

STATE OF IOWA
2015
FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2015
CORALVILLE
CITY OF CORALVILLE, IOWA
DUE: December 1, 2015

16205200100000
City of Coralville
PO Box 5127
Coralville, IA 52241-0127

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

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

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

ALL FUNDS

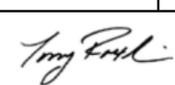
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	12,727,476		12,727,476	13,006,251
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	12,727,476		12,727,476	13,006,251
Delinquent property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

Note - These balances do not include \$ 0 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 100,301 held in agency funds which were not budgeted and are not available for city operations.

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

CERTIFICATION

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

Signature of city clerk		Date Published/Posted	Mark (x) one <input type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk	Telephone	Area Code	Number	Extension
Thorsten J. Johnson	→	319	248-1700	
Signature of Mayor or other City official (Name and Title)		Date signed		
		Tony Roetlin, Director of Finance 11/18/2015		

PLEASE PUBLISH THIS PAGE ONLY

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015						CITY OF CORALVILLE						<input type="checkbox"/> GAAP 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	7,750,205	1,750,998		3,226,273			12,727,476			12,727,476	2				
3	Less: Uncollected property taxes - Levy year							0			0	3				
4	Net current property taxes	7,750,205	1,750,998		3,226,273	0		12,727,476		T01	12,727,476	4				
5	Delinquent property taxes							0		T01	0	5				
6	Total property tax	7,750,205	1,750,998		3,226,273	0	0	12,727,476			12,727,476	6				
7	TIF revenues			19,723,730				19,723,730		T01	19,723,730	7				
8	Other city taxes															
8	Utility tax replacement excise taxes	321,106			74,081			395,187		T15	395,187	8				
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9				
10	Parimutuel wager tax							0		C30	0	10				
11	Gaming wager tax							0		C30	0	11				
12	Mobile home tax	8,839			27,452			36,291		T19	36,291	12				
13	Hotel/motel tax	2,630,199						2,630,199		T19	2,630,199	13				
14	Other local option taxes							0		T09	0	14				
15	TOTAL OTHER CITY TAXES	2,960,144	0	0	101,533	0	0	3,061,677	0		3,061,677	15				
16	Section B - LICENSES AND PERMITS	804,636						804,636		T29	804,636	16				
17	Section C - USE OF MONEY AND PROPERTY											17				
18	Interest	51,804		563	18,199		4,008	74,574	17,832	U20	92,406	18				
19	Rents and royalties	222,806	1,344,055			35,000		1,601,861	7,797	U40	1,609,658	19				
20	Other miscellaneous use of money and property	10,900						10,900	12,600	U20	23,500	20				
21	Hotel rooms							0	8,277,574		8,277,574	21				
22	TOTAL USE OF MONEY AND PROPERTY	285,510	1,344,055	563	18,199	35,000	4,008	1,687,335	8,315,803		10,003,138	22				
23												23				
24	Section D - INTERGOVERNMENTAL											24				
25												25				
26	Federal grants and reimbursements											26				
27	Federal grants	12,369				7,493,969	16,270	7,522,608	441,890	B89	7,964,498	27				
28	Community development block grants					3,056,740		3,056,740		B50	3,056,740	28				
29	Housing and urban development							0		B50	0	29				
30	Public assistance grants	57,350				15,563		72,913		B79	72,913	30				
31	Payment in lieu of taxes							0		B30	0	31				
32								0			0	32				
33	Total Federal grants and reimbursements	69,719	0	0	0	10,566,272	16,270	10,652,261	441,890		11,094,151	33				
34												34				
35												35				
36												36				
37												37				
38												38				
39												39				
40												40				

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Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued					CITY OF CORALVILLE		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		1,965,997					1,965,997		C46	1,965,997	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants		15,306		3,331,152	6,012,400	10,900	9,369,758	306,004	C89	9,675,762	49
50	Iowa Department of Transportation					666,340		666,340		C89	666,340	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Economic Development Authority	63,656						63,656		C89	63,656	52
53	CEBA grants							0		C89	0	53
54	Commercial & Industrial Replacement Claim							0		C89	0	54
55	State shared revenues	698,691						698,691			698,691	55
56	Fire protection	18,502						18,502			18,502	56
57	Payment in lieu of taxes	0						0			0	57
58	Other state grants and reimbursements	14,573						14,573			14,573	58
59								0			0	59
60	Total state	795,422	1,981,303	0	3,331,152	6,678,740	10,900	12,797,517	306,004		13,103,521	60
61												61
62	Local grants and reimbursements											62
63	County contributions	91,029						91,029			91,029	63
64	Library service							0		D89	0	64
65	Township contributions							0		D89	0	65
66	Fire/EMT service	43,190						43,190		D89	43,190	66
67	City reimbursements							0	112,861	D89	112,861	67
68	School district pool payments	98,128						98,128			98,128	68
69								0			0	69
70	Total local grants and reimbursements	232,347	0	0	0	0	0	232,347	112,861		345,208	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	1,097,488	1,981,303	0	3,331,152	17,245,012	27,170	23,682,125	860,755		24,542,880	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	2,333,186	A91	2,333,186	73
74	Sewer							0	2,964,608	A8Ø	2,964,608	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking							0	477,435	A6Ø	477,435	77
78	Airport							0		AØ1	0	78
79	Landfill/garbage							0	992,273	A81	992,273	79
80	Hospital							0		A36	0	80

