

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

**16202501200000**  
**Jake Anderson, City Administrator**  
**PO Box 160**  
**Van Meter, IA 50261**

**CITY OF VAN METER, 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                                                                    | 390,352          |                 | 390,352          | 369,348    |
| Less: Uncollected property taxes-levy year                                                  | 0                |                 | 0                |            |
| <b>Net current property taxes</b>                                                           | 390,352          |                 | 390,352          | 369,348    |
| Delinquent property taxes                                                                   | 0                |                 | 0                |            |
| TIF revenues                                                                                | 194,759          |                 | 194,759          | 170,511    |
| Other city taxes                                                                            | 114,070          | 0               | 114,070          | 168,654    |
| Licenses and permits                                                                        | 8,708            | 0               | 8,708            | 8,800      |
| Use of money and property                                                                   | 5,362            | 0               | 5,362            | 1,000      |
| Intergovernmental                                                                           | 145,294          | 0               | 145,294          | 125,538    |
| Charges for fees and service                                                                | 105,906          | 267,660         | 373,566          | 332,697    |
| Special assessments                                                                         | 0                | 0               | 0                |            |
| Miscellaneous                                                                               | 16,394           | 0               | 16,394           | 19,213     |
| Other financing sources                                                                     | 94,092           | 0               | 94,092           | 95,134     |
| <b>Total revenues and other sources</b>                                                     | 1,074,937        | 267,660         | 1,342,597        | 1,290,895  |
| <b>Expenditures and Other Financing Uses</b>                                                |                  |                 |                  |            |
| Public safety                                                                               | 115,847          | 0               | 115,847          | 115,596    |
| Public works                                                                                | 211,015          | 0               | 211,015          | 278,875    |
| Health and social services                                                                  | 0                | 0               | 0                |            |
| Culture and recreation                                                                      | 211,964          | 0               | 211,964          | 214,115    |
| Community and economic development                                                          | 125,365          | 0               | 125,365          | 97,208     |
| General government                                                                          | 119,100          | 0               | 119,100          | 111,766    |
| Debt service                                                                                | 129,103          | 0               | 129,103          | 57,130     |
| Capital projects                                                                            | 13,728           | 0               | 13,728           |            |
| <b>Total governmental activities expenditures</b>                                           | 926,122          | 0               | 926,122          | 874,690    |
| Business type activities                                                                    | 0                | 245,460         | 245,460          | 290,632    |
| <b>Total ALL expenditures</b>                                                               | 926,122          | 245,460         | 1,171,582        | 1,165,322  |
| Other financing uses, including transfers out                                               | 94,092           | 0               | 94,092           | 95,134     |
| <b>Total ALL expenditures/And other financing uses</b>                                      | 1,020,214        | 245,460         | 1,265,674        | 1,260,456  |
| <b>Excess revenues and other sources over (Under) Expenditures/And other financing uses</b> | 54,723           | 22,200          | 76,923           | 30,439     |
| Beginning fund balance July 1, 2012                                                         | 653,663          | 171,231         | 824,894          | 763,407    |
| Ending fund balance June 30, 2013                                                           | 708,386          | 193,431         | 901,817          | 793,846    |

**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       | \$ 680,000          | Other long-term debt          | \$ 0                |
| Revenue debt                  | \$ 0                | Short-term debt               | \$ 0                |
| TIF Revenue debt              | \$ 200,000          |                               |                     |
|                               |                     | General obligation debt limit | \$ 2,781,721        |

**CERTIFICATION**

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

|                                                            |           |                       |                                                                                            |           |
|------------------------------------------------------------|-----------|-----------------------|--------------------------------------------------------------------------------------------|-----------|
| Signature of city clerk                                    |           | Date Published/Posted | Mark (x) one                                                                               |           |
|                                                            |           | 11/7/13               | <input checked="" type="checkbox"/> Date Published<br><input type="checkbox"/> Date Posted |           |
| Printed name of city clerk                                 | Telephone | Area Code             | Number                                                                                     | Extension |
| Liz Thompson                                               | →         | 515                   | 996-2644                                                                                   |           |
| Signature of Mayor or other City official (Name and Title) |           |                       | Date signed                                                                                |           |
|                                                            |           |                       | 10/31/13                                                                                   |           |

