

STATE OF IOWA
2016
FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2016
CORALVILLE
CITY OF CORALVILLE, IOWA
DUE: December 1, 2016

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

(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	12,572,138		12,572,138	13,026,109
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	12,572,138		12,572,138	13,026,109
Delinquent property taxes	0		0	0
TIF revenues	18,013,229		18,013,229	19,591,419
Other city taxes	3,436,756	0	3,436,756	2,928,615
Licenses and permits	838,344	0	838,344	709,402
Use of money and property	1,819,757	8,625,062	10,444,819	1,343,423
Intergovernmental	9,727,121	2,615,749	12,342,870	5,696,566
Charges for fees and service	3,138,005	8,034,338	11,172,343	28,772,246
Special assessments	309,814	0	309,814	0
Miscellaneous	2,752,423	6,254,828	9,007,251	0
Other financing sources	79,672,402	4,075,007	83,747,409	147,556,129
Total revenues and other sources	132,279,989	29,604,984	161,884,973	219,623,909
Expenditures and Other Financing Uses				
Public safety	5,104,876	0	5,104,876	5,584,808
Public works	1,861,169	0	1,861,169	2,030,506
Health and social services	128,370	0	128,370	128,820
Culture and recreation	10,299,190	0	10,299,190	7,596,988
Community and economic development	3,240,017	0	3,240,017	2,154,871
General government	2,972,815	0	2,972,815	5,540,447
Debt service	46,224,769	0	46,224,769	100,420,218
Capital projects	18,530,678	0	18,530,678	19,198,000
Total governmental activities expenditures	88,361,884	0	88,361,884	142,654,658
Business type activities	0	25,055,828	25,055,828	32,936,682
Total ALL expenditures	88,361,884	25,055,828	113,417,712	175,591,340
Other financing uses, including transfers out	41,906,484	1,744,752	43,651,236	38,594,129
Total ALL expenditures/And other financing uses	130,268,368	26,800,580	157,068,948	214,185,469
Excess revenues and other sources over (Under) Expenditures/And other financing uses	2,011,621	2,804,404	4,816,025	5,438,440
Beginning fund balance July 1, 2015	15,007,173	16,545,945	31,553,118	28,044,331
Ending fund balance June 30, 2016	17,018,794	19,350,349	36,369,143	33,482,771

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 \$ 103,976 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	\$ 94,899,874	Other long-term debt	\$ 74,210,000
Revenue debt	\$ 69,915,182	Short-term debt	\$ 0
TIF Revenue debt	\$ 38,130,045	General obligation debt limit	\$ 111,807,996

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
Signature of Mayor or other City official (Name and Title)	Number	Extension
	Date signed	

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STATE OF IOWA
2016
FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2016

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

CITY OF CORALVILLE, IOWA

ALL FUNDS

Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
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Less: Uncollected property taxes-levy year	0		0	0
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Intergovernmental	9,727,121	2,615,749	12,342,870	5,696,566
Charges for fees and service	3,138,005	8,034,338	11,172,343	28,772,246
Special assessments	309,814	0	309,814	0
Miscellaneous	2,752,423	6,254,828	9,007,251	0
Other financing sources	79,672,402	4,075,007	83,747,409	147,556,129
Total revenues and other sources	132,279,989	29,604,984	161,884,973	219,623,909
Expenditures and Other Financing Uses				
Public safety	5,104,876	0	5,104,876	5,584,808
Public works	1,861,169	0	1,861,169	2,030,506
Health and social services	128,370	0	128,370	128,820
Culture and recreation	10,299,190	0	10,299,190	7,596,988
Community and economic development	3,240,017	0	3,240,017	2,154,871
General government	2,972,815	0	2,972,815	5,540,447
Debt service	46,224,769	0	46,224,769	100,420,218
Capital projects	18,530,678	0	18,530,678	19,198,000
Total governmental activities expenditures	88,361,884	0	88,361,884	142,654,658
Business type activities	0	25,055,828	25,055,828	32,936,682
Total ALL expenditures	88,361,884	25,055,828	113,417,712	175,591,340
Other financing uses, including transfers out	41,906,484	1,744,752	43,651,236	38,594,129
Total ALL expenditures/And other financing uses	130,268,368	26,800,580	157,068,948	214,185,469
Excess revenues and other sources over (under) Expenditures/And other financing uses	2,011,621	2,804,404	4,816,025	5,438,440
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Ending fund balance June 30, 2016	17,018,794	19,350,349	36,369,143	33,482,771
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	\$103,976
	held in agency funds which were not budgeted and are not available for city operations.			
Indebtedness at June 30, 2016				
General obligation debt	\$94,899,874	Other long-term debt		\$74,210,000
Revenue debt	\$69,915,182	Short-term debt		\$0
TIF Revenue debt	\$38,130,045			
		General Obligation Debt Limit		\$111,807,996