Part I REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued		CITY OF CORALVILLE					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0	521,634	A94	521,634	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0	323,653	A80	323,653	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees	6,326						6,326		A89	6,326	90
91	Prisoner care							0		A89	0	91
92	Fire service charges	24,092						24,092		A89	24,092	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges	6,363						6,363		A44	6,363	94
95	Housing and urban renewal charges							0		A50	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges							0		A03	0	98
99	Library charges	1,036						1,036		A89	1,036	99
100	Park, recreation, and cultural charges	1,627,175					91,072	1,718,247	977,047	A61	2,695,294	100
101	Animal control charges							0		A89	0	101
102	Other charges - <i>Specify</i>	228,720						228,720			228,720	102
103	Franchise fees	290,928						290,928			290,928	103
104	TOTAL CHARGES FOR SERVICE	2,184,640	0	0	0	0	91,072	2,275,712	8,589,836		10,865,548	104
105												105
106	Section F - SPECIAL ASSESSMENTS				30,074			30,074		U01	30,074	106
107	Section G - MISCELLANEOUS											107
108	Contributions	107,820	17,232	815		61,091	196,464	383,422		U99	383,422	108
109	Deposits and sales/fuel tax refunds	5,622						5,622	2,875	U99	8,497	109
110	Sale of property and merchandise	255,518	11,628					267,146	7,530,314	U11	7,797,460	110
111	Fines	249,325						249,325	750	U30	250,075	111
112	Internal service charges							0	48,263	NR	48,263	112
113	Other miscellaneous - <i>Specify</i>							0			0	113
114	Insurance settlements	14,293						14,293	42,341		56,634	114
115	Miscellaneous	103,439						103,439	26,314		129,753	115
116	Connection fees					71,252		71,252			71,252	116
117	Refunds and reimbursements							0	11,589		11,589	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	736,017	28,860	815	0	132,343	196,464	1,094,499	7,662,446		8,756,945	120

Part I REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued		CITY OF CORALVILLE					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	15,818,640	5,105,216	19,725,108	6,707,231	17,412,355	318,714	65,087,264	25,428,840		90,516,104	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales	7,738	4,660	1,132,192				1,144,590	19,000	NR	1,163,590	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)				30,498,015			30,498,015	11,000	NR	30,509,015	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans	2,496,015			2,002,860	29,678,103	10,000	34,186,978	4,244,761		38,431,739	127
128	Internal TIF loans and transfers in			398,628	20,586,191			20,984,819			20,984,819	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	2,503,753	4,660	1,530,820	53,087,066	29,678,103	10,000	86,814,402	4,274,761		91,089,163	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	18,322,393	5,109,876	21,255,928	59,794,297	47,090,458	328,714	151,901,666	29,703,601		181,605,267	132
133												133
134	Beginning fund balance July 1, 2014	6,677,284	1,828,207	3,256,279	2,980,391	-14,246,618	503,057	998,600	15,198,619		16,197,219	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	24,999,677	6,938,083	24,512,207	62,774,688	32,843,840	831,771	152,900,266	44,902,220		197,802,486	136
137												137
138												138
139												139
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Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015					CITY OF CORALVILLE					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.			
1	Section A — PUBLIC SAFETY											1			
2	Police department/Crime prevention — Current operation	3,747,296	17,744					3,765,040		E62	3,765,040	2			
3	Purchase of land and equipment	103,473						103,473		G62	103,473	3			
4	Construction							0		F62	0	4			
5	Jail — Current operation							0		E04	0	5			
6	Purchase of land and equipment							0		G04	0	6			
7	Construction							0		F04	0	7			
8	Emergency management — Current operation							0		E89	0	8			
9	Purchase of land and equipment							0		G89	0	9			
10	Flood control — Current operation							0		E59	0	10			
11	Purchase of land and equipment							0		G59	0	11			
12	Construction							0		F59	0	12			
13	Fire department — Current operation	748,398						748,398		E24	748,398	13			
14	Purchase of land and equipment	411,576						411,576		G24	411,576	14			
15	Construction							0		F24	0	15			
16	Ambulance — Current operation							0		E32	0	16			
17	Purchase of land and equipment							0		G32	0	17			
18	Building inspections — Current operation							0		E66	0	18			
19	Purchase of land and equipment							0		G66	0	19			
20	Construction							0		F66	0	20			
21	Miscellaneous protective services — Current operation							0		E66	0	21			
22	Purchase of land and equipment							0		G66	0	22			
23	Construction							0		F66	0	23			
24	Animal control — Current operation	95,605						95,605		E32	95,605	24			
25	Purchase of land and equipment							0		G32	0	25			
26	Construction							0		F32	0	26			
27	Other public safety — Current operation	2,563						2,563		E89	2,563	27			
28	Purchase of land and equipment							0		G89	0	28			
29								0			0	29			
30								0			0	30			
31								0			0	31			
32								0			0	32			
33								0			0	33			
34								0			0	34			
35								0			0	35			
36								0			0	36			
37								0			0	37			
38								0			0	38			
39								0			0	39			
40	TOTAL PUBLIC SAFETY	5,108,911	17,744	0	0	0	0	5,126,655			5,126,655	40			

