City of Carroll

112 E. 5th Street Carroll, Iowa 51401-2799 (712) 792-1000 FAX: (712) 792-0139

MEMO TO: Mike Pogge-Weaver, City Manager MPW

FROM: Laura A. Schaefer, Finance Director/City Clerk LAS

DATE: November 1, 2016

SUBJECT: F.Y. 2016 State Annual Financial Report

Attached is a copy of the State Annual Financial Report for Fiscal Year ending June 30, 2016. This report is required by Chapter 384.22 of the Code of Iowa and is to be filed with the Office of the Auditor of Sate by December 1, 2016. Also, the first page of the report is required to be published and a proof of publication must be mailed when the report is returned to the Office of the Auditor of State. The report summarizes all the revenues and expenses as well as the outstanding debt for the fiscal year ending June 30, 2016.

If you have any questions about the report, please stop by City Hall or call me.

RECOMMENDATION: Council acceptance and authorization for publication of the State Annual Financial Report for the Fiscal Year ending June 30, 2016.

Form F-66 (IA-2)
(6-30-2016)

STATE OF IOWA

2016
FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2016

CARROLL
CITY OF CARROLL, IOWA

DUE: December 1, 2016

16201400300000
City Clerk
112 E 5th Street
Carroll, IA 51401

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

WHEN COMPLETED, PLEASE RETURN TO
Mary Mosiman, CPA
Office of Auditor of State
Lucas State Office Building
321 E. 12th Street, 2nd Floor
Des Moines, IA 50319

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	5,459,701		5,459,701	5,337,980
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	5,459,701		5,459,701	5,337,980
Delinquent property taxes	0		0	
TIF revenues	896,827		896,827	924,411
Other city taxes	1,728,626	0	1,728,626	1,854,367
Licenses and permits	82,998	0	82,998	66,375
Use of money and property	81,388	71,847	153,235	112,995
Intergovernmental	1,945,518	0	1,945,518	2,553,159
Charges for fees and service	1,720,850	3,706,318	5,427,168	5,295,924
Special assessments	0	0	0	0
Miscellaneous	297,525	84,372	381,897	285,480
Other financing sources	4,711,184	1,640,792	6,351,976	7,357,564
Total revenues and other sources	16,924,617	5,503,329	22,427,946	23,788,255
Expenditures and Other Financing Uses				
Public safety	1,938,331	0	1,938,331	2,131,026
Public works	2,065,192	0	2,065,192	2,240,199
Health and social services	100,325	0	100,325	109,945
Culture and recreation	2,521,116	0	2,521,116	3,202,700
Community and economic development	145,531	0	145,531	162,598
General government	974,942	0	974,942	1,074,629
Debt service	2,850,790	0	2,850,790	2,850,825
Capital projects	2,551,695	0	2,551,695	4,537,100
Total governmental activities expenditures	13,147,922	0	13,147,922	16,309,022
Business type activities	0	4,531,548	4,531,548	6,021,997
Total ALL expenditures	13,147,922	4,531,548	17,679,470	22,331,019
Other financing uses, including transfers out	3,434,127	2,007,849	5,441,976	6,447,564
Total ALL expenditures/And other financing uses	16,582,049	6,539,397	23,121,446	28,778,583
Excess revenues and other sources over (Under) Expenditures/And other financing uses	342,568	-1,036,068	-693,500	-4,990,328
Beginning fund balance July 1, 2015	10,078,802	8,263,422	18,342,224	18,342,224
Ending fund balance June 30, 2016	10,421,370	7,227,354	17,648,724	13,351,896

Note - These balances do not include $ 439,919 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, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents
General obligation debt	$ 2,605,000	Other long-term debt	$ 0
Revenue debt	$ 5,766,000	Short-term debt	$ 0
TIF Revenue debt	$ 0		
		General obligation debt limit	$ 37,881,592

CERTIFICATION

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

Signature of city clerk			Date Published/Posted	Mark (x) one [X] Date Published [ ] Date Posted
Printed name of city clerk: Laura A. Schaefer	Telephone →	Area Code: 712	Number: 792-100	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, 2016 **CITY OF CARROLL**

