

|    | A                                    | B                      | C |
|----|--------------------------------------|------------------------|---|
| 1  | 2/3/2014                             | DOR REVISION DATE      |   |
| 2  | 2/4/2014                             | BT Updated             |   |
| 3  |                                      |                        |   |
| 4  |                                      |                        |   |
| 5  |                                      |                        |   |
| 6  |                                      |                        |   |
| 7  | <b>STATE FINANCIAL REPORT FORM C</b> |                        |   |
| 8  | <b>2013 PROGRAM</b>                  |                        |   |
| 9  |                                      |                        |   |
| 10 |                                      |                        |   |
| 11 |                                      |                        |   |
| 12 | <b>NAME OF MUNICIPALITY:</b>         | City of Waterloo       |   |
| 13 | <b>YEAR ENDED:</b>                   | 2013                   |   |
| 14 |                                      |                        |   |
| 15 | <b>Cash (C) or Modified (M):</b>     | M                      |   |
| 16 |                                      |                        |   |
| 17 | <b>Municipality Code:</b>            | 290                    |   |
| 18 | <b>County Code:</b>                  | 28                     |   |
| 19 | <b>Contact Name:</b>                 | Morton Hansen, Jr.     |   |
| 20 | <b>Contact Email:</b>                | cityhall@waterloowi.us |   |
| 21 | <b>Contact Phone:</b>                | 920-478-3025           |   |



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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<br>CASH BASIS ACCOUNTING  |                    | 2013                      |
|---|--------------------|---------------------------|
| Description   | Seq/Acct<br>Number | Amount<br>(whole dollars) |
| <b>Part A-Tax Collections, Credits and Settlements:</b>   |                    |                           |
| 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          |                           |
| <b>Total of Lines 002 through 018 . . . . .</b>   | <b>020-40000</b>   | <b>-0-</b>                |
| <b>Part B - Tax Settlements Paid to Others:</b>   |                    |                           |
| 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          |                           |
| <b>Total of Lines 022 through 035 . . . . .</b>   | <b>040-50000</b>   | <b>-0-</b>                |
| <b>Part C - Taxes Retained by Town:</b>   |                    |                           |
| 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<br>(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          |                           |
| <b>Total of Lines 040 through 058 (part B plus part C) . . . . .</b>  | <b>059-40000</b>   | <b>-0-</b>                |
| <b>Part D-Local Share of Property Taxes:</b>  |                    |                           |
| 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          |                           |
| <b>Total of Lines 060 through 066<br/>(If greater than zero, transfer to 100-41110 on page 2)<br/>(If less than zero, transfer to 134-59800 on page 10) . . . . .</b> | <b>068-41110</b>   | <b>-0-</b>                |

| 2013 SCHEDULE OF REVENUES AND EXPENDITURES<br>ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS |                  | 2013                   |
|--|------------------|------------------------|
| Description  | Seq/Acct Number  | Amount (Whole dollars) |
| <b>REVENUES</b>  |                  |                        |
| <b>TAXES</b>   |                  |                        |
| <b>Property</b>  |                  |                        |
| 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)             |
| <b>TOTAL TAXES</b>   | <b>101-41000</b> | <b>2,376,172</b>       |
| <b>SPECIAL ASSESSMENTS (Include line 054-42000 from page 1)</b>                                      | <b>102-42000</b> | <b>-0-</b>             |
| (Enter interest on special assessments at 113-48130)   |                  |                        |
| <b>INTERGOVERNMENTAL REVENUES</b>  |                  |                        |
| <b>Federal Grants:</b>   |                  |                        |
| 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                 |
| <b>State Grants:</b>   |                  |                        |
| 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<br>ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS |                  | 2013                   |
|--|------------------|------------------------|
| Description  | Seq/Acct Number  | Amount (Whole dollars) |
| <b>INTERGOVERNMENTAL REVENUES (continued)</b>  |                  |                        |
| <b>Transportation:</b>   |                  |                        |
| 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        |                        |
| <b>Other state payments:</b>   |                  |                        |
| 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              |
| <b>Grants from County and other local governments:</b>   |                  |                        |
| 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                 |
| <b>TOTAL INTERGOVERNMENTAL REVENUES . . . . .</b>  | <b>104-43000</b> | <b>1,538,968</b>       |
| <b>LICENSES AND PERMITS</b>  |                  |                        |
| 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                  |
| <b>TOTAL LICENSES AND PERMITS . . . . .</b>  | <b>106-44000</b> | <b>77,665</b>          |
| <b>FINES, FORFEITURES AND PENALTIES</b>  |                  |                        |
| Law and ordinance violations . . . . .   | 107-45100        | 12,602                 |
| Forfeitures . . . . .  | 107-45210        |                        |
| <b>Judgments and damages:</b>  |                  |                        |
| Law enforcement equipment and property . . . . .   | 107-45221        |                        |
| Highway equipment and property . . . . .   | 107-45222        |                        |
| Other equipment and property . . . . .   | 107-45223        |                        |
| <b>TOTAL FINES, FORFEITS AND PENALTIES . . . . .</b>   | <b>108-45000</b> | <b>12,602</b>          |



