

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

**1620140060000**  
**City Clerk/Administrator**  
**108 Idaho Street**  
**Glidden, Iowa 51443**

**CITY OF \_\_\_\_\_ GLIDDEN \_\_\_\_\_, 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)
<b>Revenues and Other Financing Sources</b>				
Taxes levied on property	1,127,999		1,127,999	1,093,675
Less: Uncollected property taxes-levy year	0		0	0
<b>Net current property taxes</b>	1,127,999		1,127,999	1,093,675
Delinquent property taxes	0		0	0
TIF revenues	5,175		5,175	5,502
Other city taxes	131,049	0	131,049	136,221
Licenses and permits	3,120	0	3,120	2,025
Use of money and property	25,531	16,699	42,230	13,950
Intergovernmental	138,925	0	138,925	132,709
Charges for fees and service	68,489	1,386,132	1,454,621	1,369,759
Special assessments	0	0	0	0
Miscellaneous	20,802	117,840	138,642	0
Other financing sources	63,085	0	63,085	127,000
<b>Total revenues and other sources</b>	1,584,175	1,520,671	3,104,846	2,880,841
<b>Expenditures and Other Financing Uses</b>				
Public safety	71,857	0	71,857	73,320
Public works	221,101	0	221,101	256,800
Health and social services	0	0	0	2,825
Culture and recreation	170,641	0	170,641	189,810
Community and economic development	0	0	0	0
General government	76,400	0	76,400	100,875
Debt service	839,842	0	839,842	844,310
Capital projects	142,523	0	142,523	152,000
<b>Total governmental activities expenditures</b>	1,522,364	0	1,522,364	1,619,940
Business type activities	0	1,336,742	1,336,742	1,417,887
<b>Total ALL expenditures</b>	1,522,364	1,336,742	2,859,106	3,037,827
Other financing uses, including transfers out	18,149	44,936	63,085	100,000
<b>Total ALL expenditures/And other financing uses</b>	1,540,513	1,381,678	2,922,191	3,137,827
<b>Excess revenues and other sources over (Under) Expenditures/And other financing uses</b>	43,662	138,993	182,655	-256,986
Beginning fund balance July 1, 2012	1,420,887	1,278,076	2,698,963	1,935,817
Ending fund balance June 30, 2013	1,464,549	1,417,069	2,881,618	1,678,831

**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	\$ 616,000	Other long-term debt	\$ 0
Revenue debt	\$ 600,000	Short-term debt	\$ 0
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 2,105,598

**CERTIFICATION**

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

Signature of city clerk		Date Published/Posted	Mark (x) one	
		11-14-2013	<input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk	Telephone	Area Code	Number	Extension
Suzanne L Danner	→	712.659.3010		
Signature of Mayor or other City official (Name and Title)			Date signed	
			11-11-2013	

