

Form F-66 (IA-2) (6-30-2016) <div style="text-align: center;"> STATE OF IOWA 2016 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2016 </div> CITY OF <u> GILBERT </u> , IOWA DUE: December 1, 2016		<div style="text-align: center;"> 16208500500000 CITY OF GILBERT 105 S.E. 2nd St., PO Box 29 GILBERT, IOWA 50105 </div> <div style="text-align: center; font-size: small;"> (Please correct any error in name, address, and ZIP Code) </div>	
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	413,014		413,014	404,872
Less: Uncollected property taxes-levy year	0		0	0
Net current property taxes	413,014		413,014	404,872
Delinquent property taxes	0		0	0
TIF revenues	0		0	0
Other city taxes	125,608	0	125,608	134,360
Licenses and permits	28,227	0	28,227	17,390
Use of money and property	6,133	0	6,133	1,950
Intergovernmental	134,213	0	134,213	111,366
Charges for fees and service	23,036	352,682	375,718	342,280
Special assessments	3,279	0	3,279	0
Miscellaneous	11,593	0	11,593	4,890
Other financing sources	0	0	0	0
Total revenues and other sources	745,103	352,682	1,097,785	1,017,108
Expenditures and Other Financing Uses				
Public safety	118,146	0	118,146	107,544
Public works	135,418	0	135,418	188,500
Health and social services	5,483	0	5,483	6,275
Culture and recreation	138,828	0	138,828	156,130
Community and economic development	11,093	0	11,093	12,500
General government	98,482	0	98,482	175,890
Debt service	0	0	0	0
Capital projects	946	0	946	8,000
Total governmental activities expenditures	508,396	0	508,396	654,839
Business type activities	0	238,641	238,641	321,056
Total ALL expenditures	508,396	238,641	747,037	975,895
Other financing uses, including transfers out	0	0	0	152,000
Total ALL expenditures/And other financing uses	508,396	238,641	747,037	1,127,895
Excess revenues and other sources over (Under) Expenditures/And other financing uses	236,707	114,041	350,748	-110,787
Beginning fund balance July 1, 2015	856,125	909,262	1,765,387	1,765,387
Ending fund balance June 30, 2016	1,092,832	1,023,303	2,116,135	1,654,600
Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.				
Indebtedness at June 30, 2016		Amount - Omit cents		Indebtedness at June 30, 2016
General obligation debt	\$	0	Other long-term debt	\$
Revenue debt	\$	0	Short-term debt	\$
TIF Revenue debt	\$	0		
			General obligation debt limit	\$ 3,060,416

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 checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk		Area Code	Number	Extension
Sonia Arellano Dodd		515	233-2670	
Signature of Mayor or other City official (Name and Title)			Date signed	
			11/21/2016	

PLEASE PUBLISH THIS PAGE ONLY

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016						CITY OF GILBERT						<input checked="" type="checkbox"/> GAAP <input 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	313,333	77,866			21,815		413,014			413,014	2			
3	Less: Uncollected property taxes - Levy year							0			0	3			
4	Net current property taxes	313,333	77,866		0	21,815		413,014		T01	413,014	4			
5	Delinquent property taxes							0		T01	0	5			
6	Total property tax	313,333	77,866		0	21,815	0	413,014			413,014	6			
7	TIF revenues							0		T01	0	7			
8	Other city taxes														
8	Utility tax replacement excise taxes	0						0		T15	0	8			
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9			
10	Parimutuel wager tax	0						0		C30	0	10			
11	Gaming wager tax							0		C30	0	11			
12	Mobile home tax							0		T19	0	12			
13	Hotel/motel tax							0		T19	0	13			
14	Other local option taxes		125,608					125,608		T09	125,608	14			
15	TOTAL OTHER CITY TAXES	0	125,608	0	0	0	0	125,608	0		125,608	15			
16	Section B - LICENSES AND PERMITS	28,227						28,227		T29	28,227	16			
17	Section C - USE OF MONEY AND PROPERTY											17			
18	Interest	4,578						4,578		U20	4,578	18			
19	Rents and royalties	1,555						1,555		U40	1,555	19			
20	Other miscellaneous use of money and property							0		U20	0	20			
21								0			0	21			
22	TOTAL USE OF MONEY AND PROPERTY	6,133	0	0	0	0	0	6,133	0		6,133	22			
23												23			
24	Section D - INTERGOVERNMENTAL											24			
25												25			
26	Federal grants and reimbursements											26			
27	Federal grants							0		B89	0	27			
28	Community development block grants							0		B50	0	28			
29	Housing and urban development							0		B50	0	29			
30	Public assistance grants							0		B79	0	30			
31	Payment in lieu of taxes							0		B30	0	31			
32								0			0	32			
33	Total Federal grants and reimbursements	0	0	0	0	0	0	0	0		0	33			
34												34			
35												35			
36												36			
37												37			
38												38			
39												39			
40												40			