| 2013 SCHEDULE OF REVENUES AND EXPENDITURES<br>ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS |                  | 2013                   |
|--|------------------|------------------------|
| Description  | Seq/Acct Number  | Amount (Whole dollars) |
| <b>INTERGOVERNMENTAL CHARGES FOR SERVICES</b>  |                  |                        |
| <b>Federal:</b>  |                  |                        |
| <b>Public safety:</b>  |                  |                        |
| Law enforcement services . . . . .   | 111-47121        | -0-                    |
| Fire services . . . . .  | 111-47122        |                        |
| <b>Public Works:</b>   |                  |                        |
| Transportation (highways and streets) . . . . .  | 111-47131        |                        |
| Sewage service . . . . .   | 111-47141        |                        |
| Public housing . . . . .   | 111-47181        |                        |
| Other services to federal government . . . . .   | 111-47190        |                        |
| <b>State:</b>  |                  |                        |
| 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        |                        |
| <b>Other local governments:</b>  |                  |                        |
| General government (Include school election reimbursement) . . . . .                                 | 111-47310        |                        |
| <b>Public safety:</b>  |                  |                        |
| 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        |                        |
| <b>Public Works:</b>   |                  |                        |
| Transportation (highways and streets) . . . . .  | 111-47331        |                        |
| Other transportation services . . . . .  | 111-47339        |                        |
| <b>Sanitation:</b>   |                  |                        |
| Sewage Service . . . . .   | 111-47341        |                        |
| Refuse and garbage collection . . . . .  | 111-47342        |                        |
| Solid waste disposal . . . . .   | 111-47343        |                        |
| Recycling . . . . .  | 111-47345        |                        |
| <b>Other:</b>  |                  |                        |
| Health . . . . .   | 111-47350        |                        |
| Human Services . . . . .   | 111-47360        |                        |
| Public housing . . . . .   | 111-47381        |                        |
| Other services to other local governments . . . . .  | 111-47390        |                        |
| Local departments . . . . .  | 111-47400        |                        |
| <b>TOTAL INTERGOVERNMENTAL CHARGES FOR SERVICES . . . . .</b>  | <b>112-47000</b> | <b>155,999</b>         |

| 2013 SCHEDULE OF REVENUES AND EXPENDITURES<br>ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS                |                    | 2013                      |
|---|--------------------|---------------------------|
| Description   | Seq/Acct<br>Number | Amount<br>(Whole dollars) |
| <b>MISCELLANEOUS REVENUES</b>   |                    |                           |
| <b>Interest:</b>  |                    |                           |
| Interest income . . . . .   | 113-48110          | 10,523                    |
| Interest on special assessments/charges<br>(Include Line 056-48130 on page 1) . . . . .                             | 113-48130          |                           |
| Rent . . . . .  | 113-48200          | 16,490                    |
| <b>Property sales:</b>  |                    |                           |
| 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                    |
| <b>Insurance recoveries:</b>  |                    |                           |
| Insurance recoveries for damage to law enforcement equipment<br>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,<br/>Miscellaneous \$57,987</i> (Identify) | 113-48900          | 72,442                    |
| <b>TOTAL MISCELLANEOUS REVENUES . . . . .</b>   | <b>114-48000</b>   | <b>357,735</b>            |
| <b>OTHER FINANCING SOURCES</b>  |                    |                           |
| 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          |                           |
| <b>TOTAL OTHER FINANCING SOURCES . . . . .</b>  | <b>116-49000</b>   | <b>1,044,056</b>          |
| <b>TOTAL REVENUES AND OTHER FINANCING SOURCES<br/>(Sum of pages 2 through 6) . . . . .</b>                          | <b>117-40000</b>   | <b>5,912,262</b>          |



