

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

16207300300000
City of Clarinda
200 South 15th Street
Clarinda, IA 51632

CITY OF CLARINDA, IOWA
DUE: December 1, 2013

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

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

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

ALL FUNDS

Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	2,065,977		2,065,977	2,047,066
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	2,065,977		2,065,977	2,047,066
Delinquent property taxes	0		0	
TIF revenues	111,514		111,514	113,000
Other city taxes	569,032	0	569,032	526,536
Licenses and permits	9,094	0	9,094	8,000
Use of money and property	51,895	1,096	52,991	6,000
Intergovernmental	929,498	0	929,498	2,155,000
Charges for fees and service	441,030	27,885,899	28,326,929	27,769,245
Special assessments	0	0	0	
Miscellaneous	287,335	0	287,335	40,200
Other financing sources	798,552	19,175	817,727	614,643
Total revenues and other sources	5,263,927	27,906,170	33,170,097	33,279,690
Expenditures and Other Financing Uses				
Public safety	1,215,261	0	1,215,261	1,109,199
Public works	641,002	0	641,002	691,954
Health and social services	1,033	0	1,033	44,000
Culture and recreation	1,035,397	0	1,035,397	940,253
Community and economic development	101,744	0	101,744	139,220
General government	340,089	0	340,089	340,514
Debt service	646,412	0	646,412	648,421
Capital projects	760,295	0	760,295	1,800,000
Total governmental activities expenditures	4,741,233	0	4,741,233	5,713,561
Business type activities	0	28,314,395	28,314,395	27,904,335
Total ALL expenditures	4,741,233	28,314,395	33,055,628	33,617,896
Other financing uses, including transfers out	798,552	19,175	817,727	614,643
Total ALL expenditures/And other financing uses	5,539,785	28,333,570	33,873,355	34,232,539
Excess revenues and other sources over (Under) Expenditures/And other financing uses	-275,858	-427,400	-703,258	-952,849
Beginning fund balance July 1, 2012	2,213,247	5,959,669	8,172,916	9,252,843
Ending fund balance June 30, 2013	1,937,389	5,532,269	7,469,658	8,299,994

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

Indebtedness at June 30, 2013	Amount - Omit cents	Indebtedness at June 30, 2013	Amount - Omit cents
General obligation debt	\$ 3,545,000	Other long-term debt	\$ 0
Revenue debt	\$ 4,627,000	Short-term debt	\$ 0
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 9,285,555

CERTIFICATION

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

Signature of city clerk		Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk	Telephone	Area Code	Number	Extension
Gary McClarnon	→	712	542-2136	
Signature of Mayor or other City official (Name and Title)			Date signed	

PLEASE PUBLISH THIS PAGE ONLY

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013			CITY OF CLARINDA			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by placing an X in the appropriate box on this sheet ONLY						
	Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES												1
2	Taxes levied on property	1,190,208	549,012		326,757			2,065,977				2,065,977	2
3	Less: Uncollected property taxes - Levy year							0				0	3
4	Net current property taxes	1,190,208	549,012		326,757	0	0	2,065,977		T01	2,065,977	2,065,977	4
5	Delinquent property taxes							0		T01	0	0	5
6	Total property tax	1,190,208	549,012		326,757	0	0	2,065,977				2,065,977	6
7	TIF revenues			111,514				111,514		T01	111,514	111,514	7
8	Other city taxes												
8	Utility tax replacement excise taxes	31,153	14,446		8,316			53,915		T15	53,915	53,915	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	0	9
10	Parimutuel wager tax							0		C30	0	0	10
11	Gaming wager tax							0		C30	0	0	11
12	Mobile home tax							0		T19	0	0	12
13	Hotel/motel tax	46,304						46,304		T19	46,304	46,304	13
14	Other local option taxes		468,813					468,813		T09	468,813	468,813	14
15	TOTAL OTHER CITY TAXES	77,457	483,259	0	8,316	0	0	569,032	0			569,032	15
16	Section B - LICENSES AND PERMITS	9,094						9,094		T29	9,094	9,094	16
17	Section C - USE OF MONEY AND PROPERTY												17
18	Interest	3,489	488					3,977	1,096	U20	5,073	5,073	18
19	Rents and royalties	1,700						1,700		U40	1,700	1,700	19
20	Other miscellaneous use of money and property		36,785				9,433	46,218		U20	46,218	46,218	20
21								0			0	0	21
22	TOTAL USE OF MONEY AND PROPERTY	5,189	37,273	0	0	0	9,433	51,895	1,096			52,991	22
23													23
24	Section D - INTERGOVERNMENTAL												24
25													25
26	Federal grants and reimbursements												26
27	Federal grants	51,691				275,813		327,504		B89	327,504	327,504	27
28	Community development block grants							0		B50	0	0	28
29	Housing and urban development							0		B50	0	0	29
30	Public assistance grants							0		B79	0	0	30
31	Payment in lieu of taxes							0		B30	0	0	31
32								0			0	0	32
33	Total Federal grants and reimbursements	51,691	0	0	0	275,813	0	327,504	0			327,504	33
34													34
35													35
36													36
37													37
38													38
39													39
40													40

