

STATE OF IOWA
2014
FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2014

16205200100000
City of Coralville
PO Box 5127
Coralville, IA 52241-0127

CITY OF CORALVILLE, IOWA
DUE: December 1, 2014

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

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

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

ALL FUNDS

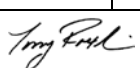
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	12,481,415		12,481,415	12,472,886
Less: Uncollected property taxes-levy year	0		0	0
Net current property taxes	12,481,415		12,481,415	12,472,886
Delinquent property taxes	0		0	0
TIF revenues	16,928,541		16,928,541	17,833,634
Other city taxes	2,636,615	0	2,636,615	2,564,091
Licenses and permits	744,973	0	744,973	724,650
Use of money and property	3,440,130	9,481,262	12,921,392	9,445,055
Intergovernmental	10,000,698	925,411	10,926,109	3,880,884
Charges for fees and service	2,270,333	8,591,948	10,862,281	12,300,442
Special assessments	46,898	0	46,898	0
Miscellaneous	544,483	7,998,557	8,543,040	9,487,992
Other financing sources	82,148,944	9,510,180	91,659,124	46,070,733
Total revenues and other sources	131,243,030	36,507,358	167,750,388	114,780,367
Expenditures and Other Financing Uses				
Public safety	5,174,887	0	5,174,887	5,190,160
Public works	1,656,744	0	1,656,744	1,863,744
Health and social services	116,733	0	116,733	104,470
Culture and recreation	7,536,594	0	7,536,594	7,081,202
Community and economic development	3,765,078	0	3,765,078	648,314
General government	3,107,464	0	3,107,464	3,445,502
Debt service	49,915,014	0	49,915,014	36,057,619
Capital projects	22,720,687	0	22,720,687	6,144,019
Total governmental activities expenditures	93,993,201	0	93,993,201	60,535,030
Business type activities	0	26,575,465	26,575,465	19,374,160
Total ALL expenditures	93,993,201	26,575,465	120,568,666	79,909,190
Other financing uses, including transfers out	42,660,823	5,459,526	48,120,349	29,765,890
Total ALL expenditures/And other financing uses	136,654,024	32,034,991	168,689,015	109,675,080
Excess revenues and other sources over (Under) Expenditures/And other financing uses	-5,410,994	4,472,367	-938,627	5,105,287
Beginning fund balance July 1, 2013	6,409,594	10,726,252	17,135,846	23,415,828
Ending fund balance June 30, 2014	998,600	15,198,619	16,197,219	28,521,115

Note - These balances do not include \$ 0 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 94,726 held in agency funds which were not budgeted and are not available for city operations.

Indebtedness at June 30, 2014	Amount - Omit cents	Indebtedness at June 30, 2014	Amount - Omit cents
General obligation debt	\$ 82,184,874	Other long-term debt	\$ 99,085,000
Revenue debt	\$ 82,542,739	Short-term debt	\$ 0
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 100,407,728

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 Thorsten J. Johnson	Telephone →	Area Code 319	Number 248-1700	Extension
Signature of Mayor or other City official (Name and Title)  Tony Roetlin, Director of Finance			Date signed 12/1/2014	

