

RESOLUTION #11-4-2013D

A Resolution approving annual State Financial Report for FY2013.

Motion made by _____, seconded by _____ to _____
Resolution #11-4-2013D

Resolution #11-4-2013D _____ on November 4, 2013, by the following roll call vote:

YES:

NO:

ABSTAIN:

ABSENT:

MOUNT VERNON CITY COUNCIL
MOUNT VERNON, IOWA

Scott C. Peterson, Mayor

ATTEST:

Sue Ripke
Assistant City Administrator/Clerk

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

16205701200000
Mount Vernon City
213 1st Street W.
Mount Vernon, IA 52314-9998

CITY OF MOUNT VERNON, 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	1,378,806		1,378,806	1,375,527
Less: Uncollected property taxes-levy year	0		0	0
Net current property taxes	1,378,806		1,378,806	1,375,527
Delinquent property taxes	0		0	0
TIF revenues	724,854		724,854	727,871
Other city taxes	603,508	0	603,508	588,134
Licenses and permits	79,764	0	79,764	67,000
Use of money and property	57,515	5,164	62,679	77,500
Intergovernmental	525,268	0	525,268	444,564
Charges for fees and service	141,688	1,824,910	1,966,598	1,937,000
Special assessments	0	0	0	0
Miscellaneous	108,011	132,974	240,985	158,491
Other financing sources	2,650,929	0	2,650,929	3,840,145
Total revenues and other sources	6,270,343	1,963,048	8,233,391	9,216,232
Expenditures and Other Financing Uses				
Public safety	876,131	0	876,131	1,254,085
Public works	439,613	0	439,613	449,984
Health and social services	0	0	0	0
Culture and recreation	428,942	0	428,942	490,577
Community and economic development	83,419	0	83,419	87,023
General government	412,819	0	412,819	477,050
Debt service	1,580,875	0	1,580,875	1,680,353
Capital projects	1,619,211	0	1,619,211	2,659,007
Total governmental activities expenditures	5,441,010	0	5,441,010	7,098,079
Business type activities	0	1,324,079	1,324,079	1,497,103
Total ALL expenditures	5,441,010	1,324,079	6,765,089	8,595,182
Other financing uses, including transfers out	1,699,160	384,334	2,083,494	3,840,145
Total ALL expenditures/And other financing uses	7,140,170	1,708,413	8,848,583	12,435,327
Excess revenues and other sources over (Under) Expenditures/And other financing uses	-869,827	254,635	-615,192	-3,219,095
Beginning fund balance July 1, 2012	3,550,144	485,357	4,035,501	7,238,268
Ending fund balance June 30, 2013	2,680,317	739,992	3,420,309	4,019,173

Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.

Indebtedness at June 30, 2013	Amount - Omit cents	Indebtedness at June 30, 2013	Amount - Omit cents
General obligation debt	\$ 6,705,000	Other long-term debt	\$ 0
Revenue debt	\$ 0	Short-term debt	\$ 0
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 10,917,171

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
Signature of Mayor or other City official (Name and Title)	Number	Extension
	Date signed	

