

**STATE OF IOWA**

**2015  
FINANCIAL REPORT  
FISCAL YEAR ENDED  
JUNE 30, 2015**

CORALVILLE

CITY OF CORALVILLE, IOWA

**DUE: December 1, 2015**

**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  
Auditor of State  
State Capitol Building  
Des Moines, IA 50319-0004

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

**ALL FUNDS**

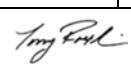
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
<b>Revenues and Other Financing Sources</b>				
Taxes levied on property	12,727,476		12,727,476	13,006,251
Less: Uncollected property taxes-levy year	0		0	
<b>Net current property taxes</b>	<b>12,727,476</b>		<b>12,727,476</b>	<b>13,006,251</b>
Delinquent property taxes	0		0	0
TIF revenues	19,723,730		19,723,730	20,637,651
Other city taxes	3,061,677	0	3,061,677	2,811,998
Licenses and permits	804,636	0	804,636	703,250
Use of money and property	1,687,335	8,315,803	10,003,138	1,349,538
Intergovernmental	23,682,125	860,755	24,542,880	4,281,303
Charges for fees and service	2,275,712	8,589,836	10,865,548	27,282,781
Special assessments	30,074	0	30,074	0
Miscellaneous	1,094,499	7,662,446	8,756,945	823,835
Other financing sources	86,814,402	4,274,761	91,089,163	43,327,882
<b>Total revenues and other sources</b>	<b>151,901,666</b>	<b>29,703,601</b>	<b>181,605,267</b>	<b>114,224,489</b>
<b>Expenditures and Other Financing Uses</b>				
Public safety	5,126,655	0	5,126,655	6,747,497
Public works	1,483,983	0	1,483,983	1,841,241
Health and social services	126,320	0	126,320	133,470
Culture and recreation	7,657,955	0	7,657,955	7,824,184
Community and economic development	3,415,100	0	3,415,100	753,757
General government	2,848,099	0	2,848,099	6,548,909
Debt service	28,086,739	0	28,086,739	23,608,925
Capital projects	34,203,016	0	34,203,016	20,150,000
<b>Total governmental activities expenditures</b>	<b>82,947,867</b>	<b>0</b>	<b>82,947,867</b>	<b>67,607,983</b>
Business type activities	0	24,769,237	24,769,237	24,317,737
<b>Total ALL expenditures</b>	<b>82,947,867</b>	<b>24,769,237</b>	<b>107,717,104</b>	<b>91,925,720</b>
Other financing uses, including transfers out	55,829,520	3,587,038	59,416,558	20,694,882
<b>Total ALL expenditures/And other financing uses</b>	<b>138,777,387</b>	<b>28,356,275</b>	<b>167,133,662</b>	<b>112,620,602</b>
<b>Excess revenues and other sources over (Under) Expenditures/And other financing uses</b>				
	13,124,279	1,347,326	14,471,605	1,603,887
Beginning fund balance July 1, 2014	998,600	15,198,619	16,197,219	28,141,133
Ending fund balance June 30, 2015	14,122,879	16,545,945	30,668,824	29,745,020

**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 \$ 100,301 held in agency funds which were not budgeted and are not available for city operations.

Indebtedness at June 30, 2015	Amount - Omit cents	Indebtedness at June 30, 2015	Amount - Omit cents
General obligation debt	\$ 96,024,874	Other long-term debt	\$ 64,540,000
Revenue debt	\$ 79,623,480	Short-term debt	\$ 0
TIF Revenue debt	\$ 35,930,045		
		General obligation debt limit	\$ 110,481,654