| 2013 SCHEDULE OF REVENUES AND EXPENDITURES<br>ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS |                    | 2013                      |
|--|--------------------|---------------------------|
| Description  | Seq/Acct<br>Number | Amount<br>(Whole dollars) |
| <b>EXPENDITURES</b>  |                    |                           |
| <b>GENERAL GOVERNMENT</b>  |                    |                           |
| 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                     |
| <b>Other general government:</b>   |                    |                           |
| 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)<br><i>Unemployment \$406</i> . . . . . (Identify)  | 118-51980          | 406                       |
| <b>TOTAL GENERAL GOVERNMENT</b> . . . . .  | <b>119-51000</b>   | <b>418,235</b>            |
| <b>PUBLIC SAFETY</b>   |                    |                           |
| 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                     |
| <b>TOTAL PUBLIC SAFETY</b> . . . . .   | <b>121-52000</b>   | <b>1,326,932</b>          |
| <b>PUBLIC WORKS</b>  |                    |                           |
| <b>TRANSPORTATION</b>  |                    |                           |
| Administration for highways and streets . . . . .  | 122-53100          | 7,593                     |
| <b>Highway and street maintenance and construction:</b>  |                    |                           |
| 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          |                           |
| <b>Road related facilities:</b>  |                    |                           |
| 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<br>ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS |                    | 2013                      |
|--|--------------------|---------------------------|
| Description  | Seq/Acct<br>Number | Amount<br>(Whole dollars) |
| <b>PUBLIC WORKS (continued)</b>  |                    |                           |
| <b>Other transportation:</b>   |                    |                           |
| Airport . . . . .  | 122-53510          | -0-                       |
| Mass transit . . . . .   | 122-53520          | 1,529                     |
| Docks and harbors (commercial) . . . . .   | 122-53540          |                           |
| Other transportation facilities (list items and amounts)<br>(Identify)                               | 122-53580          |                           |
| <b>SANITATION</b>  |                    |                           |
| 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)<br>(Identify)  | 122-53680          |                           |
| <b>TOTAL PUBLIC WORKS . . . . .</b>  | <b>123-53000</b>   | <b>670,987</b>            |
| <b>HEALTH AND HUMAN SERVICES</b>   |                    |                           |
| 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          |                           |
| <b>TOTAL HEALTH AND HUMAN SERVICES . . . . .</b>   | <b>125-54000</b>   | <b>4,220</b>              |
| <b>CULTURE, RECREATION AND EDUCATION</b>   |                    |                           |
| <b>Culture:</b>  |                    |                           |
| 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          |                           |
| <b>TOTAL CULTURE, RECREATION AND EDUCATION . . . . .</b>   | <b>127-55000</b>   | <b>399,028</b>            |
| <b>CONSERVATION AND DEVELOPMENT</b>  |                    |                           |
| 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                     |
| <b>TOTAL CONSERVATION AND DEVELOPMENT . . . . .</b>  | <b>129-56000</b>   | <b>102,421</b>            |

| 2013 SCHEDULE OF REVENUES AND EXPENDITURES<br>ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS |                    | 2013                      |
|--|--------------------|---------------------------|
| Description  | Seq/Acct<br>Number | Amount<br>(Whole dollars) |
| <b>CAPITAL OUTLAY</b>  |                    |                           |
| <b>General government</b>  |                    |                           |
| General public buildings outlay (Allocate highway & public safety) . . . . .                         | 130-57140          | -0-                       |
| Other general government outlay . . . . .  | 130-57190          |                           |
| <b>Public safety:</b>  |                    |                           |
| 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          |                           |
| <b>Transportation:</b>   |                    |                           |
| <b>Highway and street:</b>   |                    |                           |
| 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          |                           |
| <b>Road related facilities:</b>  |                    |                           |
| 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          |                           |
| <b>Other transportation:</b>   |                    |                           |
| Airport outlay . . . . .   | 130-57351          |                           |
| Mass transit outlay . . . . .  | 130-57352          |                           |
| Dock and harbor outlay (commercial) . . . . .  | 130-57354          |                           |
| Other transportation outlay . . . . .  | 130-57391          |                           |
| <b>Sanitation:</b>   |                    |                           |
| 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          |                           |
| <b>Health and human Services:</b>  |                    |                           |
| Health outlay . . . . .  | 130-57510          |                           |
| <b>Culture, recreation and education:</b>  |                    |                           |
| Library outlay . . . . .   | 130-57610          |                           |
| Parks outlay . . . . .   | 130-57620          | 801,492                   |
| Other culture and recreation outlay . . . . .  | 130-57630          |                           |
| <b>Conservation and development:</b>   |                    |                           |
| Housing outlay . . . . .   | 130-57710          |                           |
| Urban development outlay . . . . .   | 130-57721          |                           |
| Economic development outlay . . . . .  | 130-57725          | 1,078,645                 |
| Other conservation and development outlay . . . . .  | 130-57730          |                           |
| <b>TOTAL CAPITAL OUTLAY . . . . .</b>  | <b>131-57000</b>   | <b>1,992,534</b>          |

