

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

**16205200900000**  
**City Administrator/Clerk**  
**201 Main Street**  
**Tiffin, IA 52340**

**CITY OF \_\_\_\_\_ TIFFIN \_\_\_\_\_, 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	748,066		748,066	312,195
Less: Uncollected property taxes-levy year	0		0	
<b>Net current property taxes</b>	748,066		748,066	312,195
Delinquent property taxes	0		0	277
TIF revenues	0		0	1,247,017
Other city taxes	41,520	0	41,520	194,983
Licenses and permits	54,598	0	54,598	35,445
Use of money and property	210,828	0	210,828	53,737
Intergovernmental	190,910	0	190,910	123,747
Charges for fees and service	936,518	0	936,518	757,330
Special assessments	0	0	0	0
Miscellaneous	137,531	0	137,531	61,547
Other financing sources	6,789,911	0	6,789,911	599,448
<b>Total revenues and other sources</b>	9,109,882	0	9,109,882	3,385,726
<b>Expenditures and Other Financing Uses</b>				
Public safety	177,586	0	177,586	166,933
Public works	240,314	0	240,314	229,232
Health and social services	0	0	0	0
Culture and recreation	166,778	0	166,778	114,153
Community and economic development	57,565	0	57,565	55,465
General government	497,280	0	497,280	156,060
Debt service	1,496,762	0	1,496,762	215,394
Capital projects	2,762,012	0	2,762,012	429,898
<b>Total governmental activities expenditures</b>	5,398,297	0	5,398,297	1,367,135
Business type activities	0	627,580	627,580	
<b>Total ALL expenditures</b>	5,398,297	627,580	6,025,877	1,367,135
Other financing uses, including transfers out	0	0	0	
<b>Total ALL expenditures/And other financing uses</b>	5,398,297	627,580	6,025,877	1,367,135
<b>Excess revenues and other sources over (Under) Expenditures/And other financing uses</b>	3,711,585	-627,580	3,084,005	2,018,591
Beginning fund balance July 1, 2012	2,360,881	1,313,552	3,674,433	1,793,158
Ending fund balance June 30, 2013	6,072,466	685,972	6,758,438	3,811,749

**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	\$ 6,497,000	Other long-term debt	\$ 0
Revenue debt	\$ 0	Short-term debt	\$ 0
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 7,571,947