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF GILBERT		<input checked="" type="checkbox"/> GAAP		<input 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)			
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		133,713					133,713		C46	133,713	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants							0		C89	0	49
50	Iowa Department of Transportation							0		C89	0	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Economic Development Authority							0		C89	0	52
53	CEBA grants							0		C89	0	53
54	Commercial & Industrial Replacement Claim							0		C89	0	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	0	133,713	0	0	0	0	133,713	0		133,713	60
61												61
62	Local grants and reimbursements											62
63	County contributions							0			0	63
64	Library service							0		D89	0	64
65	Township contributions							0		D89	0	65
66	Fire/EMT service							0		D89	0	66
67	sidewalk repair	500						500		D89	500	67
68								0			0	68
69								0			0	69
70	Total local grants and reimbursements	500	0	0	0	0	0	500	0		500	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	500	133,713	0	0	0	0	134,213	0		134,213	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	197,286	A91	197,286	73
74	Sewer							0	155,396	A80	155,396	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking							0		A60	0	77
78	Airport							0		A01	0	78
79	Landfill/garbage	13,101						13,101		A81	13,101	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF GILBERT						<input checked="" type="checkbox"/> GAAP		<input 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)							
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	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		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees							0		A89	0	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges							0		A44	0	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							0		A89	0	99				
100	Park, recreation, and cultural charges	2,485						2,485		A61	2,485	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify							0			0	102				
103	Engineer reimbursement 6093 & Insurance dividend 1358	7,450						7,450			7,450	103				
104	TOTAL CHARGES FOR SERVICE	23,036	0	0	0	0	0	23,036	352,682		375,718	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS	3,279						3,279		U01	3,279	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	4,086						4,086		U99	4,086	108				
109	Deposits and sales/fuel tax refunds							0		U99	0	109				
110	Sale of property and merchandise							0		U11	0	110				
111	Fines	30						30		U30	30	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify							0			0	113				
114	Building utility cost share	7,177						7,177			7,177	114				
115	Garage sale advertising	300						300			300	115				
116								0			0	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	11,593	0	0	0	0	0	11,593	0		11,593	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF GILBERT						<input checked="" type="checkbox"/> GAAP	<input 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.		
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	386,101	337,187	0	0	21,815	0	745,103	352,682		1,097,785	121		
122												122		
123	Section H - OTHER FINANCING SOURCES											123		
124	Proceeds of capital asset sales							0		NR	0	124		
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR	0	125		
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126		
127	Regular transfers in and interfund loans							0			0	127		
128	Internal TIF loans and transfers in							0			0	128		
129								0			0	129		
130								0			0	130		
131	TOTAL OTHER FINANCING SOURCES	0	0	0	0	0	0	0	0		0	131		
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	386,101	337,187	0	0	21,815	0	745,103	352,682		1,097,785	132		
133												133		
134	Beginning fund balance July 1, 2015	56,191	86,767	0	0	713,167	0	856,125	909,262		1,765,387	134		
135												135		
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	442,292	423,954	0	0	734,982	0	1,601,228	1,261,944		2,863,172	136		
137												137		
138												138		
139												139		
140												140		
141												141		
142												142		
143												143		
144												144		
145												145		
146												146		
147												147		
148												148		
149												149		
150												150		
151												151		
152												152		
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154												154		
155												155		
156												156		
157												157		
158												158		
159												159		