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016					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	7,787,215	1,714,453		3,070,470			12,572,138			12,572,138	2	
3	Less: Uncollected property taxes - Levy year							0			0	3	
4	Net current property taxes	7,787,215	1,714,453		3,070,470	0		12,572,138		T01	12,572,138	4	
5	Delinquent property taxes							0		T01	0	5	
6	Total property tax	7,787,215	1,714,453		3,070,470	0	0	12,572,138			12,572,138	6	
7	TIF revenues			18,013,229				18,013,229		T01	18,013,229	7	
	Other city taxes												
8	Utility tax replacement excise taxes	333,436			80,303			413,739		T15	413,739	8	
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	271,623						271,623		T15	271,623	9	
10	Parimutuel wager tax							0		C30	0	10	
11	Gaming wager tax							0		C30	0	11	
12	Mobile home tax	8,744			1,941			10,685		T19	10,685	12	
13	Hotel/motel tax	2,740,709						2,740,709		T19	2,740,709	13	
14	Other local option taxes							0		T09	0	14	
15	TOTAL OTHER CITY TAXES	3,354,512	0	0	82,244	0	0	3,436,756	0		3,436,756	15	
16	Section B - LICENSES AND PERMITS	838,344						838,344		T29	838,344	16	
17	Section C - USE OF MONEY AND PROPERTY											17	
18	Interest	42,852		566	22,470		3,990	69,878	19,288	U20	89,166	18	
19	Rents and royalties	263,138	1,402,209			35,000		1,700,347	50,484	U40	1,750,831	19	
20	Other miscellaneous use of money and property	49,532						49,532	8,617	U20	58,149	20	
21	Hotel rooms							0	8,546,673		8,546,673	21	
22	TOTAL USE OF MONEY AND PROPERTY	355,522	1,402,209	566	22,470	35,000	3,990	1,819,757	8,625,062		10,444,819	22	
23												23	
24	Section D - INTERGOVERNMENTAL											24	
25												25	
26	Federal grants and reimbursements											26	
27	Federal grants	11,970				1,018,146	10,920	1,041,036	26,912	B89	1,067,948	27	
28	Community development block grants							0		B50	0	28	
29	Housing and urban development							0		B50	0	29	
30	Public assistance grants	319,352						319,352		B79	319,352	30	
31	Payment in lieu of taxes							0		B30	0	31	
32								0			0	32	
33	Total Federal grants and reimbursements	331,322	0	0	0	1,018,146	10,920	1,360,388	26,912		1,387,300	33	
34												34	
35												35	
36												36	
37												37	
38												38	
39												39	
40												40	

Continued on next page

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- 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		2,336,513					2,336,513		C46	2,336,513	44	
45												45	
46												46	
47												47	
48	Other state grants and reimbursements											48	
49	State grants		19,431		1,025,398	2,921,522	16,591	3,982,942	2,516,611	C89	6,499,553	49	
50	Iowa Department of Transportation					227,577		227,577		C89	227,577	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							0		C89	0	54	
55	State shared revenues	1,529,509						1,529,509			1,529,509	55	
56	Fire protection	17,914						17,914			17,914	56	
57	Payment in lieu of taxes							0			0	57	
58	Other state grants and reimbursements	13,697						13,697			13,697	58	
59								0			0	59	
60	Total state	1,561,120	2,355,944	0	1,025,398	3,149,099	16,591	8,108,152	2,516,611		10,624,763	60	
61												61	
62	Local grants and reimbursements											62	
63	County contributions	97,085						97,085			97,085	63	
64	Library service							0		D89	0	64	
65	Township contributions							0		D89	0	65	
66	Fire/EMT service	44,117						44,117		D89	44,117	66	
67	City reimbursements							0	72,226	D89	72,226	67	
68	School district pool payments	117,379						117,379			117,379	68	
69								0			0	69	
70	Total local grants and reimbursements	258,581	0	0	0	0	0	258,581	72,226		330,807	70	
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	2,151,023	2,355,944	0	1,025,398	4,167,245	27,511	9,727,121	2,615,749		12,342,870	71	
72	Section E - CHARGES FOR FEES AND SERVICE											72	
73	Water							0	2,438,212	A91	2,438,212	73	
74	Sewer							0	3,176,165	A80	3,176,165	74	
75	Electric							0		A92	0	75	
76	Gas							0		A93	0	76	
77	Parking							0	542,726	A60	542,726	77	
78	Airport							0		A01	0	78	
79	Landfill/garbage							0	999,237	A81	999,237	79	
80	Hospital							0		A36	0	80	

