,102,248	6,773,285		18,875,533	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)				2,258,695			2,258,695		NR	2,258,695	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans	2,687,391	756,221		688,892	3,021,281		7,153,785	2,971,276		10,125,061	127
128	Internal TIF loans and transfers in	23,275			343,737			367,012			367,012	128
129								0			0	129
130								0			0	130
131	<b>TOTAL OTHER FINANCING SOURCES</b>	2,710,666	756,221	0	3,291,324	3,021,281	0	9,779,492	2,971,276		12,750,768	131
132	<b>TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)</b>	8,435,069	5,146,943	444,839	3,726,240	4,098,776	29,873	21,881,740	9,744,561		31,626,301	132
133												133
134	<b>Beginning fund balance July 1, 2012</b>	11,068,974	1,185,925	85,493	635,990	681,552	1,083,236	14,741,170	11,729,045		26,470,215	134
135												135
136	<b>TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)</b>	19,504,043	6,332,868	530,332	4,362,230	4,780,328	1,113,109	36,622,910	21,473,606		58,096,516	136
137												137
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Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013				CITY OF SPENCER		<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	1,635,608	341,998					1,977,606		E62	1,977,606	2
3	Purchase of land and equipment	80,286						80,286		G62	80,286	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	425,744	85,096					510,840		E24	510,840	13
14	Purchase of land and equipment	41,837						41,837		G24	41,837	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	18,174						18,174		E32	18,174	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>	2,201,649	427,094	0	0	0	0	2,628,743			2,628,743	40

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued				CITY OF SPENCER			<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	586,927	63,625					650,552		E44	650,552	42	
43	Purchase of land and equipment	37,026						37,026		G44	37,026	43	
44	Construction	161,468						161,468		F44	161,468	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	137,579						137,579		E44	137,579	48	
49	Traffic control safety — Current operation	23,570						23,570		E44	23,570	49	
50	Purchase of land and equipment							0		G44	0	50	
51	Construction							0		F44	0	51	
52	Snow removal — Current operation	120,716						120,716		E44	120,716	52	
53	Purchase of land and equipment	164,495						164,495		G44	164,495	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	43,038						43,038		E81	43,038	57	
58	Purchase of land and equipment							0		G81	0	58	
59	Airport (if not an enterprise) — Current operation							0		E01	0	59	
60	Purchase of land and equipment							0		G01	0	60	
61	Construction							0		F01	0	61	
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62	
63	Purchase of land and equipment							0		G81	0	63	
64	Construction							0		F81	0	64	
65	Other public works — Current operation	150,295						150,295		E89	150,295	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>	1,425,114	63,625	0	0	0	0	1,488,739			1,488,739	80	

