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1	2/3/2014	DOR REVISION DATE	
2	2/4/2014	BT Updated	
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7	STATE FINANCIAL REPORT FORM C		
8	2013 PROGRAM		
9			
10			
11			
12	NAME OF MUNICIPALITY:	City of Waterloo	
13	YEAR ENDED:	2013	
14			
15	Cash (C) or Modified (M):	M	
16			
17	Municipality Code:	290	
18	County Code:	28	
19	Contact Name:	Morton Hansen, Jr.	
20	Contact Email:	cityhall@waterloowi.us	
21	Contact Phone:	920-478-3025	



BAKER TILLY

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ACCOUNTANTS' COMPILATION REPORT

To the City Council
City of Waterloo
Waterloo, Wisconsin

We have compiled the 2013 Financial Report Form C for the year ended December 31, 2013 included in the accompanying prescribed form. We have not audited or reviewed the 2013 Financial Report Form C included in the accompanying prescribed form and, accordingly, do not express an opinion or provide any assurance about whether the 2013 Financial Report Form C is in accordance with the form prescribed by the Wisconsin Department of Revenue.

Management is responsible for the preparation and fair presentation of the 2013 Financial Report Form C included in the form prescribed by the Wisconsin Department of Revenue and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the 2013 Financial Report Form C.

Our responsibility is to conduct the compilation in accordance with *Statements on Standards for Accounting and Review Services* issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of the 2013 Financial Report Form C without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the 2013 Financial Report Form C.

The 2013 Financial Report Form C included in the accompanying prescribed form is presented in accordance with the requirements of the Wisconsin Department of Revenue, and is not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of the Wisconsin Department of Revenue and is not intended to be and should not be used by anyone other than this specified party.

Baker Tilly Virchow Krause, LLP

Madison, Wisconsin
April 22, 2014

TAX ROLL RECONCILIATION CASH BASIS ACCOUNTING		2013
Description	Seq/Acct Number	Amount (whole dollars)
Part A-Tax Collections, Credits and Settlements:		
Tax collections (January 2013)	002-40000	-0-
Advance tax collections from December 2012 (Must equal acct. 151-26100)	004-40000	
Lottery credit received April	005-40000	
School Levies Tax Credit (if received July 2013)	006-40000	
First Dollar Credit (if received in July)	007-40000	
Dog license collections during year	008-40000	
August settlement from county plus other county settlements	010-40000	
Collection of delinq/postponed personal property tax & interest	018-40000	
Total of Lines 002 through 018	020-40000	-0-
Part B - Tax Settlements Paid to Others:		
Tax collections, lottery and levies credits paid to county (include state)	022-50000	-0-
Dog licenses paid to county during year	025-50000	
Tax collections and credits paid to schools	028-50000	
Tax collections and credits paid to technical colleges	030-50000	
Tax collections and credits paid to sanitary and lake districts	032-50000	
Special assessments & special charges paid to others	035-50000	
Total of Lines 022 through 035	040-50000	-0-
Part C - Taxes Retained by Town:		
Tax Increment (transfer to 100-41120 on page 2)	044-41120	-0-
Occupational tax (transfer to 100-41130 on page 2)	046-41130	
Forest crop/managed forest land tax (transfer to 100-41150 on page 2)	048-41150	
Interest and penalties from delinquent taxes (transfer to 100-41800 on page 2)	052-41800	
Special Assessments (transfer to 102-42000 on page 2)	054-42000	
Dog licenses (Line 008 minus 025) (transfer to 105-44200 on page 3)	055-44200	
Interest on Special Assessments and Charges (transfer to 113-48130 on page 6)	056-48130	
Local Special Charges (transfer to page 4)	058-46000	
Total of Lines 040 through 058 (part B plus part C)	059-40000	-0-
Part D-Local Share of Property Taxes:		
Subtract 059 from 020	060-40000	-0-
Add: other state special charges, if any (also enter in expenditures)	064-40000	
Add: county special charges, if any (also enter in expenditures)	066-40000	
Total of Lines 060 through 066 (If greater than zero, transfer to 100-41110 on page 2) (If less than zero, transfer to 134-59800 on page 10)	068-41110	-0-