☐ GAAP ☒ NON-GAAP = CASH BASIS

Indicate by entering 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**											
2	**Taxes levied on property**	3,983,734	824,723		651,244			5,459,701			5,459,701	1
3	Less: Uncollected property taxes - Levy year							0			0	2
4	Net current property taxes	3,983,734	824,723		651,244	0		5,459,701		T01	5,459,701	3
5	Delinquent property taxes							0		T01	0	4
6	**Total property tax**	3,983,734	824,723		651,244	0	0	5,459,701			5,459,701	5
7	**TIF revenues**			896,827				896,827		T01	896,827	6
8	**Other city taxes**											7
9	Utility tax replacement excise taxes							0		T15	0	8
10	Utility franchise tax (Chapter 364.2, Code of Iowa)	69,352						69,352		T15	69,352	9
11	Parimutuel wager tax							0		C30	0	10
12	Gaming wager tax							0		C30	0	11
13	Mobile home tax							0		T19	0	12
14	Hotel/motel tax	259,272						259,272		T19	259,272	13
15	Other local option taxes		1,400,002					1,400,002		T09	1,400,002	14
16	**TOTAL OTHER CITY TAXES**	328,624	1,400,002	0	0	0	0	1,728,626	0		1,728,626	15
17	**Section B - LICENSES AND PERMITS**	82,998						82,998		T29	82,998	16
18	**Section C - USE OF MONEY AND PROPERTY**											17
19	Interest	26,744	7,568	1,011	4,667	5,006	1,887	46,883	34,167	U20	81,050	18
20	Rents and royalties	34,505						34,505	37,680	U40	72,185	19
21	Other miscellaneous use of money and property							0		U20	0	20
22								0			0	21
23	**TOTAL USE OF MONEY AND PROPERTY**	61,249	7,568	1,011	4,667	5,006	1,887	81,388	71,847		153,235	22
24												23
25	**Section D - INTERGOVERNMENTAL**											24
26												25
27	**Federal grants and reimbursements**											26
28	Federal grants	41,163				299,399		340,562		B89	340,562	27
29	Community development block grants							0		B50	0	28
30	Housing and urban development							0		B50	0	29
31	Public assistance grants							0		B79	0	30
32	Payment in lieu of taxes							0		B30	0	31
33								0			0	32
34	**Total Federal grants and reimbursements**	41,163	0	0	0	299,399	0	340,562	0		340,562	33
35												34
36												35
37												36
38												37
39												38
40												39
												40

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Part I REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 – Continued **CITY OF CARROLL** ☐ GAAP ☒ 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		1,248,521					1,248,521		C46	1,248,521	44
45												45
46												46
47												47
48	**Other state grants and reimbursements**											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 Economic Development Authority							0		C89	0	52
53	CEBA grants							0		C89	0	53
54	Commercial & Industrial Replacement Claim	198,967	41,190	10,039	30,615			280,811		C89	280,811	54
55	State Library Approriations	5,835	3,245					9,080			9,080	55
56	State Tobacco Funding		900					900			900	56
57								0			0	57
58								0			0	58
59								0			0	59
60	**Total state**	204,802	1,293,856	10,039	30,615	0	0	1,539,312	0		1,539,312	60
61												61
62	**Local grants and reimbursements**											62
63	County contributions	37,745						37,745			37,745	63
64	Library service							0		D89	0	64
65	Township contributions	27,899						27,899		D89	27,899	65
66	Fire/EMT service							0		D89	0	66
67								0		D89	0	67
68								0			0	68
69								0			0	69
70	**Total local grants and reimbursements**	65,644	0	0	0	0	0	65,644	0		65,644	70
71	**TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)**	311,609	1,293,856	10,039	30,615	299,399	0	1,945,518	0		1,945,518	71
72	**Section E - CHARGES FOR FEES AND SERVICE**											72
73	Water							0	1,398,764	A91	1,398,764	73
74	Sewer							0	2,047,445	A8Ø	2,047,445	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking							0		A6Ø	0	77
78	Airport							0		AØ1	0	78
79	Landfill/garbage	511,519						511,519		A81	511,519	79
80	Hospital							0		A36	0	80