**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 type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk	Telephone →	Area Code	Number	Extension
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 TIFFIN			<input checked="" type="checkbox"/> GAAP <input 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	Taxes levied on property	559,642			188,424			748,066				748,066	2
3	Less: Uncollected property taxes - Levy year	0						0				0	3
4	Net current property taxes	559,642	0		188,424	0	0	748,066		T01	748,066	748,066	4
5	Delinquent property taxes	0						0		T01	0	0	5
6	<b>Total property tax</b>	559,642	0		188,424	0	0	748,066			748,066	748,066	6
7	<b>TIF revenues</b>							0		T01	0	0	7
8	<b>Other city taxes</b>												
8	Utility tax replacement excise taxes	0						0		T15	0	0	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	0						0		T15	0	0	9
10	Parimutuel wager tax	0						0		C30	0	0	10
11	Gaming wager tax	0						0		C30	0	0	11
12	Mobile home tax	0						0		T19	0	0	12
13	Hotel/motel tax	0						0		T19	0	0	13
14	Other local option taxes	0	41,520					41,520		T09	41,520	41,520	14
15	<b>TOTAL OTHER CITY TAXES</b>	0	41,520	0	0	0	0	41,520	0		41,520	41,520	15
16	<b>Section B - LICENSES AND PERMITS</b>	54,598						54,598		T29	54,598	54,598	16
17	<b>Section C - USE OF MONEY AND PROPERTY</b>												17
18	Interest	601			4,888			5,489		U20	5,489	5,489	18
19	Rents and royalties	13,900						13,900		U40	13,900	13,900	19
20	Other miscellaneous use of money and property	2,969	188,470					191,439		U20	191,439	191,439	20
21								0			0	0	21
22	<b>TOTAL USE OF MONEY AND PROPERTY</b>	17,470	188,470	0	4,888	0	0	210,828	0		210,828	210,828	22
23													23
24	<b>Section D - INTERGOVERNMENTAL</b>												24
25													25
26	<b>Federal grants and reimbursements</b>												26
27	Federal grants	0						0		B89	0	0	27
28	Community development block grants	0						0		B50	0	0	28
29	Housing and urban development	0						0		B50	0	0	29
30	Public assistance grants	0						0		B79	0	0	30
31	Payment in lieu of taxes	0						0		B30	0	0	31
32								0			0	0	32
33	<b>Total Federal grants and reimbursements</b>	0	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 TIFFIN			<input checked="" type="checkbox"/> GAAP		<input 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		186,456					186,456		C46	186,456		44
45													45
46													46
47													47
48	<b>Other state grants and reimbursements</b>												48
49	State grants	4,454						4,454		C89	4,454		49
50	Iowa Department of Transportation	0						0		C89	0		50
51	Iowa Department of Natural Resources	0						0		C89	0		51
52	Iowa Department of Economic Development	0						0		C89	0		52
53	CEBA grants	0						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>	4,454	186,456	0	0	0	0	190,910	0		190,910		60
61													61
62	<b>Local grants and reimbursements</b>												62
63	County contributions	0						0			0		63
64	Library service	0						0		D89	0		64
65	Township contributions	0						0		D89	0		65
66	Fire/EMT service	0						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>	0	0	0	0	0	0	0	0		0		70
71	<b>TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)</b>	4,454	186,456	0	0	0	0	190,910	0		190,910		71
72	<b>Section E - CHARGES FOR FEES AND SERVICE</b>												72
73	Water	525,012						525,012		A91	525,012		73
74	Sewer	288,570						288,570		A8Ø	288,570		74
75	Electric	0						0		A92	0		75
76	Gas	0						0		A93	0		76
77	Parking	0						0		A6Ø	0		77
78	Airport	0						0		AØ1	0		78
79	Landfill/garbage	50,218						50,218		A81	50,218		79
80	Hospital	0						0		A36	0		80

Part I REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued				CITY OF TIFFIN			<input checked="" type="checkbox"/> GAAP		<input 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						0		A94	0	82
83	Cable TV	0						0		T15	0	83
84	Internet	0						0		A03	0	84
85	Telephone	0						0		A03	0	85
86	Housing authority	0						0		A50	0	86
87	Storm water	0						0		A80	0	87
88	Other:											88
89	Nursing home	0						0		A89	0	89
90	Police service fees	0						0		A89	0	90
91	Prisoner care	0						0		A89	0	91
92	Fire service charges	0						0		A89	0	92
93	Ambulance charges	0						0		A89	0	93
94	Sidewalk street repair charges	0						0		A44	0	94
95	Housing and urban renewal charges	0						0		A50	0	95
96	River port and terminal fees	0						0		A87	0	96
97	Public scales	0						0		A89	0	97
98	Cemetery charges	0						0		A03	0	98
99	Library charges	0						0		A89	0	99
100	Park, recreation, and cultural charges	0						0		A61	0	100
101	Animal control charges	0						0		A89	0	101
102	Other charges - <i>Specify</i>	72,718						72,718			72,718	102
103								0			0	103
104	<b>TOTAL CHARGES FOR SERVICE</b>	936,518	0	0	0	0	0	936,518	0		936,518	104
105												105
106	<b>Section F - SPECIAL ASSESSMENTS</b>							0		U01	0	106
107	<b>Section G - MISCELLANEOUS</b>											107
108	Contributions	0	500					500		U99	500	108
109	Deposits and sales/fuel tax refunds	0						0		U99	0	109
110	Sale of property and merchandise	0	136,808					136,808		U11	136,808	110
111	Fines	0	223					223		U30	223	111
112	Internal service charges	0						0		NR	0	112
113	Other miscellaneous - <i>Specify</i>	0						0			0	113
114								0			0	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>	0	137,531	0	0	0	0	137,531	0		137,531	120

