

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

16201600800000
West Branch City
PO Box 218
West Branch, IA 52358-0218

CITY OF WEST BRANCH, IOWA
DUE: December 1, 2013

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

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

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

ALL FUNDS

Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	1,329,718		1,329,718	1,323,418
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	1,329,718		1,329,718	1,323,418
Delinquent property taxes	0		0	
TIF revenues	97,387		97,387	97,387
Other city taxes	166,391	0	166,391	151,684
Licenses and permits	60,216	0	60,216	45,475
Use of money and property	7,084	0	7,084	6,300
Intergovernmental	381,215	0	381,215	381,327
Charges for fees and service	83,971	633,035	717,006	772,052
Special assessments	0	0	0	
Miscellaneous	153,029	2,772	155,801	133,310
Other financing sources	1,635,125	1,467,404	3,102,529	3,102,955
Total revenues and other sources	3,914,136	2,103,211	6,017,347	6,013,908
Expenditures and Other Financing Uses				
Public safety	495,544	0	495,544	561,031
Public works	706,657	0	706,657	716,664
Health and social services	0	0	0	
Culture and recreation	457,385	0	457,385	512,595
Community and economic development	58,637	0	58,637	58,637
General government	221,738	0	221,738	227,328
Debt service	1,612,805	0	1,612,805	1,613,019
Capital projects	0	0	0	
Total governmental activities expenditures	3,552,766	0	3,552,766	3,689,274
Business type activities	0	1,208,338	1,208,338	1,698,563
Total ALL expenditures	3,552,766	1,208,338	4,761,104	5,387,837
Other financing uses, including transfers out	181,555	63,450	245,005	245,431
Total ALL expenditures/And other financing uses	3,734,321	1,271,788	5,006,109	5,633,268
Excess revenues and other sources over (Under) Expenditures/And other financing uses	179,815	831,423	1,011,238	380,640
Beginning fund balance July 1, 2012	1,194,445	419,614	1,614,059	1,614,058
Ending fund balance June 30, 2013	1,374,260	1,251,037	2,625,297	1,994,698

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	\$ 3,136,686	Other long-term debt	\$ 0
Revenue debt	\$ 673,000	Short-term debt	\$ 0
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 8,444,860

CERTIFICATION

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

Signature of city clerk		Date Published/Posted	Mark (x) one <input type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk	Telephone →	Area Code	Number	Extension
Signature of Mayor or other City official (Name and Title)			Date signed	

PLEASE PUBLISH THIS PAGE ONLY

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013			CITY OF WEST BRANCH			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by placing an X in the appropriate box on this sheet ONLY					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	1,006,308	177,737		145,673			1,329,718			1,329,718	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	1,006,308	177,737		145,673	0	0	1,329,718		T01	1,329,718	4
5	Delinquent property taxes							0		T01	0	5
6	Total property tax	1,006,308	177,737		145,673	0	0	1,329,718			1,329,718	6
7	TIF revenues			97,387				97,387		T01	97,387	7
8	Other city taxes							0		T15	0	8
9	Utility tax replacement excise taxes							0		T15	0	9
10	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		C30	0	10
11	Parimutuel wager tax							0		C30	0	11
12	Gaming wager tax							0		C30	0	11
13	Mobile home tax							0		T19	0	12
14	Hotel/motel tax							0		T19	0	13
15	Other local option taxes		166,391					166,391		T09	166,391	14
15	TOTAL OTHER CITY TAXES	0	166,391	0	0	0	0	166,391	0		166,391	15
16	Section B - LICENSES AND PERMITS	60,216						60,216		T29	60,216	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	3,614	97				843	4,554		U20	4,554	18
19	Rents and royalties	2,530						2,530		U40	2,530	19
20	Other miscellaneous use of money and property							0		U20	0	20
21								0			0	21
22	TOTAL USE OF MONEY AND PROPERTY	6,144	97	0	0	0	843	7,084	0		7,084	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											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	NPS snow plowing contract	6,000						6,000			6,000	32
33	Total Federal grants and reimbursements	6,000	0	0	0	0	0	6,000	0		6,000	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF WEST BRANCH			<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		222,198					222,198		C46	222,198	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	3,500						3,500		C89	3,500	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	Total state	3,500	222,198	0	0	0	0	225,698	0		225,698	60
61												61
62	Local grants and reimbursements											62
63	County contributions	13,813						13,813			13,813	63
64	Library service	2,689						2,689		D89	2,689	64
65	Township contributions	133,015						133,015		D89	133,015	65
66	Fire/EMT service							0		D89	0	66
67								0		D89	0	67
68								0			0	68
69								0			0	69
70	Total local grants and reimbursements	149,517	0	0	0	0	0	149,517	0		149,517	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	159,017	222,198	0	0	0	0	381,215	0		381,215	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	371,083	A91	371,083	73
74	Sewer							0	261,952	A80	261,952	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking							0		A60	0	77
78	Airport							0		A01	0	78
79	Landfill/garbage	43,746						43,746		A81	43,746	79
80	Hospital							0		A36	0	80