**PLEASE PUBLISH THIS PAGE ONLY**

| Part I | REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 |                  |             |                     | CITY OF VAN METER       |                  |                      | <input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS<br>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      | <b>Taxes levied on property</b>                                  | 229,282          | 78,367      |                     | 82,703                  |                  |                      | 390,352                                                                                                                                                       |                                                       |                 |         | 390,352                                    | 2        |
| 3      | Less: Uncollected property taxes - Levy year                     |                  |             |                     |                         |                  |                      | 0                                                                                                                                                             |                                                       |                 |         | 0                                          | 3        |
| 4      | Net current property taxes                                       | 229,282          | 78,367      |                     | 82,703                  | 0                | 0                    | 390,352                                                                                                                                                       |                                                       | T01             | 390,352 |                                            | 4        |
| 5      | Delinquent property taxes                                        |                  |             |                     |                         |                  |                      | 0                                                                                                                                                             |                                                       | T01             | 0       |                                            | 5        |
| 6      | <b>Total property tax</b>                                        | 229,282          | 78,367      |                     | 82,703                  | 0                | 0                    | 390,352                                                                                                                                                       |                                                       |                 | 390,352 |                                            | 6        |
| 7      | <b>TIF revenues</b>                                              |                  |             | 194,759             |                         |                  |                      | 194,759                                                                                                                                                       |                                                       | T01             | 194,759 |                                            | 7        |
|        | <b>Other city taxes</b>                                          |                  |             |                     |                         |                  |                      |                                                                                                                                                               |                                                       |                 |         |                                            |          |
| 8      | Utility tax replacement excise taxes                             |                  |             |                     |                         |                  |                      | 0                                                                                                                                                             |                                                       | T15             | 0       |                                            | 8        |
| 9      | Utility franchise tax (Chapter 364.2, Code of Iowa)              |                  |             |                     |                         |                  |                      | 0                                                                                                                                                             |                                                       | T15             | 0       |                                            | 9        |
| 10     | Parimutuel wager tax                                             |                  |             |                     |                         |                  |                      | 0                                                                                                                                                             |                                                       | C30             | 0       |                                            | 10       |
| 11     | Gaming wager tax                                                 |                  |             |                     |                         |                  |                      | 0                                                                                                                                                             |                                                       | C30             | 0       |                                            | 11       |
| 12     | Mobile home tax                                                  |                  |             |                     |                         |                  |                      | 0                                                                                                                                                             |                                                       | T19             | 0       |                                            | 12       |
| 13     | Hotel/motel tax                                                  |                  |             |                     |                         |                  |                      | 0                                                                                                                                                             |                                                       | T19             | 0       |                                            | 13       |
| 14     | Other local option taxes                                         |                  | 114,070     |                     |                         |                  |                      | 114,070                                                                                                                                                       |                                                       | T09             | 114,070 |                                            | 14       |
| 15     | <b>TOTAL OTHER CITY TAXES</b>                                    | 0                | 114,070     | 0                   | 0                       | 0                | 0                    | 114,070                                                                                                                                                       | 0                                                     |                 | 114,070 |                                            | 15       |
| 16     | <b>Section B - LICENSES AND PERMITS</b>                          | 8,708            |             |                     |                         |                  |                      | 8,708                                                                                                                                                         |                                                       | T29             | 8,708   |                                            | 16       |
| 17     | <b>Section C - USE OF MONEY AND PROPERTY</b>                     |                  |             |                     |                         |                  |                      |                                                                                                                                                               |                                                       |                 |         |                                            | 17       |
| 18     | Interest                                                         | 5,347            | 15          |                     |                         |                  |                      | 5,362                                                                                                                                                         |                                                       | U20             | 5,362   |                                            | 18       |
| 19     | Rents and royalties                                              |                  |             |                     |                         |                  |                      | 0                                                                                                                                                             |                                                       | U40             | 0       |                                            | 19       |
| 20     | Other miscellaneous use of money and property                    |                  |             |                     |                         |                  |                      | 0                                                                                                                                                             |                                                       | U20             | 0       |                                            | 20       |
| 21     |                                                                  |                  |             |                     |                         |                  |                      | 0                                                                                                                                                             |                                                       |                 | 0       |                                            | 21       |
| 22     | <b>TOTAL USE OF MONEY AND PROPERTY</b>                           | 5,347            | 15          | 0                   | 0                       | 0                | 0                    | 5,362                                                                                                                                                         | 0                                                     |                 | 5,362   |                                            | 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       |                                            | 27       |
| 28     | Community development block grants                               |                  |             |                     |                         |                  |                      | 0                                                                                                                                                             |                                                       | B50             | 0       |                                            | 28       |
| 29     | Housing and urban development                                    |                  |             |                     |                         |                  |                      | 0                                                                                                                                                             |                                                       | B50             | 0       |                                            | 29       |
| 30     | Public assistance grants                                         |                  |             |                     |                         |                  |                      | 0                                                                                                                                                             |                                                       | B79             | 0       |                                            | 30       |
| 31     | Payment in lieu of taxes                                         |                  |             |                     |                         |                  |                      | 0                                                                                                                                                             |                                                       | B30             | 0       |                                            | 31       |
| 32     |                                                                  |                  |             |                     |                         |                  |                      | 0                                                                                                                                                             |                                                       |                 | 0       |                                            | 32       |
| 33     | <b>Total Federal grants and reimbursements</b>                   | 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 VAN METER       |                  |                                                             | <input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS |      |                                                  |          |  |
|----------|--------------------------------------------------------------|-------------------------------------------------------------------------------|------------------------|----------------------------|---------------------|-------------------------|------------------|-------------------------------------------------------------|-----------------------------------------------------------------------------------------|------|--------------------------------------------------|----------|--|
| Line No. | Item description                                             | General<br>(a)                                                                | Special revenue<br>(b) | TIF special revenue<br>(c) | Debt service<br>(d) | Capital projects<br>(e) | Permanent<br>(f) | Total governmental<br>(Sum of cols. (a) through (f))<br>(g) | Proprietary<br>(h)                                                                      | Code | GRAND TOTAL<br>(Sum of cols. (g) and (h))<br>(i) | Line No. |  |
| 41       | <b>Section D - INTERGOVERNMENTAL - Continued</b>             |                                                                               |                        |                            |                     |                         |                  |                                                             |                                                                                         |      |                                                  | 41       |  |
| 42       |                                                              |                                                                               |                        |                            |                     |                         |                  |                                                             |                                                                                         |      |                                                  | 42       |  |
| 43       | <b>State shared revenues</b>                                 |                                                                               |                        |                            |                     |                         |                  |                                                             |                                                                                         |      |                                                  | 43       |  |
| 44       | Road use taxes                                               |                                                                               | 96,363                 |                            |                     |                         |                  | 96,363                                                      |                                                                                         | C46  | 96,363                                           | 44       |  |
| 45       |                                                              |                                                                               |                        |                            |                     |                         |                  |                                                             |                                                                                         |      |                                                  | 45       |  |
| 46       |                                                              |                                                                               |                        |                            |                     |                         |                  |                                                             |                                                                                         |      |                                                  | 46       |  |
| 47       |                                                              |                                                                               |                        |                            |                     |                         |                  |                                                             |                                                                                         |      |                                                  | 47       |  |
| 48       | <b>Other state grants and reimbursements</b>                 |                                                                               |                        |                            |                     |                         |                  |                                                             |                                                                                         |      |                                                  | 48       |  |
| 49       | State grants                                                 |                                                                               | 440                    |                            |                     |                         |                  | 440                                                         |                                                                                         | C89  | 440                                              | 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                                                                             | 96,803                 | 0                          | 0                   | 0                       | 0                | 96,803                                                      | 0                                                                                       |      | 96,803                                           | 60       |  |
| 61       |                                                              |                                                                               |                        |                            |                     |                         |                  |                                                             |                                                                                         |      |                                                  | 61       |  |
| 62       | <b>Local grants and reimbursements</b>                       |                                                                               |                        |                            |                     |                         |                  |                                                             |                                                                                         |      |                                                  | 62       |  |
| 63       | County contributions                                         |                                                                               |                        |                            |                     |                         |                  | 0                                                           |                                                                                         |      | 0                                                | 63       |  |
| 64       | Library service                                              |                                                                               | 2,931                  |                            |                     |                         |                  | 2,931                                                       |                                                                                         | D89  | 2,931                                            | 64       |  |
| 65       | Township contributions                                       | 45,560                                                                        |                        |                            |                     |                         |                  | 45,560                                                      |                                                                                         | D89  | 45,560                                           | 65       |  |
| 66       | Fire/EMT service                                             |                                                                               |                        |                            |                     |                         |                  | 0                                                           |                                                                                         | D89  | 0                                                | 66       |  |
| 67       |                                                              |                                                                               |                        |                            |                     |                         |                  | 0                                                           |                                                                                         | D89  | 0                                                | 67       |  |
| 68       |                                                              |                                                                               |                        |                            |                     |                         |                  | 0                                                           |                                                                                         |      | 0                                                | 68       |  |
| 69       |                                                              |                                                                               |                        |                            |                     |                         |                  | 0                                                           |                                                                                         |      | 0                                                | 69       |  |
| 70       | <b>Total local grants and reimbursements</b>                 | 45,560                                                                        | 2,931                  | 0                          | 0                   | 0                       | 0                | 48,491                                                      | 0                                                                                       |      | 48,491                                           | 70       |  |
| 71       | <b>TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)</b> | 45,560                                                                        | 99,734                 | 0                          | 0                   | 0                       | 0                | 145,294                                                     | 0                                                                                       |      | 145,294                                          | 71       |  |
| 72       | <b>Section E - CHARGES FOR FEES AND SERVICE</b>              |                                                                               |                        |                            |                     |                         |                  |                                                             |                                                                                         |      |                                                  | 72       |  |
| 73       | Water                                                        |                                                                               |                        |                            |                     |                         |                  | 0                                                           | 136,580                                                                                 | A91  | 136,580                                          | 73       |  |
| 74       | Sewer                                                        |                                                                               |                        |                            |                     |                         |                  | 0                                                           | 129,659                                                                                 | A8Ø  | 129,659                                          | 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                                             | 100,076                                                                       |                        |                            |                     |                         |                  | 100,076                                                     |                                                                                         | A81  | 100,076                                          | 79       |  |
| 80       | Hospital                                                     |                                                                               |                        |                            |                     |                         |                  | 0                                                           |                                                                                         | A36  | 0                                                | 80       |  |