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- 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	441,094	A94	441,094	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	436,904	A80	436,904	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees	4,530						4,530		A89	4,530	90
91	Prisoner care							0		A89	0	91
92	Fire service charges	20,272						20,272		A89	20,272	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges	5,301						5,301		A44	5,301	94
95	Housing and urban renewal charges							0		A50	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges							0		A03	0	98
99	Library charges	981						981		A89	981	99
100	Park, recreation, and cultural charges	2,776,465					126,432	2,902,897		A61	2,902,897	100
101	Animal control charges							0		A89	0	101
102	Other charges - <i>Specify</i>	203,936	88					204,024			204,024	102
103	Franchise fees							0			0	103
104	TOTAL CHARGES FOR SERVICE	3,011,485	88	0	0	0	126,432	3,138,005	8,034,338		11,172,343	104
105												105
106	Section F - SPECIAL ASSESSMENTS				309,814			309,814		U01	309,814	106
107	Section G - MISCELLANEOUS											107
108	Contributions	47,647		230		310,075	188,116	546,068	7,438	U99	553,506	108
109	Deposits and sales/fuel tax refunds	6,375	1,186					7,561	3,530	U99	11,091	109
110	Sale of property and merchandise	1,357,343	3,036					1,360,379	6,169,240	U11	7,529,619	110
111	Fines	268,393						268,393	1,000	U30	269,393	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - <i>Specify</i>							0			0	113
114	Insurance settlements	71,296	10,133					81,429	67,966		149,395	114
115	Miscellaneous	96,681						96,681	5,654		102,335	115
116	Connection fees					347,100		347,100			347,100	116
117	Refunds and reimbursements					44,812		44,812			44,812	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	1,847,735	14,355	230	0	701,987	188,116	2,752,423	6,254,828		9,007,251	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- 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)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)		(h)					
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	19,345,836	5,487,049	18,014,025	4,510,396	4,904,232	346,049	52,607,587	25,529,977		78,137,564	121		
122												122		
123	Section H - OTHER FINANCING SOURCES											123		
124	Proceeds of capital asset sales	4,052	645	203,445				208,142		NR	208,142	124		
125	Proceeds of long-term debt (Excluding TIF internal borrowing)				38,631,849			38,631,849	1,256,182	NR	39,888,031	125		
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126		
127	Regular transfers in and interfund loans	3,654,749	124,948			8,098,013	38,555	11,916,265	2,818,825		14,735,090	127		
128	Internal TIF loans and transfers in			6,799,620	13,027,622	9,088,904		28,916,146			28,916,146	128		
129								0			0	129		
130								0			0	130		
131	TOTAL OTHER FINANCING SOURCES	3,658,801	125,593	7,003,065	51,659,471	17,186,917	38,555	79,672,402	4,075,007		83,747,409	131		
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	23,004,637	5,612,642	25,017,090	56,169,867	22,091,149	384,604	132,279,989	29,604,984		161,884,973	132		
133												133		
134	Beginning fund balance July 1, 2015	6,842,173	2,788,535	1,844,338	4,789,285	-1,830,550	573,392	15,007,173	16,545,945		31,553,118	134		
135												135		
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	29,846,810	8,401,177	26,861,428	60,959,152	20,260,599	957,996	147,287,162	46,150,929		193,438,091	136		
137												137		
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Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016					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	3,960,106	26,386					3,986,492		E62	3,986,492	2	
3	Purchase of land and equipment	158,055						158,055		G62	158,055	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	741,778					17,277	759,055		E24	759,055	13	
14	Purchase of land and equipment	87,085						87,085		G24	87,085	14	
15	Construction							0		F24	0	15	
16	Ambulance — Current operation							0		E32	0	16	
17	Purchase of land and equipment							0		G32	0	17	
18	Building inspections — Current operation							0		E66	0	18	
19	Purchase of land and equipment							0		G66	0	19	
20	Construction							0		F66	0	20	
21	Miscellaneous protective services — Current operation							0		E66	0	21	
22	Purchase of land and equipment							0		G66	0	22	
23	Construction							0		F66	0	23	
24	Animal control — Current operation	111,364						111,364		E32	111,364	24	
25	Purchase of land and equipment							0		G32	0	25	
26	Construction							0		F32	0	26	
27	Other public safety — Current operation	2,825						2,825		E89	2,825	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	5,061,213	26,386		0	0	17,277	5,104,876			5,104,876	40	