2013 SCHEDULE OF REVENUES AND EXPENDITURES ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS		2013
Description	Seq/Acct Number	Amount (Whole dollars)
REVENUES		
TAXES		
Property		
General property taxes (068-41110 on page 1)	100-41110	1,906,421
Tax increments (044-41120 on page 1)	100-41120	150,823
Occupational taxes (046-41130 on page 1)	100-41130	395
Mobile home lottery credit & parking fees (Total Received)		26,533
Subtract payments to schools		-0-
Local share	100-41140	26,533
Private forest crop/managed forest land taxes (048-41150)	100-41150	
Motor vehicle taxes	100-41170	
Public accommodation taxes (Room tax)	100-41210	
General Sales tax collections (Total collections)		-0-
Paid to state (Subtract)		-0-
Local share retained	100-41222	
Premier Resort Area Tax	100-41223	
Race track admissions tax (s.562.08(2))	100-41240	
Taxes from regulated municipally-owned utilities	100-41310	270,227
Taxes from other tax exempt entities	100-41320	21,743
Interest and penalties on delinquent taxes (includes 052-41800)		
(Ag Use Value Penalties)		-0-
Ag Rezoning Fees Paid to DATCP	100-41800	30
Other taxes (List items and amounts)	100-41900	(Identify)
TOTAL TAXES	101-41000	2,376,172
SPECIAL ASSESSMENTS (Include line 054-42000 from page 1)	102-42000	-0-
(Enter interest on special assessments at 113-48130)		
INTERGOVERNMENTAL REVENUES		
Federal Grants:		
Law enforcement	103-43211	-0-
Fire	103-43212	
Ambulance/EMS	103-43213	
Other public safety	103-43219	
Highway	103-43221	
Other transportation	103-43227	
Solid waste disposal	103-43231	
Other sanitation	103-43239	
Health	103-43240	
Human Services	103-43250	
Culture and Recreation	103-43261	
Housing/Economic assistance	103-43271	
Other federal payments		
Include Federal Fish and Wildlife Payments: Payments received		-0-
Less distributions	103-43300	15,821
State Grants:		
Shared revenues (Include expenditure restraint/scip)	103-43410	474,168
Fire insurance tax (2% fire dues)	103-43420	11,600
Other state shared taxes (include Exempt Computer Aid)	103-43430	152,357
General government (include judicial grants)	103-43510	
Law enforcement improvement	103-43521	17,569
Water patrol	103-43522	
Other law enforcement	103-43523	
Emergency government planning	103-43528	
Other public safety	103-43529	4,751

2013 SCHEDULE OF REVENUES AND EXPENDITURES ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS		2013
Description	Seq/Acct Number	Amount (Whole dollars)
INTERGOVERNMENTAL REVENUES (continued)		
Transportation:		
General transportation aids	103-43531	222,481
DOT Flood Damage	103-43532	
Other highway aid (include PECFA and FEMA)	103-43533	
Local road improvement program	103-43534	
Other transportation	103-43537	
Other state payments:		
Recycling	103-43545	12,421
Other sanitation (include Landfill Closure Grants)	103-43549	
Health	103-43550	
Human Services	103-43560	
Culture and recreation	103-43571	548,617
Housing\Economic assistance	103-43581	
Payment for municipal services aid	103-43610	
In lieu of taxes on state conservation lands (s70.113 April PILT)	103-43620	
In lieu of taxes on federal forest lands	103-43630	
Severance/yield/withdrawal taxes (Total amount received)		-0-
20% paid to county (Subtract)		-0-
Difference Retained	103-43640	
Forest cropland/managed forest land (Total amount received)		-0-
Paid to county (Subtract)		-0-
Difference Retained	103-43650	
Payment in lieu of taxes on state conservation lands (s70.114 January PILT)		
Total amount received		-0-
Paid to other governments (Subtract)		-0-
Difference Retained	103-43660	
Other state payments (List items and amounts)	(Identify) 103-43690	
Grants from County and other local governments:		
Highway and bridges	103-43710	
County timber sales	103-43781	
National forest income from county	103-43782	
Other local government grants (List items and amounts)		
County Aid - Library \$70,018, County Aid - Library Nutrition Site \$9,165	(Identify) 103-43790	79,183
TOTAL INTERGOVERNMENTAL REVENUES	104-43000	1,538,968
LICENSES AND PERMITS		
Business and occupational licenses	105-44100	56,067
Nonbusiness licenses (Include line 055-44200 from page 1)	105-44200	5,402
Building permits and inspection fees	105- 44300	13,935
Zoning permits and fees	105-44400	
Other regulatory permits and fees (List items and amounts)		
Impact Fees \$2,261	(Identify) 105-44900	2,261
TOTAL LICENSES AND PERMITS	106-44000	77,665
FINES, FORFEITURES AND PENALTIES		
Law and ordinance violations	107-45100	12,602
Forfeitures	107-45210	
Judgments and damages:		
Law enforcement equipment and property	107-45221	
Highway equipment and property	107-45222	
Other equipment and property	107-45223	
TOTAL FINES, FORFEITS AND PENALTIES	108-45000	12,602