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued				CITY OF SPENCER			<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 SPENCER			<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	525,806	53,698					579,504		E52	579,504	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	400,290	40,293					440,583		E61	440,583	127	
128	Purchase of land and equipment	11,189						11,189		G61	11,189	128	
129	Construction	47,224						47,224		F61	47,224	129	
130	Recreation — Current operation	198,093	2,601					200,694		E61	200,694	130	
131	Purchase of land and equipment							0		G61	0	131	
132	Construction							0		F61	0	132	
133	Cemetery — Current operation	131,977	14,852				150	146,979		E03	146,979	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>	1,314,579	111,444	0	0	0	150	1,426,173			1,426,173	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	200,029		9,571			11,824	221,424		E89	221,424	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	2,933						2,933		E29	2,933	148	
149	Purchase of land and equipment							0		G29	0	149	
150	Other community and economic development — Current operation	365,012	932,657				15,163	1,312,832		E89	1,312,832	150	
151	Purchase of land and equipment							0		G89	0	151	
152	Construction	122,577						122,577		F89	122,577	152	
153	TIF Rebates			82,680				82,680		E89	82,680	153	
154	<b>TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT</b>	690,551	932,657	92,251	0	0	26,987	1,742,446			1,742,446	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 SPENCER			<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	44,317	3,932					48,249		E29	48,249	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	324,616	32,627					357,243		E23	357,243	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	57,370						57,370		E25	57,370	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	71,689	2,370					74,059		E31	74,059	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	126,298						126,298		E89	126,298	171
172	Other general government — Current operation	62,069	1,157,876					1,219,945		E89	1,219,945	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>	686,359	1,196,805	0	0	0	0	1,883,164			1,883,164	176
177	<b>Section G — DEBT SERVICE</b>				2,691,798			2,691,798			2,691,798	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	2,691,798	0	0	2,691,798			2,691,798	182
183	<b>Section H — REGULAR CAPITAL PROJECTS — Specify</b>										0	183
184	Capital Projects					3,131,125		3,131,125			3,131,125	184
185								0			0	185
186								0			0	186
187	<b>Subtotal Regular Capital Projects</b>	0	0	0	0	3,131,125	0	3,131,125			3,131,125	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	3,131,125	0	3,131,125			3,131,125	193
194	<b>TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES</b>	6,318,252	2,731,625	92,251	2,691,798	3,131,125	27,137	14,992,188			14,992,188	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 SPENCER			<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									E91	0	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation							1,171,835		E80	1,171,835	201
202	Purchase of land and equipment							6,300		G80	6,300	202
203	Construction							3,278,107		F80	3,278,107	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							119,465		E01	119,465	213
214	Purchase of land and equipment									G01	0	214
215	Construction							28,299		F01	28,299	215
216	Landfill/Garbage — Current operation							1,866,071		E81	1,866,071	216
217	Purchase of land and equipment							1,033,770		G81	1,033,770	217
218	Construction							27,996		F81	27,996	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 SPENCER					<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								320,201	E89	320,201		238
239	Purchase of land and equipment									G89	0		239
240	Construction									F89	0		240
241													241
242	Enterprise Debt Service								619,430		619,430		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>								8,471,474		8,471,474		251
252													252
253	<b>TOTAL EXPENDITURES (Sum of lines 194 and 251)</b>	6,318,252	2,731,625	92,251	2,691,798	3,131,125	27,137	14,992,188	8,471,474		23,463,662		253
254	<b>Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT</b>									NE			254
255	Regular transfers out	2,914,171	1,886,345		1,151,520			5,952,036	4,173,025		10,125,061		255
256	Internal TIF loans/repayments and transfers out			367,012				367,012			367,012		256
257								0			0		257
258	<b>TOTAL OTHER FINANCING USES</b>	2,914,171	1,886,345	367,012	1,151,520	0	0	6,319,048	4,173,025		10,492,073		258
259	<b>TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)</b>	9,232,423	4,617,970	459,263	3,843,318	3,131,125	27,137	21,311,236	12,644,499		33,955,735		259
260													260
261	<b>Ending fund balance June 30, 2013:</b>												261
262	<b>Governmental:</b>												262
263	<b>Nonspendable</b>						795,203	795,203			795,203		263
264	<b>Restricted</b>		1,714,898	71,069	518,912	1,649,203	85,059	4,039,141			4,039,141		264
265	<b>Committed</b>							0			0		265
266	<b>Assigned</b>	8,304,125					205,710	8,509,835			8,509,835		266
267	<b>Unassigned</b>	1,967,495						1,967,495			1,967,495		267
268	<b>Total Governmental</b>	10,271,620	1,714,898	71,069	518,912	1,649,203	1,085,972	15,311,674			15,311,674		268
269	<b>Proprietary</b>								8,829,107		8,829,107		269
270	<b>Total ending fund balance June 30, 2013</b>	10,271,620	1,714,898	71,069	518,912	1,649,203	1,085,972	15,311,674	8,829,107		24,140,781		270
271	<b>TOTAL REQUIREMENTS (Sum of lines 259 and 270)</b>	19,504,043	6,332,868	530,332	4,362,230	4,780,328	1,113,109	36,622,910	21,473,606		58,096,516		271
272													272

<b>Part III</b>		<b>INTERGOVERNMENTAL EXPENDITURES</b>		<b>CITY OF SPENCER</b>	
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	\$ 25,000	Highways.....	L44	\$
Health.....	M32		All other.....	L89	\$ 79,833
Highways.....	M44	307,457			
Transit subsidies.....	M94				
Libraries.....	M52				
Police protection.....	M62				
Sewerage.....	M80				
Sanitation.....	M81				
All other.....	M89	\$ \$			

<b>Part IV</b>		<b>SALARIES AND WAGES</b>	
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	\$
			4,460,885

<b>Part V</b>		<b>DEBT OUTSTANDING, ISSUED, AND RETIRED</b>						
<b>A. Long-term debt</b>		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 \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	I91 \$
2. Sewer utility	19U 8,844,000	29U 0	39U 332,000	49U	49U	49U 8,512,000	49U	I89 265,320
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 315,000	29U 270,000	39U 315,000	49U	49U 270,000	49U	49U	I89 18,900
9. Other-Specify Gen. Oblig.	19U 6,657,430	29U 2,245,000	39U 2,159,000	49U 6,743,430	49U	49U	49U	I89 171,777
10.	19U	29U	39U	49U	49U	49U	49U	I89
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
<b>Total long-term debt</b>	15,816,430	2,515,000	2,806,000	6,743,430	270,000	8,512,000	0	455,997

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

<b>Part VI</b>		<b>DEBT LIMITATION FOR GENERAL OBLIGATION BONDS</b>		Amount - Omit cents	
Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY				\$	656,711,911
Actual valuation -- January 1, 2011				x .05 = \$	32,835,596

<b>Part VII</b>		<b>CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2013</b>				
Type of asset	Amount - Omit cents					
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	<b>Total (e)</b>	
<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			
	\$ 518,912	\$ 1,006,666	448,184	22,167,019	24,140,781	
REMARKS	V98					