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- 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		990,990					990,990		E44	990,990	42	
43	Purchase of land and equipment		244,792					244,792		G44	244,792	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		178,977					178,977		E44	178,977	48	
49	Traffic control safety — Current operation		89,621					89,621		E44	89,621	49	
50	Purchase of land and equipment		17,193					17,193		G44	17,193	50	
51	Construction							0		F44	0	51	
52	Snow removal — Current operation		93,984					93,984		E44	93,984	52	
53	Purchase of land and equipment		156,414					156,414		G44	156,414	53	
54	Highway engineering — Current operation		81,387					81,387		E44	81,387	54	
55	Purchase of land and equipment							0		G44	0	55	
56	Construction							0		F44	0	56	
57	Street cleaning — Current operation		3,172					3,172		E81	3,172	57	
58	Purchase of land and equipment							0		G81	0	58	
59	Airport (if not an enterprise) — Current operation							0		E01	0	59	
60	Purchase of land and equipment							0		G01	0	60	
61	Construction							0		F01	0	61	
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62	
63	Purchase of land and equipment							0		G81	0	63	
64	Construction							0		F81	0	64	
65	Other public works — Current operation		4,639					4,639		E89	4,639	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	0	1,861,169		0	0	0	1,861,169			1,861,169	80	

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- 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		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	128,370						128,370		E79	128,370	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	128,370	0					128,370			128,370	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, 2016 -- 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	1,827,973					22,805	1,850,778		E52	1,850,778	122	
123	Purchase of land and equipment	53,688						53,688		G52	53,688	123	
124	Construction							0		F52	0	124	
125	Museum, band, theater — Current operation	18,062						18,062		E61	18,062	125	
126	Purchase of land and equipment							0		G61	0	126	
127	Parks — Current operation	1,692,607						1,692,607		E61	1,692,607	127	
128	Purchase of land and equipment	129,244						129,244		G61	129,244	128	
129	Construction							0		F61	0	129	
130	Recreation — Current operation	5,517,972					818	5,518,790		E61	5,518,790	130	
131	Purchase of land and equipment	356,147						356,147		G61	356,147	131	
132	Construction							0		F61	0	132	
133	Cemetery — Current operation							0		E03	0	133	
134	Purchase of land and equipment							0		G03	0	134	
135	Community center, zoo, marina, and auditorium							0		E61	0	135	
136	Other culture and recreation	486,925					192,949	679,874		E61	679,874	136	
137	Purchase of land and equipment							0		G61	0	137	
138	Construction							0		F61	0	138	
139	TOTAL CULTURE AND RECREATION	10,082,618	0		0	0	216,572	10,299,190			10,299,190	139	
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140	
141	Community beautification — Current operation	117						117		E89	117	141	
142	Purchase of land and equipment							0		G89	0	142	
143	Economic development — Current operation	240,039						240,039		E89	240,039	143	
144	Purchase of land and equipment	56,675						56,675		G89	56,675	144	
145	Housing and urban renewal — Current operation							0		E50	0	145	
146	Purchase of land and equipment							0		G50	0	146	
147	Construction							0		F50	0	147	
148	Planning and zoning — Current operation	447,205						447,205		E29	447,205	148	
149	Purchase of land and equipment	1,797						1,797		G29	1,797	149	
150	Other community and economic development — Current operation		716,416	566,074				1,282,490		E89	1,282,490	150	