2013 SCHEDULE OF REVENUES AND EXPENDITURES ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS		2013
Description	Seq/Acct Number	Amount (Whole dollars)
PUBLIC CHARGES FOR SERVICES		
General government (Inc. garnishment and filing fees)	109-46100	4,832
Public safety:		
Law enforcement fees	109-46210	437
Fire protection fees	109-46220	
Ambulance/EMS fees	109-46230	120,965
Other public safety	109-46290	
Transportation:		
Highway and street maintenance and construction (Inc. grading, snow removal, ditching, blacktopping, culverts, and gravel sales)	109-46310	3,075
Street (highway) lighting	109-46321	
Sidewalks (replacement with street reconstruction)	109-46322	
Sidewalks new construction/replacement without street reconstruction	109-46323	
Storm sewer maintenance fees	109-46324	
Stormwater drainage fees	109-46328	
Parking lots, ramps and meters	109-46330	
Airport	109-46340	
Mass transit fares	109-46350	
Docks and harbors (commercial)	109-46370	
Other transportation	109-46399	
Sanitation and utilities:		
Sewage service	109-46410	832
Refuse and garbage collection (Curbside pickup)	109-46420	210,425
Solid waste disposal (Include central collection point)	109-46431	
Recycling	109-46435	763
Weed and nuisance control	109-46440	140
Sanitation services (other)	109-46490	
Health:		
Cemetery	109-46540	
Other health services (Include animal control)	109-46590	125
Human services	109-46600	
Culture, recreation and education:		
Library	109-46710	5,149
Parks	109-46720	2,322
Museum	109-46731	
Zoo	109-46732	
Fairs, exhibits and celebrations	109-46741	
Auditorium, convention or civic center (theater)	109-46742	
Community center	109-46743	
Other culture and recreation	109-46750	
Conservation and development:		
Forests	109-46810	
Other conservation	109-46820	
Housing	109-46830	
Urban development	109-46840	
Economic development	109-46850	
Other public charges for services (List items and amounts) (Identify)	109-46900	
TOTAL PUBLIC CHARGES FOR SERVICES	110-46000	349,065

2013 SCHEDULE OF REVENUES AND EXPENDITURES ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS		2013
Description	Seq/Acct Number	Amount (Whole dollars)
INTERGOVERNMENTAL CHARGES FOR SERVICES		
Federal:		
Public safety:		
Law enforcement services	111-47121	-0-
Fire services	111-47122	
Public Works:		
Transportation (highways and streets)	111-47131	
Sewage service	111-47141	
Public housing	111-47181	
Other services to federal government	111-47190	
State:		
Law enforcement services	111-47221	
Fire services	111-47222	
Transportation (highways and streets)	111-47230	
Sewage service	111-47241	
Public housing	111-47281	
Other services to state government	111-47290	
Other local governments:		
General government (Include school election reimbursement)	111-47310	
Public safety:		
Law enforcement services	111-47321	
Fire services	111-47323	155,999
Ambulance/EMS services	111-47324	
Emergency communications (911) (law enforcement share)	111-47325	
Emergency communications (911) (Exclude law enforcement share)	111-47326	
Public Works:		
Transportation (highways and streets)	111-47331	
Other transportation services	111-47339	
Sanitation:		
Sewage Service	111-47341	
Refuse and garbage collection	111-47342	
Solid waste disposal	111-47343	
Recycling	111-47345	
Other:		
Health	111-47350	
Human Services	111-47360	
Public housing	111-47381	
Other services to other local governments	111-47390	
Local departments	111-47400	
TOTAL INTERGOVERNMENTAL CHARGES FOR SERVICES	112-47000	155,999

