Form **F-66 (IA-2)**
(6-30-2015)

STATE OF IOWA

2015
FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2015

CALUMET

CITY OF CALUMET, IOWA

DUE: December 1, 2015

16207100200000
Calumet City
P.O. Box 131
Calumet, IA 51009-0131

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

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

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

ALL FUNDS

Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	43,941		43,941	42,055
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	43,941		43,941	42,055
Delinquent property taxes	0		0	
TIF revenues	0		0	
Other city taxes	16,801	0	16,801	17,235
Licenses and permits	140	0	140	500
Use of money and property	840	0	840	18,000
Intergovernmental	73,947	0	73,947	119,985
Charges for fees and service	0	57,138	57,138	56,000
Special assessments	0	0	0	0
Miscellaneous	35,048	0	35,048	20,000
Other financing sources	35,000	0	35,000	35,000
Total revenues and other sources	205,717	57,138	262,855	308,775
Expenditures and Other Financing Uses				
Public safety	145,336	0	145,336	149,000
Public works	17,941	0	17,941	60,000
Health and social services	0	0	0	0
Culture and recreation	5,975	0	5,975	12,100
Community and economic development	491	0	491	1,400
General government	57,183	0	57,183	63,700
Debt service	30,000	0	30,000	
Capital projects	0	0	0	
Total governmental activities expenditures	256,926	0	256,926	286,200
Business type activities	0	57,434	57,434	50,000
Total ALL expenditures	256,926	57,434	314,360	336,200
Other financing uses, including transfers out	35,000	0	35,000	35,000
Total ALL expenditures/And other financing uses	291,926	57,434	349,360	371,200
Excess revenues and other sources over (Under) Expenditures/And other financing uses	-86,209	-296	-86,505	-62,425
Beginning fund balance July 1, 2014	183,509	13,685	197,194	
Ending fund balance June 30, 2015	97,300	13,389	110,689	-62,425

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, 2015	Amount - Omit cents	Indebtedness at June 30, 2015	Amount - Omit cents
General obligation debt	$ 0	Other long-term debt	$ 0
Revenue debt	$ 0	Short-term debt	$ 30,000
TIF Revenue debt	$ 0		
		General obligation debt limit	$ 267,380

CERTIFICATION

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

Signature of city clerk	Date Published/Posted	Mark (x) one ☐ Date Published ☐ Date Posted

Printed name of city clerk	Telephone →	Area Code	Number	Extension
Norma Rath		712	446-2490	

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

PLEASE PUBLISH THIS PAGE ONLY

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015	CITY OF CALUMET					☐ GAAP ☒ NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	**Section A - TAXES**											1
2	**Taxes levied on property**	41,632				2,309		43,941			43,941	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	41,632	0		0	2,309		43,941		T01	43,941	4
5	Delinquent property taxes							0		T01	0	5
6	**Total property tax**	41,632	0		0	2,309	0	43,941			43,941	6
7	**TIF revenues**							0		T01	0	7
8	**Other city taxes** Utility tax replacement excise taxes							0		T15	0	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	1,155						1,155		T15	1,155	9
10	Parimutuel wager tax							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	15,646						15,646		T09	15,646	14
15	**TOTAL OTHER CITY TAXES**	16,801	0	0	0	0	0	16,801	0		16,801	15
16	**Section B - LICENSES AND PERMITS**	140						140		T29	140	16
17	**Section C - USE OF MONEY AND PROPERTY**											17
18	Interest	473						473		U20	473	18
19	Rents and royalties	367						367		U40	367	19
20	Other miscellaneous use of money and property							0		U20	0	20
21								0			0	21
22	**TOTAL USE OF MONEY AND PROPERTY**	840	0	0	0	0	0	840	0		840	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, 2015 -- Continued	CITY OF CALUMET					☐ GAAP		☒ NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	**Section D - INTERGOVERNMENTAL - Continued**											41
42												42
43	**State shared revenues**											43
44	Road use taxes		15,047					15,047		C46	15,047	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	15,047	0	0	0	0	15,047	0		15,047	60
61												61
62	**Local grants and reimbursements**											62
63	County contributions	10,000						10,000			10,000	63
64	Library service							0		D89	0	64
65	Township contributions	18,900						18,900		D89	18,900	65
66	Fire/EMT service							0		D89	0	66
67	Borrowed money from Security State bank for street repair				30,000			30,000		D89	30,000	67
68								0			0	68
69								0			0	69
70	**Total local grants and reimbursements**	28,900	0	0	30,000	0	0	58,900	0		58,900	70
71	**TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)**	28,900	15,047	0	30,000	0	0	73,947	0		73,947	71
72	**Section E - CHARGES FOR FEES AND SERVICE**											72
73	Water							0	31,176	A91	31,176	73
74	Sewer							0	12,851	A8Ø	12,851	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking							0		A6Ø	0	77
78	Airport							0		AØ1	0	78
79	Landfill/garbage							0	13,111	A81	13,111	79
80	Hospital							0		A36	0	80