Part I REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued				CITY OF WEST BRANCH			<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	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0		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	7,150						7,150		A03	7,150	98
99	Library charges							0		A89	0	99
100	Park, recreation, and cultural charges	22,553						22,553		A61	22,553	100
101	Animal control charges							0		A89	0	101
102	Other charges - <i>Specify</i>							0			0	102
103	Subdivision charges	10,522						10,522			10,522	103
104	TOTAL CHARGES FOR SERVICE	83,971	0	0	0	0	0	83,971	633,035		717,006	104
105												105
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106
107	Section G - MISCELLANEOUS											107
108	Contributions							0		U99	0	108
109	Deposits and sales/fuel tax refunds	1,207						1,207		U99	1,207	109
110	Sale of property and merchandise	2,720					4,080	6,800		U11	6,800	110
111	Fines	5,152						5,152		U30	5,152	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - <i>Specify</i>							0			0	113
114	Refunds	7,891						7,891			7,891	114
115	Miscellaneous revenues	33,430						33,430			33,430	115
116	Private Contributions	91,803						91,803			91,803	116
117	Miscellaneous revenues - reimbursements, meters/pipes, etc.	1,646						1,646	2,772		4,418	117
118	Private grants	5,100						5,100			5,100	118
119								0			0	119
120	TOTAL MISCELLANEOUS	148,949	0	0	0	0	4,080	153,029	2,772		155,801	120

Part I REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued				CITY OF WEST BRANCH			<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	1,464,605	566,423	97,387	145,673	0	4,923	2,279,011	635,807		2,914,818	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)	149,364			1,304,206			1,453,570	1,403,954	NR	2,857,524	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans	80,880	300		100,375			181,555	63,450		245,005	127
128	Internal TIF loans and transfers in							0			0	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	230,244	300	0	1,404,581	0	0	1,635,125	1,467,404		3,102,529	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	1,694,849	566,723	97,387	1,550,254	0	4,923	3,914,136	2,103,211		6,017,347	132
133												133
134	Beginning fund balance July 1, 2012	645,282	103,597	148,087	95,221	0	202,258	1,194,445	419,614		1,614,059	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	2,340,131	670,320	245,474	1,645,475	0	207,181	5,108,581	2,522,825		7,631,406	136
137												137
138												138
139												139
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159												159

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013				CITY OF WEST BRANCH			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	218,860	52,866					271,726		E62	271,726	2
3	Purchase of land and equipment	44,167						44,167		G62	44,167	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	103,467	75					103,542		E24	103,542	13
14	Purchase of land and equipment	73,978						73,978		G24	73,978	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	2,131						2,131		E32	2,131	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	TOTAL PUBLIC SAFETY	442,603	52,941	0	0	0	0	495,544			495,544	40

