

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

CITY OF MARION, IOWA
DUE: December 1, 2013

16205701100000
City of Marion
1225 6th Ave
Marion, IA 52302

(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	16,959,207		16,959,207	16,658,459
Less: Uncollected property taxes-levy year	0		0	0
Net current property taxes	16,959,207		16,959,207	16,658,459
Delinquent property taxes	0		0	0
TIF revenues	1,683,612		1,683,612	1,112,898
Other city taxes	4,810,675	0	4,810,675	5,136,477
Licenses and permits	526,336	0	526,336	561,375
Use of money and property	681,490	103,497	784,987	529,473
Intergovernmental	4,713,029	64,999	4,778,028	3,536,120
Charges for fees and service	637,530	8,986,936	9,624,466	10,334,847
Special assessments	17,085	0	17,085	20,525
Miscellaneous	3,068,206	0	3,068,206	2,848,055
Other financing sources	8,994,428	141,604	9,136,032	21,225,915
Total revenues and other sources	42,091,598	9,297,036	51,388,634	61,964,144
Expenditures and Other Financing Uses				
Public safety	8,871,274	0	8,871,274	9,210,797
Public works	3,211,527	0	3,211,527	3,529,915
Health and social services	0	0	0	0
Culture and recreation	3,630,003	0	3,630,003	4,112,614
Community and economic development	1,879,069	0	1,879,069	2,159,729
General government	3,625,463	0	3,625,463	4,290,054
Debt service	6,235,039	0	6,235,039	6,278,295
Capital projects	12,121,044	0	12,121,044	30,722,750
Total governmental activities expenditures	39,573,419	0	39,573,419	60,304,154
Business type activities	0	10,472,796	10,472,796	11,706,039
Total ALL expenditures	39,573,419	10,472,796	50,046,215	72,010,193
Other financing uses, including transfers out	5,234,320	1,136,813	6,371,133	6,595,915
Total ALL expenditures/And other financing uses	44,807,739	11,609,609	56,417,348	78,606,108
Excess revenues and other sources over (Under) Expenditures/And other financing uses	-2,716,141	-2,312,573	-5,028,714	-16,641,964
Beginning fund balance July 1, 2012	45,442,310	10,898,720	56,341,030	56,341,030
Ending fund balance June 30, 2013	42,726,169	8,586,147	51,312,316	39,699,066

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	\$ 25,923,693	Other long-term debt	\$ 0
Revenue debt	\$ 2,663,000	Short-term debt	\$ 0
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 110,136,477

CERTIFICATION

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

Signature of city clerk		Date Published/Posted	Mark (x) one	
		10/31/2013	<input checked="" type="checkbox"/> Date Published	<input type="checkbox"/> Date Posted
Printed name of city clerk	Telephone	Area Code	Number	Extension
Wesley A. Nelson	→	319	743-6351	
Signature of Mayor or other City official (Name and Title)			Date signed	