| Part I REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued |                                                             |             |                     | CITY OF VAN METER       |                  |                      | <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                                            |             |                     |                         |                  |                      |                               | 0                                                     |                                                           | A03  | 0                                          | 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 - <i>Specify</i>                              | 4,365       | 1,465               |                         |                  |                      |                               | 5,830                                                 | 1,421                                                     |      | 7,251                                      | 102      |
| 103                                                                                  |                                                             |             |                     |                         |                  |                      |                               | 0                                                     |                                                           |      | 0                                          | 103      |
| 104                                                                                  | <b>TOTAL CHARGES FOR SERVICE</b>                            | 104,441     | 1,465               | 0                       | 0                | 0                    | 0                             | 105,906                                               | 267,660                                                   |      | 373,566                                    | 104      |
| 105                                                                                  |                                                             |             |                     |                         |                  |                      |                               |                                                       |                                                           |      |                                            | 105      |
| 106                                                                                  | <b>Section F - SPECIAL ASSESSMENTS</b>                      |             |                     |                         |                  |                      |                               | 0                                                     |                                                           | U01  | 0                                          | 106      |
| 107                                                                                  | <b>Section G - MISCELLANEOUS</b>                            |             |                     |                         |                  |                      |                               |                                                       |                                                           |      |                                            | 107      |
| 108                                                                                  | Contributions                                               |             | 16,369              |                         |                  |                      |                               | 16,369                                                |                                                           | U99  | 16,369                                     | 108      |
| 109                                                                                  | Deposits and sales/fuel tax refunds                         |             |                     |                         |                  |                      |                               | 0                                                     |                                                           | U99  | 0                                          | 109      |
| 110                                                                                  | Sale of property and merchandise                            |             | 15                  |                         |                  |                      |                               | 15                                                    |                                                           | U11  | 15                                         | 110      |
| 111                                                                                  | Fines                                                       | 10          |                     |                         |                  |                      |                               | 10                                                    |                                                           | U30  | 10                                         | 111      |
| 112                                                                                  | Internal service charges                                    |             |                     |                         |                  |                      |                               | 0                                                     |                                                           | NR   | 0                                          | 112      |
| 113                                                                                  | Other miscellaneous - <i>Specify</i>                        |             |                     |                         |                  |                      |                               | 0                                                     |                                                           |      | 0                                          | 113      |
| 114                                                                                  |                                                             |             |                     |                         |                  |                      |                               | 0                                                     |                                                           |      | 0                                          | 114      |
| 115                                                                                  |                                                             |             |                     |                         |                  |                      |                               | 0                                                     |                                                           |      | 0                                          | 115      |
| 116                                                                                  |                                                             |             |                     |                         |                  |                      |                               | 0                                                     |                                                           |      | 0                                          | 116      |
| 117                                                                                  |                                                             |             |                     |                         |                  |                      |                               | 0                                                     |                                                           |      | 0                                          | 117      |
| 118                                                                                  |                                                             |             |                     |                         |                  |                      |                               | 0                                                     |                                                           |      | 0                                          | 118      |
| 119                                                                                  |                                                             |             |                     |                         |                  |                      |                               | 0                                                     |                                                           |      | 0                                          | 119      |
| 120                                                                                  | <b>TOTAL MISCELLANEOUS</b>                                  | 10          | 16,384              | 0                       | 0                | 0                    | 0                             | 16,394                                                | 0                                                         |      | 16,394                                     | 120      |