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014			CITY OF CORALVILLE			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> 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											1
2	Taxes levied on property	7,799,143	1,670,429		3,011,843	0	0	12,481,415			12,481,415	2
3	Less: Uncollected property taxes - Levy year	0	0		0	0	0	0			0	3
4	Net current property taxes	7,799,143	1,670,429		3,011,843	0	0	12,481,415		T01	12,481,415	4
5	Delinquent property taxes	0	0		0	0	0	0		T01	0	5
6	Total property tax	7,799,143	1,670,429		3,011,843	0	0	12,481,415			12,481,415	6
7	TIF revenues			16,928,541				16,928,541		T01	16,928,541	7
	Other city taxes											
8	Utility tax replacement excise taxes	144,644	0	0	40,586	0	0	185,230		T15	185,230	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	0	0	0	0	0	0	0	0	T15	0	9
10	Parimutuel wager tax	0	0	0	0	0	0	0	0	C30	0	10
11	Gaming wager tax	0	0	0	0	0	0	0	0	C30	0	11
12	Mobile home tax	8,334	0	0	2,006	0	0	10,340	0	T19	10,340	12
13	Hotel/motel tax	2,441,045	0	0	0	0	0	2,441,045	0	T19	2,441,045	13
14	Other local option taxes	0	0	0	0	0	0	0	0	T09	0	14
15	TOTAL OTHER CITY TAXES	2,594,023	0	0	42,592	0	0	2,636,615	0		2,636,615	15
16	Section B - LICENSES AND PERMITS	744,973	0	0	0	0	0	744,973	0	T29	744,973	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	11,970	0	1,859	27,308	0	905	42,042	31,842	U20	73,884	18
19	Rents and royalties	249,843	2,412,712	0	0	735,533	0	3,398,088	2,065,128	U40	5,463,216	19
20	Other miscellaneous use of money and property	0	0	0	0	0	0	0	0	U20	0	20
21	Hotel rooms	0	0	0	0	0	0	0	7,384,292		7,384,292	21
22	TOTAL USE OF MONEY AND PROPERTY	261,813	2,412,712	1,859	27,308	735,533	905	3,440,130	9,481,262		12,921,392	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants	11,437	5,112	0	0	2,038,453	21,437	2,076,439	404,118	B89	2,480,557	27
28	Community development block grants	0	0	0	0	1,982,195	0	1,982,195	0	B50	1,982,195	28
29	Housing and urban development	0	0	0	0	0	0	0	0	B50	0	29
30	Public assistance grants	756,821	0	0	0	0	0	756,821	0	B79	756,821	30
31	Payment in lieu of taxes	0	0	0	0	0	0	0	0	B30	0	31
32		0	0	0	0	0	0	0	0		0	32
33	Total Federal grants and reimbursements	768,258	5,112	0	0	4,020,648	21,437	4,815,455	404,118		5,219,573	33
34												34
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40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF CORALVILLE			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		1,903,293					1,903,293		C46	1,903,293	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	0	10,909	0	8,100	1,139,871	4,855	1,163,735	447,236	C89	1,610,971	49
50	Iowa Department of Transportation	0	0	0	0	1,568,837	0	1,568,837	0	C89	1,568,837	50
51	Iowa Department of Natural Resources	0	0	0	0	0	0	0	0	C89	0	51
52	Iowa Department of Economic Development	39,464	0	0	0	0	0	39,464	0	C89	39,464	52
53	CEBA grants	0	0	0	0	0	0	0	0	C89	0	53
54	State shared revenues	36,356	0	0	0	0	0	36,356	0	C89	36,356	54
55	Fire protection	16,414	0	0	0	0	0	16,414	0		16,414	55
56	Payment in lieu of taxes	220,319	0	0	0	0	0	220,319	0		220,319	56
57	Other state grants and reimbursements	16,399	0	0	0	0	0	16,399	0		16,399	57
58		0	0	0	0	0	0	0	0		0	58
59		0	0	0	0	0	0	0	0		0	59
60	Total state	328,952	1,914,202	0	8,100	2,708,708	4,855	4,964,817	447,236		5,412,053	60
61												61
62	Local grants and reimbursements											62
63	County contributions	91,795	0	0	0	0	0	91,795	0		91,795	63
64	Library service	0	0	0	0	0	0	0	0	D89	0	64
65	Township contributions	0	0	0	0	0	0	0	0	D89	0	65
66	Fire/EMT service	43,273	0	0	0	0	0	43,273	0	D89	43,273	66
67	City reimbursements	0	0	0	0	0	0	0	74,057	D89	74,057	67
68	School district pool payments	85,358	0	0	0	0	0	85,358	0		85,358	68
69		0	0	0	0	0	0	0	0		0	69
70	Total local grants and reimbursements	220,426	0	0	0	0	0	220,426	74,057		294,483	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	1,317,636	1,919,314	0	8,100	6,729,356	26,292	10,000,698	925,411		10,926,109	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water	0	0	0	0	0	0	0	2,409,980	A91	2,409,980	73
74	Sewer	0	0	0	0	0	0	0	2,941,862	A8Ø	2,941,862	74
75	Electric	0	0	0	0	0	0	0	0	A92	0	75
76	Gas	0	0	0	0	0	0	0	0	A93	0	76
77	Parking	0	0	0	0	0	0	0	418,331	A6Ø	418,331	77
78	Airport	0	0	0	0	0	0	0	0	AØ1	0	78
79	Landfill/garbage	0	0	0	0	0	0	0	981,511	A81	981,511	79
80	Hospital	0	0	0	0	0	0	0	0	A36	0	80