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued					CITY OF CORALVILLE		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation		911,648					911,648		E44	911,648	42
43	Purchase of land and equipment		46,795					46,795		G44	46,795	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		167,480					167,480		E44	167,480	48
49	Traffic control safety — Current operation		111,470					111,470		E44	111,470	49
50	Purchase of land and equipment		930					930		G44	930	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		138,971					138,971		E44	138,971	52
53	Purchase of land and equipment		12,080					12,080		G44	12,080	53
54	Highway engineering — Current operation		76,170					76,170		E44	76,170	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation		14,181					14,181		E81	14,181	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation		4,258					4,258		E89	4,258	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	0	1,483,983	0	0	0	0	1,483,983			1,483,983	80

Part II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF CORALVILLE							<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	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	126,320						126,320		E79	126,320	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	126,320	0	0	0	0	0	126,320			126,320	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued					CITY OF CORALVILLE					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.			
121	Section D — CULTURE AND RECREATION											121			
122	Library services — Current operation	1,694,979					15,676	1,710,655		E52	1,710,655	122			
123	Purchase of land and equipment	34,908						34,908		G52	34,908	123			
124	Construction							0		F52	0	124			
125	Museum, band, theater — Current operation	17,600						17,600		E61	17,600	125			
126	Purchase of land and equipment							0		G61	0	126			
127	Parks — Current operation	1,608,282						1,608,282		E61	1,608,282	127			
128	Purchase of land and equipment	228,312						228,312		G61	228,312	128			
129	Construction							0		F61	0	129			
130	Recreation — Current operation	3,494,428					2,166	3,496,594		E61	3,496,594	130			
131	Purchase of land and equipment	12,772						12,772		G61	12,772	131			
132	Construction							0		F61	0	132			
133	Cemetery — Current operation							0		E03	0	133			
134	Purchase of land and equipment							0		G03	0	134			
135	Community center, zoo, marina, and auditorium							0		E61	0	135			
136	Other culture and recreation	328,445					220,387	548,832		E61	548,832	136			
137	Purchase of land and equipment							0		G61	0	137			
138	Construction							0		F61	0	138			
139	TOTAL CULTURE AND RECREATION	7,419,726	0	0	0	0	238,229	7,657,955			7,657,955	139			
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140			
141	Community beautification — Current operation	15,576						15,576		E89	15,576	141			
142	Purchase of land and equipment							0		G89	0	142			
143	Economic development — Current operation	746,704						746,704		E89	746,704	143			
144	Purchase of land and equipment							0		G89	0	144			
145	Housing and urban renewal — Current operation							0		E50	0	145			
146	Purchase of land and equipment							0		G50	0	146			
147	Construction							0		F50	0	147			
148	Planning and zoning — Current operation	411,803						411,803		E29	411,803	148			
149	Purchase of land and equipment	3,772						3,772		G29	3,772	149			
150	Other community and economic development — Current operation		550,601	1,637,753				2,188,354		E89	2,188,354	150			
151	Purchase of land and equipment		3,594					3,594		G89	3,594	151			
152	Construction			45,297				45,297		F89	45,297	152			
153	TIF Rebates							0		E89	0	153			
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	1,177,855	554,195	1,683,050	0	0	0	3,415,100			3,415,100	154			
155												155			
156												156			
157												157			
158												158			

