

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

**16201200500000**  
**CLARKSVILLE CITY**  
**CITY CLERK/TREASURER**  
**CLARKSVILLE, IOWA 50619**

**CITY OF CLARKSVILLE, IOWA**  
**DUE: December 1, 2016**

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

**WHEN COMPLETED, PLEASE RETURN TO**  
Mary Mosiman, CPA  
Office of Auditor of State  
Lucas State Office Building  
321 E. 12th Street, 2nd Floor  
Des Moines, IA 50319

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

**ALL FUNDS**

Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
<b>Revenues and Other Financing Sources</b>				
Taxes levied on property	460,243		460,243	456,923
Less: Uncollected property taxes-levy year	0		0	
<b>Net current property taxes</b>	460,243		460,243	456,923
Delinquent property taxes	0		0	
TIF revenues	0		0	
Other city taxes	77,757	0	77,757	94,879
Licenses and permits	12,083	0	12,083	8,325
Use of money and property	1,282	3,561	4,843	3,600
Intergovernmental	353,744	0	353,744	167,180
Charges for fees and service	65,382	406,322	471,704	520,200
Special assessments	0	0	0	
Miscellaneous	15,976	35,955	51,931	114,800
Other financing sources	335,576	0	335,576	48,163
<b>Total revenues and other sources</b>	1,322,043	445,838	1,767,881	1,414,070
<b>Expenditures and Other Financing Uses</b>				
Public safety	167,777	0	167,777	238,558
Public works	140,858	0	140,858	154,152
Health and social services	6,486	0	6,486	7,000
Culture and recreation	171,146	0	171,146	173,725
Community and economic development	50,164	0	50,164	85,839
General government	111,291	0	111,291	117,034
Debt service	131,433	0	131,433	134,428
Capital projects	205,187	0	205,187	250,000
<b>Total governmental activities expenditures</b>	984,342	0	984,342	1,160,736
Business type activities	0	392,883	392,883	486,094
<b>Total ALL expenditures</b>	984,342	392,883	1,377,225	1,646,830
Other financing uses, including transfers out	177,671	32,005	209,676	48,163
<b>Total ALL expenditures/And other financing uses</b>	1,162,013	424,888	1,586,901	1,694,993
<b>Excess revenues and other sources over (Under) Expenditures/And other financing uses</b>	160,030	20,950	180,980	-280,923
Beginning fund balance July 1, 2015	341,886	185,323	527,209	443,097
Ending fund balance June 30, 2016	501,916	206,273	708,189	162,174

**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	Amount - Omit cents
General obligation debt	\$ 986,620	Other long-term debt	\$ 0
Revenue debt	\$ 0	Short-term debt	\$ 0
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 2,544,673

**CERTIFICATION**

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

Signature of city clerk		Date Published/Posted	Mark (x) one
Lori A. Peterson		September 15, 2016	<input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk	Telephone	Area Code	Number
Lori A. Peterson	→	319	278-4531
Signature of Mayor or other City official (Name and Title)		Date signed	
		9/6/2016	