**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 11/18/2015	

**PLEASE PUBLISH THIS PAGE ONLY**

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015					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	<b>Section A - TAXES</b>											1	
2	<b>Taxes levied on property</b>	7,750,205	1,750,998		3,226,273			12,727,476			12,727,476	2	
3	Less: Uncollected property taxes - Levy year							0			0	3	
4	Net current property taxes	7,750,205	1,750,998		3,226,273	0		12,727,476		T01	12,727,476	4	
5	Delinquent property taxes							0		T01	0	5	
6	<b>Total property tax</b>	7,750,205	1,750,998		3,226,273	0	0	12,727,476			12,727,476	6	
7	<b>TIF revenues</b>			19,723,730				19,723,730		T01	19,723,730	7	
	<b>Other city taxes</b>												
8	Utility tax replacement excise taxes	321,106			74,081			395,187		T15	395,187	8	
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9	
10	Parimutuel wager tax							0		C30	0	10	
11	Gaming wager tax							0		C30	0	11	
12	Mobile home tax	8,839			27,452			36,291		T19	36,291	12	
13	Hotel/motel tax	2,630,199						2,630,199		T19	2,630,199	13	
14	Other local option taxes							0		T09	0	14	
15	<b>TOTAL OTHER CITY TAXES</b>	2,960,144	0	0	101,533	0	0	3,061,677	0		3,061,677	15	
16	<b>Section B - LICENSES AND PERMITS</b>	804,636						804,636		T29	804,636	16	
17	<b>Section C - USE OF MONEY AND PROPERTY</b>											17	
18	Interest	51,804		563	18,199		4,008	74,574	17,832	U20	92,406	18	
19	Rents and royalties	222,806	1,344,055			35,000		1,601,861	7,797	U40	1,609,658	19	
20	Other miscellaneous use of money and property	10,900						10,900	12,600	U20	23,500	20	
21	Hotel rooms							0	8,277,574		8,277,574	21	
22	<b>TOTAL USE OF MONEY AND PROPERTY</b>	285,510	1,344,055	563	18,199	35,000	4,008	1,687,335	8,315,803		10,003,138	22	
23												23	
24	<b>Section D - INTERGOVERNMENTAL</b>											24	
25												25	
26	<b>Federal grants and reimbursements</b>											26	
27	Federal grants	12,369				7,493,969	16,270	7,522,608	441,890	B89	7,964,498	27	
28	Community development block grants					3,056,740		3,056,740		B50	3,056,740	28	
29	Housing and urban development							0		B50	0	29	
30	Public assistance grants	57,350				15,563		72,913		B79	72,913	30	
31	Payment in lieu of taxes							0		B30	0	31	
32								0			0	32	
33	<b>Total Federal grants and reimbursements</b>	69,719	0	0	0	10,566,272	16,270	10,652,261	441,890		11,094,151	33	
34												34	
35												35	
36												36	
37												37	
38												38	
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40												40	

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Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- 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	<b>Section D - INTERGOVERNMENTAL - Continued</b>											41	
42												42	
43	<b>State shared revenues</b>											43	
44	Road use taxes		1,965,997					1,965,997		C46	1,965,997	44	
45												45	
46												46	
47												47	
48	<b>Other state grants and reimbursements</b>											48	
49	State grants		15,306		3,331,152	6,012,400	10,900	9,369,758	306,004	C89	9,675,762	49	
50	Iowa Department of Transportation					666,340		666,340		C89	666,340	50	
51	Iowa Department of Natural Resources							0		C89	0	51	
52	Iowa Economic Development Authority	63,656						63,656		C89	63,656	52	
53	CEBA grants							0		C89	0	53	
54	Commercial & Industrial Replacement Claim							0		C89	0	54	
55	State shared revenues	698,691						698,691			698,691	55	
56	Fire protection	18,502						18,502			18,502	56	
57	Payment in lieu of taxes	0						0			0	57	
58	Other state grants and reimbursements	14,573						14,573			14,573	58	
59								0			0	59	
60	<b>Total state</b>	<b>795,422</b>	<b>1,981,303</b>	<b>0</b>	<b>3,331,152</b>	<b>6,678,740</b>	<b>10,900</b>	<b>12,797,517</b>	<b>306,004</b>		<b>13,103,521</b>	60	
61												61	
62	<b>Local grants and reimbursements</b>											62	
63	County contributions	91,029						91,029			91,029	63	
64	Library service							0		D89	0	64	
65	Township contributions							0		D89	0	65	
66	Fire/EMT service	43,190						43,190		D89	43,190	66	
67	City reimbursements							0	112,861	D89	112,861	67	
68	School district pool payments	98,128						98,128			98,128	68	
69								0			0	69	
70	<b>Total local grants and reimbursements</b>	<b>232,347</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>232,347</b>	<b>112,861</b>		<b>345,208</b>	70	
71	<b>TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)</b>	<b>1,097,488</b>	<b>1,981,303</b>	<b>0</b>	<b>3,331,152</b>	<b>17,245,012</b>	<b>27,170</b>	<b>23,682,125</b>	<b>860,755</b>		<b>24,542,880</b>	71	
72	<b>Section E - CHARGES FOR FEES AND SERVICE</b>											72	
73	Water							0	2,333,186	A91	2,333,186	73	
74	Sewer							0	2,964,608	A80	2,964,608	74	
75	Electric							0		A92	0	75	
76	Gas							0		A93	0	76	
77	Parking							0	477,435	A60	477,435	77	
78	Airport							0		A01	0	78	
79	Landfill/garbage							0	992,273	A81	992,273	79	
80	Hospital							0		A36	0	80	