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Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued				CITY OF CLARINDA			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS				
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.	
41	Section D - INTERGOVERNMENTAL - Continued											41	
42												42	
43	State shared revenues											43	
44	Road use taxes		533,608					533,608		C46	533,608	44	
45												45	
46												46	
47												47	
48	Other state grants and reimbursements											48	
49	State grants	3,304						3,304		C89	3,304	49	
50	Iowa Department of Transportation							0		C89	0	50	
51	Iowa Department of Natural Resources							0		C89	0	51	
52	Iowa Department of Economic Development							0		C89	0	52	
53	CEBA grants							0		C89	0	53	
54								0		C89	0	54	
55								0			0	55	
56								0			0	56	
57								0			0	57	
58								0			0	58	
59								0			0	59	
60	Total state	3,304	533,608	0	0	0	0	536,912	0		536,912	60	
61												61	
62	Local grants and reimbursements											62	
63	County contributions							0			0	63	
64	Library service	11,000						11,000		D89	11,000	64	
65	Township contributions							0		D89	0	65	
66	Fire/EMT service	35,000						35,000		D89	35,000	66	
67	Local grants	19,082						19,082		D89	19,082	67	
68								0			0	68	
69								0			0	69	
70	Total local grants and reimbursements	65,082	0	0	0	0	0	65,082	0		65,082	70	
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	120,077	533,608	0	0	275,813	0	929,498	0		929,498	71	
72	Section E - CHARGES FOR FEES AND SERVICE											72	
73	Water							0	1,360,749	A91	1,360,749	73	
74	Sewer							0	844,966	A8Ø	844,966	74	
75	Electric							0		A92	0	75	
76	Gas							0		A93	0	76	
77	Parking							0		A6Ø	0	77	
78	Airport	51,440						51,440		AØ1	51,440	78	
79	Landfill/garbage							0		A81	0	79	
80	Hospital							0	25,518,606	A36	25,518,606	80	

Part I REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued				CITY OF CLARINDA			<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0	62,596	A80	62,596	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees	6,383						6,383		A89	6,383	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges	11,722						11,722		A44	11,722	94
95	Housing and urban renewal charges							0		A50	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges	29,575						29,575		A03	29,575	98
99	Library charges	43,714						43,714		A89	43,714	99
100	Park, recreation, and cultural charges	285,415						285,415		A61	285,415	100
101	Animal control charges							0		A89	0	101
102	Other charges - Specify							0	24,383		24,383	102
103	Sales Tax	12,781						12,781	74,599		87,380	103
104	TOTAL CHARGES FOR SERVICE	441,030	0	0	0	0	0	441,030	27,885,899		28,326,929	104
105												105
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106
107	Section G - MISCELLANEOUS											107
108	Contributions	22,618	196,743					219,361		U99	219,361	108
109	Deposits and sales/fuel tax refunds							0		U99	0	109
110	Sale of property and merchandise							0		U11	0	110
111	Fines	4,384						4,384		U30	4,384	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - Specify							0			0	113
114	Franchise Fee	2,716						2,716			2,716	114
115	Reimbursements/Refunds	49,757						49,757			49,757	115
116	Cemetery Lot Sales	10,894						10,894			10,894	116
117	Miscellaneous	223						223			223	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	90,592	196,743	0	0	0	0	287,335	0		287,335	120