Part I REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued				CITY OF CORALVILLE			<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit	0	0	0	0	0	0	0	506,418	A94	506,418	82
83	Cable TV	0	0	0	0	0	0	0	0	T15	0	83
84	Internet	0	0	0	0	0	0	0	0	A03	0	84
85	Telephone	0	0	0	0	0	0	0	0	A03	0	85
86	Housing authority	0	0	0	0	0	0	0	0	A50	0	86
87	Storm water	0	0	0	0	0	0	0	321,580	A80	321,580	87
88	Other:											88
89	Nursing home	0	0	0	0	0	0	0	0	A89	0	89
90	Police service fees	5,123	0	0	0	0	0	5,123	0	A89	5,123	90
91	Prisoner care	0	0	0	0	0	0	0	0	A89	0	91
92	Fire service charges	20,720	0	0	0	0	0	20,720	0	A89	20,720	92
93	Ambulance charges	0	0	0	0	0	0	0	0	A89	0	93
94	Sidewalk street repair charges	8,249	0	0	0	0	0	8,249	0	A44	8,249	94
95	Housing and urban renewal charges	0	0	0	0	0	0	0	0	A50	0	95
96	River port and terminal fees	0	0	0	0	0	0	0	0	A87	0	96
97	Public scales	0	0	0	0	0	0	0	0	A89	0	97
98	Cemetery charges	0	0	0	0	0	0	0	0	A03	0	98
99	Library charges	1,184	0	0	0	0	0	1,184	0	A89	1,184	99
100	Park, recreation, and cultural charges	1,648,209	0	0	0	0	112,345	1,760,554	1,012,266	A61	2,772,820	100
101	Animal control charges	0	0	0	0	0	0	0	0	A89	0	101
102	Other charges - Specify	155,221	0	0	750	0	0	155,971	0		155,971	102
103	Franchise fees	318,532	0	0	0	0	0	318,532	0		318,532	103
104	TOTAL CHARGES FOR SERVICE	2,157,238	0	0	750	0	112,345	2,270,333	8,591,948		10,862,281	104
105												105
106	Section F - SPECIAL ASSESSMENTS	0	0	0	46,898	0	0	46,898	0	U01	46,898	106
107	Section G - MISCELLANEOUS											107
108	Contributions	38,063	0	0	298,998	35,847	198,251	571,159	0	U99	571,159	108
109	Deposits and sales/fuel tax refunds	14,087	0	0	0	0	0	14,087	6,667	U99	20,754	109
110	Sale of property and merchandise	190,796	0	0	0	0	0	190,796	7,362,046	U11	7,552,842	110
111	Fines	234,827	0	0	0	0	0	234,827	4,550	U30	239,377	111
112	Internal service charges	0	0	0	0	0	0	0	29,927	NR	29,927	112
113	Other miscellaneous - Specify	0	0	0	0	0	0	0	0		0	113
114	Insurance settlements	54,449	0	0	0	0	0	54,449	54,667		109,116	114
115	Miscellaneous	106,375	0	918,777	0	0	0	1,025,152	3,456		1,028,608	115
116	Refunds and reimbursements	0	194,215	0	0	3,250	0	197,465	1,757		199,222	116
117	Connection fees	0	0	0	0	0	0	0	0		0	117
118	Beginning Fund Balance Corrections	-67,288	-194,616	0	-352	-1,481,196	0	-1,743,452	535,487		-1,207,965	118
119		0	0	0	0	0	0	0	0		0	119
120	TOTAL MISCELLANEOUS	571,309	-401	918,777	298,646	-1,442,099	198,251	544,483	7,998,557		8,543,040	120