| Part I REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued |                                                                                |                |                        | CITY OF VAN METER          |                     |                         | <input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS |                                                             |                    |      |                                                  |          |
|--------------------------------------------------------------------------------------|--------------------------------------------------------------------------------|----------------|------------------------|----------------------------|---------------------|-------------------------|-----------------------------------------------------------------------------------------|-------------------------------------------------------------|--------------------|------|--------------------------------------------------|----------|
| Line No.                                                                             | Item description                                                               | General<br>(a) | Special revenue<br>(b) | TIF special revenue<br>(c) | Debt service<br>(d) | Capital projects<br>(e) | Permanent<br>(f)                                                                        | Total governmental<br>(Sum of cols. (a) through (f))<br>(g) | Proprietary<br>(h) | Code | GRAND TOTAL<br>(Sum of cols. (g) and (h))<br>(i) | Line No. |
| 121                                                                                  | <b>TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)</b>  | 393,348        | 310,035                | 194,759                    | 82,703              | 0                       | 0                                                                                       | 980,845                                                     | 267,660            |      | 1,248,505                                        | 121      |
| 122                                                                                  |                                                                                |                |                        |                            |                     |                         |                                                                                         |                                                             |                    |      |                                                  | 122      |
| 123                                                                                  | <b>Section H - OTHER FINANCING SOURCES</b>                                     |                |                        |                            |                     |                         |                                                                                         |                                                             |                    |      |                                                  | 123      |
| 124                                                                                  | Proceeds of capital asset sales                                                |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    | NR   | 0                                                | 124      |
| 125                                                                                  | Proceeds of long-term debt (Excluding TIF internal borrowing)                  |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    | NR   | 0                                                | 125      |
| 126                                                                                  | Proceeds of anticipatory warrants or other short-term debt                     |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    | A89  | 0                                                | 126      |
| 127                                                                                  | Regular transfers in and interfund loans                                       | 26,000         | 500                    |                            |                     |                         |                                                                                         | 26,500                                                      |                    |      | 26,500                                           | 127      |
| 128                                                                                  | Internal TIF loans and transfers in                                            |                |                        |                            | 67,592              |                         |                                                                                         | 67,592                                                      |                    |      | 67,592                                           | 128      |
| 129                                                                                  |                                                                                |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    |      | 0                                                | 129      |
| 130                                                                                  |                                                                                |                |                        |                            |                     |                         |                                                                                         | 0                                                           |                    |      | 0                                                | 130      |
| 131                                                                                  | <b>TOTAL OTHER FINANCING SOURCES</b>                                           | 26,000         | 500                    | 0                          | 67,592              | 0                       | 0                                                                                       | 94,092                                                      | 0                  |      | 94,092                                           | 131      |
| 132                                                                                  | <b>TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)</b> | 419,348        | 310,535                | 194,759                    | 150,295             | 0                       | 0                                                                                       | 1,074,937                                                   | 267,660            |      | 1,342,597                                        | 132      |
| 133                                                                                  |                                                                                |                |                        |                            |                     |                         |                                                                                         |                                                             |                    |      |                                                  | 133      |
| 134                                                                                  | <b>Beginning fund balance July 1, 2012</b>                                     | 122,379        | 337,104                | 237,659                    | -50,561             | -4,818                  | 11,900                                                                                  | 653,663                                                     | 171,231            |      | 824,894                                          | 134      |
| 135                                                                                  |                                                                                |                |                        |                            |                     |                         |                                                                                         |                                                             |                    |      |                                                  | 135      |
| 136                                                                                  | <b>TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)</b>   | 541,727        | 647,639                | 432,418                    | 99,734              | -4,818                  | 11,900                                                                                  | 1,728,600                                                   | 438,891            |      | 2,167,491                                        | 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 VAN METER       |                  | <input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS |                    |      |                                         |          |
|----------|--------------------------------------------------------|---------------------------------------------------------------------------|------------------------|----------------------------|---------------------|-------------------------|------------------|-----------------------------------------------------------------------------------------|--------------------|------|-----------------------------------------|----------|
| Line No. | Item description                                       | General<br>(a)                                                            | Special revenue<br>(b) | TIF special revenue<br>(c) | Debt service<br>(d) | Capital projects<br>(e) | Permanent<br>(f) | Total governmental<br>(Sum of cols. (a) through (f))<br>(g)                             | Proprietary<br>(h) | Code | GRAND TOTAL<br>(Sum of col. (g))<br>(i) | Line No. |
| 1        | <b>Section A — PUBLIC SAFETY</b>                       |                                                                           |                        |                            |                     |                         |                  |                                                                                         |                    |      |                                         | 1        |
| 2        | Police department/Crime prevention — Current operation | 62,176                                                                    | 12,662                 |                            |                     |                         |                  | 74,838                                                                                  |                    | E62  | 74,838                                  | 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               | 141                                                                       |                        |                            |                     |                         |                  | 141                                                                                     |                    | E89  | 141                                     | 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                    | 36,418                                                                    | 149                    |                            |                     |                         |                  | 36,567                                                                                  |                    | E24  | 36,567                                  | 13       |
| 14       | Purchase of land and equipment                         |                                                                           |                        |                            |                     |                         |                  | 0                                                                                       |                    | G24  | 0                                       | 14       |
| 15       | Construction                                           |                                                                           |                        |                            |                     |                         |                  | 0                                                                                       |                    | F24  | 0                                       | 15       |
| 16       | Ambulance — Current operation                          | 4,276                                                                     | 25                     |                            |                     |                         |                  | 4,301                                                                                   |                    | E32  | 4,301                                   | 16       |
| 17       | Purchase of land and equipment                         |                                                                           |                        |                            |                     |                         |                  | 0                                                                                       |                    | G32  | 0                                       | 17       |
| 18       | Building inspections — Current operation               |                                                                           |                        |                            |                     |                         |                  | 0                                                                                       |                    | E66  | 0                                       | 18       |
| 19       | Purchase of land and equipment                         |                                                                           |                        |                            |                     |                         |                  | 0                                                                                       |                    | G66  | 0                                       | 19       |
| 20       | Construction                                           |                                                                           |                        |                            |                     |                         |                  | 0                                                                                       |                    | F66  | 0                                       | 20       |
| 21       | Miscellaneous protective services — Current operation  |                                                                           |                        |                            |                     |                         |                  | 0                                                                                       |                    | E66  | 0                                       | 21       |
| 22       | Purchase of land and equipment                         |                                                                           |                        |                            |                     |                         |                  | 0                                                                                       |                    | G66  | 0                                       | 22       |
| 23       | Construction                                           |                                                                           |                        |                            |                     |                         |                  | 0                                                                                       |                    | F66  | 0                                       | 23       |
| 24       | Animal control — Current operation                     |                                                                           |                        |                            |                     |                         |                  | 0                                                                                       |                    | E32  | 0                                       | 24       |
| 25       | Purchase of land and equipment                         |                                                                           |                        |                            |                     |                         |                  | 0                                                                                       |                    | G32  | 0                                       | 25       |
| 26       | Construction                                           |                                                                           |                        |                            |                     |                         |                  | 0                                                                                       |                    | F32  | 0                                       | 26       |
| 27       | Other public safety — Current operation                |                                                                           |                        |                            |                     |                         |                  | 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>                             | 103,011                                                                   | 12,836                 | 0                          | 0                   | 0                       | 0                | 115,847                                                                                 |                    |      | 115,847                                 | 40       |