**PLEASE PUBLISH THIS PAGE ONLY**

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013			CITY OF GLIDDEN			<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	<b>Section A - TAXES</b>												1
2	<b>Taxes levied on property</b>	227,117	55,746		845,136			1,127,999				1,127,999	2
3	Less: Uncollected property taxes - Levy year							0				0	3
4	Net current property taxes	227,117	55,746		845,136	0	0	1,127,999		T01	1,127,999		4
5	Delinquent property taxes							0		T01	0		5
6	<b>Total property tax</b>	227,117	55,746		845,136	0	0	1,127,999			1,127,999		6
7	<b>TIF revenues</b>			5,175				5,175		T01	5,175		7
8	<b>Other city taxes</b>							0		T15	0		8
9	Utility tax replacement excise taxes	4,815						4,815		T15	4,815		9
10	Parimutuel wager tax							0		C30	0		10
11	Gaming wager tax							0		C30	0		11
12	Mobile home tax							0		T19	0		12
13	Hotel/motel tax							0		T19	0		13
14	Other local option taxes		126,234					126,234		T09	126,234		14
15	<b>TOTAL OTHER CITY TAXES</b>	4,815	126,234	0	0	0	0	131,049	0		131,049		15
16	<b>Section B - LICENSES AND PERMITS</b>	3,120						3,120		T29	3,120		16
17	<b>Section C - USE OF MONEY AND PROPERTY</b>												17
18	Interest	9,197	6,193			8,367	422	24,179	16,568	U20	40,747		18
19	Rents and royalties	1,352						1,352	131	U40	1,483		19
20	Other miscellaneous use of money and property							0		U20	0		20
21								0			0		21
22	<b>TOTAL USE OF MONEY AND PROPERTY</b>	10,549	6,193	0	0	8,367	422	25,531	16,699		42,230		22
23													23
24	<b>Section D - INTERGOVERNMENTAL</b>												24
25													25
26	<b>Federal grants and reimbursements</b>												26
27	Federal grants							0		B89	0		27
28	Community development block grants							0		B50	0		28
29	Housing and urban development							0		B50	0		29
30	Public assistance grants							0		B79	0		30
31	Payment in lieu of taxes							0		B30	0		31
32								0			0		32
33	<b>Total Federal grants and reimbursements</b>	0	0	0	0	0	0	0	0		0		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 GLIDDEN			<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	<b>Section D - INTERGOVERNMENTAL - Continued</b>												41
42													42
43	<b>State shared revenues</b>												43
44	Road use taxes		109,748					109,748		C46	109,748		44
45													45
46													46
47													47
48	<b>Other state grants and reimbursements</b>												48
49	State grants							0		C89	0		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	<b>Total state</b>	0	109,748	0	0	0	0	109,748	0		109,748		60
61													61
62	<b>Local grants and reimbursements</b>												62
63	County contributions							0			0		63
64	Library service		796					796		D89	796		64
65	Township contributions	28,381						28,381		D89	28,381		65
66	Fire/EMT service							0		D89	0		66
67								0		D89	0		67
68								0			0		68
69								0			0		69
70	<b>Total local grants and reimbursements</b>	28,381	796	0	0	0	0	29,177	0		29,177		70
71	<b>TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)</b>	28,381	110,544	0	0	0	0	138,925	0		138,925		71
72	<b>Section E - CHARGES FOR FEES AND SERVICE</b>												72
73	Water							0	272,270	A91	272,270		73
74	Sewer							0	121,177	A8Ø	121,177		74
75	Electric							0	879,576	A92	879,576		75
76	Gas							0		A93	0		76
77	Parking							0		A6Ø	0		77
78	Airport							0		AØ1	0		78
79	Landfill/garbage							0	77,602	A81	77,602		79
80	Hospital							0		A36	0		80

Part I REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued				CITY OF GLIDDEN			<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	<b>Section E - CHARGES FOR FEES AND SERVICE - Continued</b>											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	35,507	A80	35,507	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees							0		A89	0	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							0		A44	0	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	7,174						7,174		A03	7,174	98
99	Library charges	4,016						4,016		A89	4,016	99
100	Park, recreation, and cultural charges	53,554						53,554		A61	53,554	100
101	Animal control charges							0		A89	0	101
102	Other charges - <i>Specify</i>	3,745						3,745			3,745	102
103	Sales tax							0			0	103
104	<b>TOTAL CHARGES FOR SERVICE</b>	68,489	0	0	0	0	0	68,489	1,386,132		1,454,621	104
105												105
106	<b>Section F - SPECIAL ASSESSMENTS</b>							0		U01	0	106
107	<b>Section G - MISCELLANEOUS</b>											107
108	Contributions	1,888				3,670		5,558		U99	5,558	108
109	Deposits and sales/fuel tax refunds	653						653	10,628	U99	11,281	109
110	Sale of property and merchandise	3,561				1,507	2,394	7,462	107,205	U11	114,667	110
111	Fines							0		U30	0	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - <i>Specify</i>	4,523				214		4,737	7		4,744	113
114						2,392		2,392			2,392	114
115								0			0	115
116								0			0	116
117								0			0	117
118								0			0	118
119								0			0	119
120	<b>TOTAL MISCELLANEOUS</b>	10,625	0	0	0	7,783	2,394	20,802	117,840		138,642	120