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continuec					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	<b>Section E - CHARGES FOR FEES AND SERVICE - Continued</b>											81	
82	Transit							0	521,634	A94	521,634	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	323,653	A80	323,653	87	
88	Other:											88	
89	Nursing home							0		A89	0	89	
90	Police service fees	6,326						6,326		A89	6,326	90	
91	Prisoner care							0		A89	0	91	
92	Fire service charges	24,092						24,092		A89	24,092	92	
93	Ambulance charges							0		A89	0	93	
94	Sidewalk street repair charges	6,363						6,363		A44	6,363	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	1,036						1,036		A89	1,036	99	
100	Park, recreation, and cultural charges	1,627,175						91,072	1,718,247	977,047	A61	2,695,294	100
101	Animal control charges							0		A89	0	101	
102	Other charges - <i>Specify</i>	228,720						228,720			228,720	102	
103	Franchise fees	290,928						290,928			290,928	103	
104	<b>TOTAL CHARGES FOR SERVICE</b>	2,184,640	0	0	0	0	91,072	2,275,712	8,589,836		10,865,548	104	
105												105	
106	<b>Section F - SPECIAL ASSESSMENTS</b>				30,074			30,074		U01	30,074	106	
107	<b>Section G - MISCELLANEOUS</b>											107	
108	Contributions	107,820	17,232	815		61,091	196,464	383,422		U99	383,422	108	
109	Deposits and sales/fuel tax refunds	5,622						5,622	2,875	U99	8,497	109	
110	Sale of property and merchandise	255,518	11,628					267,146	7,530,314	U11	7,797,460	110	
111	Fines	249,325						249,325	750	U30	250,075	111	
112	Internal service charges							0	48,263	NR	48,263	112	
113	Other miscellaneous - <i>Specify</i>							0			0	113	
114	Insurance settlements	14,293						14,293	42,341		56,634	114	
115	Miscellaneous	103,439						103,439	26,314		129,753	115	
116	Connection fees					71,252		71,252			71,252	116	
117	Refunds and reimbursements							0	11,589		11,589	117	
118								0			0	118	
119								0			0	119	
120	<b>TOTAL MISCELLANEOUS</b>	736,017	28,860	815	0	132,343	196,464	1,094,499	7,662,446		8,756,945	120	

Part I REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continuac		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 (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)					
121	<b>TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)</b>	15,818,640	5,105,216	19,725,108	6,707,231	17,412,355	318,714	65,087,264	25,428,840		90,516,104	121
122												122
123	<b>Section H - OTHER FINANCING SOURCES</b>											123
124	Proceeds of capital asset sales	7,738	4,660	1,132,192				1,144,590	19,000	NR	1,163,590	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)				30,498,015			30,498,015	11,000	NR	30,509,015	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans	2,496,015			2,002,860	29,678,103	10,000	34,186,978	4,244,761		38,431,739	127
128	Internal TIF loans and transfers in			398,628	20,586,191			20,984,819			20,984,819	128
129								0			0	129
130								0			0	130
131	<b>TOTAL OTHER FINANCING SOURCES</b>	2,503,753	4,660	1,530,820	53,087,066	29,678,103	10,000	86,814,402	4,274,761		91,089,163	131
132	<b>TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)</b>	18,322,393	5,109,876	21,255,928	59,794,297	47,090,458	328,714	151,901,666	29,703,601		181,605,267	132
133												133
134	<b>Beginning fund balance July 1, 2014</b>	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	134
135												135
136	<b>TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)</b>	24,999,677	6,938,083	24,512,207	62,774,688	32,843,840	831,771	152,900,266	44,902,220		197,802,486	136
137												137
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Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015					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	<b>Section A — PUBLIC SAFETY</b>											1
2	Police department/Crime prevention — Current operation	3,747,296	17,744					3,765,040		E62	3,765,040	2
3	Purchase of land and equipment	103,473						103,473		G62	103,473	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	748,398						748,398		E24	748,398	13
14	Purchase of land and equipment	411,576						411,576		G24	411,576	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	95,605						95,605		E32	95,605	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation	2,563						2,563		E89	2,563	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	<b>TOTAL PUBLIC SAFETY</b>	5,108,911	17,744	0	0	0	0	5,126,655			5,126,655	40