2013 SCHEDULE OF REVENUES AND EXPENDITURES ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS		2013
Description	Seq/Acct Number	Amount (Whole dollars)
MISCELLANEOUS REVENUES		
Interest:		
Interest income	113-48110	10,523
Interest on special assessments/charges (Include Line 056-48130 on page 1)	113-48130	
Rent	113-48200	16,490
Property sales:		
Sale of law enforcement equipment and property	113-48301	2,896
Sale of fire and ambulance/EMS equipment and property	113-48302	
Sale of highway equipment and property	113-48303	
Sale of refuse and garbage collection equipment and property	113-48304	
Sale of solid waste disposal equipment and property	113-48305	
Sale of recycling equipment and property	113-48306	
Sale of recyclable materials	113-48307	10,200
Sale of other equipment and property	113-48309	55,357
Insurance recoveries:		
Insurance recoveries for damage to law enforcement equipment and property	113-48420	
Insurance recoveries for damage to highway equipment and property	113-48430	
Insurance recoveries for damage to other equipment and property	113-48440	5,725
Donations/contributions from private organizations or individuals	113-48500	184,102
Other miscellaneous revenues (List items and amount for each)		
<i>Subdivider Reimbursement Fee \$13,315, Website Membership Fee \$1,140, Miscellaneous \$57,987</i> (Identify)	113-48900	72,442
TOTAL MISCELLANEOUS REVENUES	114-48000	357,735
OTHER FINANCING SOURCES		
Proceeds from long-term debt	115-49100	900,000
Transfers from other funds (i.e. proprietary fund types)	115-49200	144,056
Sale of general fixed assets	115-49400	
Proceeds of refunding bonds	115-49500	
TOTAL OTHER FINANCING SOURCES	116-49000	1,044,056
TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of pages 2 through 6)	117-40000	5,912,262

2013 SCHEDULE OF REVENUES AND EXPENDITURES ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS		2013
Description	Seq/Acct Number	Amount (Whole dollars)
EXPENDITURES		
GENERAL GOVERNMENT		
Legislative (Board)	118-51100	13,379
Judicial	118-51200	
Legal	118-51300	19,102
General administration (Include clerk and election)	118-51400	240,957
Financial administration (Include treasurer and assessor)	118-51500	64,876
General buildings and plant (including halls)	118-51600	6,364
Other general government:		
Illegal taxes refunded/omitted taxes shared	118-51910	
Judgments and losses	118-51920	
Law enforcement insurance	118-51931	27,215
Highway insurance	118-51932	16,241
Other insurance	118-51938	29,695
Other general government (List items and amounts) <i>Unemployment \$406</i> (Identify)	118-51980	406
TOTAL GENERAL GOVERNMENT	119-51000	418,235
PUBLIC SAFETY		
Law enforcement	120-52100	846,567
Fire protection	120-52200	362,149
Ambulance/EMS	120-52300	92,665
Building inspection	120-52400	20,578
Emergency communication (911) (law enforcement share)	120-52601	
Emergency communication (911) (Exclude law enforcement share)	120-52609	
Correction and detention (Jail)	120-52700	
Other public safety	120-52900	4,973
TOTAL PUBLIC SAFETY	121-52000	1,326,932
PUBLIC WORKS		
TRANSPORTATION		
Administration for highways and streets	122-53100	7,593
Highway and street maintenance and construction:		
Highway and street maintenance for local	122-53311	384,094
Highway and street construction for local	122-53315	
State (highway maintenance and construction)	122-53320	
Other local governments (highway and street maint. & construction)	122-53330	
Road related facilities:		
Limited purpose roads	122-53410	
Street (highway) lighting	122-53420	62,370
Sidewalks maintenance and replacement with street reconstruction	122-53431	
New sidewalk construction and replacement without street reconstruction	122-53432	
Storm sewer maintenance	122-53441	
Storm sewer construction	122-53442	
Stormwater drainage	122-53448	
Parking facilities	122-53450	#REF!