Part I REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued				CITY OF TIFFIN			<input checked="" type="checkbox"/> GAAP		<input 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>	1,572,682	553,977	0	193,312	0	0	2,319,971	0		2,319,971	121
122												122
123	<b>Section H - OTHER FINANCING SOURCES</b>											123
124	Proceeds of capital asset sales	0		744,133		3,441		747,574		NR	747,574	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)	0		24,781	1,285,731	4,731,825		6,042,337		NR	6,042,337	125
126	Proceeds of anticipatory warrants or other short-term debt	0						0		A89	0	126
127	Regular transfers in and interfund loans	0						0			0	127
128	Internal TIF loans and transfers in	0						0			0	128
129								0			0	129
130								0			0	130
131	<b>TOTAL OTHER FINANCING SOURCES</b>	0	0	768,914	1,285,731	4,735,266	0	6,789,911	0		6,789,911	131
132	<b>TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)</b>	1,572,682	553,977	768,914	1,479,043	4,735,266	0	9,109,882	0		9,109,882	132
133												133
134	<b>Beginning fund balance July 1, 2012</b>	35,075	112,086	2,164,420	49,300	0	0	2,360,881	1,313,552		3,674,433	134
135												135
136	<b>TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)</b>	1,607,757	666,063	2,933,334	1,528,343	4,735,266	0	11,470,763	1,313,552		12,784,315	136
137												137
138												138
139												139
140												140
141												141
142												142
143												143
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Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013				CITY OF TIFFIN		<input checked="" type="checkbox"/> GAAP		<input 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	48,874						48,874		E62	48,874	2
3	Purchase of land and equipment	0						0		G62	0	3
4	Construction	0						0		F62	0	4
5	Jail — Current operation	0						0		E04	0	5
6	Purchase of land and equipment	0						0		G04	0	6
7	Construction	0						0		F04	0	7
8	Emergency management — Current operation	973						973		E89	973	8
9	Purchase of land and equipment	0						0		G89	0	9
10	Flood control — Current operation	0						0		E59	0	10
11	Purchase of land and equipment	0						0		G59	0	11
12	Construction	0						0		F59	0	12
13	Fire department — Current operation	88,917						88,917		E24	88,917	13
14	Purchase of land and equipment	0						0		G24	0	14
15	Construction	0						0		F24	0	15
16	Ambulance — Current operation	0						0		E32	0	16
17	Purchase of land and equipment	0						0		G32	0	17
18	Building inspections — Current operation	38,073						38,073		E66	38,073	18
19	Purchase of land and equipment	0						0		G66	0	19
20	Construction	0						0		F66	0	20
21	Miscellaneous protective services — Current operation	0						0		E66	0	21
22	Purchase of land and equipment	0						0		G66	0	22
23	Construction	0						0		F66	0	23
24	Animal control — Current operation	465						465		E32	465	24
25	Purchase of land and equipment	0						0		G32	0	25
26	Construction	0						0		F32	0	26
27	Other public safety — Current operation	284						284		E89	284	27
28	Purchase of land and equipment	0						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>	177,586	0	0	0	0	0	177,586			177,586	40