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF CALUMET					☐ GAAP		☒ NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	**Section E - CHARGES FOR FEES AND SERVICE - Continued**											81
82	Transit							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		A5Ø	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							0		A61	0	100
101	Animal control charges							0		A89	0	101
102	Other charges - *Specify*							0			0	102
103								0			0	103
104	**TOTAL CHARGES FOR SERVICE**	0	0	0	0	0	0	0	57,138		57,138	104
105												105
106	**Section F - SPECIAL ASSESSMENTS**							0		U01	0	106
107	**Section G - MISCELLANEOUS**											107
108	Contributions	3,750						3,750		U99	3,750	108
109	Deposits and sales/fuel tax refunds							0		U99	0	109
110	Sale of property and merchandise	30,095						30,095		U11	30,095	110
111	Fines							0		U30	0	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - *Specify*							0			0	113
114	Pop can refund	52						52			52	114
115	Message sign income	94						94			94	115
116	Sale of DVD	30						30			30	116
117	Tree trimming reimbursement	240						240			240	117
118	Return of overpayment of utilities	782						782			782	118
119	Returned check	5						5			5	119
120	**TOTAL MISCELLANEOUS**	35,048	0	0	0	0	0	35,048	0		35,048	120

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF CALUMET					☐ GAAP		☒ NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	**TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 *71, 104, 106, and 120)***	123,361	15,047	0	30,000	2,309	0	170,717	57,138		227,855	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*	35,000						35,000			35,000	127
128	*Internal TIF loans and transfers in*							0			0	128
129								0			0	129
130								0			0	130
131	**TOTAL OTHER FINANCING SOURCES**	35,000	0	0	0	0	0	35,000	0		35,000	131
132	**TOTAL REVENUES except for beginning balances *(Sum of lines 121 and 131)***	158,361	15,047	0	30,000	2,309	0	205,717	57,138		262,855	132
133												133
134	**Beginning fund balance July 1, 2014**	143,765	5,252			34,492		183,509	13,685		197,194	134
135												135
136	**TOTAL REVENUES AND OTHER FINANCING SOURCES** *(Sum of lines 132 and 134)*	302,126	20,299	0	30,000	36,801	0	389,226	70,823		460,049	136
137												137
138												138
139												139
140												140
141												141
142												142
143												143
144												144
145												145
146												146
147												147
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159												159

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Part II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 **CITY OF CALUMET** ☐ GAAP ☒ NON-GAAP = CASH BASIS

Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	**Section A — PUBLIC SAFETY**											1
2	Police department/Crime prevention — Current operation							0		E62	0	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							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	57,458						57,458		E24	57,458	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction	87,878						87,878		F24	87,878	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							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**	145,336	0	0	0	0	0	145,336			145,336	40

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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF CALUMET					☐ GAAP		☒ NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	**Section B — PUBLIC WORKS**											41
42	Roads, bridges, sidewalks — Current operation		12,923					12,923		E44	12,923	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	3,949						3,949		E44	3,949	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		1,069					1,069		E44	1,069	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							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							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**	3,949	13,992	0	0	0	0	17,941			17,941	80

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Part II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued **CITY OF CALUMET** ☐ GAAP ☒ NON-GAAP = CASH BASIS

Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	**Section C — HEALTH AND SOCIAL SERVICES**											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	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**	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF CALUMET					☐ GAAP		☒ NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	**Section D — CULTURE AND RECREATION**											121
122	Library services — Current operation	100						100		E52	100	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	5,875						5,875		E61	5,875	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							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							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**	5,975	0	0	0	0	0	5,975			5,975	139
140	**Section E — COMMUNITY AND ECONOMIC DEVELOPMENT**											140
141	Community beautification — Current operation	263						263		E89	263	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	228						228		E89	228	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							0		E29	0	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**	491	0	0	0	0	0	491			491	154
155												155
156												156
157												157
158												158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Continued on next page