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013			CITY OF MARION			<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	10,620,229	3,107,175		3,231,803	0	0	16,959,207			16,959,207	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	10,620,229	3,107,175		3,231,803	0	0	16,959,207		T01	16,959,207	4
5	Delinquent property taxes							0		T01	0	5
6	Total property tax	10,620,229	3,107,175		3,231,803	0	0	16,959,207			16,959,207	6
7	TIF revenues			1,683,612				1,683,612		T01	1,683,612	7
8	Other city taxes							0		T15	0	8
9	Utility tax replacement excise taxes							0		T15	332,933	9
10	Utility franchise tax (Chapter 364.2, Code of Iowa)	332,933						332,933		C30	0	10
11	Parimutuel wager tax							0		C30	0	11
12	Gaming wager tax							0		T19	0	12
13	Mobile home tax							0		T19	163,986	13
14	Hotel/motel tax	163,986						163,986		T19	163,986	14
15	Other local option taxes	0	0	0		4,313,756		4,313,756		T09	4,313,756	15
16	TOTAL OTHER CITY TAXES	496,919	0	0	0	4,313,756	0	4,810,675	0		4,810,675	16
17	Section B - LICENSES AND PERMITS	526,336						526,336		T29	526,336	17
18	Section C - USE OF MONEY AND PROPERTY											18
19	Interest	106,393	52,558		4,841	426,093	8,595	598,480	103,497	U20	701,977	19
20	Rents and royalties	68,310	0		0	0	0	68,310	0	U40	68,310	20
21	Other miscellaneous use of money and property	14,700	0		0	0	0	14,700	0	U20	14,700	21
22	TOTAL USE OF MONEY AND PROPERTY	189,403	52,558	0	4,841	426,093	8,595	681,490	103,497		784,987	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants	18,138	58,428					76,566		B89	76,566	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	Total Federal grants and reimbursements	18,138	58,428	0	0	0	0	76,566	0		76,566	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 MARION					<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)
41	Section D - INTERGOVERNMENTAL - Continued												41
42													42
43	State shared revenues												43
44	Road use taxes		3,329,588						3,329,588		C46	3,329,588	44
45													45
46													46
47													47
48	Other state grants and reimbursements												48
49	State grants	189,087	227,622			744,666		1,161,375	64,999	C89		1,226,374	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	189,087	3,557,210	0	0	744,666	0	4,490,963	64,999			4,555,962	60
61													61
62	Local grants and reimbursements												62
63	County contributions	0						0				0	63
64	Library service	115,991						115,991		D89		115,991	64
65	Township contributions	23,737						23,737		D89		23,737	65
66	Fire/EMT service	5,772						5,772		D89		5,772	66
67								0		D89		0	67
68								0				0	68
69								0				0	69
70	Total local grants and reimbursements	145,500	0	0	0	0	0	145,500	0			145,500	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	352,725	3,615,638	0	0	744,666	0	4,713,029	64,999			4,778,028	71
72	Section E - CHARGES FOR FEES AND SERVICE												72
73	Water							0	3,523,888	A91		3,523,888	73
74	Sewer							0	3,130,410	A80		3,130,410	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							0	1,544,781	A81		1,544,781	79
80	Hospital							0		A36		0	80

Part I REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued				CITY OF MARION			<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	199,505						199,505		A89	199,505	90
91	Prisoner care							0		A89	0	91
92	Fire service charges	1,288						1,288		A89	1,288	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges	1,541						1,541		A44	1,541	94
95	Housing and urban renewal charges	47,854						47,854		A50	47,854	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges	14,700						14,700		A03	14,700	98
99	Library charges	76,673						76,673		A89	76,673	99
100	Park, recreation, and cultural charges	308,555						308,555		A61	308,555	100
101	Animal control charges							0		A89	0	101
102	Other charges - <i>Specify</i>	4,202				4,650	3,300	12,152	787,857		800,009	102
103	Escrow					-24,738		-24,738			-24,738	103
104	TOTAL CHARGES FOR SERVICE	654,318	0	0	0	-20,088	3,300	637,530	8,986,936		9,624,466	104
105												105
106	Section F - SPECIAL ASSESSMENTS				17,085			17,085		U01	17,085	106
107	Section G - MISCELLANEOUS											107
108	Contributions		36,282			99,280		135,562		U99	135,562	108
109	Deposits and sales/fuel tax refunds							0		U99	0	109
110	Sale of property and merchandise							0		U11	0	110
111	Fines							0		U30	0	111
112	Internal service charges		2,231,803					2,231,803		NR	2,231,803	112
113	Other miscellaneous - <i>Specify</i>	1,894	1,150					3,044			3,044	113
114	Facility Use	16,655						16,655			16,655	114
115	Event Revenue		29,759					29,759			29,759	115
116	Project Reimbursement					651,383		651,383			651,383	116
117								0			0	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	18,549	2,298,994	0	0	750,663	0	3,068,206	0		3,068,206	120