Part I REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued				CITY OF CORALVILLE			<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	15,446,135	6,002,054	17,849,177	3,436,137	6,022,790	337,793	49,094,086	26,997,178		76,091,264	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales	24,546	1,950,000	0	0	0	0	1,974,546	0	NR	1,974,546	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)	0	0	0	36,010,245	0	0	36,010,245	5,553,984	NR	41,564,229	125
126	Proceeds of anticipatory warrants or other short-term debt	0	0	0	0	0	0	0	0	A89	0	126
127	Regular transfers in and interfund loans	3,105,515	0		7,192,565	12,054,886	10,000	22,362,966	3,956,196		26,319,162	127
128	Internal TIF loans and transfers in		0	5,572,797	16,228,390	0	0	21,801,187	0		21,801,187	128
129		0	0	0	0	0	0	0	0		0	129
130		0	0	0	0	0	0	0	0		0	130
131	TOTAL OTHER FINANCING SOURCES	3,130,061	1,950,000	5,572,797	59,431,200	12,054,886	10,000	82,148,944	9,510,180		91,659,124	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	18,576,196	7,952,054	23,421,974	62,867,337	18,077,676	347,793	131,243,030	36,507,358		167,750,388	132
133												133
134	Beginning fund balance July 1, 2013	6,328,155	543,242	3,602,105	3,669,230	-8,234,858	501,720	6,409,594	10,726,252		17,135,846	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	24,904,351	8,495,296	27,024,079	66,536,567	9,842,818	849,513	137,652,624	47,233,610		184,886,234	136
137												137
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Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014				CITY OF CORALVILLE		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.	
1	Section A — PUBLIC SAFETY											1	
2	Police department/Crime prevention — Current operation	3,835,556	18,952	0	0	0	15,413	3,869,921		E62	3,869,921	2	
3	Purchase of land and equipment	232,307	0	0	0	0	0	232,307		G62	232,307	3	
4	Construction	0	0	0	0	0	0	0		F62	0	4	
5	Jail — Current operation	0	0	0	0	0	0	0		E04	0	5	
6	Purchase of land and equipment	0	0	0	0	0	0	0		G04	0	6	
7	Construction	0	0	0	0	0	0	0		F04	0	7	
8	Emergency management — Current operation	0	0	0	0	0	0	0		E89	0	8	
9	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	9	
10	Flood control — Current operation	0	0	0	0	0	0	0		E59	0	10	
11	Purchase of land and equipment	0	0	0	0	0	0	0		G59	0	11	
12	Construction	0	0	0	0	0	0	0		F59	0	12	
13	Fire department — Current operation	734,480	0	0	0	0	4,000	738,480		E24	738,480	13	
14	Purchase of land and equipment	197,844	0	0	0	0	0	197,844		G24	197,844	14	
15	Construction	0	0	0	0	0	0	0		F24	0	15	
16	Ambulance — Current operation	0	0	0	0	0	0	0		E32	0	16	
17	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	17	
18	Building inspections — Current operation	0	0	0	0	0	0	0		E66	0	18	
19	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	19	
20	Construction	0	0	0	0	0	0	0		F66	0	20	
21	Miscellaneous protective services — Current operation	0	0	0	0	0	0	0		E66	0	21	
22	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	22	
23	Construction	0	0	0	0	0	0	0		F66	0	23	
24	Animal control — Current operation	135,701	0	0	0	0	0	135,701		E32	135,701	24	
25	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	25	
26	Construction	0	0	0	0	0	0	0		F32	0	26	
27	Other public safety — Current operation	634	0	0	0	0	0	634		E89	634	27	
28	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	28	
29		0	0	0	0	0	0	0			0	29	
30		0	0	0	0	0	0	0			0	30	
31		0	0	0	0	0	0	0			0	31	
32		0	0	0	0	0	0	0			0	32	
33		0	0	0	0	0	0	0			0	33	
34		0	0	0	0	0	0	0			0	34	
35		0	0	0	0	0	0	0			0	35	
36		0	0	0	0	0	0	0			0	36	
37		0	0	0	0	0	0	0			0	37	
38		0	0	0	0	0	0	0			0	38	
39		0	0	0	0	0	0	0			0	39	
40	TOTAL PUBLIC SAFETY	5,136,522	18,952	0	0	0	19,413	5,174,887			5,174,887	40	