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF WEST BRANCH			<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	203,626	207,689					411,315		E44	411,315	42
43	Purchase of land and equipment	165,203	45,988					211,191		G44	211,191	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	28,978						28,978		E44	28,978	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation							0		E44	0	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	55,173						55,173		E81	55,173	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	TOTAL PUBLIC WORKS	452,980	253,677	0	0	0	0	706,657			706,657	80

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued				CITY OF WEST BRANCH			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS				
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.	
81	Section C — HEALTH AND SOCIAL SERVICES											81	
82	Welfare assistance — Current operation							0		E79	0	82	
83	Purchase of land and equipment							0		G79	0	83	
84	City hospital — Current operation							0		E36	0	84	
85	Purchase of land and equipment							0		G36	0	85	
86	Construction							0		F36	0	86	
87	Payments to private hospitals — Current operation							0		E36	0	87	
88	Health regulation and inspections — Current operation							0		E32	0	88	
89	Purchase of land and equipment							0		G32	0	89	
90	Construction							0		F32	0	90	
91	Water, air, and mosquito control — Current operation							0		E32	0	91	
92	Purchase of land and equipment							0		G32	0	92	
93	Construction							0		F32	0	93	
94	Community mental health — Current operation							0		E32	0	94	
95	Purchase of land and equipment							0		G32	0	95	
96	Construction							0		F32	0	96	
97	Other health and social services — Current operation							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	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0			0	103	
104												104	
105												105	
106												106	
107												107	
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Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF WEST BRANCH			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS				
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	195,958	30,211					226,169		E52	226,169	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							0		E61	0	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	76,762	12,187					88,949		E61	88,949	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	69,646	15,621					85,267		E03	85,267	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	31,209	912					32,121		E61	32,121	135
136	Other culture and recreation	24,879						24,879		E61	24,879	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	398,454	58,931	0	0	0	0	457,385			457,385	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											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	21,250						21,250		E89	21,250	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation			37,387				37,387		E89	37,387	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	21,250	0	37,387	0	0	0	58,637			58,637	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 WEST BRANCH			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.	
	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)
159	Section F — GENERAL GOVERNMENT												
160	Mayor, council and city manager — Current operation	6,240	556					6,796			E29	6,796	160
161	Purchase of land and equipment							0			G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	147,160	16,625					163,785			E23	163,785	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	51,157						51,157			E25	51,157	166
167	Purchase of land and equipment							0			G25	0	167
168	City hall and general buildings — Current operation							0			E31	0	168
169	Purchase of land and equipment							0			G31	0	169
170	Construction							0			F31	0	170
171	Tort liability — Current operation							0			E89	0	171
172	Other general government — Current operation							0			E89	0	172
173	Purchase of land and equipment							0			G89	0	173
174								0				0	174
175								0				0	175
176	TOTAL GENERAL GOVERNMENT	204,557	17,181	0	0	0	0	221,738				221,738	176
177	Section G — DEBT SERVICE												
178					1,612,805			1,612,805				1,612,805	177
179								0				0	178
180								0				0	179
181								0				0	180
182	TOTAL DEBT SERVICE	0	0	0	1,612,805	0	0	1,612,805				1,612,805	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify												
184								0				0	183
185								0				0	184
186								0				0	185
187	Subtotal Regular Capital Projects	0	0	0	0	0	0	0				0	186
188	— TIF CAPITAL PROJECTS — Specify												
189								0				0	187
190								0				0	188
191								0				0	189
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0				0	190
193	TOTAL CAPITAL PROJECTS	0	0	0	0	0	0	0				0	191
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	1,519,844	382,730	37,387	1,612,805	0	0	3,552,766				3,552,766	192
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)												193
196													194