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- 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	<b>Section B — PUBLIC WORKS</b>											41	
42	Roads, bridges, sidewalks — Current operation		911,648					911,648		E44	911,648	42	
43	Purchase of land and equipment		46,795					46,795		G44	46,795	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		167,480					167,480		E44	167,480	48	
49	Traffic control safety — Current operation		111,470					111,470		E44	111,470	49	
50	Purchase of land and equipment		930					930		G44	930	50	
51	Construction							0		F44	0	51	
52	Snow removal — Current operation		138,971					138,971		E44	138,971	52	
53	Purchase of land and equipment		12,080					12,080		G44	12,080	53	
54	Highway engineering — Current operation		76,170					76,170		E44	76,170	54	
55	Purchase of land and equipment							0		G44	0	55	
56	Construction							0		F44	0	56	
57	Street cleaning — Current operation		14,181					14,181		E81	14,181	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		4,258					4,258		E89	4,258	65	
66	Purchase of land and equipment							0		G89	0	66	
67	Construction							0		F89	0	67	
68								0			0	68	
69								0			0	69	
70								0			0	70	
71								0			0	71	
72								0			0	72	
73								0			0	73	
74								0			0	74	
75								0			0	75	
76								0			0	76	
77								0			0	77	
78								0			0	78	
79								0			0	79	
80	<b>TOTAL PUBLIC WORKS</b>	0	1,483,983	0	0	0	0	1,483,983			1,483,983	80	