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued				CITY OF TIFFIN			<input checked="" type="checkbox"/> GAAP		<input 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	58,789	159,256					218,045		E44	218,045	42	
43	Purchase of land and equipment	0	0					0		G44	0	43	
44	Construction	0	0					0		F44	0	44	
45	Parking meter and off-street — Current operation	0	0					0		E60	0	45	
46	Purchase of land and equipment	0	0					0		G60	0	46	
47	Construction	0	0					0		F60	0	47	
48	Street lighting — Current operation	0	22,269					22,269		E44	22,269	48	
49	Traffic control safety — Current operation	0	0					0		E44	0	49	
50	Purchase of land and equipment	0	0					0		G44	0	50	
51	Construction	0	0					0		F44	0	51	
52	Snow removal — Current operation	0	0					0		E44	0	52	
53	Purchase of land and equipment	0	0					0		G44	0	53	
54	Highway engineering — Current operation	0	0					0		E44	0	54	
55	Purchase of land and equipment	0	0					0		G44	0	55	
56	Construction	0	0					0		F44	0	56	
57	Street cleaning — Current operation	0	0					0		E81	0	57	
58	Purchase of land and equipment	0	0					0		G81	0	58	
59	Airport (if not an enterprise) — Current operation	0	0					0		E01	0	59	
60	Purchase of land and equipment	0	0					0		G01	0	60	
61	Construction	0	0					0		F01	0	61	
62	Garbage (if not an enterprise) — Current operation	0	0					0		E81	0	62	
63	Purchase of land and equipment	0	0					0		G81	0	63	
64	Construction	0	0					0		F81	0	64	
65	Other public works — Current operation	0	0					0		E89	0	65	
66	Purchase of land and equipment	0	0					0		G89	0	66	
67	Construction	0	0					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>	58,789	181,525	0	0	0	0	240,314			240,314	80	