| Part II  |                                                    | EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued |                        |                            |                     | CITY OF VAN METER       |                  |                                                             | <input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS |      |                                         |          |  |
|----------|----------------------------------------------------|----------------------------------------------------------------------------------------|------------------------|----------------------------|---------------------|-------------------------|------------------|-------------------------------------------------------------|-----------------------------------------------------------------------------------------|------|-----------------------------------------|----------|--|
| Line No. | Item description                                   | General<br>(a)                                                                         | Special revenue<br>(b) | TIF special revenue<br>(c) | Debt service<br>(d) | Capital projects<br>(e) | Permanent<br>(f) | Total governmental<br>(Sum of cols. (a) through (f))<br>(g) | Proprietary<br>(h)                                                                      | Code | GRAND TOTAL<br>(Sum of col. (g))<br>(i) | Line No. |  |
| 41       | <b>Section B — PUBLIC WORKS</b>                    |                                                                                        |                        |                            |                     |                         |                  |                                                             |                                                                                         |      |                                         | 41       |  |
| 42       | Roads, bridges, sidewalks — Current operation      | 17,766                                                                                 | 121,220                |                            |                     |                         |                  | 138,986                                                     |                                                                                         | E44  | 138,986                                 | 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   | 96                                                                                     |                        |                            |                     |                         |                  | 96                                                          |                                                                                         | E60  | 96                                      | 45       |  |
| 46       | Purchase of land and equipment                     |                                                                                        |                        |                            |                     |                         |                  | 0                                                           |                                                                                         | G60  | 0                                       | 46       |  |
| 47       | Construction                                       |                                                                                        |                        |                            |                     |                         |                  | 0                                                           |                                                                                         | F60  | 0                                       | 47       |  |
| 48       | Street lighting — Current operation                | 2,513                                                                                  |                        |                            |                     |                         |                  | 2,513                                                       |                                                                                         | E44  | 2,513                                   | 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                   | 40                                                                                     |                        |                            |                     |                         |                  | 40                                                          |                                                                                         | E44  | 40                                      | 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 | 69,380                                                                                 |                        |                            |                     |                         |                  | 69,380                                                      |                                                                                         | E81  | 69,380                                  | 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>                          | 89,795                                                                                 | 121,220                | 0                          | 0                   | 0                       | 0                | 211,015                                                     |                                                                                         |      | 211,015                                 | 80       |  |