| 2013 SCHEDULE OF REVENUES AND EXPENDITURES<br>ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS |                    | 2013                      |
|--|--------------------|---------------------------|
| Description  | Seq/Acct<br>Number | Amount<br>(Whole dollars) |
| <b>DEBT SERVICE</b>  |                    |                           |
| 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                    |
| <b>TOTAL DEBT SERVICE</b>  | <b>133-58000</b>   | <b>637,145</b>            |
| <b>OTHER FINANCING USES</b>  |                    |                           |
| 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)<br>(Identify)  | 134-59900          |                           |
| <b>TOTAL OTHER FINANCING USES</b>  | <b>135-59000</b>   | <b>4,925</b>              |
| <b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b><br>(Sum of pages 7 through 10)                    | <b>136-50000</b>   | <b>5,556,427</b>          |

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

| 2013 SCHEDULE OF REVENUES AND EXPENSES<br>ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS |                      | 2013                   |
|--|----------------------|------------------------|
| Description  | Seq/Acct Number      | Amount (Whole dollars) |
| <b>OPERATING REVENUES (proprietary fund)</b>   |                      |                        |
| <b>Public charges for services:</b>  |                      |                        |
| <b>Enterprise:</b>   |                      |                        |
| 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 |                        |
| <b>Internal service:</b>   |                      |                        |
| Other internal service--public charges   |                      |                        |
|  | (Identify) 202-46199 |                        |
| <b>Intergovernmental charges for services:</b>   |                      |                        |
| <b>Federal:</b>  |                      |                        |
| <b>Enterprise:</b>   |                      |                        |
| Fire services . . . . .  | 202-47122            |                        |
| Sewage service . . . . .   | 202-47141            |                        |
| Public housing . . . . .   | 202-47181            |                        |
| Other services to federal government by enterprises . . . . .                                | 202-47191            |                        |
| <b>Internal service</b>  | <b>203-47193</b>     |                        |
| <b>State:</b>  |                      |                        |
| <b>Enterprise:</b>   |                      |                        |
| Fire services . . . . .  | 203-47222            |                        |
| Sewage service . . . . .   | 203-47241            |                        |
| Public housing . . . . .   | 203-47281            |                        |
| Other services to state government by enterprises . . . . .                                  | 203-47291            |                        |
| <b>Internal service</b>  | <b>204-47293</b>     |                        |

| 2013 SCHEDULE OF REVENUES AND EXPENSES<br>ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS                                      |                  | 2013                   |
|---|------------------|------------------------|
| Description   | Seq/Acct Number  | Amount (Whole dollars) |
| <b>INTERGOVERNMENTAL CHARGES FOR SERVICES (continued)</b>   |                  |                        |
| <b>Other local governments:</b>   |                  |                        |
| <b>Enterprise:</b>  |                  |                        |
| 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        |                        |
| <b>Internal service . . . . .</b>   | <b>205-47393</b> |                        |
| <b>Interdepartmental charges for services:</b>  |                  |                        |
| <b>Enterprise:</b>  |                  |                        |
| Services to other local departments by enterprises<br>(Include public fire protection/hydrant rental from general fund) . . . . . | 205-47491        | 164,269                |
| <b>Internal service . . . . .</b>   | <b>206-47493</b> |                        |
| <b>Miscellaneous (Operating) Revenues</b>   |                  |                        |
| <b>Enterprise . . . . .</b>   | <b>206-48691</b> |                        |
| <b>Internal service . . . . .</b>   | <b>207-48692</b> |                        |
| <b>Fiduciary/pension trust . . . . .</b>  | <b>207-48910</b> |                        |
| <b>TOTAL OPERATING REVENUES . . . . .</b>   | <b>208-40000</b> | <b>5,891,750</b>       |

| 2013 SCHEDULE OF REVENUES AND EXPENSES<br>ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS |                      | 2013                      |
|--|----------------------|---------------------------|
| Description  | Seq/Acct<br>Number   | Amount<br>(Whole dollars) |
| <b>OPERATING EXPENSES (proprietary fund)</b>   |                      |                           |
| <b>Enterprise:</b>   |                      |                           |
| 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 |                           |
| <b>Internal service (operating expense) . . . . .</b>  | 211-51490            |                           |
| <b>Fiduciary/pension trust . . . . .</b>   | 211-59980            |                           |
| <b>TOTAL OPERATING EXPENSES . . . . .</b>  | <b>212-50000</b>     | <b>5,634,287</b>          |