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued				CITY OF TIFFIN			<input checked="" type="checkbox"/> GAAP		<input 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						0		E79	0	82
83	Purchase of land and equipment	0						0		G79	0	83
84	City hospital — Current operation	0						0		E36	0	84
85	Purchase of land and equipment	0						0		G36	0	85
86	Construction	0						0		F36	0	86
87	Payments to private hospitals — Current operation	0						0		E36	0	87
88	Health regulation and inspections — Current operation	0						0		E32	0	88
89	Purchase of land and equipment	0						0		G32	0	89
90	Construction	0						0		F32	0	90
91	Water, air, and mosquito control — Current operation	0						0		E32	0	91
92	Purchase of land and equipment	0						0		G32	0	92
93	Construction	0						0		F32	0	93
94	Community mental health — Current operation	0						0		E32	0	94
95	Purchase of land and equipment	0						0		G32	0	95
96	Construction	0						0		F32	0	96
97	Other health and social services — Current operation	0						0		E79	0	97
98	Purchase of land and equipment	0						0		G79	0	98
99	Construction	0						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
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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 TIFFIN			<input checked="" type="checkbox"/> GAAP		<input 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	15,333	0					15,333		E52	15,333	122
123	Purchase of land and equipment	0	0					0		G52	0	123
124	Construction	0	0					0		F52	0	124
125	Museum, band, theater — Current operation	0	0					0		E61	0	125
126	Purchase of land and equipment	0	0					0		G61	0	126
127	Parks — Current operation	136,452	3,171					139,623		E61	139,623	127
128	Purchase of land and equipment	0	0					0		G61	0	128
129	Construction	0	0					0		F61	0	129
130	Recreation — Current operation	11,822	0					11,822		E61	11,822	130
131	Purchase of land and equipment	0	0					0		G61	0	131
132	Construction	0	0					0		F61	0	132
133	Cemetery — Current operation	0	0					0		E03	0	133
134	Purchase of land and equipment	0	0					0		G03	0	134
135	Community center, zoo, marina, and auditorium	0	0					0		E61	0	135
136	Other culture and recreation	0	0					0		E61	0	136
137	Purchase of land and equipment	0	0					0		G61	0	137
138	Construction	0	0					0		F61	0	138
139	<b>TOTAL CULTURE AND RECREATION</b>	163,607	3,171	0	0	0	0	166,778			166,778	139
140	<b>Section E — COMMUNITY AND ECONOMIC DEVELOPMENT</b>											140
141	Community beautification — Current operation	57,565						57,565		E89	57,565	141
142	Purchase of land and equipment	0						0		G89	0	142
143	Economic development — Current operation	0						0		E89	0	143
144	Purchase of land and equipment	0						0		G89	0	144
145	Housing and urban renewal — Current operation	0						0		E50	0	145
146	Purchase of land and equipment	0						0		G50	0	146
147	Construction	0						0		F50	0	147
148	Planning and zoning — Current operation	0						0		E29	0	148
149	Purchase of land and equipment	0						0		G29	0	149
150	Other community and economic development — Current operation	0						0		E89	0	150
151	Purchase of land and equipment	0						0		G89	0	151
152	Construction	0						0		F89	0	152
153	TIF Rebates	0						0		E89	0	153
154	<b>TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT</b>	57,565	0	0	0	0	0	57,565			57,565	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 TIFFIN			<input checked="" type="checkbox"/> GAAP <input 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	10,615	2,143					12,758		E29	12,758	160
161	Purchase of land and equipment	0	0					0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	47,179	10,639					57,818		E23	57,818	162
163	Purchase of land and equipment	0	0					0		G23	0	163
164	Elections — Current operation	0	0					0		E89	0	164
165	Purchase of land and equipment	0	0					0		G89	0	165
166	Legal services and city attorney — Current operation	133,499	0					133,499		E25	133,499	166
167	Purchase of land and equipment	0	0					0		G25	0	167
168	City hall and general buildings — Current operation		0					0		E31	0	168
169	Purchase of land and equipment	117,323	0					117,323		G31	117,323	169
170	Construction	165,000	0					165,000		F31	165,000	170
171	Tort liability — Current operation	0	0					0		E89	0	171
172	Other general government — Current operation	10,882	0					10,882		E89	10,882	172
173	Purchase of land and equipment	0	0					0		G89	0	173
174								0			0	174
175								0			0	175
176	<b>TOTAL GENERAL GOVERNMENT</b>	484,498	12,782	0	0	0	0	497,280			497,280	176
177	<b>Section G — DEBT SERVICE</b>							0			0	177
178		1,496,762						1,496,762			1,496,762	178
179								0			0	179
180								0			0	180
181								0			0	181
182	<b>TOTAL DEBT SERVICE</b>	1,496,762	0	0	0	0	0	1,496,762			1,496,762	182
183	<b>Section H — REGULAR CAPITAL PROJECTS — Specify</b>							0			0	183
184		165,731						165,731			165,731	184
185								0			0	185
186								0			0	186
187	<b>Subtotal Regular Capital Projects</b>	165,731	0	0	0	0	0	165,731			165,731	187
188	<b>— TIF CAPITAL PROJECTS — Specify</b>							0			0	188