| Part II  |                                                       | EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued |                        |                            |                     | CITY OF VAN METER       |                  |                                                             | <input type="checkbox"/> GAAP |      |                                         |          | <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS |  |
|----------|-------------------------------------------------------|----------------------------------------------------------------------------------------|------------------------|----------------------------|---------------------|-------------------------|------------------|-------------------------------------------------------------|-------------------------------|------|-----------------------------------------|----------|-----------------------------------------------------------|--|
| Line No. | Item description                                      | General<br>(a)                                                                         | Special revenue<br>(b) | TIF special revenue<br>(c) | Debt service<br>(d) | Capital projects<br>(e) | Permanent<br>(f) | Total governmental<br>(Sum of cols. (a) through (f))<br>(g) | Proprietary<br>(h)            | Code | GRAND TOTAL<br>(Sum of col. (g))<br>(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 VAN METER       |                  |                                                             | <input type="checkbox"/> GAAP |      | <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS |          |  |
|----------|--------------------------------------------------------------|----------------------------------------------------------------------------------------|------------------------|----------------------------|---------------------|-------------------------|------------------|-------------------------------------------------------------|-------------------------------|------|-----------------------------------------------------------|----------|--|
| Line No. | Item description                                             | General<br>(a)                                                                         | Special revenue<br>(b) | TIF special revenue<br>(c) | Debt service<br>(d) | Capital projects<br>(e) | Permanent<br>(f) | Total governmental<br>(Sum of cols. (a) through (f))<br>(g) | Proprietary<br>(h)            | Code | GRAND TOTAL<br>(Sum of col. (g))<br>(i)                   | Line No. |  |
| 121      | <b>Section D — CULTURE AND RECREATION</b>                    |                                                                                        |                        |                            |                     |                         |                  |                                                             |                               |      |                                                           | 121      |  |
| 122      | Library services — Current operation                         | 57,489                                                                                 | 12,435                 |                            |                     |                         |                  | 69,924                                                      |                               | E52  | 69,924                                                    | 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                                    | 11,681                                                                                 | 6,836                  |                            |                     |                         |                  | 18,517                                                      |                               | E61  | 18,517                                                    | 127      |  |
| 128      | Purchase of land and equipment                               |                                                                                        |                        |                            |                     |                         |                  | 0                                                           |                               | G61  | 0                                                         | 128      |  |
| 129      | Construction                                                 |                                                                                        |                        |                            |                     |                         |                  | 0                                                           |                               | F61  | 0                                                         | 129      |  |
| 130      | Recreation — Current operation                               | 203                                                                                    | 114,071                |                            |                     |                         |                  | 114,274                                                     |                               | E61  | 114,274                                                   | 130      |  |
| 131      | Purchase of land and equipment                               |                                                                                        |                        |                            |                     |                         |                  | 0                                                           |                               | G61  | 0                                                         | 131      |  |
| 132      | Construction                                                 |                                                                                        |                        |                            |                     |                         |                  | 0                                                           |                               | F61  | 0                                                         | 132      |  |
| 133      | Cemetery — Current operation                                 | 1,487                                                                                  | 432                    |                            |                     |                         |                  | 1,919                                                       |                               | E03  | 1,919                                                     | 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                                 |                                                                                        | 7,330                  |                            |                     |                         |                  | 7,330                                                       |                               | E61  | 7,330                                                     | 136      |  |
| 137      | Purchase of land and equipment                               |                                                                                        |                        |                            |                     |                         |                  | 0                                                           |                               | G61  | 0                                                         | 137      |  |
| 138      | Construction                                                 |                                                                                        |                        |                            |                     |                         |                  | 0                                                           |                               | F61  | 0                                                         | 138      |  |
| 139      | <b>TOTAL CULTURE AND RECREATION</b>                          | 70,860                                                                                 | 141,104                | 0                          | 0                   | 0                       | 0                | 211,964                                                     |                               |      | 211,964                                                   | 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                     | 30,649                                                                                 |                        |                            |                     |                         |                  | 30,649                                                      |                               | E89  | 30,649                                                    | 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                      | 220                                                                                    |                        |                            |                     |                         |                  | 220                                                         |                               | E29  | 220                                                       | 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                                                  |                                                                                        |                        | 94,496                     |                     |                         |                  | 94,496                                                      |                               | E89  | 94,496                                                    | 153      |  |
| 154      | <b>TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT</b>              | 30,869                                                                                 | 0                      | 94,496                     | 0                   | 0                       | 0                | 125,365                                                     |                               |      | 125,365                                                   | 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 VAN METER   |                         |                  | <input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS |                    |      |                                         |          |
|----------|----------------------------------------------------------------|----------------------------------------------------------------------------------------|------------------------|----------------------------|---------------------|-------------------------|------------------|-----------------------------------------------------------------------------------------|--------------------|------|-----------------------------------------|----------|
| Line No. | Item description                                               | General<br>(a)                                                                         | Special revenue<br>(b) | TIF special revenue<br>(c) | Debt service<br>(d) | Capital projects<br>(e) | Permanent<br>(f) | Total governmental<br>(Sum of cols. (a) through (f))<br>(g)                             | Proprietary<br>(h) | Code | GRAND TOTAL<br>(Sum of col. (g))<br>(i) | Line No. |
| 159      | <b>Section F — GENERAL GOVERNMENT</b>                          |                                                                                        |                        |                            |                     |                         |                  |                                                                                         |                    |      |                                         | 159      |
| 160      | Mayor, council and city manager — Current operation            | 15,409                                                                                 | 821                    |                            |                     |                         |                  | 16,230                                                                                  |                    | E29  | 16,230                                  | 160      |
| 161      | Purchase of land and equipment                                 |                                                                                        |                        |                            |                     |                         |                  | 0                                                                                       |                    | G29  | 0                                       | 161      |
| 162      | Clerk, Treasurer, financial administration — Current operation | 45,569                                                                                 | 6,413                  |                            |                     |                         |                  | 51,982                                                                                  |                    | E23  | 51,982                                  | 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           | 30,748                                                                                 |                        |                            |                     |                         |                  | 30,748                                                                                  |                    | E25  | 30,748                                  | 166      |
| 167      | Purchase of land and equipment                                 |                                                                                        |                        |                            |                     |                         |                  | 0                                                                                       |                    | G25  | 0                                       | 167      |
| 168      | City hall and general buildings — Current operation            | 16,560                                                                                 |                        |                            |                     |                         |                  | 16,560                                                                                  |                    | E31  | 16,560                                  | 168      |
| 169      | Purchase of land and equipment                                 |                                                                                        |                        |                            |                     |                         |                  | 0                                                                                       |                    | G31  | 0                                       | 169      |
| 170      | Construction                                                   |                                                                                        |                        |                            |                     |                         |                  | 0                                                                                       |                    | F31  | 0                                       | 170      |
| 171      | Tort liability — Current operation                             | 3,580                                                                                  |                        |                            |                     |                         |                  | 3,580                                                                                   |                    | E89  | 3,580                                   | 171      |
| 172      | Other general government — Current operation                   |                                                                                        |                        |                            |                     |                         |                  | 0                                                                                       |                    | E89  | 0                                       | 172      |
| 173      | Purchase of land and equipment                                 |                                                                                        |                        |                            |                     |                         |                  | 0                                                                                       |                    | G89  | 0                                       | 173      |
| 174      |                                                                |                                                                                        |                        |                            |                     |                         |                  | 0                                                                                       |                    |      | 0                                       | 174      |
| 175      |                                                                |                                                                                        |                        |                            |                     |                         |                  | 0                                                                                       |                    |      | 0                                       | 175      |
| 176      | <b>TOTAL GENERAL GOVERNMENT</b>                                | 111,866                                                                                | 7,234                  | 0                          | 0                   | 0                       | 0                | 119,100                                                                                 |                    |      | 119,100                                 | 176      |
| 177      | <b>Section G — DEBT SERVICE</b>                                |                                                                                        |                        |                            | 129,103             |                         |                  | 129,103                                                                                 |                    |      | 129,103                                 | 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                          | 129,103             | 0                       | 0                | 129,103                                                                                 |                    |      | 129,103                                 | 182      |