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued				CITY OF CORALVILLE		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	0	1,041,602	0	0	0	0	1,041,602		E44	1,041,602	42
43	Purchase of land and equipment	0	81,862	0	0	0	0	81,862		G44	81,862	43
44	Construction	0	0	0	0	0	0	0		F44	0	44
45	Parking meter and off-street — Current operation	0	0	0	0	0	0	0		E60	0	45
46	Purchase of land and equipment	0	0	0	0	0	0	0		G60	0	46
47	Construction	0	0	0	0	0	0	0		F60	0	47
48	Street lighting — Current operation	0	149,680	0	0	0	0	149,680		E44	149,680	48
49	Traffic control safety — Current operation	0	114,167	0	0	0	0	114,167		E44	114,167	49
50	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	50
51	Construction	0	0	0	0	0	0	0		F44	0	51
52	Snow removal — Current operation	0	160,772	0	0	0	0	160,772		E44	160,772	52
53	Purchase of land and equipment	0	29,458	0	0	0	0	29,458		G44	29,458	53
54	Highway engineering — Current operation	0	75,608	0	0	0	0	75,608		E44	75,608	54
55	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	55
56	Construction	0	0	0	0	0	0	0		F44	0	56
57	Street cleaning — Current operation	0	3,595	0	0	0	0	3,595		E81	3,595	57
58	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	58
59	Airport (if not an enterprise) — Current operation	0	0	0	0	0	0	0		E01	0	59
60	Purchase of land and equipment	0	0	0	0	0	0	0		G01	0	60
61	Construction	0	0	0	0	0	0	0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	0	0	0	0	0	0	0		E81	0	62
63	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	63
64	Construction	0	0	0	0	0	0	0		F81	0	64
65	Other public works — Current operation	0	0	0	0	0	0	0		E89	0	65
66	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	66
67	Construction	0	0	0	0	0	0	0		F89	0	67
68		0	0	0	0	0	0	0			0	68
69		0	0	0	0	0	0	0			0	69
70		0	0	0	0	0	0	0			0	70
71		0	0	0	0	0	0	0			0	71
72		0	0	0	0	0	0	0			0	72
73		0	0	0	0	0	0	0			0	73
74		0	0	0	0	0	0	0			0	74
75		0	0	0	0	0	0	0			0	75
76		0	0	0	0	0	0	0			0	76
77		0	0	0	0	0	0	0			0	77
78		0	0	0	0	0	0	0			0	78
79		0	0	0	0	0	0	0			0	79
80	TOTAL PUBLIC WORKS	0	1,656,744	0	0	0	0	1,656,744			1,656,744	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF CORALVILLE			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation	0	0	0	0	0	0	0		E79	0	82
83	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	83
84	City hospital — Current operation	0	0	0	0	0	0	0		E36	0	84
85	Purchase of land and equipment	0	0	0	0	0	0	0		G36	0	85
86	Construction	0	0	0	0	0	0	0		F36	0	86
87	Payments to private hospitals — Current operation	0	0	0	0	0	0	0		E36	0	87
88	Health regulation and inspections — Current operation	0	0	0	0	0	0	0		E32	0	88
89	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	89
90	Construction	0	0	0	0	0	0	0		F32	0	90
91	Water, air, and mosquito control — Current operation	0	0	0	0	0	0	0		E32	0	91
92	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	92
93	Construction	0	0	0	0	0	0	0		F32	0	93
94	Community mental health — Current operation	0	0	0	0	0	0	0		E32	0	94
95	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	95
96	Construction	0	0	0	0	0	0	0		F32	0	96
97	Other health and social services — Current operation	116,733	0	0	0	0	0	116,733		E79	116,733	97
98	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	98
99	Construction	0	0	0	0	0	0	0		F79	0	99
100		0	0	0	0	0	0	0			0	100
101		0	0	0	0	0	0	0			0	101
102		0	0	0	0	0	0	0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	116,733	0	0	0	0	0	116,733			116,733	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