151	Purchase of land and equipment							0		G89	0	151	
152	Construction							0		F89	0	152	
153	TIF Rebates			1,211,694				1,211,694		E89	1,211,694	153	
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	745,833	716,416	1,777,768	0	0	0	3,240,017			3,240,017	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, 2016 -- 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.			
159	Section F -- GENERAL GOVERNMENT											159			
160	Mayor, council and city manager -- Current operation	379,374						379,374		E29	379,374	160			
161	Purchase of land and equipment							0		G29	0	161			
162	Clerk, Treasurer, financial administration -- Current operation	810,735						810,735		E23	810,735	162			
163	Purchase of land and equipment	1,150						1,150		G23	1,150	163			
164	Elections -- Current operation							0		E89	0	164			
165	Purchase of land and equipment							0		G89	0	165			
166	Legal services and city attorney -- Current operation	183,962						183,962		E25	183,962	166			
167	Purchase of land and equipment							0		G25	0	167			
168	City hall and general buildings -- Current operation							0		E31	0	168			
169	Purchase of land and equipment							0		G31	0	169			
170	Construction							0		F31	0	170			
171	Tort liability -- Current operation							0		E89	0	171			
172	Other general government -- Current operation	1,471,051						1,471,051		E89	1,471,051	172			
173	Purchase of land and equipment	126,543						126,543		G89	126,543	173			
174								0			0	174			
175								0			0	175			
176	TOTAL GENERAL GOVERNMENT	2,972,815	0	0	0	0	0	2,972,815			2,972,815	176			
177	Section G -- DEBT SERVICE				46,224,769			46,224,769			46,224,769	177			
178								0			0	178			
179								0			0	179			
180								0			0	180			
181								0			0	181			
182	TOTAL DEBT SERVICE	0	0	0	46,224,769	0	0	46,224,769			46,224,769	182			
183	Section H -- REGULAR CAPITAL PROJECTS -- Specify										0	183			
184	Numerous public improvement projects					18,530,678		18,530,678			18,530,678	184			
185								0			0	185			
186								0			0	186			
187	Subtotal Regular Capital Projects	0	0			0	18,530,678	0			18,530,678	187			
188	-- TIF CAPITAL PROJECTS -- Specify										0	188			
189								0			0	189			
190								0			0	190			
191								0			0	191			
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192			
193	TOTAL CAPITAL PROJECTS	0	0	0	0	18,530,678	0	18,530,678			18,530,678	193			
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	18,990,849	2,603,971	1,777,768	46,224,769	18,530,678	233,849	88,361,884			88,361,884	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, 2016 -- 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 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							1,444,532	E91	1,444,532	198				
199	Purchase of land and equipment							503	G91	503	199				
200	Construction								F91	0	200				
201	Sewer and sewage disposal — Current operation							1,376,895	E80	1,376,895	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							999,516	E60	999,516	210				
211	Purchase of land and equipment							3,665	G60	3,665	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							842,422	E81	842,422	216				
217	Purchase of land and equipment							6,392	G81	6,392	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							1,642,749	E94	1,642,749	222				
223	Purchase of land and equipment							33,820	G94	33,820	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							303,948	E80	303,948	230				
231	Purchase of land and equipment							73,316	G80	73,316	231				
232	Construction								F80	0	232				
233											233				
234											234				
235											235				
236											236				

