

STATE OF IOWA
2015
FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2015
CASCADE

CITY OF CASCADE , IOWA
DUE: December 1, 2015

16203100500000
CITY OF CASCADE
320 1ST AVE W
CASCADE IA 52033

(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	562,450		562,450	553,518
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	562,450		562,450	553,518
Delinquent property taxes	0		0	
TIF revenues	590,521		590,521	590,708
Other city taxes	252,779	0	252,779	269,352
Licenses and permits	27,754	0	27,754	8,833
Use of money and property	14,836	224,477	239,313	21,768
Intergovernmental	261,981	0	261,981	723,552
Charges for fees and service	308,389	3,828,288	4,136,677	4,108,333
Special assessments	6,303	0	6,303	5,500
Miscellaneous	15,572	18,177	33,749	45,745
Other financing sources	1,210,190	42,000	1,252,190	1,422,306
Total revenues and other sources	3,250,775	4,112,942	7,363,717	7,749,615
Expenditures and Other Financing Uses				
Public safety	447,732	0	447,732	508,273
Public works	422,755	0	422,755	452,312
Health and social services	0	0	0	0
Culture and recreation	195,190	0	195,190	212,773
Community and economic development	50,399	0	50,399	61,412
General government	220,705	0	220,705	230,371
Debt service	426,924	0	426,924	426,954
Capital projects	769,004	0	769,004	958,000
Total governmental activities expenditures	2,532,709	0	2,532,709	2,850,095
Business type activities	0	3,233,170	3,233,170	3,673,112
Total ALL expenditures	2,532,709	3,233,170	5,765,879	6,523,207
Other financing uses, including transfers out	1,177,190	75,000	1,252,190	1,072,306
Total ALL expenditures/And other financing uses	3,709,899	3,308,170	7,018,069	7,595,513
Excess revenues and other sources over (Under) Expenditures/And other financing uses	-459,124	804,772	345,648	154,102
Beginning fund balance July 1, 2014	1,406,639	3,825,539	5,232,178	4,148,826
Ending fund balance June 30, 2015	947,515	4,630,311	5,577,826	4,302,928

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	\$ 325,423	Other long-term debt	\$ 0
Revenue debt	\$ 2,604,000	Short-term debt	\$ 0
TIF Revenue debt	\$ 2,402,400		
		General obligation debt limit	\$ 6,688,446

CERTIFICATION

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

Signature of city clerk		Date Published/Posted	Mark (x) one	
		09-30-15	<input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk	Telephone	Area Code	Number	Extension
Danielle Hartke	→	563	852-3114	
Signature of Mayor or other City official (Name and Title)			Date signed	
			9/22/2015	

PLEASE PUBLISH THIS PAGE ONLY

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015						CITY OF CASCADE						<input type="checkbox"/> GAAP Indicate by entering an X in the appropriate box on this sheet ONLY		<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.				
1	Section A - TAXES											1				
2	Taxes levied on property	538,756	23,694					562,450			562,450	2				
3	Less: Uncollected property taxes - Levy year							0			0	3				
4	Net current property taxes	538,756	23,694		0	0		562,450		T01	562,450	4				
5	Delinquent property taxes							0		T01	0	5				
6	Total property tax	538,756	23,694		0	0		562,450			562,450	6				
7	TIF revenues			590,521				590,521		T01	590,521	7				
8	Other city taxes							0		T15	0	8				
9	Utility tax replacement excise taxes							0		T15	0	9				
10	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		C30	0	10				
11	Parimutuel wager tax							0		C30	0	11				
12	Gaming wager tax							0		T19	0	12				
13	Mobile home tax							0		T19	0	13				
14	Hotel/motel tax							0		T09	0	14				
15	Other local option taxes	136,084	116,695					252,779		T09	252,779	15				
16	TOTAL OTHER CITY TAXES	136,084	116,695	0	0	0	0	252,779	0		252,779	16				
17	Section B - LICENSES AND PERMITS	27,754						27,754		T29	27,754	17				
18	Section C - USE OF MONEY AND PROPERTY											18				
19	Interest	14,057		149				14,206	22,646	U20	36,852	19				
20	Rents and royalties	630						630	9,474	U40	10,104	20				
21	Other miscellaneous use of money and property							0	192,357	U20	192,357	21				
22	TOTAL USE OF MONEY AND PROPERTY	14,687	0	149	0	0	0	14,836	224,477		239,313	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			4,167				4,167		B50	4,167	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	4,167	0	0	0	4,167	0		4,167	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 CASCADE					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
41	Section D - INTERGOVERNMENTAL - Continued											41			
42												42			
43	State shared revenues											43			
44	Road use taxes		224,498					224,498		C46	224,498	44			
45												45			
46												46			
47												47			
48	Other state grants and reimbursements											48			
49	State grants	6,438						6,438		C89	6,438	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	6,495	233	2,710				9,438		C89	9,438	54			
55								0			0	55			
56								0			0	56			
57								0			0	57			
58								0			0	58			
59								0			0	59			
60	Total state	12,933	224,731	2,710	0	0	0	240,374	0		240,374	60			
61												61			
62	Local grants and reimbursements											62			
63	County contributions							0			0	63			
64	Library service	1,000						1,000		D89	1,000	64			
65	Township contributions	16,440						16,440		D89	16,440	65			
66	Fire/EMT service							0		D89	0	66			
67								0		D89	0	67			
68								0			0	68			
69								0			0	69			
70	Total local grants and reimbursements	17,440	0	0	0	0	0	17,440	0		17,440	70			
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	30,373	224,731	6,877	0	0	0	261,981	0		261,981	71			
72	Section E - CHARGES FOR FEES AND SERVICE											72			
73	Water							0	322,044	A91	322,044	73			
74	Sewer							0	424,554	A8Ø	424,554	74			
75	Electric							0	1,925,971	A92	1,925,971	75			
76	Gas							0	1,073,476	A93	1,073,476	76			
77	Parking							0		A6Ø	0	77			
78	Airport							0		AØ1	0	78			
79	Landfill/garbage	130,885						130,885	82,243	A81	213,128	79			
80	Hospital							0		A36	0	80			