| 183      | <b>Section H — REGULAR CAPITAL PROJECTS — Specify</b>          |                                                                                        |                        |                            |                     |                         |                  |                                                                                         |                    |      | 0                                       | 183      |
| 184      |                                                                |                                                                                        |                        |                            |                     | 13,728                  |                  | 13,728                                                                                  |                    |      | 13,728                                  | 184      |
| 185      |                                                                |                                                                                        |                        |                            |                     |                         |                  | 0                                                                                       |                    |      | 0                                       | 185      |
| 186      |                                                                |                                                                                        |                        |                            |                     |                         |                  | 0                                                                                       |                    |      | 0                                       | 186      |
| 187      | <b>Subtotal Regular Capital Projects</b>                       | 0                                                                                      | 0                      | 0                          | 0                   | 13,728                  | 0                | 13,728                                                                                  |                    |      | 13,728                                  | 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                   | 13,728                  | 0                | 13,728                                                                                  |                    |      | 13,728                                  | 193      |
| 194      | <b>TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES</b>              | 406,401                                                                                | 282,394                | 94,496                     | 129,103             | 13,728                  | 0                | 926,122                                                                                 |                    |      | 926,122                                 | 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 VAN METER             |                     |                         | <input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS |                                                                           |                    |      |                                            |             |
|----------|----------------------------------------------------------------------------------------|----------------|------------------------|-------------------------------|---------------------|-------------------------|-----------------------------------------------------------------------------------------|---------------------------------------------------------------------------|--------------------|------|--------------------------------------------|-------------|
| Line No. | Item description                                                                       | General<br>(a) | Special revenue<br>(b) | TIF<br>Special revenue<br>(c) | Debt service<br>(d) | Capital projects<br>(e) | Permanent Fund<br>(f)                                                                   | Total current<br>governmental<br>(Sum of cols.<br>(a) through (f))<br>(g) | Proprietary<br>(h) | Code | GRAND TOTAL<br>(Sum of<br>col. (h))<br>(i) | Line<br>No. |
| 197      | <b>Section I — BUSINESS TYPE ACTIVITIES</b>                                            |                |                        |                               |                     |                         |                                                                                         |                                                                           |                    |      |                                            | 197         |
| 198      | Water — Current operation                                                              |                |                        |                               |                     |                         |                                                                                         |                                                                           | 126,999            | E91  | 126,999                                    | 198         |
| 199      | Purchase of land and equipment                                                         |                |                        |                               |                     |                         |                                                                                         |                                                                           |                    | G91  | 0                                          | 199         |
| 200      | Construction                                                                           |                |                        |                               |                     |                         |                                                                                         |                                                                           |                    | F91  | 0                                          | 200         |
| 201      | Sewer and sewage disposal — Current operation                                          |                |                        |                               |                     |                         |                                                                                         |                                                                           | 118,461            | E80  | 118,461                                    | 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                                                        |                |                        |                               |                     |                         |                                                                                         |                                                                           |                    | 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 VAN METER |                  |                |                        |                            | <input type="checkbox"/> GAAP |                         | <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS |                                                             |                    |           |                                                  |
|---------|----------------------------------------------------------------------------------------|-------------------|------------------|----------------|------------------------|----------------------------|-------------------------------|-------------------------|-----------------------------------------------------------|-------------------------------------------------------------|--------------------|-----------|--------------------------------------------------|
|         |                                                                                        | Line No.          | Item description | General<br>(a) | Special revenue<br>(b) | TIF special revenue<br>(c) | Debt service<br>(d)           | Capital projects<br>(e) | Permanent<br>(f)                                          | Total governmental<br>(Sum of cols. (a) through (f))<br>(g) | Proprietary<br>(h) | Code      | GRAND TOTAL<br>(Sum of cols. (g) and (h))<br>(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 — <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>                                                  |                   |                  |                |                        |                            |                               |                         |                                                           | 245,460                                                     |                    | 245,460   | 251                                              |
| 252     |                                                                                        |                   |                  |                |                        |                            |                               |                         |                                                           |                                                             |                    |           | 252                                              |
| 253     | <b>TOTAL EXPENDITURES (Sum of lines 194 and 251)</b>                                   | 406,401           | 282,394          | 94,496         | 129,103                | 13,728                     | 0                             | 926,122                 | 245,460                                                   |                                                             |                    | 1,171,582 | 253                                              |
| 254     | <b>Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT</b>                        |                   |                  |                |                        |                            |                               |                         |                                                           |                                                             | NE                 |           | 254                                              |
| 255     | Regular transfers out                                                                  | 26,500            | 0                |                |                        |                            |                               | 26,500                  |                                                           |                                                             |                    | 26,500    | 255                                              |
| 256     | Internal TIF loans/repayments and transfers out                                        |                   |                  | 67,592         |                        |                            |                               | 67,592                  |                                                           |                                                             |                    | 67,592    | 256                                              |
| 257     |                                                                                        |                   |                  |                |                        |                            |                               | 0                       |                                                           |                                                             |                    | 0         | 257                                              |
| 258     | <b>TOTAL OTHER FINANCING USES</b>                                                      | 26,500            | 0                | 67,592         | 0                      | 0                          | 0                             | 94,092                  | 0                                                         |                                                             |                    | 94,092    | 258                                              |
| 259     | <b>TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)</b>          | 432,901           | 282,394          | 162,088        | 129,103                | 13,728                     | 0                             | 1,020,214               | 245,460                                                   |                                                             |                    | 1,265,674 | 259                                              |
| 260     |                                                                                        |                   |                  |                |                        |                            |                               |                         |                                                           |                                                             |                    |           | 260                                              |
| 261     | <b>Ending fund balance June 30, 2013:</b>                                              |                   |                  |                |                        |                            |                               |                         |                                                           |                                                             |                    |           | 261                                              |
| 262     | <b>Governmental:</b>                                                                   |                   |                  |                |                        |                            |                               |                         |                                                           |                                                             |                    |           | 262                                              |
| 263     | <b>Nonspendable</b>                                                                    |                   |                  |                |                        |                            |                               | 0                       |                                                           |                                                             |                    | 0         | 263                                              |
| 264     | <b>Restricted</b>                                                                      |                   |                  |                |                        |                            |                               | 0                       |                                                           |                                                             |                    | 0         | 264                                              |
| 265     | <b>Committed</b>                                                                       |                   |                  |                |                        |                            |                               | 0                       |                                                           |                                                             |                    | 0         | 265                                              |
| 266     | <b>Assigned</b>                                                                        |                   |                  |                |                        |                            |                               | 0                       |                                                           |                                                             |                    | 0         | 266                                              |
| 267     | <b>Unassigned</b>                                                                      |                   |                  |                |                        |                            |                               | 0                       |                                                           |                                                             |                    | 0         | 267                                              |
| 268     | <b>Total Governmental</b>                                                              | 0                 | 0                | 0              | 0                      | 0                          | 0                             | 0                       |                                                           |                                                             |                    | 0         | 268                                              |
| 269     | <b>Proprietary</b>                                                                     |                   |                  |                |                        |                            |                               |                         | 193,431                                                   |                                                             |                    | 193,431   | 269                                              |
| 270     | <b>Total ending fund balance June 30, 2013</b>                                         | 108,826           | 365,245          | 270,330        | -29,369                | -18,546                    | 11,900                        | 708,386                 | 193,431                                                   |                                                             |                    | 901,817   | 270                                              |
| 271     | <b>TOTAL REQUIREMENTS (Sum of lines 259 and 270)</b>                                   | 541,727           | 647,639          | 432,418        | 99,734                 | -4,818                     | 11,900                        | 1,728,600               | 438,891                                                   |                                                             |                    | 2,167,491 | 271                                              |
| 272     |                                                                                        |                   |                  |                |                        |                            |                               |                         |                                                           |                                                             |                    |           | 272                                              |