| 2013 SCHEDULE OF REVENUES AND EXPENSES<br>ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS |                    | 2013                      |
|--|--------------------|---------------------------|
| Description  | Seq/Acct<br>Number | Amount<br>(Whole dollars) |
| <b>NON-OPERATING REVENUES (Proprietary fund types)</b>                                       |                    |                           |
| <b>Taxes:</b>  |                    |                           |
| 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          |                           |
| <b>Intergovernmental revenues (operating grants):</b>  |                    |                           |
| <b>Enterprise</b>  |                    |                           |
| <b>Federal:</b>  |                    |                           |
| 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          |                           |
| <b>State:</b>  |                    |                           |
| 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          |                           |
| <b>Other local governments:</b>  |                    |                           |
| Other local government grants . . . . .  | 213-43790          |                           |
| Internal service (grants) . . . . .  | 215-43518          |                           |
| <b>Miscellaneous revenue:</b>  |                    |                           |
| Interest income . . . . .  | 215-48110          | 10,934                    |
| Rent . . . . .   | 215-48200          |                           |
| <b>Enterprise:</b>   |                    |                           |
| 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          |                           |
| <b>TOTAL NON-OPERATING REVENUES</b> . . . . .  | <b>218-40000</b>   | <b>11,871</b>             |
| <b>NON-OPERATING EXPENSES (proprietary fund types)</b>                                       |                    |                           |
| <b>Enterprise:</b>   |                    |                           |
| Debt service--interest and fiscal charges . . . . .  | 219-58200          | 265,298                   |
| Other enterprise (non-operating expenses) . . . . .  | 219-59910          |                           |
| <b>Internal service:</b>   |                    |                           |
| Debt service-interest and fiscal charges (internal service fund) . . . . .                   | 221-58200          |                           |
| Other internal service (non-operating expenses) . . . . .                                    | 221-59940          |                           |
| <b>TOTAL NON-OPERATING EXPENSES</b> . . . . .  | <b>222-50000</b>   | <b>265,298</b>            |
| <b>INCOME (LOSS) BEFORE OPERATING TRANSFERS</b> . . . . .                                    | <b>223-61000</b>   | <b>4,036</b>              |
| <b>OTHER FINANCING SOURCES (USES)</b>  |                    |                           |
| 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)                 |
| <b>NET INCOME (LOSS)</b> . . . . .   | <b>225-62000</b>   | <b>240,116</b>            |

| 2013 SCHEDULE OF SPECIFIED RECEIPT, DISBURSEMENT AND OTHER DATA<br>ALL FUNDS  |                    | 2013                      |
|---|--------------------|---------------------------|
| Description   | Seq/Acct<br>Number | Amount<br>(Whole dollars) |
| <b>RECEIPTS AND OTHER DATA:</b>   |                    |                           |
| General property tax levied for local purposes . . . . .  | 300-71110          | 1,906,421                 |
| Hydrant rental included in water users<br>(Do not include hydrant rental collected through the tax roll shown at code 205-47491) . . . . .                          | 300-72100          |                           |
| <b>Proprietary fund types:</b>  |                    |                           |
| 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                    |
| <b>DISBURSEMENTS AND OTHER DATA:</b>  |                    |                           |
| Profit or (loss) of internal service funds related to services<br>provided to eligible cost items for highway aid purposes (excluding<br>law enforcement) . . . . . | 304-62010          |                           |
| Profit or (loss) of internal service funds related to services<br>provided to eligible cost items for highway aid purposes (law<br>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 |
|--|------------------|-----------------------------------|----------------------------|-----------------------------------|------------------------------------|
| <b>Long term General Obligation Debt (more than one year):</b>                     |                  |                                   |                            |                                   |                                    |
| 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                          |
| <b>Total Long Term General Obligation Debt</b>                                     | <b>900-50100</b> | <b>4,432,871</b>                  | <b>900,000</b>             | <b>478,079</b>                    | <b>4,854,792</b>                   |
| <b>Short Term Debt (one year or less):</b>   |                  |                                   |                            |                                   |                                    |
| Police debt  | 910-50210        | -0-                               | -0-                        | -0-                               | -0-                                |
| Highway debt   | 910-50220        |                                   |                            |                                   |                                    |
| Storm sewer debt   | 910-50230        |                                   |                            |                                   |                                    |
| All other short term debt  | 910-50280        |                                   |                            |                                   |                                    |
| <b>Revenue Bonds and Notes:</b>  |                  |                                   |                            |                                   |                                    |
| 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                          |
| <b>Other Debt and Long-term Obligations</b><br>(Such as accrued employee benefits) | <b>930-50400</b> | <b>-0-</b>                        | <b>-0-</b>                 | <b>-0-</b>                        | <b>-0-</b>                         |