Part I REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued		CITY OF CASCADE					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		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	81,073						81,073		A89	81,073	93
94	Sidewalk street repair charges	1,190						1,190		A44	1,190	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	35,247						35,247		A61	35,247	100
101	Animal control charges							0		A89	0	101
102	Other charges - <i>Specify</i>	59,994						59,994			59,994	102
103	FARM BOARD,REIMBURSMENTS,CABLE ADS,UTILITY SHAR							0			0	103
104	TOTAL CHARGES FOR SERVICE	308,389	0	0	0	0	0	308,389	3,828,288		4,136,677	104
105												105
106	Section F - SPECIAL ASSESSMENTS				6,303			6,303		U01	6,303	106
107	Section G - MISCELLANEOUS											107
108	Contributions	185						185		U99	185	108
109	Deposits and sales/fuel tax refunds	2,530						2,530	16,098	U99	18,628	109
110	Sale of property and merchandise							0		U11	0	110
111	Fines	1,616						1,616		U30	1,616	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - <i>Specify</i>	11,241						11,241	2,079		13,320	113
114	POLICE REPORT							0			0	114
115	STREET BOND							0			0	115
116	ALLEY LEASE							0			0	116
117	RECYCLING PROGRAM							0			0	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	15,572	0	0	0	0	0	15,572	18,177		33,749	120

Part I REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued		CITY OF CASCADE					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	1,071,615	365,120	597,547	6,303	0	0	2,040,585	4,070,942		6,111,527	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	291,492	35,000		72,344	157,000		555,836	42,000		597,836	127
128	Internal TIF loans and transfers in	203,800			350,554	100,000		654,354			654,354	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	495,292	35,000	0	422,898	257,000	0	1,210,190	42,000		1,252,190	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	1,566,907	400,120	597,547	429,201	257,000	0	3,250,775	4,112,942		7,363,717	132
133												133
134	Beginning fund balance July 1, 2014	1,631,854	33,604	456,177	0	-714,996		1,406,639	3,825,539		5,232,178	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	3,198,761	433,724	1,053,724	429,201	-457,996	0	4,657,414	7,938,481		12,595,895	136
137												137
138												138
139												139
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159												159

Part II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 CITY OF CASCADE							<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	145,726						145,726		E62	145,726	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	68,342						68,342		E59	68,342	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	174,410						174,410		E24	174,410	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	59,254						59,254		E32	59,254	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	447,732	0	0	0	0	0	447,732			447,732	40

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued					CITY OF CASCADE		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	100,213	133,045					233,258		E44	233,258	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		39,601					39,601		E44	39,601	48
49	Traffic control safety — Current operation		143					143		E44	143	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		25,982					25,982		E44	25,982	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	123,771						123,771		E81	123,771	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	223,984	198,771	0	0	0	0	422,755			422,755	80