189		2,596,281						2,596,281			2,596,281	189
190								0			0	190
191								0			0	191
192	<b>Subtotal TIF Capital Projects</b>	2,596,281	0	0	0	0	0	2,596,281			2,596,281	192
193	<b>TOTAL CAPITAL PROJECTS</b>	2,762,012	0	0	0	0	0	2,762,012			2,762,012	193
194	<b>TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES</b>	5,200,819	197,478	0	0	0	0	5,398,297			5,398,297	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 TIFFIN			<input checked="" type="checkbox"/> GAAP <input 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								315,887	E91	315,887	198
199	Purchase of land and equipment								0	G91	0	199
200	Construction								0	F91	0	200
201	Sewer and sewage disposal — Current operation								266,580	E80	266,580	201
202	Purchase of land and equipment								0	G80	0	202
203	Construction								0	F80	0	203
204	Electric — Current operation								0	E92	0	204
205	Purchase of land and equipment								0	G92	0	205
206	Construction								0	F92	0	206
207	Gas Utility — Current operation								0	E93	0	207
208	Purchase of land and equipment								0	G93	0	208
209	Construction								0	F93	0	209
210	Parking — Current operation								0	E60	0	210
211	Purchase of land and equipment								0	G60	0	211
212	Construction								0	F60	0	212
213	Airport — Current operation								0	E01	0	213
214	Purchase of land and equipment								0	G01	0	214
215	Construction								0	F01	0	215
216	Landfill/Garbage — Current operation								45,113	E81	45,113	216
217	Purchase of land and equipment								0	G81	0	217
218	Construction								0	F81	0	218
219	Hospital — Current operation								0	E36	0	219
220	Purchase of land and equipment								0	G36	0	220
221	Construction								0	F36	0	221
222	Transit — Current operation								0	E94	0	222
223	Purchase of land and equipment								0	G94	0	223
224	Construction								0	F94	0	224
225	Cable TV, telephone, Internet — Current operation								0	E03	0	225
226	Purchase of land and equipment								0	G03	0	226
227	Housing authority — Current operation								0	E50	0	227
228	Purchase of land and equipment								0	G50	0	228
229	Construction								0	F50	0	229
230	Storm water — Current operation								0	E80	0	230
231	Purchase of land and equipment								0	G80	0	231
232	Construction								0	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 TIFFIN					<input checked="" type="checkbox"/> GAAP		<input 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 — <i>Specify</i>												245
246												0	246
247												0	247
248												0	248
249												0	249
250												0	250
251	<b>TOTAL BUSINESS TYPE ACTIVITIES</b>									627,580		627,580	251
252													252
253	<b>TOTAL EXPENDITURES (Sum of lines 194 and 251)</b>	5,200,819	197,478	0	0	0	0	5,398,297	627,580			6,025,877	253
254	<b>Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT</b>										NE		254
255	Regular transfers out							0				0	255
256	Internal TIF loans/repayments and transfers out							0				0	256
257								0				0	257
258	<b>TOTAL OTHER FINANCING USES</b>	0	0	0	0	0	0	0	0			0	258
259	<b>TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)</b>	5,200,819	197,478	0	0	0	0	5,398,297	627,580			6,025,877	259
260													260
261	<b>Ending fund balance June 30, 2013:</b>												261
262	<b>Governmental:</b>												262
263	<b>Nonspendable</b>							0				0	263
264	<b>Restricted</b>							0				0	264
265	<b>Committed</b>							0				0	265
266	<b>Assigned</b>							0				0	266
267	<b>Unassigned</b>							0				0	267
268	<b>Total Governmental</b>	0	0	0	0	0	0	0				0	268
269	<b>Proprietary</b>								685,972			685,972	269
270	<b>Total ending fund balance June 30, 2013</b>	-3,593,062	468,585	2,933,334	1,528,343	4,735,266	0	6,072,466	685,972			6,758,438	270
271	<b>TOTAL REQUIREMENTS (Sum of lines 259 and 270)</b>	1,607,757	666,063	2,933,334	1,528,343	4,735,266	0	11,470,763	1,313,552			12,784,315	271
272													272

**Part III INTERGOVERNMENTAL EXPENDITURES CITY OF TIFFIN**  
 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 \$
Health.....	M32
Highways.....	M44
Transit subsidies.....	M94
Libraries.....	M52
Police protection.....	M62 48,875
Sewerage.....	M80
Sanitation.....	M81
All other.....	M89 \$ \$ 89,889

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

**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 \$	
		273,472

**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 \$ 1,025,000	29U \$ 835,000	39U \$ 830,000	49U \$ 1,030,000	49U \$	49U \$	49U \$	I91 \$ 22,810
2. Sewer utility	19U 692,000	29U 475,000	39U 490,000	49U 677,000	49U	49U	49U	I89 15,113
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	19U 0	29U 4,790,000	39U	49U 4,790,000	49U	49U	49U	I89 59,158
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>	1,717,000	6,100,000	1,320,000	6,497,000	0	0	0	97,081

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			
\$	151,438,935	x .05 = \$	7,571,947

**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 4,023,173	6,758,439
		2,735,266			

REMARKS V98