PLEASE PUBLISH THIS PAGE ONLY

CITY OF MOUNT VERNON

Indicate by placing an GAAP or NON-GAAP = CASH BASIS 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 (i)	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
Section A - TAXES												
1	Taxes levied on property	883,798	422,188		660	72,160		1,378,806			1,378,806	1
2	Less: Uncollected property taxes - Levy Year							0			0	2
3	Net current property taxes	883,798	422,188		660	72,160	0	1,378,806		T01	1,378,806	4
4	Delinquent property taxes						0	0		T01	0	5
5	Total property tax	883,798	422,188		660	72,160	0	1,378,806		T01	1,378,806	6
6	TIF revenues			724,854				724,854		T01	724,854	7
7	Other city taxes											
8	Utility tax replacement excise taxes	18,779						18,779		T15	18,779	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9
10	Parmit/retailer wageer tax							0		C30	0	10
11	Gaming wageer tax							0		C30	0	11
12	Mobile home tax	2,778						2,778		T19	2,778	12
13	Hotel/motel tax	57,658						57,658		T19	57,658	13
14	Other local option taxes	79,215	524,293		0	0	0	603,508		T09	603,508	14
15	TOTAL OTHER CITY TAXES	79,764	524,293		0	0	0	79,764		T29	79,764	15
16	Section B - LICENSES AND PERMITS											16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	4,590	1,357		978	1,058		7,983	5,164	U20	13,147	18
19	Rents and royalties	49,532						49,532		U40	49,532	19
20	Other miscellaneous use of money and property							0		U20	0	20
21	TOTAL USE OF MONEY AND PROPERTY	54,122	1,357	978	0	1,058	0	57,515	5,164		62,679	22
22												23
23												24
24	Section D - INTERGOVERNMENTAL											25
25	Federal grants and reimbursements											26
26	Federal grants					7,372		7,372		B89	7,372	27
27	Community development block grants							0		B50	0	28
28	Housing and urban development							0		B50	0	29
29	Public assistance grants							0		B79	0	30
30	Payment in lieu of taxes							0		B30	0	31
31	Build America Bond interest reimb.							53,515			53,515	32
32	Total Federal grants and reimbursements	0	0	0	0	7,372	0	60,887	0		60,887	33
33												34
34												35
35												36
36												37
37												38
38												39
39												40

Continued on next page

CITY OF MOUNT VERNON

GAAP 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 (i)	GRAND TOTAL (Sum of cols. (g) and (h)) (j)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42	State shared revenues											42
43	Road use taxes		431,521					431,521		C46	431,521	43
44												44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants									C89	0	49
50	Iowa Department of Transportation									C89	0	50
51	Iowa Department of Natural Resources									C89	0	51
52	Iowa Department of Economic Development									C89	0	52
53	CEBA grants									C89	0	53
54	Liquor profits	5,723						5,723		C89	5,723	54
55	STEP/state grants	16,079						27,137			27,137	55
56												56
57												57
58												58
59												59
60	Total state	21,802	431,521	0	0	11,058	0	464,381	0		464,381	60
61												61
62	Local grants and reimbursements											62
63	County contributions											63
64	Library services									D89	0	64
65	Township contributions									D89	0	65
66	Fire/EMT service									D89	0	66
67										D89	0	67
68											0	68
69											0	69
70	Total local grants and reimbursements	0	0	0	0	0	0	0	0		0	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	21,802	431,521	0	0	18,430	0	525,268	0		525,268	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water									A91	675,916	73
74	Sewer									A82	809,661	74
75	Electric									A92	0	75
76	Gas									A93	0	76
77	Parking									A82	0	77
78	Airport									A01	302,230	78
79	Landfill/garbage									A81	302,230	79
80	Hospital									A36	0	80

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 (i)	GRAND TOTAL (Sum of cols. (g) and (h)) (j)	Line No.
Section E - CHARGES FOR FEES AND SERVICE - Continued												
81	Transit											81
82	Cable TV							0	A94		0	82
83	Internet							0	T15		0	83
84	Telephone							0	A03		0	84
85	Housing authority							0	A03		0	85
86	Storm water							0	A50		0	86
87	Other:							0	A80		37,103	87
88	Nursing home							0	A89		0	88
89	Police service fees							0	A89		0	89
90	Prisoner care							0	A89		0	90
91	Fire service charges							0	A89		0	91
92	Ambulance charges							0	A89		0	92
93	Sidewalk street repair charges							0	A89		0	93
94	Housing and urban renewal charges							0	A44		0	94
95	River port and terminal fees							0	A50		0	95
96	Public scales							0	A87		0	96
97	Cemetery charges							0	A89		0	97
98	Library charges							2,725	A03		2,725	98
99	Park, recreation, and cultural charges							0	A89		0	99
100	Animal control charges							132,071	A61		132,071	100
101	Other charges - Specyf							1,615	A89		1,615	101
102	Special events, public service charges							0			0	102
103	TOTAL CHARGES FOR SERVICE	141,688	0	0	0	0	0	141,688	1,824,910		1,966,598	104
104												105
105												106
Section F - SPECIAL ASSESSMENTS												
106												107
Section G - MISCELLANEOUS												
107	Contributions	16,680	6,400					23,080	U99		23,080	108
108	Deposits and sales/tax refunds							0	U99		0	109
109	Sale of property and merchandise	2,325						2,325	U11		2,325	110
110	Fines	24,965						24,965	U30		24,965	111
111	Internal service charges							0	NR		0	112
112	Other miscellaneous - Specyf	9,699	1,066					10,765			11,659	113
113	Miscellaneous	7,560						9,450			22,424	114
114	Cemetery plots/care	13,426						13,426			13,426	115
115	Swimming pool misc., concessions							0			4,524	117
116	Deposits received							0			116,791	118
117	Recycling bins & tags							24,000			24,000	119
118	Bond good faith deposit							108,011			132,974	120
119	TOTAL MISCELLANEOUS	74,655	7,466	0	0	24,000	1,890	108,011			240,965	120