2013 SCHEDULE OF REVENUES AND EXPENDITURES ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS		2013
Description	Seq/Acct Number	Amount (Whole dollars)
PUBLIC WORKS (continued)		
Other transportation:		
Airport	122-53510	-0-
Mass transit	122-53520	1,529
Docks and harbors (commercial)	122-53540	
Other transportation facilities (list items and amounts)		
	(Identify) 122-53580	
SANITATION		
Sewage service	122-53610	900
Refuse and garbage collection (Curbside pickup)	122-53620	158,832
Solid waste disposal (Inc. central collection point transfer)	122-53631	
Recycling expenditures	122-53635	55,556
Weed and nuisance control	122-53640	113
Other Sanitation (list items and amounts)	122-53680	
	(Identify)	
TOTAL PUBLIC WORKS	123-53000	670,987
HEALTH AND HUMAN SERVICES		
Public health services (Include animal control)	124-54100	4,157
General relief	124-54420	
Aging (Includes senior citizen programs)	124-54600	
Cemetery	124-54910	63
Other health and human services	124-54980	
TOTAL HEALTH AND HUMAN SERVICES	125-54000	4,220
CULTURE, RECREATION AND EDUCATION		
Culture:		
Library	126-55110	333,324
Museum	126-55120	
Other culture	126-55190	53,777
Parks	126-55200	9,611
Recreation programs and events	126-55300	2,316
Recreation facilities	126-55400	
Zoo	126-55410	
TOTAL CULTURE, RECREATION AND EDUCATION	127-55000	399,028
CONSERVATION AND DEVELOPMENT		
Housing	128-56500	-0-
Urban development	128-56600	
Economic development (include tourism)	128-56700	98,722
Other conservation and development (zoning, land use)	128-56900	3,699
TOTAL CONSERVATION AND DEVELOPMENT	129-56000	102,421

2013 SCHEDULE OF REVENUES AND EXPENDITURES ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS		2013
Description	Seq/Acct Number	Amount (Whole dollars)
CAPITAL OUTLAY		
General government		
General public buildings outlay (Allocate highway & public safety)	130-57140	-0-
Other general government outlay	130-57190	
Public safety:		
Law enforcement outlay	130-57210	34,879
Fire protection outlay	130-57220	19,313
Ambulance/EMS outlay	130-57230	
Emergency communication (911) outlay (law enforcement share)	130-57261	
Emergency communication (911) outlay (Exclude law enforcement share)	130-57269	
Other public safety outlay	130-57290	
Transportation:		
Highway and street:		
Highway equipment outlay	130-57324	16,300
Highway building outlay	130-57327	
Highway and street outlay for local	130-57331	31,692
Highway and street outlay for state	130-57332	
Highway and street outlay for other local governments	130-57333	
Road related facilities:		
Limited purpose roads	130-57341	
Street (highway) lighting outlay	130-57342	
Sidewalks replacement with street reconstruction	130-57343	
New sidewalk outlay and replacement without street reconstruction	130-57344	
Storm sewer outlay	130-57345	
Parking facilities outlay	130-57346	
Stormwater drainage outlay	130-57348	
Other transportation:		
Airport outlay	130-57351	
Mass transit outlay	130-57352	
Dock and harbor outlay (commercial)	130-57354	
Other transportation outlay	130-57391	
Sanitation:		
Sewage service outlay	130-57410	10,213
Refuse and garbage collection outlay	130-57420	
Solid waste disposal outlay (Inc. landfill closure cost)	130-57431	
Recycling outlay	130-57435	
Other sanitation outlay (Include water mains and laterals)	130-57490	
Health and human Services:		
Health outlay	130-57510	
Culture, recreation and education:		
Library outlay	130-57610	
Parks outlay	130-57620	801,492
Other culture and recreation outlay	130-57630	
Conservation and development:		
Housing outlay	130-57710	
Urban development outlay	130-57721	
Economic development outlay	130-57725	1,078,645
Other conservation and development outlay	130-57730	
TOTAL CAPITAL OUTLAY	131-57000	1,992,534