Part II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- 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	<b>Section C — HEALTH AND SOCIAL SERVICES</b>											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation	126,320						126,320		E79	126,320	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	<b>TOTAL HEALTH AND SOCIAL SERVICES</b>	126,320	0	0	0	0	0	126,320			126,320	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, 2015 -- 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	<b>Section D — CULTURE AND RECREATION</b>											121
122	Library services — Current operation	1,694,979					15,676	1,710,655		E52	1,710,655	122
123	Purchase of land and equipment	34,908						34,908		G52	34,908	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation	17,600						17,600		E61	17,600	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	1,608,282						1,608,282		E61	1,608,282	127
128	Purchase of land and equipment	228,312						228,312		G61	228,312	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	3,494,428					2,166	3,496,594		E61	3,496,594	130
131	Purchase of land and equipment	12,772						12,772		G61	12,772	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	328,445					220,387	548,832		E61	548,832	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	<b>TOTAL CULTURE AND RECREATION</b>	7,419,726	0	0	0	0	238,229	7,657,955			7,657,955	139
140	<b>Section E — COMMUNITY AND ECONOMIC DEVELOPMENT</b>											140
141	Community beautification — Current operation	15,576						15,576		E89	15,576	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	746,704						746,704		E89	746,704	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	411,803						411,803		E29	411,803	148
149	Purchase of land and equipment	3,772						3,772		G29	3,772	149
150	Other community and economic development — Current operation		550,601	1,637,753				2,188,354		E89	2,188,354	150
151	Purchase of land and equipment		3,594					3,594		G89	3,594	151
152	Construction			45,297				45,297		F89	45,297	152
153	TIF Rebates							0		E89	0	153
154	<b>TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT</b>	1,177,855	554,195	1,683,050	0	0	0	3,415,100			3,415,100	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, 2015 -- 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	<b>Section F -- GENERAL GOVERNMENT</b>											159			
160	Mayor, council and city manager -- Current operation	368,108						368,108		E29	368,108	160			
161	Purchase of land and equipment							0		G29	0	161			
162	Clerk, Treasurer, financial administration -- Current operation	813,230						813,230		E23	813,230	162			
163	Purchase of land and equipment							0		G23	0	163			
164	Elections -- Current operation							0		E89	0	164			
165	Purchase of land and equipment							0		G89	0	165			
166	Legal services and city attorney -- Current operation	174,223						174,223		E25	174,223	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	1,394,396					15,150	1,409,546		E89	1,409,546	172			
173	Purchase of land and equipment	82,992						82,992		G89	82,992	173			
174								0			0	174			
175								0			0	175			
176	<b>TOTAL GENERAL GOVERNMENT</b>	2,832,949	0	0	0	0	15,150	2,848,099			2,848,099	176			
177	<b>Section G -- DEBT SERVICE</b>				28,086,739			28,086,739			28,086,739	177			
178								0			0	178			
179								0			0	179			
180								0			0	180			
181								0			0	181			
182	<b>TOTAL DEBT SERVICE</b>	0	0	0	28,086,739	0	0	28,086,739			28,086,739	182			
183	<b>Section H -- REGULAR CAPITAL PROJECTS -- Specify</b>										0	183			
184	Numerous public improvement projects					34,203,016		34,203,016			34,203,016	184			
185								0			0	185			
186								0			0	186			
187	<b>Subtotal Regular Capital Projects</b>	0	0	0	0	34,203,016	0	34,203,016			34,203,016	187			
188	<b>-- TIF CAPITAL PROJECTS -- Specify</b>										0	188			
189								0			0	189			
190								0			0	190			
191								0			0	191			
192	<b>Subtotal TIF Capital Projects</b>	0	0	0	0	0	0	0			0	192			
193	<b>TOTAL CAPITAL PROJECTS</b>	0	0	0	0	34,203,016	0	34,203,016			34,203,016	193			
194	<b>TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES</b>	16,665,761	2,055,922	1,683,050	28,086,739	34,203,016	253,379	82,947,867			82,947,867	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, 2015 -- 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	<b>Section I — BUSINESS TYPE ACTIVITIES</b>											197			
198	Water — Current operation							1,412,060	E91	1,412,060	198				
199	Purchase of land and equipment							2,298	G91	2,298	199				
200	Construction								F91	0	200				
201	Sewer and sewage disposal — Current operation							1,615,432	E80	1,615,432	201				
202	Purchase of land and equipment							360	G80	360	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							792,013	E60	792,013	210				
211	Purchase of land and equipment							112,450	G60	112,450	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							824,408	E81	824,408	216				
217	Purchase of land and equipment							324,273	G81	324,273	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							1,635,856	E94	1,635,856	222				
223	Purchase of land and equipment							76,196	G94	76,196	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							326,550	E80	326,550	230				
231	Purchase of land and equipment							132,602	G80	132,602	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, 2015 -- 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	<b>Section I — BUSINESS TYPE ACTIVITIES — Cont.</b>											237	
238	Other business type — Current operation							14,126,838	E89	14,126,838		238	
239	Purchase of land and equipment							252,517	G89	252,517		239	
240	Construction								F89	0		240	
241												241	
242	Enterprise Debt Service							3,135,384		3,135,384		242	
243	Enterprise Capital Projects									0		243	
244	Enterprise TIF Capital Projects									0		244	
245	Internal service funds — <i>Specify</i>											245	
246										0		246	
247										0		247	
248										0		248	
249										0		249	
250										0		250	
251	<b>TOTAL BUSINESS TYPE ACTIVITIES</b>							24,769,237		24,769,237		251	
252												252	
253	<b>TOTAL EXPENDITURES (Sum of lines 194 and 251)</b>	16,665,761	2,055,922	1,683,050	28,086,739	34,203,016	253,379	82,947,867		24,769,237	107,717,104	253	
254	<b>Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT</b>								NE			254	
255	Regular transfers out	1,491,743	2,093,626		29,898,664	1,355,668	5,000	34,844,701		3,587,038	38,431,739	255	
256	Internal TIF loans/repayments and transfers out			20,984,819				20,984,819			20,984,819	256	
257								0			0	257	
258	<b>TOTAL OTHER FINANCING USES</b>	1,491,743	2,093,626	20,984,819	29,898,664	1,355,668	5,000	55,829,520		3,587,038	59,416,558	258	
259	<b>TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)</b>	18,157,504	4,149,548	22,667,869	57,985,403	35,558,684	258,379	138,777,387		28,356,275	167,133,662	259	
260												260	
261	<b>Ending fund balance June 30, 2015:</b>											261	
262	<b>Governmental:</b>											262	
263	<b>Nonspendable</b>							0			0	263	
264	<b>Restricted</b>		2,788,535	1,844,338	4,789,285		573,392	9,995,550			9,995,550	264	
265	<b>Committed</b>	2,054,731						2,054,731			2,054,731	265	
266	<b>Assigned</b>							0			0	266	
267	<b>Unassigned</b>	4,787,442				-2,714,844		2,072,598			2,072,598	267	
268	<b>Total Governmental</b>	6,842,173	2,788,535	1,844,338	4,789,285	-2,714,844	573,392	14,122,879			14,122,879	268	
269	<b>Proprietary</b>									16,545,945	16,545,945	269	
270	<b>Total ending fund balance June 30, 2015</b>	6,842,173	2,788,535	1,844,338	4,789,285	-2,714,844	573,392	14,122,879		16,545,945	30,668,824	270	
271	<b>TOTAL REQUIREMENTS (Sum of lines 259 and 270)</b>	24,999,677	6,938,083	24,512,207	62,774,688	32,843,840	831,771	152,900,266		44,902,220	197,802,486	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
Correction.....	M05 \$
Health.....	M32
Highways.....	M44
Transit subsidies.....	M94 260,700
Libraries.....	M52 400
Police protection.....	M62
Sewerage.....	M80
Sanitation.....	M81 157,353
All other.....	M89 \$ 252,973