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF CORALVILLE			<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	1,717,008	0	0	0	0	26,763	1,743,771		E52	1,743,771	122
123	Purchase of land and equipment	70,233	0	0	0	0	0	70,233		G52	70,233	123
124	Construction	0	0	0	0	0	0	0		F52	0	124
125	Museum, band, theater — Current operation	43,297	0	0	0	0	0	43,297		E61	43,297	125
126	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	126
127	Parks — Current operation	1,583,781	0	0	0	0	13,032	1,596,813		E61	1,596,813	127
128	Purchase of land and equipment	123,830	0	0	0	0	0	123,830		G61	123,830	128
129	Construction	0	0	0	0	0	0	0		F61	0	129
130	Recreation — Current operation	3,357,276	0	0	0	0	1,744	3,359,020		E61	3,359,020	130
131	Purchase of land and equipment	14,999	0	0	0	0	0	14,999		G61	14,999	131
132	Construction	0	0	0	0	0	0	0		F61	0	132
133	Cemetery — Current operation	0	0	0	0	0	0	0		E03	0	133
134	Purchase of land and equipment	0	0	0	0	0	0	0		G03	0	134
135	Community center, zoo, marina, and auditorium	0	0	0	0	0	0	0		E61	0	135
136	Other culture and recreation	354,640	0	0	0	0	229,991	584,631		E61	584,631	136
137	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	137
138	Construction	0	0	0	0	0	0	0		F61	0	138
139	TOTAL CULTURE AND RECREATION	7,265,064	0	0	0	0	271,530	7,536,594			7,536,594	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	104,981	0	0	0	0	0	104,981		E89	104,981	141
142	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	142
143	Economic development — Current operation	535,708	0	0	0	0	0	535,708		E89	535,708	143
144	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	144
145	Housing and urban renewal — Current operation	0	0	0	0	0	0	0		E50	0	145
146	Purchase of land and equipment	0	0	0	0	0	0	0		G50	0	146
147	Construction	0	0	0	0	0	0	0		F50	0	147
148	Planning and zoning — Current operation	422,283	0	0	0	0	0	422,283		E29	422,283	148
149	Purchase of land and equipment	4,339	0	0	0	0	0	4,339		G29	4,339	149
150	Other community and economic development — Current operation	0	427,957	1,818,922	0	303,197	0	2,550,076		E89	2,550,076	150
151	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	151
152	Construction	0	0	147,691	0	0	0	147,691		F89	147,691	152
153	TIF Rebates	0	0	0	0	0	0	0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	1,067,311	427,957	1,966,613	0	303,197	0	3,765,078			3,765,078	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, 2014 -- Continued				CITY OF CORALVILLE			<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	348,297	0	0	0	0	0	348,297		E29	348,297	160
161	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	718,837	0	0	0	0	0	718,837		E23	718,837	162
163	Purchase of land and equipment	0	0	0	0	0	0	0		G23	0	163
164	Elections — Current operation	0	0	0	0	0	0	0		E89	0	164
165	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	165
166	Legal services and city attorney — Current operation	169,362	0	0	0	0	0	169,362		E25	169,362	166
167	Purchase of land and equipment	0	0	0	0	0	0	0		G25	0	167
168	City hall and general buildings — Current operation	0	0	0	0	0	0	0		E31	0	168
169	Purchase of land and equipment	0	0	0	0	0	0	0		G31	0	169
170	Construction	0	0	0	0	0	0	0		F31	0	170
171	Tort liability — Current operation	0	0	0	0	0	0	0		E89	0	171
172	Other general government — Current operation	1,706,382	0	0	0	0	50,513	1,756,895		E89	1,756,895	172
173	Purchase of land and equipment	114,073	0	0	0	0	0	114,073		G89	114,073	173
174		0	0	0	0	0	0	0			0	174
175		0	0	0	0	0	0	0			0	175
176	TOTAL GENERAL GOVERNMENT	3,056,951	0	0	0	0	50,513	3,107,464			3,107,464	176
177	Section G — DEBT SERVICE	0	0	0	49,436,434	0	0	49,436,434			49,436,434	177
178		0	0	0	478,580	0	0	478,580			478,580	178
179		0	0	0	0	0	0	0			0	179
180		0	0	0	0	0	0	0			0	180
181		0	0	0	0	0	0	0			0	181
182	TOTAL DEBT SERVICE	0	0	0	49,915,014	0	0	49,915,014			49,915,014	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Numerous public improvement projects	0	1,194	0	0	22,719,493	0	22,720,687			22,720,687	184
185		0	0	0	0	0	0	0			0	185