Part II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued							CITY OF CASCADE		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							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
110												110
111												111
112												112
113												113
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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 CASCADE		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	102,804						102,804		E52	102,804	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	29,459						29,459		E61	29,459	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	62,927						62,927		E61	62,927	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	195,190	0	0	0	0	0	195,190			195,190	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	15,902		34,497				50,399		E89	50,399	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	15,902	0	34,497	0	0	0	50,399			50,399	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 CASCADE		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	12,150						12,150		E29	12,150	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	107,940						107,940		E23	107,940	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	5,170						5,170		E25	5,170	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	95,445						95,445		E31	95,445	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	220,705	0	0	0	0	0	220,705			220,705	176
177	Section G — DEBT SERVICE				426,924			426,924			426,924	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	426,924	0	0	426,924			426,924	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184						769,004		769,004			769,004	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	769,004	0	769,004			769,004	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	769,004	0	769,004			769,004	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	1,103,513	198,771	34,497	426,924	769,004	0	2,532,709			2,532,709	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 CASCADE					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.			
197	Section I — BUSINESS TYPE ACTIVITIES											197			
198	Water — Current operation							428,512	E91	428,512	198				
199	Purchase of land and equipment								G91	0	199				
200	Construction								F91	0	200				
201	Sewer and sewage disposal — Current operation							200,405	E80	200,405	201				
202	Purchase of land and equipment								G80	0	202				
203	Construction								F80	0	203				
204	Electric — Current operation							1,736,989	E92	1,736,989	204				
205	Purchase of land and equipment								G92	0	205				
206	Construction								F92	0	206				
207	Gas Utility — Current operation							806,072	E93	806,072	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							61,192	E81	61,192	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				

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued					CITY OF CASCADE					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237			
238	Other business type — Current operation									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								3,233,170		3,233,170	251			
252												252			
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	1,103,513	198,771	34,497	426,924	769,004	0	2,532,709	3,233,170		5,765,879	253			
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254			
255	Regular transfers out	458,228	64,608					522,836	75,000		597,836	255			
256	Internal TIF loans/repayments and transfers out			654,354				654,354			654,354	256			
257								0			0	257			
258	TOTAL OTHER FINANCING USES	458,228	64,608	654,354	0	0	0	1,177,190	75,000		1,252,190	258			
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	1,561,741	263,379	688,851	426,924	769,004	0	3,709,899	3,308,170		7,018,069	259			
260												260			
261	Ending fund balance June 30, 2015:											261			
262	Governmental:											262			
263	Nonspendable							0			0	263			
264	Restricted		170,345	364,873				535,218			535,218	264			
265	Committed	1,013,147			2,277			1,015,424			1,015,424	265			
266	Assigned	623,873				-1,227,000		-603,127			-603,127	266			
267	Unassigned							0			0	267			
268	Total Governmental	1,637,020	170,345	364,873	2,277	-1,227,000	0	947,515			947,515	268			
269	Proprietary								4,630,311		4,630,311	269			
270	Total ending fund balance June 30, 2015	1,637,020	170,345	364,873	2,277	-1,227,000	0	947,515	4,630,311		5,577,826	270			
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	3,198,761	433,724	1,053,724	429,201	-457,996	0	4,657,414	7,938,481		12,595,895	271			
272												272			

Part III INTERGOVERNMENTAL EXPENDITURES CITY OF CASCADE

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
Libraries.....	M52
Police protection.....	M62
Sewerage.....	M80
Sanitation.....	M81
All other.....	M89 \$

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 \$	
		701,053

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 \$ 915,000	29U \$	39U \$ 40,000	49U \$	49U \$	49U \$ 875,000	49U \$	191 \$ 24,210
2. Sewer utility	19U 62,000	29U	39U 62,000	49U	49U	49U 0	49U	189 1,085
3. Electric utility	19U 1,605,000	29U	39U 140,000	49U	49U	49U 1,465,000	49U	192 57,540
4. Gas utility	19U	29U	39U	49U	49U	49U	49U	193
5. Transit-bus	19U	29U	39U	49U	49U	49U	49U	194
6. Industrial Revenue	19T	24T	34T		44T	44T		189
7. Mortgage revenue	19T	24T	34T		44T	44T		189
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	189
9. Other-Specify 2012B GO	19U 2,975,000	29U	39U 335,000	49U	49U 2,376,000	49U 264,000	49U	189 43,320
10. AMBULANCE	19U 310,163	29U	39U 40,000	49U 270,163	49U	49U	49U	189 6,859
11. 2006 ST IMPROV	19U 31,320	29U	39U 15,660	49U 15,660	49U	49U	49U	189 1,538
12. 08/09 STREET IMPROV	19U 82,500	29U	39U 16,500	49U 39,600	49U 26,400	49U	49U	189 3,255
13.	19U	29U	39U	49U	49U	49U	49U	189
14.	19U	29U	39U	49U	49U	49U	49U	189
Total long-term debt	5,980,983	0	649,160	325,423	2,402,400	2,604,000	0	137,807

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

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		
\$	133,768,928	x .05 = \$ 6,688,446

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 (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	
	\$ 5,577,826	\$			5,577,826

REMARKS V98