Part I REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued				CITY OF MARION			<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)	12,858,479	9,074,365	1,683,612	3,253,729	6,215,090	11,895	33,097,170	9,155,432		42,252,602	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales	4,942						4,942		NR	4,942	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)				2,726,037			2,726,037	33,920	NR	2,759,957	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans	4,354,418	1,164,510		191,302	223,500	0	5,933,730	107,684		6,041,414	127
128	Internal TIF loans and transfers in				329,719			329,719			329,719	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	4,359,360	1,164,510	0	3,247,058	223,500	0	8,994,428	141,604		9,136,032	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	17,217,839	10,238,875	1,683,612	6,500,787	6,438,590	11,895	42,091,598	9,297,036		51,388,634	132
133												133
134	Beginning fund balance July 1, 2012	10,940,888	4,508,575	258,797	189,345	28,640,061	904,644	45,442,310	10,898,720		56,341,030	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	28,158,727	14,747,450	1,942,409	6,690,132	35,078,651	916,539	87,533,908	20,195,756		107,729,664	136
137												137
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Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013				CITY OF MARION		<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	5,178,346	132,853	0	0	0	0	5,311,199		E62	5,311,199	2
3	Purchase of land and equipment	336,679						336,679		G62	336,679	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	3,003,101	53,005	0				3,056,106		E24	3,056,106	13
14	Purchase of land and equipment	124,908						124,908		G24	124,908	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	42,382						42,382		E32	42,382	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	8,685,416	185,858	0	0	0	0	8,871,274			8,871,274	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF MARION			<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												
42	Roads, bridges, sidewalks — Current operation		1,706,120					1,706,120			E44	1,706,120	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							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	217,938						217,938			E44	217,938	48
49	Traffic control safety — Current operation	27,988	19,802					47,790			E44	47,790	49
50	Purchase of land and equipment							0			G44	0	50
51	Construction							0			F44	0	51
52	Snow removal — Current operation		190,409					190,409			E44	190,409	52
53	Purchase of land and equipment							0			G44	0	53
54	Highway engineering — Current operation		617,268					617,268			E44	617,268	54
55	Purchase of land and equipment							0			G44	0	55
56	Construction							0			F44	0	56
57	Street cleaning — Current operation		68,521					68,521			E81	68,521	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	330,454	33,027					363,481			E89	363,481	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	576,380	2,635,147	0	0	0	0	3,211,527				3,211,527	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF MARION					<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)
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
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120													120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF MARION			<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	1,627,325	55,886					1,683,211			E52	1,683,211	122
123	Purchase of land and equipment	21,916						21,916			G52	21,916	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	957,021	160,799					1,117,820			E61	1,117,820	127
128	Purchase of land and equipment	76,541						76,541			G61	76,541	128
129	Construction							0			F61	0	129
130	Recreation — Current operation	163,717						163,717			E61	163,717	130
131	Purchase of land and equipment							0			G61	0	131
132	Construction							0			F61	0	132
133	Cemetery — Current operation	43,230						43,230			E03	43,230	133
134	Purchase of land and equipment							0			G03	0	134
135	Community center, zoo, marina, and auditorium	266,412						266,412			E61	266,412	135
136	Other culture and recreation	206,762						206,762			E61	206,762	136
137	Purchase of land and equipment	50,394						50,394			G61	50,394	137
138	Construction							0			F61	0	138
139	TOTAL CULTURE AND RECREATION	3,413,318	216,685	0	0	0	0	3,630,003				3,630,003	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							0			E89	0	143
144	Purchase of land and equipment							0			G89	0	144
145	Housing and urban renewal — Current operation	730,814	1,988					732,802			E50	732,802	145
146	Purchase of land and equipment	37,110						37,110			G50	37,110	146
147	Construction							0			F50	0	147
148	Planning and zoning — Current operation	400,055	32,887					432,942			E29	432,942	148
149	Purchase of land and equipment	3,241						3,241			G29	3,241	149
150	Other community and economic development — Current operation			672,974				672,974			E89	672,974	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	1,171,220	34,875	672,974	0	0	0	1,879,069				1,879,069	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 MARION			<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)
159	Section F — GENERAL GOVERNMENT											
160	Mayor, council and city manager — Current operation	836,971						836,971		E29	836,971	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	296,474	1,176					297,650		E23	297,650	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation	0						0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	196,901						196,901		E25	196,901	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	153,806						153,806		E31	153,806	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	249,097	1,891,038					2,140,135		E89	2,140,135	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	1,733,249	1,892,214	0	0	0	0	3,625,463			3,625,463	176
177	Section G — DEBT SERVICE											
178					6,235,039			6,235,039			6,235,039	177
179								0			0	178
180								0			0	179
181								0			0	180
182	TOTAL DEBT SERVICE	0	0	0	6,235,039	0	0	6,235,039			6,235,039	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify											
184	Various Construction Projects		545,208			11,575,836		12,121,044			12,121,044	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	545,208	0	0	11,575,836	0	12,121,044			12,121,044	187
188	— TIF CAPITAL PROJECTS — Specify											
189								0			0	188
190								0			0	189
191								0			0	190
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	191
193	TOTAL CAPITAL PROJECTS	0	545,208	0	0	11,575,836	0	12,121,044			12,121,044	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	15,579,583	5,509,987	672,974	6,235,039	11,575,836	0	39,573,419			39,573,419	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											
196												195