Continued on next page

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued	CITY OF CARROLL					☐ GAAP		☒ 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	46,370						46,370		A94	46,370	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	260,109	A80	260,109	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees	270	6,050					6,320		A89	6,320	90
91	Prisoner care							0		A89	0	91
92	Fire service charges	10						10		A89	10	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges	11,385						11,385		A44	11,385	94
95	Housing and urban renewal charges							0		A5Ø	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges	36,705						36,705		A03	36,705	98
99	Library charges							0		A89	0	99
100	Park, recreation, and cultural charges	1,108,541						1,108,541		A61	1,108,541	100
101	Animal control charges							0		A89	0	101
102	Other charges - *Specify*							0			0	102
103								0			0	103
104	**TOTAL CHARGES FOR SERVICE**	1,714,800	6,050	0	0	0	0	1,720,850	3,706,318		5,427,168	104
105												105
106	**Section F - SPECIAL ASSESSMENTS**							0		U01	0	106
107	**Section G - MISCELLANEOUS**											107
108	Contributions	64,652	7,023			20,000		91,675	4,368	U99	96,043	108
109	Deposits and sales/fuel tax refunds	1,871						1,871	12,650	U99	14,521	109
110	Sale of property and merchandise	107,112	8,852				18,450	134,414	32,070	U11	166,484	110
111	Fines	69,565						69,565	35,284	U30	104,849	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - *Specify*							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	**TOTAL MISCELLANEOUS**	243,200	15,875	0	0	20,000	18,450	297,525	84,372		381,897	120

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued	CITY OF CARROLL					☐ GAAP			☒ 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)***	6,726,214	3,548,074	907,877	686,526	324,405	20,337	12,213,433	3,862,537		16,075,970	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*)					910,000		910,000		NR	910,000	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	*Regular transfers in and interfund loans*	872,217	146,697		399,730	1,281,991		2,700,635	766,872		3,467,507	127
128	*Internal TIF loans and transfers in*	1,232			34,317	1,065,000		1,100,549	873,920		1,974,469	128
129								0			0	129
130								0			0	130
131	**TOTAL OTHER FINANCING SOURCES**	873,449	146,697	0	434,047	3,256,991	0	4,711,184	1,640,792		6,351,976	131
132	**TOTAL REVENUES except for beginning balances *(Sum of lines 121 and 131)***	7,599,663	3,694,771	907,877	1,120,573	3,581,396	20,337	16,924,617	5,503,329		22,427,946	132
133												133
134	**Beginning fund balance July 1, 2015**	3,549,536	2,392,602	64,170	1,825,629	1,791,887	454,978	10,078,802	8,263,422		18,342,224	134
135												135
136	**TOTAL REVENUES AND OTHER FINANCING SOURCES** *(Sum of lines 132 and 134)*	11,149,199	6,087,373	972,047	2,946,202	5,373,283	475,315	27,003,419	13,766,751		40,770,170	136
137												137
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016	CITY OF CARROLL						☐ GAAP		☒ 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	1,415,353	9,389					1,424,742		E62	1,424,742	2
3	Purchase of land and equipment	53,512						53,512		G62	53,512	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	90,461						90,461		E24	90,461	13
14	Purchase of land and equipment	46,719						46,719		G24	46,719	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	139,039						139,039		E66	139,039	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation	181,353						181,353		E66	181,353	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	2,505						2,505		E89	2,505	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**	1,928,942	9,389		0	0	0	1,938,331			1,938,331	40

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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued	CITY OF CARROLL						☐ GAAP		☒ 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	36,043	550,461					586,504		E44	586,504	42
43	Purchase of land and equipment		26,015					26,015		G44	26,015	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	164,178						164,178		E44	164,178	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		125,259					125,259		E44	125,259	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		19,539					19,539		E81	19,539	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation	162,400						162,400		E01	162,400	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	639,722						639,722		E81	639,722	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation	182,934	158,641					341,575		E89	341,575	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**	1,185,277	879,915		0	0	0	2,065,192			2,065,192	80