CITY OF MOUNT VERNON

GAAP 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 123)	1,335,044	1,386,825	725,832	54,175	115,648	1,890	3,619,414	1,963,048		5,582,462	121
122	Section H - OTHER FINANCING SOURCES											122
123	Proceeds of capital asset sales							0		NR	0	123
124	Proceeds of long-term debt (Excluding TIF internal borrowing)				567,435			567,435		NR	567,435	124
125	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	125
126	Regular transfers in and interfund loans	560,220	98,853		333,334	252,213		1,244,620			1,244,620	126
127	Internal TIF loans and transfers in		46,384		633,818	158,672		838,874			838,874	127
128								0			0	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	560,220	145,237	0	1,534,587	410,885	0	2,650,929	0		2,650,929	131
132	TOTAL REVENUES EXCEPT FOR BEGINNING BALANCES (Sum of lines 121 and 131)	1,895,264	1,532,062	725,832	1,588,762	526,533	1,890	6,270,343	1,963,048		8,233,391	132
133	Beginning fund balance July 1, 2012	533,428	1,354,301	420,622	54,421	1,106,797	80,575	3,556,144	485,357		4,036,501	133
134	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	2,428,692	2,886,363	1,146,454	1,643,183	1,693,330	82,465	9,820,487	2,448,405		12,268,892	134
135												135
136												136
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159												159

Line No.	Item description	CITY OF MOUNT VERNON						Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)					
Section A — PUBLIC SAFETY												
1	Police department/Crime prevention — Current operation	561,641					561,641		E82	561,641	1	
2	Purchase of land and equipment	48,291					48,291		G32	48,291	2	
3	Construction						0		F62	0	3	
4	Jail — Current operation						0		E04	0	4	
5	Purchase of land and equipment						0		G04	0	5	
6	Construction						0		F04	0	6	
7	Emergency management — Current operation	5,809					5,809		E09	5,809	7	
8	Purchase of land and equipment	4,350					4,350		G89	4,350	8	
9	Flood control — Current operation						0		E59	0	9	
10	Purchase of land and equipment						0		G59	0	10	
11	Construction						0		F59	0	11	
12	Fire department — Current operation	37,130					37,130		E24	37,130	12	
13	Purchase of land and equipment	165,753					165,753		G24	165,753	13	
14	Construction						0		F24	0	14	
15	Ambulance — Current operation	5,000					5,000		E32	5,000	15	
16	Purchase of land and equipment						0		G32	0	16	
17	Building inspections — Current operation	47,854					47,854		E66	47,854	17	
18	Purchase of land and equipment						0		G66	0	18	
19	Construction						0		F66	0	19	
20	Miscellaneous protective services — Current operation						0		E66	0	20	
21	Purchase of land and equipment						0		G66	0	21	
22	Construction						0		F66	0	22	
23	Animal control — Current operation	303					303		E66	303	23	
24	Purchase of land and equipment						0		G32	0	24	
25	Construction						0		F32	0	25	
26	Other public safety — Current operation						0		E89	0	26	
27	Purchase of land and equipment						0		G89	0	27	
28							0		F89	0	28	
29							0		G89	0	29	
30							0		F89	0	30	
31							0		G89	0	31	
32							0		F89	0	32	
33							0		G89	0	33	
34							0		F89	0	34	
35							0		G89	0	35	
36							0		F89	0	36	
37							0		G89	0	37	
38							0		F89	0	38	
39							0		G89	0	39	
40	TOTAL PUBLIC SAFETY	876,131	0	0	0	0	876,131	0		876,131	40	