Part I REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued				CITY OF CLARINDA			<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	1,933,647	1,799,895	111,514	335,073	275,813	9,433	4,465,375	27,886,995		32,352,370	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans	347,778			144,111	145,524		637,413	19,175		656,588	127
128	Internal TIF loans and transfers in				161,139			161,139			161,139	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	347,778	0	0	305,250	145,524	0	798,552	19,175		817,727	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	2,281,425	1,799,895	111,514	640,323	421,337	9,433	5,263,927	27,906,170		33,170,097	132
133												133
134	Beginning fund balance July 1, 2012	169,029	491,113	250,776	20,686	988,176	293,467	2,213,247	5,959,669		8,172,916	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	2,450,454	2,291,008	362,290	661,009	1,409,513	302,900	7,477,174	33,865,839		41,343,013	136
137												137
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Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013			CITY OF CLARINDA			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS				
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	507,909	228,142					736,051		E62	736,051	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation	172,028	56,812					228,840		E04	228,840	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation	9,778						9,778		E89	9,778	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	62,037	167,572					229,609		E24	229,609	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	10,983						10,983		E32	10,983	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	762,735	452,526	0	0	0	0	1,215,261			1,215,261	40

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued				CITY OF CLARINDA			<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.	
41	Section B — PUBLIC WORKS											41	
42	Roads, bridges, sidewalks — Current operation		520,303					520,303		E44	520,303	42	
43	Purchase of land and equipment							0		G44	0	43	
44	Construction							0		F44	0	44	
45	Parking meter and off-street — Current operation							0		E60	0	45	
46	Purchase of land and equipment							0		G60	0	46	
47	Construction							0		F60	0	47	
48	Street lighting — Current operation		64,011					64,011		E44	64,011	48	
49	Traffic control safety — Current operation		10,958					10,958		E44	10,958	49	
50	Purchase of land and equipment							0		G44	0	50	
51	Construction							0		F44	0	51	
52	Snow removal — Current operation		30,870					30,870		E44	30,870	52	
53	Purchase of land and equipment							0		G44	0	53	
54	Highway engineering — Current operation							0		E44	0	54	
55	Purchase of land and equipment							0		G44	0	55	
56	Construction							0		F44	0	56	
57	Street cleaning — Current operation							0		E81	0	57	
58	Purchase of land and equipment							0		G81	0	58	
59	Airport (if not an enterprise) — Current operation	14,860						14,860		E01	14,860	59	
60	Purchase of land and equipment							0		G01	0	60	
61	Construction							0		F01	0	61	
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62	
63	Purchase of land and equipment							0		G81	0	63	
64	Construction							0		F81	0	64	
65	Other public works — Current operation							0		E89	0	65	
66	Purchase of land and equipment							0		G89	0	66	
67	Construction							0		F89	0	67	
68								0			0	68	
69								0			0	69	
70								0			0	70	
71								0			0	71	
72								0			0	72	
73								0			0	73	
74								0			0	74	
75								0			0	75	
76								0			0	76	
77								0			0	77	
78								0			0	78	
79								0			0	79	
80	TOTAL PUBLIC WORKS	14,860	626,142	0	0	0	0	641,002			641,002	80	

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF CLARINDA			<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation	1,033						1,033		E79	1,033	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	1,033	0	0	0	0	0	1,033			1,033	103
104												104
105												105
106												106
107												107
108												108
109												109
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115												115
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118												118
119												119
120												120