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016						CITY OF GILBERT						<input checked="" type="checkbox"/> GAAP	<input 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 col. (g)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)					
1	Section A — PUBLIC SAFETY											1		
2	Police department/Crime prevention — Current operation	59,694						59,694		E62	59,694	2		
3	Purchase of land and equipment							0		G62	0	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	200						200		E89	200	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	40,000						40,000		E24	40,000	13		
14	Purchase of land and equipment							0		G24	0	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	18,252						18,252		E66	18,252	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							0		E32	0	24		
25	Purchase of land and equipment							0		G32	0	25		
26	Construction							0		F32	0	26		
27	Other public safety — Current operation							0		E89	0	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	118,146	0		0	0	0	118,146			118,146	40		

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF GILBERT		<input checked="" type="checkbox"/> GAAP		<input 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 col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation		103,431					103,431		E44	103,431	42
43	Purchase of land and equipment							0		G44	0	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		22,141					22,141		E44	22,141	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation							0		E44	0	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	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	9,846						9,846		E81	9,846	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	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	9,846	125,572		0	0	0	135,418			135,418	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF GILBERT		<input checked="" type="checkbox"/> GAAP		<input 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 col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
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	333						333		E32	333	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		5,150					5,150		E79	5,150	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	333	5,150				0	5,483			5,483	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
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120												120