**PLEASE PUBLISH THIS PAGE ONLY**

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016						CITY OF CLARKSVILLE						<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	<b>Section A - TAXES</b>											1		
2	<b>Taxes levied on property</b>	252,920	113,814		93,509			460,243			460,243	2		
3	Less: Uncollected property taxes - Levy year							0			0	3		
4	Net current property taxes	252,920	113,814		93,509	0		460,243		T01	460,243	4		
5	Delinquent property taxes							0		T01	0	5		
6	<b>Total property tax</b>	252,920	113,814		93,509	0	0	460,243			460,243	6		
7	<b>TIF revenues</b>							0		T01	0	7		
8	<b>Other city taxes</b>							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		T19	0	13		
15	Other local option taxes		77,757					77,757		T09	77,757	14		
15	<b>TOTAL OTHER CITY TAXES</b>	0	77,757	0	0	0	0	77,757	0		77,757	15		
16	<b>Section B - LICENSES AND PERMITS</b>	9,212	2,871					12,083		T29	12,083	16		
17	<b>Section C - USE OF MONEY AND PROPERTY</b>											17		
18	Interest	1,282						1,282	261	U20	1,543	18		
19	Rents and royalties							0	3,300	U40	3,300	19		
20	Other miscellaneous use of money and property							0		U20	0	20		
21								0			0	21		
22	<b>TOTAL USE OF MONEY AND PROPERTY</b>	1,282	0	0	0	0	0	1,282	3,561		4,843	22		
23												23		
24	<b>Section D - INTERGOVERNMENTAL</b>											24		
25												25		
26	<b>Federal grants and reimbursements</b>											26		
27	Federal grants	9,700	34,823					44,523		B89	44,523	27		
28	Community development block grants							0		B50	0	28		
29	Housing and urban development		70,218					70,218		B50	70,218	29		
30	Public assistance grants							0		B79	0	30		
31	Payment in lieu of taxes							0		B30	0	31		
32								0			0	32		
33	<b>Total Federal grants and reimbursements</b>	9,700	105,041	0	0	0	0	114,741	0		114,741	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 CLARKSVILLE						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
41	<b>Section D - INTERGOVERNMENTAL - Continued</b>											41				
42												42				
43	<b>State shared revenues</b>											43				
44	Road use taxes		177,831					177,831		C46	177,831	44				
45												45				
46												46				
47												47				
48	<b>Other state grants and reimbursements</b>											48				
49	State grants	7,178	2,292		1,885	7,225		18,580		C89	18,580	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	8,838	3,865		3,179			15,882		C89	15,882	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	<b>Total state</b>	16,016	183,988	0	5,064	7,225	0	212,293	0		212,293	60				
61												61				
62	<b>Local grants and reimbursements</b>											62				
63	County contributions							0			0	63				
64	Library service	7,581						7,581		D89	7,581	64				
65	Township contributions	19,129						19,129		D89	19,129	65				
66	Fire/EMT service							0		D89	0	66				
67								0		D89	0	67				
68								0			0	68				
69								0			0	69				
70	<b>Total local grants and reimbursements</b>	26,710	0	0	0	0	0	26,710	0		26,710	70				
71	<b>TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)</b>	52,426	289,029	0	5,064	7,225	0	353,744	0		353,744	71				
72	<b>Section E - CHARGES FOR FEES AND SERVICE</b>											72				
73	Water							0	125,322	A91	125,322	73				
74	Sewer							0	84,470	A80	84,470	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							0	144,596	A81	144,596	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF CLARKSVILLE		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	<b>Section E - CHARGES FOR FEES AND SERVICE - Continued</b>											81
82	Transit							0		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	51,934	A80	51,934	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	54,332						54,332		A89	54,332	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	11,050						11,050		A03	11,050	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 - <i>Specify</i>							0			0	102
103								0			0	103
104	<b>TOTAL CHARGES FOR SERVICE</b>	65,382	0	0	0	0	0	65,382	406,322		471,704	104
105												105
106	<b>Section F - SPECIAL ASSESSMENTS</b>							0		U01	0	106
107	<b>Section G - MISCELLANEOUS</b>											107
108	Contributions							0		U99	0	108
109	Deposits and sales/fuel tax refunds	1,869						1,869	13,500	U99	15,369	109
110	Sale of property and merchandise	11,623					939	12,562	3,600	U11	16,162	110
111	Fines	1,545						1,545	6,161	U30	7,706	111
112	Internal service charges							0	9,772	NR	9,772	112
113	Other miscellaneous - <i>Specify</i>							0	2,922		2,922	113
114								0			0	114
115								0			0	115
116								0			0	116
117								0			0	117
118								0			0	118
119								0			0	119
120	<b>TOTAL MISCELLANEOUS</b>	15,037	0	0	0	0	939	15,976	35,955		51,931	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF CLARKSVILLE		<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 (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)					
121	<b>TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)</b>	396,259	483,471	0	98,573	7,225	939	986,467	445,838		1,432,305	121
122												122
123	<b>Section H - OTHER FINANCING SOURCES</b>											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)					125,900		125,900		NR	125,900	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans	54,027	78,935		52,005	24,709		209,676			209,676	127
128	Internal TIF loans and transfers in							0			0	128
129								0			0	129
130								0			0	130
131	<b>TOTAL OTHER FINANCING SOURCES</b>	54,027	78,935	0	52,005	150,609	0	335,576	0		335,576	131
132	<b>TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)</b>	450,286	562,406	0	150,578	157,834	939	1,322,043	445,838		1,767,881	132
133												133
134	<b>Beginning fund balance July 1, 2015</b>	101,898	90,320		-14,084	32,961	130,791	341,886	185,323		527,209	134
135												135
136	<b>TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)</b>	552,184	652,726	0	136,494	190,795	131,730	1,663,929	631,161		2,295,090	136
137												137
138												138
139												139
140												140
141												141
142												142
143												143
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Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016					CITY OF CLARKSVILLE					<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.			
1	<b>Section A — PUBLIC SAFETY</b>											1			
2	Police department/Crime prevention — Current operation	80,514	22,668					103,182		E62	103,182	2			
3	Purchase of land and equipment	1,829						1,829		G62	1,829	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	19,289						19,289		E24	19,289	13			
14	Purchase of land and equipment	5,640						5,640		G24	5,640	14			
15	Construction							0		F24	0	15			
16	Ambulance — Current operation	31,147						31,147		E32	31,147	16			
17	Purchase of land and equipment	6,690						6,690		G32	6,690	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	<b>TOTAL PUBLIC SAFETY</b>	145,109	22,668		0	0	0	167,777			167,777	40			