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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 – Continued	CITY OF CARROLL					☐ GAAP			☒ 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	100,325						100,325		E79	100,325	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**	100,325	0		0	0	0	100,325			100,325	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

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Part II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 – Continued **CITY OF CARROLL**

☐ GAAP ☒ 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	416,961	9,062					426,023		E52	426,023	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation	10,538						10,538		E61	10,538	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	397,186						397,186		E61	397,186	127
128	Purchase of land and equipment	61,096						61,096		G61	61,096	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	1,373,744	4,608			283		1,378,635		E61	1,378,635	130
131	Purchase of land and equipment	98,768	11,138					109,906		G61	109,906	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	124,670						124,670		E03	124,670	133
134	Purchase of land and equipment	12,650						12,650		G03	12,650	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation	412						412		E61	412	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	**TOTAL CULTURE AND RECREATION**	2,496,025	24,808		0	283	0	2,521,116			2,521,116	139
140	**Section E — COMMUNITY AND ECONOMIC DEVELOPMENT**											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	66,150						66,150		E89	66,150	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation	20,000		1,685				21,685		E50	21,685	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	271						271		E29	271	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation	57,177						57,177		E89	57,177	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates			248				248		E89	248	153
154	**TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT**	143,598	0	1,933	0	0	0	145,531			145,531	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"

Continued on next page

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 – Continued	CITY OF CARROLL					☐ GAAP		☒ 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	26,115						26,115		E29	26,115	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	433,467						433,467		E23	433,467	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation	5,034						5,034		E89	5,034	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	38,445						38,445		E25	38,445	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	84,484						84,484		E31	84,484	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	274,473						274,473		E89	274,473	171
172	Other general government — Current operation	112,924						112,924		E89	112,924	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	**TOTAL GENERAL GOVERNMENT**	974,942	0	0	0	0	0	974,942			974,942	176
177	**Section G — DEBT SERVICE**				2,850,790			2,850,790			2,850,790	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	**TOTAL DEBT SERVICE**	0	0	0	2,850,790	0	0	2,850,790			2,850,790	182
183	**Section H — REGULAR CAPITAL PROJECTS** — *Specify*										0	183
184	Street Sweeper/street improvements					1,550,687		1,550,687			1,550,687	184
185	Airport runway improvements					294,280		294,280			294,280	185
186	Rec projects					572,901		572,901			572,901	186
187	**Subtotal Regular Capital Projects**	0	0		0	2,417,868	0	2,417,868			2,417,868	187
188	**— TIF CAPITAL PROJECTS** — *Specify*										0	188
189	Streetscape improvements					90,400		90,400			90,400	189
190	US 30/Hwy 30 Intersection					43,427		43,427			43,427	190
191								0			0	191
192	**Subtotal TIF Capital Projects**	0	0	0	0	133,827	0	133,827			133,827	192
193	**TOTAL CAPITAL PROJECTS**	0	0	0	0	2,551,695	0	2,551,695			2,551,695	193
194	**TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES**	6,829,109	914,112	1,933	2,850,790	2,551,978	0	13,147,922			13,147,922	194
195	**(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)**											195
196												196

Continued on next page

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 – Continued	CITY OF CARROLL					☐ GAAP		☒ 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								562,334	E91	562,334	198
199	Purchase of land and equipment								530,137	G91	530,137	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								627,902	E80	627,902	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									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								6,584	E80	6,584	230
231	Purchase of land and equipment									G80	0	231
232	Construction								140,946	F80	140,946	232
233												233
234												234
235												235
236												236