186		0	0	0	0	0	0	0			0	186
187	Subtotal Regular Capital Projects	0	1,194	0	0	22,719,493	0	22,720,687			22,720,687	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189		0	0	0	0	0	0	0			0	189
190		0	0	0	0	0	0	0			0	190
191		0	0	0	0	0	0	0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	1,194	0	0	22,719,493	0	22,720,687			22,720,687	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	16,642,581	2,104,847	1,966,613	49,915,014	23,022,690	341,456	93,993,201			93,993,201	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF CORALVILLE					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS				Line No.	
		General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f))	Proprietary	Code		GRAND TOTAL (Sum of col. (h))
Line No.	Item description	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								1,374,234	E91	1,374,234	198
199	Purchase of land and equipment								1,493	G91	1,493	199
200	Construction								0	F91	0	200
201	Sewer and sewage disposal — Current operation								1,220,484	E80	1,220,484	201
202	Purchase of land and equipment								63,570	G80	63,570	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								476,346	E60	476,346	210
211	Purchase of land and equipment								309,202	G60	309,202	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								824,476	E81	824,476	216
217	Purchase of land and equipment								27,014	G81	27,014	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								1,639,010	E94	1,639,010	222
223	Purchase of land and equipment								289,827	G94	289,827	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								224,243	E80	224,243	230
231	Purchase of land and equipment								217,818	G80	217,818	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, 2014 -- Continued				CITY OF CORALVILLE			<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.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation								13,370,810	E89	13,370,810	238
239	Purchase of land and equipment								329,810	G89	329,810	239
240	Construction								0	F89	0	240
241												241
242	Enterprise Debt Service								6,207,128		6,207,128	242
243	Enterprise Capital Projects								0		0	243
244	Enterprise TIF Capital Projects								0		0	244
245	Internal service funds — Specify											245
246									0		0	246
247									0		0	247
248									0		0	248
249									0		0	249
250									0		0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								26,575,465		26,575,465	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	16,642,581	2,104,847	1,966,613	49,915,014	23,022,690	341,456	93,993,201	26,575,465		120,568,666	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	1,584,486	4,562,242		13,641,162	1,066,746	5,000	20,859,636	5,459,526		26,319,162	255
256	Internal TIF loans/repayments and transfers out	0	0	21,801,187	0	0	0	21,801,187	0		21,801,187	256
257		0	0	0	0	0	0	0	0		0	257
258	TOTAL OTHER FINANCING USES	1,584,486	4,562,242	21,801,187	13,641,162	1,066,746	5,000	42,660,823	5,459,526		48,120,349	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	18,227,067	6,667,089	23,767,800	63,556,176	24,089,436	346,456	136,654,024	32,034,991		168,689,015	259
260												260
261	Ending fund balance June 30, 2014:											261
262	Governmental:											262
263	Nonspendable	0	0	0	0	0	0	0			0	263
264	Restricted	0	1,828,207	3,256,279	2,980,391	0	503,057	8,567,934			8,567,934	264
265	Committed	1,585,192	0	0	0	0	0	1,585,192			1,585,192	265
266	Assigned	0	0	0	0	0	0	0			0	266
267	Unassigned	5,092,092	0	0	0	-14,246,618	0	-9,154,526			-9,154,526	267
268	Total Governmental	6,677,284	1,828,207	3,256,279	2,980,391	-14,246,618	503,057	998,600			998,600	268
269	Proprietary								15,198,619		15,198,619	269
270	Total ending fund balance June 30, 2014	6,677,284	1,828,207	3,256,279	2,980,391	-14,246,618	503,057	998,600	15,198,619		16,197,219	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	24,904,351	8,495,296	27,024,079	66,536,567	9,842,818	849,513	137,652,624	47,233,610		184,886,234	271
272												272