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF MARION			<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
							Proprietary	Code	GRAND TOTAL (Sum of col. (h))	Line No.		
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								3,207,901	E91	3,207,901	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								4,102,778	E80	4,102,778	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								2,207,827	E81	2,207,827	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								894,637	E80	894,637	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 MARION		<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								59,653	E89	59,653	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241											0	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										0	245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								10,472,796		10,472,796	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	15,579,583	5,509,987	672,974	6,235,039	11,575,836	0	39,573,419	10,472,796		50,046,215	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	960,951	3,757,482		161,168		25,000	4,904,601	1,136,813		6,041,414	255
256	Internal TIF loans/repayments and transfers out			329,719				329,719			329,719	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	960,951	3,757,482	329,719	161,168	0	25,000	5,234,320	1,136,813		6,371,133	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	16,540,534	9,267,469	1,002,693	6,396,207	11,575,836	25,000	44,807,739	11,609,609		56,417,348	259
260												260
261	Ending fund balance June 30, 2013:											261
262	Governmental:											262
263	Nonspendable						152,905	152,905			152,905	263
264	Restricted		7,457,518		6,396,207	14,111,791	1,371	27,966,887			27,966,887	264
265	Committed		1,129,285	1,002,693		1,066,075	25,000	3,223,053			3,223,053	265
266	Assigned	3,629,510				8,628,621		12,258,131			12,258,131	266
267	Unassigned	16,005,909						16,005,909			16,005,909	267
268	Total Governmental	19,635,419	8,586,803	1,002,693	6,396,207	23,806,487	179,276	59,606,885			59,606,885	268
269	Proprietary								8,586,147		8,586,147	269
270	Total ending fund balance June 30, 2013	11,618,193	5,479,981	939,716	293,925	23,502,815	891,539	42,726,169	8,586,147		51,312,316	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	28,158,727	14,747,450	1,942,409	6,690,132	35,078,651	916,539	87,533,908	20,195,756		107,729,664	271
272												272

Part III INTERGOVERNMENTAL EXPENDITURES CITY OF MARION
 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 \$ 3,275
Health.....	M32 531
Highways.....	M44 0
Transit subsidies.....	M94 213,881
Libraries.....	M52 14,381
Police protection.....	M62 0
Sewerage.....	M80 1,898,440
Sanitation.....	M81 224,332
All other.....	M89 \$ 2,398,605

Purpose	Amount paid to State
Highways.....	L44 \$ 40,405
All other.....	L89 \$ 33,860

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 \$	
		12,388,916

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 \$ 3,373,000	29U \$	39U \$ 108,000	49U \$	49U \$	49U \$ 2,663,000	49U \$	191 \$ 103,101
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. Other-Specify GO Debt	19U 28,455,000	29U 2,610,000	39U 5,280,000	49U 25,785,000	49U	49U	49U	189 881,323
10. GO Debt-Geo Thermal	19U 28,196	29U	39U 6,426	49U 21,771	49U	49U	49U	189 1,314
11. GO Debt-Geo Thermal	19U 146,430	29U	39U 29,508	49U 116,922	49U	49U	49U	189 5,819
12.	19U	29U	39U	49U	49U	49U	49U	189
13.	19U	29U	39U	49U	49U	49U	49U	189
14.	19U	29U	39U	49U	49U	49U	49U	189
Total long-term debt	32,002,626	2,610,000	5,423,934	25,923,693	0	2,663,000	0	991,557

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	
	\$	2,202,729,532	x .05 = \$ 110,136,477

Type of asset	Amount - Omit cents				Total (e)
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	
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		
	\$ 293,925	\$	737,263	50,281,128	51,312,316

REMARKS