Part I REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued				CITY OF GLIDDEN			<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	<b>TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)</b>	353,096	298,717	5,175	845,136	16,150	2,816	1,521,090	1,520,671		3,041,761	121
122												122
123	<b>Section H - OTHER FINANCING SOURCES</b>											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	21,734				41,351		63,085			63,085	127
128	Internal TIF loans and transfers in							0			0	128
129								0			0	129
130								0			0	130
131	<b>TOTAL OTHER FINANCING SOURCES</b>	21,734	0	0	0	41,351	0	63,085	0		63,085	131
132	<b>TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)</b>	374,830	298,717	5,175	845,136	57,501	2,816	1,584,175	1,520,671		3,104,846	132
133												133
134	<b>Beginning fund balance July 1, 2012</b>	637,963	561,369		3,863	187,584	30,108	1,420,887	1,278,076		2,698,963	134
135												135
136	<b>TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)</b>	1,012,793	860,086	5,175	848,999	245,085	32,924	3,005,062	2,798,747		5,803,809	136
137												137
138												138
139												139
140												140
141												141
142												142
143												143
144												144
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Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013				CITY OF GLIDDEN		<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	<b>Section A — PUBLIC SAFETY</b>											1
2	Police department/Crime prevention — Current operation	38,208						38,208		E62	38,208	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	33,649						33,649		E24	33,649	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							0		E32	0	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	<b>TOTAL PUBLIC SAFETY</b>	71,857	0	0	0	0	0	71,857			71,857	40

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued				CITY OF GLIDDEN			<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	<b>Section B — PUBLIC WORKS</b>											41	
42	Roads, bridges, sidewalks — Current operation	5,605	204,336					209,941		E44	209,941	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							0		E44	0	48	
49	Traffic control safety — Current operation							0		E44	0	49	
50	Purchase of land and equipment							0		G44	0	50	
51	Construction							0		F44	0	51	
52	Snow removal — Current operation		11,160					11,160		E44	11,160	52	
53	Purchase of land and equipment							0		G44	0	53	
54	Highway engineering — Current operation							0		E44	0	54	
55	Purchase of land and equipment							0		G44	0	55	
56	Construction							0		F44	0	56	
57	Street cleaning — Current operation							0		E81	0	57	
58	Purchase of land and equipment							0		G81	0	58	
59	Airport (if not an enterprise) — Current operation							0		E01	0	59	
60	Purchase of land and equipment							0		G01	0	60	
61	Construction							0		F01	0	61	
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62	
63	Purchase of land and equipment							0		G81	0	63	
64	Construction							0		F81	0	64	
65	Other public works — Current operation							0		E89	0	65	
66	Purchase of land and equipment							0		G89	0	66	
67	Construction							0		F89	0	67	
68								0			0	68	
69								0			0	69	
70								0			0	70	
71								0			0	71	
72								0			0	72	
73								0			0	73	
74								0			0	74	
75								0			0	75	
76								0			0	76	
77								0			0	77	
78								0			0	78	
79								0			0	79	
80	<b>TOTAL PUBLIC WORKS</b>	5,605	215,496	0	0	0	0	221,101			221,101	80	

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued				CITY OF GLIDDEN			<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	<b>Section C — HEALTH AND SOCIAL SERVICES</b>											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	<b>TOTAL HEALTH AND SOCIAL SERVICES</b>	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
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119												119
120												120