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

**Part IV SALARIES AND WAGES**  
 Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

Total salaries and wages paid.....	Amount - Omit cents	
	Z00 \$	
		10,782,664

**Part V DEBT OUTSTANDING, ISSUED, AND RETIRED**

A. Long-term debt Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 2,375,000	29U \$ 0	39U \$ 210,000	49U \$ 0	49U \$ 0	49U \$ 2,165,000	49U \$ 0	I91 \$ 71,110
2. Sewer utility	19U 8,629,000	29U 0	39U 488,000	49U 0	49U 0	49U 8,141,000	49U 0	I89 263,224
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 27,870,000	29U 10,650,045	39U 2,590,000	49U 0	49U 35,930,045	49U 0	49U 0	I89 1,798,663
9. GO Ann Approp	19U 71,215,000	29U 0	39U 6,675,000	49U 0	49U 0	49U 0	49U 64,540,000	I89 3,157,883
10. Storm Water Rev. Bond	19U 1,739,739	29U 11,000	39U 56,259	49U 0	49U 0	49U 1,694,480	49U 0	I89 33,895
11. Revenue Bond	19U 20,399,000	29U 0	39U 941,000	49U 0	49U 0	49U 19,458,000	49U 0	I89 601,770
12. Hotel Revenue Bond	19U 41,615,000	29U 0	39U 1,035,000	49U 0	49U 0	49U 40,580,000	49U 0	I89 2,181,038
13. Revenue Bond	19U 7,785,000	29U 0	39U 200,000	49U 0	49U 0	49U 7,585,000	49U 0	I89 379,775
14. General Obligation	19U 82,184,874	29U 20,010,000	39U 6,170,000	49U 96,024,874	49U 0	49U 0	49U 0	I89 3,486,704
<b>Total long-term debt</b>	<b>263,812,613</b>	<b>30,671,045</b>	<b>18,365,259</b>	<b>96,024,874</b>	<b>35,930,045</b>	<b>79,623,480</b>	<b>64,540,000</b>	<b>11,974,062</b>

B. Short-term debt	Amount - Omit cents	
Outstanding as of JULY 1, 2014	61V \$	0
Outstanding as of JUNE 30, 2015	64V \$	0

**Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS**  
 Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15  
 Actual valuation -- January 1, 2013

Amount - Omit cents		
\$	<b>2,209,633,079</b>	<b>x .05 = \$ 110,481,654</b>

**Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015**

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)	
<b>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.</b>	W01	W31	W61		
	\$ 4,886,951	\$		25,882,174	30,769,125

REMARKS V98