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF GILBERT		<input checked="" type="checkbox"/> GAAP		<input 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 col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	46,317						46,317		E52	46,317	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	68,295	16,510					84,805		E61	84,805	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation							0		E61	0	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	1,394						1,394		E03	1,394	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	6,312						6,312		E61	6,312	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	122,318	16,510		0	0	0	138,828			138,828	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	6,093						6,093		E89	6,093	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	5,000						5,000		E29	5,000	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	11,093	0	0	0	0	0	11,093			11,093	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 GILBERT		<input checked="" type="checkbox"/> GAAP	<input 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 col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	2,880	226					3,106		E29	3,106	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	41,603	15,590					57,193		E23	57,193	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation	1,294						1,294		E89	1,294	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	2,391						2,391		E25	2,391	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	34,498						34,498		E31	34,498	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							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	82,666	15,816	0	0	0	0	98,482			98,482	176
177	Section G — DEBT SERVICE							0			0	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	0	0	0	0			0	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Upstill water fountain project					946		946			946	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0			0	946	946			946	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	946	0	946			946	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	344,402	163,048	0	0	946	0	508,396			508,396	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 GILBERT						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
197	Section I — BUSINESS TYPE ACTIVITIES											197				
198	Water — Current operation							158,005	E91		158,005	198				
199	Purchase of land and equipment								G91		0	199				
200	Construction								F91		0	200				
201	Sewer and sewage disposal — Current operation							72,714	E80		72,714	201				
202	Purchase of land and equipment								G80		0	202				
203	Construction								F80		0	203				
204	Electric — Current operation								E92		0	204				
205	Purchase of land and equipment								G92		0	205				
206	Construction								F92		0	206				
207	Gas Utility — Current operation								E93		0	207				
208	Purchase of land and equipment								G93		0	208				
209	Construction								F93		0	209				
210	Parking — Current operation								E60		0	210				
211	Purchase of land and equipment								G60		0	211				
212	Construction								F60		0	212				
213	Airport — Current operation								E01		0	213				
214	Purchase of land and equipment								G01		0	214				
215	Construction								F01		0	215				
216	Landfill/Garbage — Current operation								E81		0	216				
217	Purchase of land and equipment								G81		0	217				
218	Construction								F81		0	218				
219	Hospital — Current operation								E36		0	219				
220	Purchase of land and equipment								G36		0	220				
221	Construction								F36		0	221				
222	Transit — Current operation								E94		0	222				
223	Purchase of land and equipment								G94		0	223				
224	Construction								F94		0	224				
225	Cable TV, telephone, Internet — Current operation								E03		0	225				
226	Purchase of land and equipment								G03		0	226				
227	Housing authority — Current operation								E50		0	227				
228	Purchase of land and equipment								G50		0	228				
229	Construction								F50		0	229				
230	Storm water — Current operation							6,261	E80		6,261	230				
231	Purchase of land and equipment								G80		0	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 GILBERT		<input checked="" type="checkbox"/> GAAP	<input 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)	(g)	(h)		(i)	
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation								1,661	E89	1,661	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								238,641		238,641	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	344,402	163,048	0	0	946	0	508,396	238,641		747,037	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out							0			0	255
256	Internal TIF loans/repayments and transfers out							0			0	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	0	0	0	0	0	0	0	0		0	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	344,402	163,048	0	0	946	0	508,396	238,641		747,037	259
260												260
261	Ending fund balance June 30, 2016:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted		260,906			734,036		994,942			994,942	264
265	Committed							0			0	265
266	Assigned							0			0	266
267	Unassigned	97,890						97,890			97,890	267
268	Total Governmental	97,890	260,906	0	0	734,036	0	1,092,832			1,092,832	268
269	Proprietary								1,023,303		1,023,303	269
270	Total ending fund balance June 30, 2016	97,890	260,906	0	0	734,036	0	1,092,832	1,023,303		2,116,135	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	442,292	423,954	0	0	734,982	0	1,601,228	1,261,944		2,863,172	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 GILBERT 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 Correction..... Health..... Highways..... Transit subsidies..... Libraries..... Police protection..... Sewerage..... Sanitation..... All other.....		Amount paid to other local governments M05 \$ M32 333 M44 M94 M52 46,317 M62 59,694 M80 9,846 M81 M89 \$			Purpose Highways..... All other.....		Amount paid to State L44 \$ 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 \$		152,310				
Part V DEBT OUTSTANDING, ISSUED, AND RETIRED												
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2016				Interest paid this year				
Purpose	Debt outstanding JULY 1, 2015 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)					
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	I91 \$				
2. Sewer utility	19U	29U	39U	49U	49U	49U	49U	I89				
3. Electric utility	19U	29U	39U	49U	49U	49U		I92				
4. Gas utility	19U	29U	39U	49U	49U	49U		I93				
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94				
6. Industrial Revenue	19T	24T	34T		44T	44T		I89				
7. Mortgage revenue	19T	24T	34T		44T	44T		I89				
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89				
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89				
10.	19U	29U	39U	49U	49U	49U	49U	I89				
11.	19U	29U	39U	49U	49U	49U	49U	I89				
12.	19U	29U	39U	49U	49U	49U	49U	I89				
13.	19U	29U	39U	49U	49U	49U	49U	I89				
14.	19U	29U	39U	49U	49U	49U	49U	I89				
Total long-term debt	0	0	0	0	0	0	0	0				
B. Short-term debt		Amount - Omit cents										
Outstanding as of JULY 1, 2015				61V \$								
Outstanding as of JUNE 30, 2016				64V \$								
Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS				Amount - Omit cents								
Assessed Valuations by Levy Authority and County, AY2014/FY2016												
Actual valuation -- January 1, 2014				\$	61,208,323	x .05 = \$	3,060,416					
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					
		\$			\$							
		2,116,135			2,116,135							
REMARKS										V98		