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued				CITY OF GLIDDEN			<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	<b>Section D — CULTURE AND RECREATION</b>											121	
122	Library services — Current operation	40,512	5,114					45,626		E52	45,626	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	22,342	3,562					25,904		E61	25,904	127	
128	Purchase of land and equipment							0		G61	0	128	
129	Construction							0		F61	0	129	
130	Recreation — Current operation	6,558	825					7,383		E61	7,383	130	
131	Purchase of land and equipment							0		G61	0	131	
132	Construction							0		F61	0	132	
133	Cemetery — Current operation	8,974	2,030					11,004		E03	11,004	133	
134	Purchase of land and equipment							0		G03	0	134	
135	Community center, zoo, marina, and auditorium	75,090	5,634					80,724		E61	80,724	135	
136	Other culture and recreation							0		E61	0	136	
137	Purchase of land and equipment							0		G61	0	137	
138	Construction							0		F61	0	138	
139	<b>TOTAL CULTURE AND RECREATION</b>	153,476	17,165	0	0	0	0	170,641			170,641	139	
140	<b>Section E — COMMUNITY AND ECONOMIC DEVELOPMENT</b>											140	
141	Community beautification — Current operation							0		E89	0	141	
142	Purchase of land and equipment							0		G89	0	142	
143	Economic development — Current operation							0		E89	0	143	
144	Purchase of land and equipment							0		G89	0	144	
145	Housing and urban renewal — Current operation							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							0		E89	0	153	
154	<b>TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT</b>	0	0	0	0	0	0	0			0	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 GLIDDEN			<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	<b>Section F — GENERAL GOVERNMENT</b>											159	
160	Mayor, council and city manager — Current operation	6,330	506					6,836		E29	6,836	160	
161	Purchase of land and equipment							0		G29	0	161	
162	Clerk, Treasurer, financial administration — Current operation	58,604	10,960					69,564		E23	69,564	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							0		E25	0	166	
167	Purchase of land and equipment							0		G25	0	167	
168	City hall and general buildings — Current operation							0		E31	0	168	
169	Purchase of land and equipment							0		G31	0	169	
170	Construction							0		F31	0	170	
171	Tort liability — Current operation							0		E89	0	171	
172	Other general government — Current operation							0		E89	0	172	
173	Purchase of land and equipment							0		G89	0	173	
174								0			0	174	
175								0			0	175	
176	<b>TOTAL GENERAL GOVERNMENT</b>	64,934	11,466	0	0	0	0	76,400			76,400	176	
177	<b>Section G — DEBT SERVICE</b>							0			0	177	
178	Aquatic Center/Fire Station				839,842			839,842			839,842	178	
179								0			0	179	
180								0			0	180	
181								0			0	181	
182	<b>TOTAL DEBT SERVICE</b>	0	0	0	839,842	0	0	839,842			839,842	182	
183	<b>Section H — REGULAR CAPITAL PROJECTS — Specify</b>							0			0	183	
184	Fire Equipment					26,643		26,643			26,643	184	
185	City Equipment					114,080		114,080			114,080	185	
186	Wellness Center					1,800		1,800			1,800	186	
187	<b>Subtotal Regular Capital Projects</b>	0	0	0	0	142,523	0	142,523			142,523	187	
188	<b>— TIF CAPITAL PROJECTS — Specify</b>							0			0	188	
189								0			0	189	
190								0			0	190	
191								0			0	191	
192	<b>Subtotal TIF Capital Projects</b>	0	0	0	0	0	0	0			0	192	
193	<b>TOTAL CAPITAL PROJECTS</b>	0	0	0	0	142,523	0	142,523			142,523	193	
194	<b>TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES</b>	295,872	244,127	0	839,842	142,523	0	1,522,364			1,522,364	194	
195	<b>(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)</b>											195	
196												196	