2013 SCHEDULE OF REVENUES AND EXPENDITURES ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS		2013
Description	Seq/Acct Number	Amount (Whole dollars)
DEBT SERVICE		
Debt service--principal	132-58100	478,079
Debt service--interest and fiscal charges:		
Law enforcement	132-58211	34,420
Fire protection	132-58212	9,874
Ambulance/EMS	132-58213	
Highway and street	132-58221	86,349
Storm sewer	132-58222	449
Refuse and garbage collection	132-58227	
Solid waste disposal (include recycling)	132-58230	
Other interest and fiscal charges	132-58290	27,974
TOTAL DEBT SERVICE	133-58000	637,145
OTHER FINANCING USES		
Transfer to other funds (i.e. proprietary fund types)	134-59200	4,925
Payment to refunding bond escrow agent	134-59500	
Funds applied to reduce levies of other taxing jurisdictions (From 068-41110 on page 1)	134-59800	
Other financing uses (List items and amounts) (Identify)	134-59900	
TOTAL OTHER FINANCING USES	135-59000	4,925
TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of pages 7 through 10)	136-50000	5,556,427

2013 SCHEDULE OF REVENUES AND EXPENDITURES ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS		2013
Description	Seq/Acct Number	Amount (Whole dollars)
Cash Basis		
FINANCIAL REPORT RECONCILIATION		
ALL GOVERNMENTAL FUND TYPES and EXPENDABLE TRUST FUNDS		
Cash and securities (investments) at beginning of year	140-11000	-0-
Temporary (one year or less) loans incurred during year	140-21200	
Revenues and other financing sources: Governmental Fund Types (Account 117-40000)	140-40000	N/A
Other revenue/rounding adjustments		
(Identify)	140-49000	
Advance tax collections held at end of year (Must be included here if in account 150-11000 below)	141-26100	
Payroll deductions payable at end of year (If in acct. 150-50000)	142-21500	
GRAND TOTAL (MUST EQUAL CODE 153-90000 BELOW)	143-90000	N/A
Cash and securities (investments) end of year	150-11000	-0-
Temporary (one year or less) loans paid during year	150-21200	
Expenditures and other financing uses: Governmental Fund Types (Account 136-50000)	150-50000	N/A
Other expenditures/rounding adjustments		
(Identify)	150-59000	
Advance tax collections held at beginning of year (Must be included here if in account 140-11000 above)	151-26100	
Payroll deductions payable at beginning of year (Include here if shown as prior year expenditures)	152-21500	
GRAND TOTAL (MUST EQUAL CODE 143-90000 BELOW)	153-90000	N/A
(COMPLETE TOP OR BOTTOM OF PAGE-NOT BOTH)		
MODIFIED ACCRUAL BASIS		
STATEMENT OF CHANGE IN FUND BALANCE		
ALL GOVERNMENTAL FUND TYPES and EXPENDABLE TRUST FUNDS		
Fund balance at beginning of year	140-34000	3,244,815
Revenues and other financing sources: Governmental Fund Types (Account 117-40000)	140-40000	5,912,262
Adjustments to fund balance (Explain major items)	140-85000	
GRAND TOTAL (MUST EQUAL CODE 153-90000 BELOW)	143-90000	9,157,077
Expenditures and other financing uses: Governmental Fund Types (Account 136-50000)	150-50000	5,556,427
Fund balance at end of year	151-34000	3,600,650
GRAND TOTAL (MUST EQUAL CODE 143-90000 ABOVE)	153-90000	9,157,077