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF CLARINDA			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS				
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	312,887	104,079				33,926	450,892		E52	450,892	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	40,896	1,111					42,007		E61	42,007	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	441,657	66,377					508,034		E61	508,034	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	31,032	226					31,258		E03	31,258	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation	3,206						3,206		E61	3,206	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	829,678	171,793	0	0	0	33,926	1,035,397			1,035,397	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	27,290						27,290		E89	27,290	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	31,000						31,000		E89	31,000	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates			43,454				43,454		E89	43,454	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	58,290	0	43,454	0	0	0	101,744			101,744	154
155												155
156												156
157												157
158												158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF CLARINDA			<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	11,903	778					12,681		E29	12,681	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	23,003	1,962					24,965		E23	24,965	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	16,763						16,763		E25	16,763	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	80,801						80,801		E31	80,801	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	204,879						204,879		E89	204,879	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	337,349	2,740	0	0	0	0	340,089			340,089	176
177	Section G — DEBT SERVICE				646,412			646,412			646,412	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	646,412	0	0	646,412			646,412	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Fire Truck Purchase					132,400		132,400			132,400	184
185	Streets & Airport Projects					371,297		371,297			371,297	185
186	Recreation Projects					256,598		256,598			256,598	186
187	Subtotal Regular Capital Projects	0	0	0	0	760,295	0	760,295			760,295	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	760,295	0	760,295			760,295	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	2,003,945	1,253,201	43,454	646,412	760,295	33,926	4,741,233			4,741,233	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF CLARINDA			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								701,232	E91	701,232	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								586,571	E80	586,571	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation									E81	0	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation								26,319,986	E36	26,319,986	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation								42,460	E80	42,460	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF CLARINDA					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS				
		Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.												237
238	Other business type — Current operation								13,689	E89	13,689		238
239	Purchase of land and equipment									G89	0		239
240	Construction									F89	0		240
241													241
242	Enterprise Debt Service								441,542		441,542		242
243	Enterprise Capital Projects								208,915		208,915		243
244	Enterprise TIF Capital Projects										0		244
245	Internal service funds — <i>Specify</i>												245
246											0		246
247											0		247
248											0		248
249											0		249
250											0		250
251	TOTAL BUSINESS TYPE ACTIVITIES								28,314,395		28,314,395		251
252													252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	2,003,945	1,253,201	43,454	646,412	760,295	33,926	4,741,233	28,314,395		33,055,628		253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE			254
255	Regular transfers out	51,762	500,871			84,780		637,413	19,175		656,588		255
256	Internal TIF loans/repayments and transfers out			161,139				161,139			161,139		256
257								0			0		257
258	TOTAL OTHER FINANCING USES	51,762	500,871	161,139	0	84,780	0	798,552	19,175		817,727		258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	2,055,707	1,754,072	204,593	646,412	845,075	33,926	5,539,785	28,333,570		33,873,355		259
260													260
261	Ending fund balance June 30, 2013:												261
262	Governmental:												262
263	Nonspendable						268,974	268,974			268,974		263
264	Restricted		297,722		14,597			312,319			312,319		264
265	Committed			157,697		564,438		722,135			722,135		265
266	Assigned							0			0		266
267	Unassigned	394,747	239,214					633,961			633,961		267
268	Total Governmental	394,747	536,936	157,697	14,597	564,438	268,974	1,937,389			1,937,389		268
269	Proprietary								5,532,269		5,532,269		269
270	Total ending fund balance June 30, 2013	394,747	536,936	157,697	14,597	564,438	268,974	1,937,389	5,532,269		7,469,658		270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	2,450,454	2,291,008	362,290	661,009	1,409,513	302,900	7,477,174	33,865,839		41,343,013		271
272													272

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

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

Purpose	Amount paid to State
Highways.....	L44 \$ 0
All other.....	L89 \$ 0

Part IV SALARIES AND WAGES
 Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

Total salaries and wages paid.....	Amount - Omit cents	
	Z00 \$	
		1,397,203

Part V DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt Purpose	Debt outstanding JULY 1, 2012 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2013				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 4,909,000	29U \$	39U \$ 282,000	49U \$	49U \$	49U \$ 4,627,000	49U \$	I91 \$ 147,270
2. Sewer utility	19U	29U	39U	49U	49U	49U	49U	I89
3. Electric utility	19U	29U	39U	49U	49U	49U		I92
4. Gas utility	19U	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89
10. 2009 Corporate Purpose	19U 975,000	29U	39U 110,000	49U 865,000	49U	49U	49U	I89 33,528
11. 2010 Refunding	19U 520,000	29U	39U 170,000	49U 350,000	49U	49U	49U	I89 9,293
12. 2011 Refunding	19U 1,595,000	29U	39U 165,000	49U 1,430,000	49U	49U	49U	I89 30,695
13. 2011B Corp Purpose	19U 1,000,000	29U	39U 100,000	49U 900,000	49U	49U	49U	I89 25,697
14.	19U	29U	39U	49U	49U	49U	49U	I89
Total long-term debt	8,999,000	0	827,000	3,545,000	0	4,627,000	0	246,483

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

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

Amount - Omit cents			
\$	185,711,090	x .05 = \$	9,285,555

Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2013

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude <i>value of real property.</i>	W01 \$ 14,596	W31 \$ 644,970	0	W61 6,810,092	7,469,658

REMARKS V98