CITY OF MOUNT VERNON

GAAP

NON-GAAP = CASH BASIS

Line No.	Item description	CITY OF MOUNT VERNON						Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)					
41	Section B — PUBLIC WORKS										41	
42	Roads, bridges, sidewalks — Current operation		378,722					378,722	E44	378,722	42	
43	Purchase of land and equipment		5,549					5,549	G44	5,549	43	
44	Construction							0	F44	0	44	
45	Parking meter and off-street — Current operation							0	E80	0	45	
46	Purchase of land and equipment							0	G80	0	46	
47	Construction							0	F80	0	47	
48	Street lighting — Current operation		44,462					44,462	E44	44,462	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		10,880					10,880	E44	10,880	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							0	E81	0	62	
63	Purchase of land and equipment							0	G81	0	63	
64	Construction							0	F81	0	64	
65	Other public works — Current operation							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	0	439,613	0	0	0	0	439,613		439,613	80	

CITY OF MOUNT VERNON

GAAP

NON-GAAP = CASH BASIS

Line No.	Item description	CITY OF MOUNT VERNON						Total governmental (Sum of cols. (a) through (f))	Proprietary (h)	Code	GRAND TOTAL (Sum of col: (9))	Line No.
		(a) General	(b) Special revenue	(c) TIF special revenue	(d) Debt service	(e) Capital projects	(f) Permanent					
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation								E79	0	82	
83	Purchase of land and equipment								G79	0	83	
84	City hospital — Current operation								E36	0	84	
85	Purchase of land and equipment								G36	0	85	
86	Construction								F36	0	86	
87	Payments to private hospitals — Current operation								E36	0	87	
88	Health regulation and inspections — Current operation								E32	0	88	
89	Purchase of land and equipment								G32	0	89	
90	Construction								F32	0	90	
91	Water, air, and mosquito control — Current operation								E32	0	91	
92	Purchase of land and equipment								G32	0	92	
93	Construction								F32	0	93	
94	Community mental health — Current operation								E32	0	94	
95	Purchase of land and equipment								G32	0	95	
96	Construction								F32	0	96	
97	Other health and social services — Current operation								E79	0	97	
98	Purchase of land and equipment								G79	0	98	
99	Construction								F79	0	99	
100										0	100	
101										0	101	
102										0	102	
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0			0	103	
104											104	
105											105	
106											106	
107											107	
108											108	
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119											119	
120											120	

EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued

CITY OF MOUNT VERNON

GAAP

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.
Section D -- CULTURE AND RECREATION												
121	Library services -- Current operation	44,500						44,500		E62	44,500	121
122	Purchase of land and equipment							0		G52	0	123
123	Construction							0		F52	0	124
124	Museum, band theater -- Current operation	1,000						1,000		E61	1,000	125
125	Purchase of land and equipment							0		G61	0	126
126	Parks -- Current operation	182,834						182,834		E61	182,834	127
127	Purchase of land and equipment							2,292		G61	2,292	128
128	Construction							0		F61	0	129
129	Recreation -- Current operation	140,799						140,799		E61	140,799	130
130	Purchase of land and equipment							1,560		G61	1,560	131
131	Construction							0		F61	0	132
132	Cemetery -- Current operation	24,506						24,506		G03	24,506	133
133	Purchase of land and equipment							0		E61	0	134
134	Community center, zoo, marina, and auditorium	12,998						12,998		E61	12,998	135
135	Other culture and recreation	18,453						18,453		E61	18,453	136
136	Purchase of land and equipment							0		G61	0	137
137	Construction							0		F61	0	138
138								0			0	139
139	TOTAL CULTURE AND RECREATION	428,942	0	0	0	0	0	428,942			428,942	139
Section E -- COMMUNITY AND ECONOMIC DEVELOPMENT												
140	Community beautification -- Current operation	2,030						2,030		E89	2,030	141
141	Purchase of land and equipment							0		G89	0	142
142	Economic development -- Current operation	75,830						75,830		E89	75,830	143
143	Purchase of land and equipment							0		G89	0	144
144	Housing and urban renewal -- Current operation							0		E50	0	145
145	Purchase of land and equipment							0		G50	0	146
146	Construction							0		F50	0	147
147	Planning and zoning -- Current operation	5,559						5,559		E29	5,559	148
148	Purchase of land and equipment							0		G29	0	149
149	Other community and economic development -- Current operation							0		E89	0	150
150	Purchase of land and equipment							0		G89	0	151
151	Construction							0		F89	0	152
152	TIF Rebates							0		E89	0	153
153								0			0	154
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	83,419	0	0	0	0	0	83,419			83,419	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 MOUNT VERNON					<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 (i)	GRAND TOTAL (Sum of col. (g)) (i)	Line No.	
159	Section F — GENERAL GOVERNMENT											159	
160	Mayor, council and city manager — Current operation	4,834						4,834		E29	4,834	160	
161	Purchase of land and equipment							0		E29	0	161	
162	Clerk, Treasurer, financial administration — Current operation	145,485						145,485		E23	145,485	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	47,220						47,220		E25	47,220	166	
167	Purchase of land and equipment							0		G25	0	167	
168	City hall and general buildings — Current operation	88,319						88,319		E31	88,319	168	
169	Purchase of land and equipment	8,667						8,667		G31	8,667	169	
170	Construction							0		F31	0	170	
171	Total liability — Current operation		118,212					118,212		E89	118,212	171	
172	Other general government — Current operation	82						82		E89	82	172	
173	Purchase of land and equipment							0		G89	0	173	
174								0			0	174	
175								0			0	175	
176	TOTAL GENERAL GOVERNMENT	294,607	118,212	0	0	0	0	412,819			412,819	176	
177	Section G — DEBT SERVICE				1,580,875			1,580,875			1,580,875	177	
178								0			0	178	
179								0			0	179	
180								0			0	180	
181								0			0	181	
182	TOTAL DEBT SERVICE	0	0	0	1,580,875	0	0	1,580,875			1,580,875	182	
183	Section H — REGULAR CAPITAL PROJECTS — Specify											183	
184	Community center		7,792					7,792			7,792	184	
185	Fire department		103,119			29,791		132,910			132,910	185	
186	Various infrastructure: sewer, Hwy 30, water improvement		697,859			780,950		1,478,509			1,478,509	186	
187	Subtotal Regular Capital Projects	0	808,470	0	0	810,741	0	1,619,211			1,619,211	187	
188	— TIF CAPITAL PROJECTS — Specify											188	
189								0			0	189	
190								0			0	190	
191								0			0	191	
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192	
193	TOTAL CAPITAL PROJECTS	0	808,470	0	0	810,741	0	1,619,211			1,619,211	193	
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	1,683,099	1,366,295	0	1,580,875	810,741	0	5,441,010			5,441,010	194	
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195	
196												196	

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 (i)	GRAND TOTAL (Sum of col. (h)) (j)	Line No.
Section I — BUSINESS TYPE ACTIVITIES												
197	Water — Current operation							383,738	E91		383,738	197
198	Purchase of land and equipment							4,267	G91		4,267	198
199	Construction								F91		0	200
200	Sewer and sewage disposal — Current operation							471,230	E80		471,230	201
201	Purchase of land and equipment							5,205	G80		5,205	202
202	Construction								F80		0	203
203	Electric — Current operation								E92		0	204
204	Purchase of land and equipment								G92		0	205
205	Construction								F92		0	206
206	Gas Utility — Current operation								E93		0	207
207	Purchase of land and equipment								G93		0	208
208	Construction								F93		0	209
209	Parking — Current operation								E80		0	210
210	Purchase of land and equipment								G60		0	211
211	Construction								F60		0	212
212	Construction								E01		0	213
213	Construction								G01		0	214
214	Construction								F01		0	215
215	Construction								G01		0	216
216	Landfill/garbage — Current operation							356,419	E81		356,419	216
217	Purchase of land and equipment							2,189	G81		2,189	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							100,566	E80		100,566	230
231	Purchase of land and equipment							465	G80		465	231
232	Construction								F80		0	232
233												233
234												234
235												235
236												236