2013 SCHEDULE OF REVENUES AND EXPENSES ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS		2013
Description	Seq/Acct Number	Amount (Whole dollars)
OPERATING REVENUES (proprietary fund)		
Public charges for services:		
Enterprise:		
Fire protection fees	200-46220	-0-
Ambulance/EMS fees	200-46230	
Storm Water Drainage	200-46324	
Parking lots, ramps and meters	200-46330	
Airport	200-46340	
Mass transit fares	200-46350	
Docks and harbors (commercial)	200-46370	
Sewage service	200-46410	955,232
Refuse and garbage collection	200-46420	
Solid waste disposal	200-46431	
Recycling	200-46435	
Water service	200-46450	407,490
Electric service	200-46461	4,364,759
Gas service	200-46465	
Public health services	200-46510	
Nursing home	200-46521	
General hospital	200-46522	
Cemetery	200-46540	
Zoo	200-46732	
Golf course	200-46733	
Swimming areas	200-46734	
Ice Arena	200-46735	
Cable television	200-46736	
Auditorium, convention or civic center (theater)	200-46742	
Public housing	200-46830	
Urban development	200-46840	
Economic development	200-46850	
Other public charges for services (enterprise)		
	(Identify) 200-46900	
Internal service:		
Other internal service--public charges		
	(Identify) 202-46199	
Intergovernmental charges for services:		
Federal:		
Enterprise:		
Fire services	202-47122	
Sewage service	202-47141	
Public housing	202-47181	
Other services to federal government by enterprises	202-47191	
Internal service	203-47193	
State:		
Enterprise:		
Fire services	203-47222	
Sewage service	203-47241	
Public housing	203-47281	
Other services to state government by enterprises	203-47291	
Internal service	204-47293	

2013 SCHEDULE OF REVENUES AND EXPENSES ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS		2013
Description	Seq/Acct Number	Amount (Whole dollars)
INTERGOVERNMENTAL CHARGES FOR SERVICES (continued)		
Other local governments:		
Enterprise:		
Fire services	204-47323	-0-
Ambulance/EMS services	204-47324	
Sewage service	204-47341	
Refuse and garbage collection	204-47342	
Solid waste disposal	204-47343	
Recycling	204-47345	
Health	204-47350	
Public housing	204-47381	
Other services to other local governments by enterprises	204-47391	
Internal service	205-47393	
Interdepartmental charges for services:		
Enterprise:		
Services to other local departments by enterprises (Include public fire protection/hydrant rental from general fund)	205-47491	164,269
Internal service	206-47493	
Miscellaneous (Operating) Revenues		
Enterprise	206-48691	
Internal service	207-48692	
Fiduciary/pension trust	207-48910	
TOTAL OPERATING REVENUES	208-40000	5,891,750

2013 SCHEDULE OF REVENUES AND EXPENSES ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS		2013
Description	Seq/Acct Number	Amount (Whole dollars)
OPERATING EXPENSES (proprietary fund)		
Enterprise:		
Fire protection	209-52200	-0-
Ambulance/EMS	209-52300	
Parking (facilities) lots, ramps and meters	209-53450	
Airport	209-53510	
Mass transit	209-53520	
Docks and harbors (commercial)	209-53540	
Sewage service	209-53610	669,112
Refuse and garbage collection	209-53620	
Solid waste disposal	209-53631	
Recycling	209-53635	
Storm Water Drainage	209-53650	
Water service	209-53700	668,718
Electric service	209-53800	4,296,457
Gas service	209-53810	
Public health services	209-54100	
Nursing home	209-54210	
General hospital	209-54220	
Cemetery	209-54910	
Auditorium, convention or civic center (theater)	209-55130	
Parks	209-55200	
Cable television	209-55370	
Zoo	209-55410	
Swimming areas	209-55420	
Golf courses	209-55430	
Ice Arena	209-55450	
Public housing	209-56500	
Urban development	209-56600	
Economic Development	209-56700	
Other enterprise		
	(Identify) 209-56910	
Internal service (operating expense)	211-51490	
Fiduciary/pension trust	211-59980	
TOTAL OPERATING EXPENSES	212-50000	5,634,287