**Part III INTERGOVERNMENTAL EXPENDITURES CITY OF VAN METER**  
 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 |
|------------------------|----------------------------------------|
| Correction.....        | M05 \$                                 |
| Health.....            | M32                                    |
| Highways.....          | M44                                    |
| Transit subsidies..... | M94                                    |
| Libraries.....         | M52                                    |
| Police protection..... | M62                                    |
| Sewerage.....          | M80                                    |
| Sanitation.....        | M81                                    |
| All other.....         | M89 \$ \$                              |

| Purpose        | Amount paid to State |
|----------------|----------------------|
| Highways.....  | L44 \$               |
| All other..... | L89 \$               |

**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 \$              |         |
|                                    |                     | 262,903 |

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

| A. Long-term debt           | Purpose | Debt outstanding JULY 1, 2012 (a) | Debt during the fiscal year |               | Debt Outstanding JUNE 30, 2013 |                 |             |           | Interest paid this year (h) |
|-----------------------------|---------|-----------------------------------|-----------------------------|---------------|--------------------------------|-----------------|-------------|-----------|-----------------------------|
|                             |         |                                   | Issued (b)                  | Retired (c)   | General obligation (d)         | TIF revenue (e) | Revenue (f) | Other (g) |                             |
| 1. Water utility            | 19U     | \$ 435,000                        | 29U                         | 39U \$ 35,000 | 49U \$ 255,000                 | 49U \$ 145,000  | 49U         | 49U       | I91 \$ 19,198               |
| 2. Sewer utility            | 19U     | 65,000                            | 29U                         | 39U 10,000    | 49U                            | 49U 55,000      | 49U         | 49U       | I89 3,775                   |
| 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. Transportation           | 19U     | 465,000                           | 29U                         | 39U 40,000    | 49U 425,000                    | 49U             | 49U         | 49U       | I89 21,130                  |
| 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> |         | 965,000                           |                             | 85,000        | 680,000                        | 200,000         | 0           | 0         | 44,103                      |

| 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 |            |            |           |
|---------------------|------------|------------|-----------|
| \$                  | 55,634,427 | x .05 = \$ | 2,781,721 |

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

| Type of asset                                                                                                                                                                                                                                         | Amount - Omit cents         |                             |                              |                     |           |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|-----------------------------|------------------------------|---------------------|-----------|
|                                                                                                                                                                                                                                                       | Bond and interest funds (a) | Bond construction funds (b) | Pension/retirement funds (c) | all other funds (d) | Total (e) |
| <b>Cash and investments</b> - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude <i>value of real property.</i> | W01                         | W31                         |                              | W61                 |           |
|                                                                                                                                                                                                                                                       | \$                          | \$                          |                              | 901,817             | 901,817   |

REMARKS V98