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 (i)	GRAND TOTAL (Sum of cols. (g) and (h)) (j)	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										0	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								1,324,079		1,324,079	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	1,583,099	1,366,295	0	1,580,875	810,741	0	5,441,010	1,324,079		6,765,089	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	44,192	517,241			298,853		860,286	384,334		1,244,620	255
256	Internal TIF loans/repayments and transfers out			838,874				838,874			838,874	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	44,192	517,241	838,874	0	298,853	0	1,699,160	384,334		2,083,494	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	1,727,291	1,883,536	838,874	1,580,875	1,109,594	0	7,140,170	1,708,413		8,848,583	259
260												260
261	Ending fund balance June 30, 2013:											261
262	Governmental:											262
263	Nonspendable						82,465	82,465			82,465	263
264	Restricted		1,034,341	307,580	62,308		1,404,229	264			1,404,229	264
265	Committed						0	0			0	265
266	Assigned	701,401	-31,514			806,180		806,180			806,180	266
267	Unassigned	701,401	1,002,827	307,580	62,308	-282,444		387,443			387,443	267
268	Total Governmental	701,401	1,002,827	307,580	62,308	523,736		2,880,317			2,880,317	268
269	Proprietary								739,992		739,992	269
270	Total ending fund balance June 30, 2013	701,401	1,002,827	307,580	62,308	523,736	82,465	2,680,317	739,992		3,420,309	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	2,428,692	2,886,363	1,146,454	1,643,183	1,633,330	82,465	9,820,487	2,448,405		12,268,892	271
272												272

Part III INTERGOVERNMENTAL EXPENDITURES CITY OF MOUNT VERNON
 Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. Enter amount, omit cents.

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$ 0	Highways.....	L44 \$ 0
Health.....	M32 0	All other.....	L89 \$ 0
Highways.....	M44 0		
Transit subsidies.....	M94 0		
Libraries.....	M52 0		
Police protection.....	M62 0		
Sewerage.....	M80 0		
Sanitation.....	M81 0		
All other.....	M89 \$ 0		

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	
	2000 \$	
		1,283,559

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 \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	191 \$
2. Sewer utility	19U 280,000	29U	39U 45,000	49U 235,000	49U	49U	49U	189 9,263
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. Capital improve	19U 2,860,000	29U	39U 335,000	49U 2,525,000	49U	49U	49U	189 114,400
10. Sewer/water improvement	19U 3,230,000	29U	39U 140,000	49U 3,090,000	49U	49U	49U	189 159,853
11. Waterworks improvement	19U 545,000	29U	39U 545,000	49U 0	49U	49U	49U	189 7,765
12. Land, misc. projects	19U 125,000	29U	39U 20,000	49U 105,000	49U	49U	49U	189 1,580
13. Fire department	19U 360,000	29U	39U 40,000	49U 320,000	49U	49U	49U	189 7,343
14. G.O. Refunding	19U 0	29U 570,000	39U 140,000	49U 430,000	49U	49U	49U	189 1,697
Total long-term debt	7,400,000	570,000	1,285,000	6,705,000	0	0	0	301,901

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

Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS
 Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY
 Actual valuation -- January 1, 2011

Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2013	Amount - Omit cents			
	\$	218,343,422	x .05 = \$	10,917,171

Type of asset	Amount - Omit cents				
	Bond and interest funds (e)	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		
	62,308	806,180		2,551,821	3,420,309

REMARKS
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