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- 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								12,134,257	E89	12,134,257	238
239	Purchase of land and equipment								272,124	G89	272,124	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								5,921,689		5,921,689	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	TOTAL BUSINESS TYPE ACTIVITIES								25,055,828		25,055,828	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	18,990,849	2,603,971	1,777,768	46,224,769	18,530,678	233,849	88,361,884	25,055,828		113,417,712	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	1,689,132	4,640,299		6,619,797	39,063	2,047	12,990,338	1,744,752		14,735,090	255
256	Internal TIF loans/repayments and transfers out			23,321,966	4,446,815	1,147,365		28,916,146			28,916,146	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	1,689,132	4,640,299	23,321,966	11,066,612	1,186,428	2,047	41,906,484	1,744,752		43,651,236	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	20,679,981	7,244,270	25,099,734	57,291,381	19,717,106	235,896	130,268,368	26,800,580		157,068,948	259
260												260
261	Ending fund balance June 30, 2016:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted		1,156,907	1,761,694	3,667,771		722,100	7,308,472			7,308,472	264
265	Committed	2,488,589						2,488,589			2,488,589	265
266	Assigned							0			0	266
267	Unassigned	6,678,240				543,493		7,221,733			7,221,733	267
268	Total Governmental	9,166,829	1,156,907	1,761,694	3,667,771	543,493	722,100	17,018,794			17,018,794	268
269	Proprietary								19,350,349		19,350,349	269
270	Total ending fund balance June 30, 2016	9,166,829	1,156,907	1,761,694	3,667,771	543,493	722,100	17,018,794	19,350,349		36,369,143	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	29,846,810	8,401,177	26,861,428	60,959,152	20,260,599	957,996	147,287,162	46,150,929		193,438,091	271
272												272

Cell: B36

Comment: Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

Cell: B37

Comment:

Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

Cell: B38

Comment: Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.

Likewise, if the City transferred the committed funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

Cell: B39

Comment: Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

Cell: B40

Comment: Remaining or residual classification for the General Fund.

Deficit balances in funds other than the General Fund should be reported as unassigned.

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. <i>Enter amount, omit cents.</i>			
Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$	Highways.....	L44 \$
Health.....	M32	All other.....	L89 \$
Highways.....	M44		
Transit subsidies.....	M94 249,342		
Libraries.....	M52		
Police protection.....	M62 901		
Sewerage.....	M80		
Sanitation.....	M81 173,372		
All other.....	M89 \$ 290,215		

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 \$ 11,300,947

Part V DEBT OUTSTANDING, ISSUED, AND RETIRED

Purpose	Debt outstanding JULY 1, 2015 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2016				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 2,165,000	29U \$ 289,681	39U \$ 215,000	49U \$ 0	49U \$ 0	49U \$ 2,239,681	49U \$ 0	I91 \$ 66,910
2. Sewer utility	19U 8,141,000	29U 966,501	39U 497,000	49U 0	49U 0	49U 8,610,501	49U 0	I89 252,718
3. Electric utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I92 0
4. Gas utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I93 0
5. Transit-bus	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I94 0
6. Industrial Revenue	19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	44T 0	I89 0
7. Mortgage revenue	19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	44T 0	I89 0
8. TIF revenue	19U 35,930,045	29U 5,500,000	39U 3,300,000	49U 0	49U 38,130,045	49U 0	49U 0	I89 1,816,601
9. Go Ann Approp	19U 64,540,000	29U 16,805,000	39U 7,135,000	49U 0	49U 0	49U 0	49U 74,210,000	I89 2,882,720
10. Storm Water Rev. Bond	19U 1,694,480	29U 0	39U 538,480	49U 0	49U 0	49U 1,156,000	49U 0	I89 24,260
11. Revenue Bond	19U 19,458,000	29U 0	39U 969,000	49U 0	49U 0	49U 18,489,000	49U 0	I89 574,011
12. Bond	19U 40,580,000	29U 0	39U 1,160,000	49U 0	49U 0	49U 39,420,000	49U 0	I89 2,126,700
13. Revenue Bond	19U 7,585,000	29U 0	39U 7,585,000	49U 0	49U 0	49U 0	49U 0	I89 316,402
14. General Obligation	19U 96,024,874	29U 16,765,000	39U 17,890,000	49U 94,899,874	49U 0	49U 0	49U 0	I89 3,856,820
Total long-term debt	276,118,399	40,326,182	39,289,480	94,899,874	38,130,045	69,915,182	74,210,000	11,917,142

B. Short-term debt	Amount - Omit cents
Outstanding as of JULY 1, 2015	61V \$ 0
Outstanding as of JUNE 30, 2016	64V \$ 0

Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS	Amount - Omit cents
Assessed Valuations by Levy Authority and County, AY2014/FY2016 Actual valuation -- January 1, 2014	\$ 2,236,159,923 x .05 = \$ 111,807,996

Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016					
Type of asset	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61		
	\$ 3,416,597	\$	33,056,522		
			36,473,119		
REMARKS	V98				