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF CLARKSVILLE		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	<b>Section B — PUBLIC WORKS</b>											41
42	Roads, bridges, sidewalks — Current operation		84,561					84,561		E44	84,561	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		25,689					25,689		E44	25,689	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		29,891					29,891		E44	29,891	52
53	Purchase of land and equipment		717					717		G44	717	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	<b>TOTAL PUBLIC WORKS</b>	0	140,858				0	140,858			140,858	80

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF CLARKSVILLE		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	<b>Section C — HEALTH AND SOCIAL SERVICES</b>											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation	6,486						6,486		E32	6,486	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	<b>TOTAL HEALTH AND SOCIAL SERVICES</b>	6,486	0					6,486			6,486	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 CLARKSVILLE		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	<b>Section D — CULTURE AND RECREATION</b>											121
122	Library services — Current operation	96,428	28,648					125,076		E52	125,076	122
123	Purchase of land and equipment	1,485						1,485		G52	1,485	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	7,718	3,610					11,328		E61	11,328	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	27,170	5,992					33,162		E03	33,162	133
134	Purchase of land and equipment	95						95		G03	95	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	<b>TOTAL CULTURE AND RECREATION</b>	132,896	38,250		0	0	0	171,146			171,146	139
140	<b>Section E — COMMUNITY AND ECONOMIC DEVELOPMENT</b>											140
141	Community beautification — Current operation		45,568					45,568		E89	45,568	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	4,596						4,596		E89	4,596	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	<b>TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT</b>	4,596	45,568	0	0	0	0	50,164			50,164	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 CLARKSVILLE					<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.			
159	<b>Section F -- GENERAL GOVERNMENT</b>											159			
160	Mayor, council and city manager -- Current operation	6,850	524					7,374		E29	7,374	160			
161	Purchase of land and equipment							0		G29	0	161			
162	Clerk, Treasurer, financial administration -- Current operation	17,782	4,601					22,383		E23	22,383	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	7,192						7,192		E25	7,192	166			
167	Purchase of land and equipment							0		G25	0	167			
168	City hall and general buildings -- Current operation	30,357	837					31,194		E31	31,194	168			
169	Purchase of land and equipment	250						250		G31	250	169			
170	Construction							0		F31	0	170			
171	Tort liability -- Current operation	40,305						40,305		E89	40,305	171			
172	Other general government -- Current operation	2,593						2,593		E89	2,593	172			
173	Purchase of land and equipment							0		G89	0	173			
174								0			0	174			
175								0			0	175			
176	<b>TOTAL GENERAL GOVERNMENT</b>	105,329	5,962	0	0	0	0	111,291			111,291	176			
177	<b>Section G -- DEBT SERVICE</b>				131,433			131,433			131,433	177			
178								0			0	178			
179								0			0	179			
180								0			0	180			
181								0			0	181			
182	<b>TOTAL DEBT SERVICE</b>	0	0	0	131,433	0	0	131,433			131,433	182			
183	<b>Section H -- REGULAR CAPITAL PROJECTS -- Specify</b>										0	183			
184	Library Reading Park Project					854		854			854	184			
185	2016 Ambulance Shed Project					14,392		14,392			14,392	185			
186	2016 Ambulance & Equipment					189,941		189,941			189,941	186			
187	<b>Subtotal Regular Capital Projects</b>	0	0			205,187	0	205,187			205,187	187			
188	<b>-- TIF CAPITAL PROJECTS -- Specify</b>										0	188			
189								0			0	189			
190								0			0	190			
191								0			0	191			
192	<b>Subtotal TIF Capital Projects</b>	0	0	0	0	0	0	0			0	192			
193	<b>TOTAL CAPITAL PROJECTS</b>	0	0	0	0	205,187	0	205,187			205,187	193			
194	<b>TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES</b>	394,416	253,306	0	131,433	205,187	0	984,342			984,342	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 CLARKSVILLE					<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.			
197	<b>Section I — BUSINESS TYPE ACTIVITIES</b>											197			
198	Water — Current operation							140,602	E91	140,602	198				
199	Purchase of land and equipment								G91	0	199				
200	Construction								F91	0	200				
201	Sewer and sewage disposal — Current operation							80,739	E80	80,739	201				
202	Purchase of land and equipment														
203	Construction							543	G80	543	202				
204	Electric — Current operation								F80	0	203				
205	Purchase of land and equipment								E92	0	204				
206	Construction								G92	0	205				
207	Gas Utility — Current operation								F92	0	206				
208	Purchase of land and equipment								E93	0	207				
209	Construction								G93	0	208				
210	Parking — Current operation								F93	0	209				
211	Purchase of land and equipment								E60	0	210				
212	Construction								G60	0	211				
213	Airport — Current operation								F60	0	212				
214	Purchase of land and equipment								E01	0	213				
215	Construction								G01	0	214				
216	Landfill/Garbage — Current operation								F01	0	215				
217	Purchase of land and equipment							144,905	E81	144,905	216				
218	Construction								G81	0	217				
219	Hospital — Current operation								F81	0	218				
220	Purchase of land and equipment								E36	0	219				
221	Construction								G36	0	220				
222	Transit — Current operation								F36	0	221				
223	Purchase of land and equipment								E94	0	222				
224	Construction								G94	0	223				
225	Cable TV, telephone, Internet — Current operation								F94	0	224				
226	Purchase of land and equipment								E03	0	225				
227	Housing authority — Current operation								G03	0	226				
228	Purchase of land and equipment								E50	0	227				
229	Construction								G50	0	228				
230	Storm water — Current operation								F50	0	229				
231	Purchase of land and equipment							26,094	E80	26,094	230				
232	Construction								G80	0	231				
233									F80	0	232				
234											233				
235											234				
236											235				
											236				