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF GLIDDEN			<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	<b>Section I — BUSINESS TYPE ACTIVITIES</b>											197
198	Water — Current operation								297,566	E91	297,566	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								91,011	E80	91,011	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation								872,220	E92	872,220	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								71,450	E81	71,450	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation								4,495	E80	4,495	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 GLIDDEN					<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	<b>Section I — BUSINESS TYPE ACTIVITIES — Cont.</b>												237
238	Other business type — Current operation										E89	0	238
239	Purchase of land and equipment										G89	0	239
240	Construction										F89	0	240
241													241
242	Enterprise Debt Service											0	242
243	Enterprise Capital Projects											0	243
244	Enterprise TIF Capital Projects											0	244
245	Internal service funds — Specify												245
246												0	246
247												0	247
248												0	248
249												0	249
250												0	250
251	<b>TOTAL BUSINESS TYPE ACTIVITIES</b>											1,336,742	251
252													252
253	<b>TOTAL EXPENDITURES (Sum of lines 194 and 251)</b>	295,872	244,127	0	839,842	142,523	0	1,522,364	1,336,742			2,859,106	253
254	<b>Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT</b>											254	
255	Regular transfers out	1,351	16,798					18,149	44,936		NE	63,085	255
256	Internal TIF loans/repayments and transfers out							0				0	256
257								0				0	257
258	<b>TOTAL OTHER FINANCING USES</b>	1,351	16,798	0	0	0	0	18,149	44,936			63,085	258
259	<b>TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)</b>	297,223	260,925	0	839,842	142,523	0	1,540,513	1,381,678			2,922,191	259
260													260
261	<b>Ending fund balance June 30, 2013:</b>												261
262	<b>Governmental:</b>												262
263	<b>Nonspendable</b>						32,924	32,924				32,924	263
264	<b>Restricted</b>		599,161	5,175	9,157	102,562		716,055				716,055	264
265	<b>Committed</b>							0				0	265
266	<b>Assigned</b>							0				0	266
267	<b>Unassigned</b>	715,570						715,570				715,570	267
268	<b>Total Governmental</b>	715,570	599,161	5,175	9,157	102,562	32,924	1,464,549				1,464,549	268
269	<b>Proprietary</b>								1,417,069			1,417,069	269
270	<b>Total ending fund balance June 30, 2013</b>	715,570	599,161	5,175	9,157	102,562	32,924	1,464,549	1,417,069			2,881,618	270
271	<b>TOTAL REQUIREMENTS (Sum of lines 259 and 270)</b>	1,012,793	860,086	5,175	848,999	245,085	32,924	3,005,062	2,798,747			5,803,809	271
272													272

**Part III INTERGOVERNMENTAL EXPENDITURES CITY OF GLIDDEN**

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

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$	Highways.....	L44 \$
Health.....	M32	All other.....	L89 \$
Highways.....	M44		
Transit subsidies.....	M94		
Libraries.....	M52		
Police protection.....	M62 38,070		
Sewerage.....	M80		
Sanitation.....	M81 14,572		
All other.....	M89 \$ \$		

**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 \$	
		247,320

**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 \$ 657,000	29U \$	39U \$ 57,000	49U \$	49U \$	49U \$ 600,000	49U \$	I91 \$ 21,353
2.	Sewer utility	19U	29U	39U	49U	49U	49U	49U	I89
3.	Electric utility	19U	29U	39U	49U	49U	49U	49U	I92
4.	Gas utility	19U	29U	39U	49U	49U	49U	49U	I93
5.	Transit-bus	19U	29U	39U	49U	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 Aquatic/Fire Stat	19U 716,000	29U	39U 100,000	49U 616,000	49U	49U	49U	I89 19,842
10.		19U	29U	39U	49U	49U	49U	49U	I89
11.		19U	29U	39U	49U	49U	49U	49U	I89
12.		19U	29U	39U	49U	49U	49U	49U	I89
13.		19U	29U	39U	49U	49U	49U	49U	I89
14.		19U	29U	39U	49U	49U	49U	49U	I89
<b>Total long-term debt</b>		1,373,000	0	157,000	616,000	0	600,000	0	41,195

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			
\$	42,111,962	x .05 = \$	2,105,598

**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)
<b>Cash and investments</b> - 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 \$	W31 \$		W61 2,881,618	2,881,618

REMARKS V98