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF CALUMET					☐ GAAP		☒ NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	**Section F — GENERAL GOVERNMENT**											159
160	Mayor, council and city manager — Current operation	3,263						3,263		E29	3,263	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	11,226						11,226		E23	11,226	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	2,021						2,021		E25	2,021	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	3,416						3,416		E31	3,416	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	11,194						11,194		E89	11,194	171
172	Other general government — Current operation	26,063						26,063		E89	26,063	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	**TOTAL GENERAL GOVERNMENT**	57,183	0	0	0	0	0	57,183			57,183	176
177	**Section G — DEBT SERVICE**				30,000			30,000			30,000	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	**TOTAL DEBT SERVICE**	0	0	0	30,000	0	0	30,000			30,000	182
183	**Section H — REGULAR CAPITAL PROJECTS —** *Specify*										0	183
184								0			0	184
185								0			0	185
186								0			0	186
187	**Subtotal Regular Capital Projects**	0	0	0	0	0	0	0			0	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	0	0	0			0	193
194	**TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES**	212,934	13,992	0	30,000	0	0	256,926			256,926	194
195	**(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)**											195
196												196

Continued on next page

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF CALUMET					☐ GAAP		☒ NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	**Section I — BUSINESS TYPE ACTIVITIES**											197
198	Water — Current operation								34,206	E91	34,206	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								10,157	E80	10,157	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								13,071	E81	13,071	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									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Continued on next page

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF CALUMET					☐ GAAP		☒ NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	**Section I — BUSINESS TYPE ACTIVITIES —** *Cont.*											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service										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**								57,434		57,434	251
252												252
253	**TOTAL EXPENDITURES** ***(Sum of lines 194 and 251)***	212,934	13,992	0	30,000	0	0	256,926	57,434		314,360	253
254	**Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT**									NE		254
255	Regular transfers out					35,000		35,000			35,000	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	35,000	0	35,000	0		35,000	258
259	**TOTAL EXPENDITURES AND OTHER FINANCING USES** ***(Sum of lines 253 and 258)***	212,934	13,992	0	30,000	35,000	0	291,926	57,434		349,360	259
260												260
261	**Ending fund balance June 30, 2015:**											261
262	**Governmental:**											262
263	**Nonspendable**					1,801		1,801			1,801	263
264	**Restricted**							0			0	264
265	**Committed**							0			0	265
266	**Assigned**		6,307					6,307			6,307	266
267	**Unassigned**	89,192						89,192			89,192	267
268	**Total Governmental**	89,192	6,307	0	0	1,801	0	97,300			97,300	268
269	**Proprietary**								13,389		13,389	269
270	**Total ending fund balance June 30, 2015**	89,192	6,307	0	0	1,801	0	97,300	13,389		110,689	270
271	**TOTAL REQUIREMENTS** ***(Sum of lines 259 and 270)***	302,126	20,299	0	30,000	36,801	0	389,226	70,823		460,049	271
272												272

Continued on next page

Part III **INTERGOVERNMENTAL EXPENDITURES** **CITY OF CALUMET**

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments
Correction……	MØ5 $ 0
Health……..	M32 0
Highways……	M44 0
Transit subsidies……	M94 0
Libraries……..	M52 0
Police protection……	M62 0
Sewerage……	M8Ø 0
Sanitation……	M81 0
All other……	M89 $

Purpose	Amount paid to State
Highways……	L44 $ 0
All other……	L89 $ 0

Part IV **SALARIES AND WAGES**

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

	Amount - *Omit cents*	
Total salaries and wages paid……	ZØØ $	20,735

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

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year: Issued (b)	Debt during the fiscal year: Retired (c)	Debt Outstanding JUNE 30, 2015: General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	Interest paid this year (h)
1. Water utility	19U $	29U $	39U $	49U $	49U $	49U $	49U $	I91 $
2. Sewer utility	19U	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. Resurface main street	19U	29U 30,000	39U	49U	49U	49U	49U	I89 0
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	30,000	0	0	0	0	0	0

B. Short-term debt

		Amount - Omit cents
Outstanding as of JULY 1, 2014	61V $	
Outstanding as of JUNE 30, 2015	64V $	30,000

Part VI **DEBT LIMITATION FOR GENERAL OBLIGATION BONDS**

Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15

		Amount - Omit cents		
Actual valuation -- January 1, 2013	$	**5,347,601**	**x .05 = $**	267,380

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

Type of asset	Amount - Omit cents: Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds funds (d)	**Total** (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude *value of real property.*	WØ1 $	W31 $		W61 110,689	110,689

REMARKS V98

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