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF CLARKSVILLE		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	<b>Section I — BUSINESS TYPE ACTIVITIES — Cont.</b>											237
238	Other business type — Current operation									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	<b>TOTAL BUSINESS TYPE ACTIVITIES</b>								392,883		392,883	251
252												252
253	<b>TOTAL EXPENDITURES (Sum of lines 194 and 251)</b>	394,416	253,306	0	131,433	205,187	0	984,342	392,883		1,377,225	253
254	<b>Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT</b>									NE		254
255	Regular transfers out		177,671					177,671	32,005		209,676	255
256	Internal TIF loans/repayments and transfers out							0			0	256
257								0			0	257
258	<b>TOTAL OTHER FINANCING USES</b>	0	177,671	0	0	0	0	177,671	32,005		209,676	258
259	<b>TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)</b>	394,416	430,977	0	131,433	205,187	0	1,162,013	424,888		1,586,901	259
260												260
261	<b>Ending fund balance June 30, 2016:</b>											261
262	<b>Governmental:</b>											262
263	<b>Nonspendable</b>						131,730	131,730			131,730	263
264	<b>Restricted</b>		221,749					221,749			221,749	264
265	<b>Committed</b>				5,061			5,061			5,061	265
266	<b>Assigned</b>					-14,392		-14,392			-14,392	266
267	<b>Unassigned</b>	157,768						157,768			157,768	267
268	<b>Total Governmental</b>	157,768	221,749	0	5,061	-14,392	131,730	501,916			501,916	268
269	<b>Proprietary</b>								206,273		206,273	269
270	<b>Total ending fund balance June 30, 2016</b>	157,768	221,749	0	5,061	-14,392	131,730	501,916	206,273		708,189	270
271	<b>TOTAL REQUIREMENTS (Sum of lines 259 and 270)</b>	552,184	652,726	0	136,494	190,795	131,730	1,663,929	631,161		2,295,090	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.

<b>Part III INTERGOVERNMENTAL EXPENDITURES</b>		<b>CITY OF CLARKSVILLE</b>	
Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>			
Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$	Highways.....	L44 \$
Health.....	M32	All other.....	L89 \$
Highways.....	M44		
Transit subsidies.....	M94		
Libraries.....	M52		
Police protection.....	M62		
Sewerage.....	M80		
Sanitation.....	M81		
All other.....	M89 \$		

<b>Part IV SALARIES AND WAGES</b>	
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 296,585

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

A. Long-term debt	Debt outstanding JULY 1, 2015 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2016				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 45,136	29U \$	39U \$ 10,558	49U \$ 34,578	49U \$	49U \$	49U \$	I91 \$ 1,802
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. 2007 Fire Station	19U 52,268	29U 0	39U 22,646	49U 29,622	49U	49U	49U	I89 1,776
11. 2010 Storm Sewer	19U 609,654	29U	39U 25,162	49U 584,492	49U	49U	49U	I89 26,487
12. 2011 Library Expansion	19U 275,163	29U	39U 20,204	49U 254,959	49U	49U	49U	I89 11,041
13. 2012 Equipment	19U 37,280	29U	39U 20,989	49U 16,291	49U	49U	49U	I89 1,161
14. 2014 Equipment	19U 85,921	29U	39U 19,243	49U 66,678	49U	49U	49U	I89 2,369
<b>Total long-term debt</b>	<b>1,105,422</b>	<b>0</b>	<b>118,802</b>	<b>986,620</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>44,636</b>

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

<b>Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS</b>		Amount - Omit cents	
Assessed Valuations by Levy Authority and County, AY2014/FY2016			
Actual valuation -- January 1, 2014			
\$	<b>50,893,469</b>	x .05 = \$	<b>2,544,673</b>

<b>Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016</b>					
Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	<b>Total (e)</b>
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61		
	\$	\$		708,190	708,190

REMARKS V98