Part III INTERGOVERNMENTAL EXPENDITURES CITY OF CORALVILLE
 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 \$ 0	Highways.....	L44 \$ 0
Health.....	M32 0	All other.....	L89 \$ 0
Highways.....	M44 0		
Transit subsidies.....	M94 256,506		
Libraries.....	M52 0		
Police protection.....	M62 0		
Sewerage.....	M80 0		
Sanitation.....	M81 0		
All other.....	M89 \$ 115,034		

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 \$	
		10,456,175

Part V DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt	Purpose	Debt outstanding JULY 1, 2013 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2014				Interest paid this year (h)
			Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U	\$ 1,530,000	\$ 1,050,000	\$ 205,000	\$ 0	\$ 0	\$ 2,375,000	\$ 0	\$ 70,630
2. Sewer utility	19U	9,372,000	2,773,000	3,516,000	0	0	8,629,000	0	195,210
3. Electric utility	19U	0	0	0	0	0	0	0	0
4. Gas utility	19U	0	0	0	0	0	0	0	0
5. Transit-bus	19U	0	0	0	0	0	0	0	0
6. Industrial Revenue	19T	0	0	0	0	0	0	0	0
7. Mortgage revenue	19T	0	0	0	0	0	0	0	0
8. TIF revenue	19U	0	0	0	0	0	0	0	0
9. GO Ann Approp	19U	95,310,000	11,000,000	7,225,000	0	0	0	99,085,000	4,403,326
10. Storm Water Rev Bond	19U	0	1,739,739	0	0	0	1,739,739	0	0
11. Parking Revenue Bond	19U	21,313,000	0	914,000	0	0	20,399,000	0	628,734
12. Hotel Revenue Bond	19U	42,540,000	0	925,000	0	0	41,615,000	0	2,227,287
13. Golf Course Revenue Bond	19U	7,975,000	0	190,000	0	0	7,785,000	0	387,850
14. General Obligation	19U	64,137,874	23,802,000	5,755,000	82,184,874	0	0	0	2,293,774
Total long-term debt		242,177,874	40,364,739	18,730,000	82,184,874	0	82,542,739	99,085,000	10,206,811

B. Short-term debt	Amount - Omit cents	
Outstanding as of JULY 1, 2013	61V \$	24,060,000
Outstanding as of JUNE 30, 2014	64V \$	0

Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS
 Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY
 Actual valuation -- January 1, 2012

Amount - Omit cents	
\$	2,008,154,565
x .05 = \$	100,407,728

Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2014

Type of asset	Amount - Omit cents				Total (e)
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	
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.	W01	W31	W61		
	\$ 4,178,094	\$ 0	0	12,113,851	16,291,945

REMARKS _____ V98