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF WEST BRANCH			<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								259,473	E91	259,473	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								282,964	E80	282,964	201
202	Purchase of land and equipment								600,664	G80	600,664	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 WEST BRANCH			<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.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								65,237		65,237	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								1,208,338		1,208,338	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	1,519,844	382,730	37,387	1,612,805	0	0	3,552,766	1,208,338		4,761,104	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	29,842	100,375				51,338	181,555	63,450		245,005	255
256	Internal TIF loans/repayments and transfers out							0			0	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	29,842	100,375	0	0	0	51,338	181,555	63,450		245,005	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	1,549,686	483,105	37,387	1,612,805	0	51,338	3,734,321	1,271,788		5,006,109	259
260												260
261	Ending fund balance June 30, 2013:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted							0			0	264
265	Committed							0			0	265
266	Assigned							0			0	266
267	Unassigned							0			0	267
268	Total Governmental	0	0	0	0	0	0	0			0	268
269	Proprietary								1,251,037		1,251,037	269
270	Total ending fund balance June 30, 2013	790,445	187,215	208,087	32,670	0	155,843	1,374,260	1,251,037		2,625,297	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	2,340,131	670,320	245,474	1,645,475	0	207,181	5,108,581	2,522,825		7,631,406	271
272												272

Part III INTERGOVERNMENTAL EXPENDITURES CITY OF WEST BRANCH
 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	
	2008 \$	
		609,712

Part V DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt	Debt outstanding JULY 1, 2012 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2013				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 715,000	29U \$	39U \$ 42,000	49U \$	49U \$	49U \$ 673,000	49U \$	191 \$ 23,237
2. Sewer utility	19U	29U	39U	49U	49U	49U	49U	189
3. Electric utility	19U	29U	39U	49U	49U	49U		192
4. Gas utility	19U	29U	39U	49U	49U	49U		193
5. Transit-bus	19U	29U	39U	49U	49U	49U		194
6. Industrial Revenue	19T	24T	34T		44T	44T		189
7. Mortgage revenue	19T	24T	34T		44T	44T		189
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	189
9. City Office Loan	19U 97,871	29U	39U 97,871	49U	49U	49U	49U	189 4,133
10. Settlement	19U 167,595	29U	39U 10,826	49U 156,769	49U	49U	49U	189 7,567
11. Fire Station Expansion	19U 287,114	29U	39U 92,320	49U 194,794	49U	49U	49U	189 8,055
12. Street Equipment	19U	29U 149,364	39U	49U 149,364	49U	49U	49U	189
13. Water General Improvement	19U 1,293,000	29U	39U 1,293,000	49U	49U	49U	49U	189 30,601
14. GO refund & sewer project	19U	29U 2,730,000	39U 94,241	49U 2,635,759	49U	49U	49U	189 11,577
Total long-term debt	2,560,580	2,879,364	1,630,258	3,136,686	0	673,000	0	85,170

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

Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2013		Amount - Omit cents		
	\$	168,897,200	x .05 = \$	8,444,860

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01 \$	W31 \$	W61		
	240,758	428,500	50,413	1,905,626	2,625,297

REMARKS V98
 General Fund and Special revenue beginning fund balances for July 1, 2012 have been adjusted. General fund balance was adjusted from \$626,576 to \$645,282 and Special revenue was adjusted from \$122,303 to \$103,597. These differences are \$18,706 which was our Tort Liability balance. I added the Tort Liability in to the Special revenue balance incorrectly and it should have been listed in the general fund balance.

ERRORS LISTING PAGE
ERRORS LISTED ON THIS PAGE ARE IN **RED**

**PLEASE CORRECT ALL ERRORS DISPLAYED IN ORDER TO PREVENT THE
REPORT FROM BEING RETURNED FOR CORRECTION.**

PLEASE CORRECT ALL ERRORS DISPLAYED IN ORDER TO PREVENT THE REPORT FROM BEING RETURNED FOR CORRECTION.	
(1)	GAAP or NON-GAAP Report Basis
(2)	Ending Fund Balance Budget
(3)	Ending Fund Balance / Cash and Investment Assets Comparison (Applicable to NON-GAAP Only)
(4)	Transfers In / Transfers Out Comparisons
(5)	Salaries and Wages
(6)	Cash and Investments