Continued on next page

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 – Continued	CITY OF CARROLL					☐ GAAP			☒ 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.
237	**Section I — BUSINESS TYPE ACTIVITIES** — *Cont.*											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								675,300		675,300	242
243	Enterprise Capital Projects								1,988,345		1,988,345	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	**TOTAL BUSINESS TYPE ACTIVITIES**								4,531,548		4,531,548	251
252												252
253	**TOTAL EXPENDITURES** *(Sum of lines 194 and 251)*	6,829,109	914,112	1,933	2,850,790	2,551,978	0	13,147,922	4,531,548		17,679,470	253
254	**Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT**											254
255	Regular transfers out	256,990	2,257,951			9,717		2,524,658	942,849	NE	3,467,507	255
256	Internal TIF loans/repayments and transfers out			909,469				909,469	1,065,000		1,974,469	256
257								0			0	257
258	**TOTAL OTHER FINANCING USES**	256,990	2,257,951	909,469	0	9,717	0	3,434,127	2,007,849		5,441,976	258
259	**TOTAL EXPENDITURES AND OTHER FINANCING USES** *(Sum of lines 253 and 258)*	7,086,099	3,172,063	911,402	2,850,790	2,561,695	0	16,582,049	6,539,397		23,121,446	259
260												260
261	**Ending fund balance June 30, 2016:**											261
262	**Governmental:**											262
263	**Nonspendable**						475,315	475,315			475,315	263
264	**Restricted**	289,155	2,757,986	60,645	95,412			3,203,198			3,203,198	264
265	**Committed**	571,285				2,811,588		3,382,873			3,382,873	265
266	**Assigned**	302,778	157,324					460,102			460,102	266
267	**Unassigned**	2,899,882						2,899,882			2,899,882	267
268	**Total Governmental**	4,063,100	2,915,310	60,645	95,412	2,811,588	475,315	10,421,370			10,421,370	268
269	**Proprietary**								7,227,354		7,227,354	269
270	**Total ending fund balance June 30, 2016**	4,063,100	2,915,310	60,645	95,412	2,811,588	475,315	10,421,370	7,227,354		17,648,724	270
271	**TOTAL REQUIREMENTS** *(Sum of lines 259 and 270)*	11,149,199	6,087,373	972,047	2,946,202	5,373,283	475,315	27,003,419	13,766,751		40,770,170	271
272												272

Continued on next page

Part III INTERGOVERNMENTAL EXPENDITURES

CITY OF CARROLL

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	MØ5 $
Health	M32
Highways	M44
Transit subsidies	M94 16,025
Libraries	M52
Police protection	M62
Sewerage	M8Ø
Sanitation	M81 122,980
All other	M89 $ 181,353

Purpose	Amount paid to State
Highways	L44 $
All other	L89 $ 2,230

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.

	Amount - *Omit cents*	
Total salaries and wages paid	ZØØ $	3,573,966

Part V DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2016				
Purpose	Debt outstanding JULY 1, 2015 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	Interest paid this year (h)
1. Water utility	19U $	29U $	39U $	49U $	49U $	49U $	49U $	I91 $
2. Sewer utility	19U 6,315,000	29U	39U 549,000	49U	49U	49U 5,766,000	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 270,000	29U	39U 135,000	49U 135,000	49U	49U	49U	I89 1,688
9. Other-Specify Aquatic Center	19U 1,870,000	29U	39U 100,000	49U 1,770,000	49U	49U	49U	I89 70,953
10. 2013 refunding of '05	19U 235,000	29U	39U 235,000	49U	49U	49U	49U	I89 1,292
11. 2014 Streets GO Bond	19U 345,000	29U	39U 170,000	49U 175,000	49U	49U	49U	I89 2,160
12. 2016A - Streets/Rec	19U	29U 910,000	39U 385,000	49U 525,000	49U	49U	49U	I89 1,071
13.	19U	29U	39U	49U	49U	49U	49U	I89
14.	19U	29U	39U	49U	49U	49U	49U	I89
Total long-term debt	9,035,000	910,000	1,574,000	2,605,000	0	5,766,000	0	77,164

B. Short-term debt

		Amount - Omit cents
Outstanding as of JULY 1, 2015	61V $	
Outstanding as of JUNE 30, 2016	64V $	

Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Assessed Valuations by Levy Authority and County, AY2014/FY2016

	Amount - Omit cents		
Actual valuation -- January 1, 2014	$ 757,631,838	x .05 = $	37,881,592

Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016

Type of asset	Amount - Omit cents: Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds 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 *value of real property.*	WØ1 $ 156,057	W31 $		W61 17,932,586	18,088,643

REMARKS

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