2013 SCHEDULE OF REVENUES AND EXPENSES ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS		2013
Description	Seq/Acct Number	Amount (Whole dollars)
NON-OPERATING REVENUES (Proprietary fund types)		
Taxes:		
General property taxes	213-41110	-0-
Tax increments	213-41120	
Public Accommodation taxes (ROOM TAX)	213-41210	
Retailers' discount (retained)	213-41222	
Other taxes (Identify)	213-41900	
Intergovernmental revenues (operating grants):		
Enterprise		
Federal:		
Health (grants and aids)	213-43240	
Human services (grants and aids)	213-43250	
Public housing (grants and aids)	213-43271	
Other federal payments	213-43300	
State:		
Recycling grants	213-43545	
Health (grants and aids)	213-43550	
Human services (grants and aids)	213-43560	
Public housing (grants and aids)	213-43581	
Other state payments	213-43690	
Other local governments:		
Other local government grants	213-43790	
Internal service (grants)	215-43518	
Miscellaneous revenue:		
Interest income	215-48110	10,934
Rent	215-48200	
Enterprise:		
Other regulatory permits and fees	216-44900	
Sale of recycling equipment and property	216-48306	
Sale of recyclable materials	216-48307	
Other miscellaneous revenues (enterprise)	216-48900	937
Internal service	217-48693	
TOTAL NON-OPERATING REVENUES	218-40000	11,871
NON-OPERATING EXPENSES (proprietary fund types)		
Enterprise:		
Debt service--interest and fiscal charges	219-58200	265,298
Other enterprise (non-operating expenses)	219-59910	
Internal service:		
Debt service-interest and fiscal charges (internal service fund)	221-58200	
Other internal service (non-operating expenses)	221-59940	
TOTAL NON-OPERATING EXPENSES	222-50000	265,298
INCOME (LOSS) BEFORE OPERATING TRANSFERS	223-61000	4,036
OTHER FINANCING SOURCES (USES)		
Transfer from other funds (i.e. governmental fund types)	224-49200	4,925
Capital contributions	224-49300	375,211
Transfer to other funds (i.e., governmental fund types) (enter zero or negative number)	224-59200	(144,056)
NET INCOME (LOSS)	225-62000	240,116

2013 SCHEDULE OF SPECIFIED RECEIPT, DISBURSEMENT AND OTHER DATA ALL FUNDS		2013
Description	Seq/Acct Number	Amount (Whole dollars)
RECEIPTS AND OTHER DATA:		
General property tax levied for local purposes	300-71110	1,906,421
Hydrant rental included in water users (Do not include hydrant rental collected through the tax roll shown at code 205-47491)	300-72100	
Proprietary fund types:		
Intergovernmental revenues (capital grants)	300-73310	
Long-Term Debt	250-29000	6,538,773
Special assessment collections of proprietary fund types	300-74000	866
Sale of property by proprietary fund types	300-78340	18,110
DISBURSEMENTS AND OTHER DATA:		
Profit or (loss) of internal service funds related to services provided to eligible cost items for highway aid purposes (excluding law enforcement)	304-62010	
Profit or (loss) of internal service funds related to services provided to eligible cost items for highway aid purposes (law enforcement only)	304-62020	

SCHEDULE OF INDEBTEDNESS
for the year ending December 31, 2013

City of Waterloo

PURPOSE OF LOAN	Line No.	Principal Outstanding Jan 1, 2013	Principal Incurred in 2013	Principal Retired or paid in 2013	Principal Outstanding Dec 31, 2013
Long term General Obligation Debt (more than one year):					
Police debt	900-50010	984,768	-0-	125,600	859,168
Fire protection debt	900-50015	403,700		7,700	396,000
Highway debt	900-50020	2,299,454		181,829	2,117,625
Storm sewer debt	900-50030	18,350		350	18,000
Water supply system debt	900-50040				
Electric supply system debt	900-50050				
Transit system debt	900-50060				
Public school debt	900-50070				
All other long term general obligation debt	900-50080	726,600	900,000	162,600	1,463,999
Total Long Term General Obligation Debt	900-50100	4,432,871	900,000	478,079	4,854,792
Short Term Debt (one year or less):					
Police debt	910-50210	-0-	-0-	-0-	-0-
Highway debt	910-50220				
Storm sewer debt	910-50230				
All other short term debt	910-50280				
Revenue Bonds and Notes:					
Pollution control debt	920-50310	-0-	-0-	-0-	-0-
Water supply system debt	920-50320	1,327,050	85,500	45,377	1,367,173
Electric supply system debt	920-50330	1,495,300	418,000	60,797	1,852,503
Transit system debt	920-50340				
All other revenue bond and note debt	920-50380	3,422,650	1,765,273	1,868,826	3,319,097
Other Debt and Long-term Obligations (Such as accrued employee benefits)					
	930-50400	-0-	-0-	-0-	-0-