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

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued					CITY OF CORALVILLE		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	368,108						368,108		E29	368,108	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	813,230						813,230		E23	813,230	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	174,223						174,223		E25	174,223	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation							0		E31	0	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation	1,394,396					15,150	1,409,546		E89	1,409,546	172
173	Purchase of land and equipment	82,992						82,992		G89	82,992	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	2,832,949	0	0	0	0	15,150	2,848,099			2,848,099	176
177	Section G — DEBT SERVICE				28,086,739			28,086,739			28,086,739	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	28,086,739	0	0	28,086,739			28,086,739	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Numerous public improvement projects					34,203,016		34,203,016			34,203,016	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	34,203,016	0	34,203,016			34,203,016	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	34,203,016	0	34,203,016			34,203,016	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	16,665,761	2,055,922	1,683,050	28,086,739	34,203,016	253,379	82,947,867			82,947,867	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF CORALVILLE					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS				
		Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)
197	Section I — BUSINESS TYPE ACTIVITIES												197
198	Water — Current operation								1,412,060	E91	1,412,060		198
199	Purchase of land and equipment								2,298	G91	2,298		199
200	Construction									F91	0		200
201	Sewer and sewage disposal — Current operation								1,615,432	E80	1,615,432		201
202	Purchase of land and equipment								360	G80	360		202
203	Construction									F80	0		203
204	Electric — Current operation									E92	0		204
205	Purchase of land and equipment									G92	0		205
206	Construction									F92	0		206
207	Gas Utility — Current operation									E93	0		207
208	Purchase of land and equipment									G93	0		208
209	Construction									F93	0		209
210	Parking — Current operation								792,013	E60	792,013		210
211	Purchase of land and equipment								112,450	G60	112,450		211
212	Construction									F60	0		212
213	Airport — Current operation									E01	0		213
214	Purchase of land and equipment									G01	0		214
215	Construction									F01	0		215
216	Landfill/Garbage — Current operation								824,408	E81	824,408		216
217	Purchase of land and equipment								324,273	G81	324,273		217
218	Construction									F81	0		218
219	Hospital — Current operation									E36	0		219
220	Purchase of land and equipment									G36	0		220
221	Construction									F36	0		221
222	Transit — Current operation								1,635,856	E94	1,635,856		222
223	Purchase of land and equipment								76,196	G94	76,196		223
224	Construction									F94	0		224
225	Cable TV, telephone, Internet — Current operation									E03	0		225
226	Purchase of land and equipment									G03	0		226
227	Housing authority — Current operation									E50	0		227
228	Purchase of land and equipment									G50	0		228
229	Construction									F50	0		229
230	Storm water — Current operation								326,550	E80	326,550		230
231	Purchase of land and equipment								132,602	G80	132,602		231
232	Construction									F80	0		232
233													233
234													234
235													235
236													236

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued					CITY OF CORALVILLE		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation								14,126,838	E89	14,126,838	238
239	Purchase of land and equipment								252,517	G89	252,517	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								3,135,384		3,135,384	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								24,769,237		24,769,237	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	16,665,761	2,055,922	1,683,050	28,086,739	34,203,016	253,379	82,947,867	24,769,237		107,717,104	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	1,491,743	2,093,626		29,898,664	1,355,668	5,000	34,844,701	3,587,038		38,431,739	255
256	Internal TIF loans/repayments and transfers out			20,984,819				20,984,819			20,984,819	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	1,491,743	2,093,626	20,984,819	29,898,664	1,355,668	5,000	55,829,520	3,587,038		59,416,558	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	18,157,504	4,149,548	22,667,869	57,985,403	35,558,684	258,379	138,777,387	28,356,275		167,133,662	259
260												260
261	Ending fund balance June 30, 2015:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted		2,788,535	1,844,338	4,789,285		573,392	9,995,550			9,995,550	264
265	Committed	2,054,731						2,054,731			2,054,731	265
266	Assigned							0			0	266
267	Unassigned	4,787,442				-2,714,844		2,072,598			2,072,598	267
268	Total Governmental	6,842,173	2,788,535	1,844,338	4,789,285	-2,714,844	573,392	14,122,879			14,122,879	268
269	Proprietary								16,545,945		16,545,945	269
270	Total ending fund balance June 30, 2015	6,842,173	2,788,535	1,844,338	4,789,285	-2,714,844	573,392	14,122,879	16,545,945		30,668,824	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	24,999,677	6,938,083	24,512,207	62,774,688	32,843,840	831,771	152,900,266	44,902,220		197,802,486	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF CORALVILLE

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

Purpose	Amount paid to other local governments
Correction.....	M05 \$
Health.....	M32
Highways.....	M44
Transit subsidies.....	M94 260,700
Libraries.....	M52 400
Police protection.....	M62
Sewerage.....	M80
Sanitation.....	M81 157,353
All other.....	M89 \$ 252,973

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

Part IV

SALARIES AND WAGES

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

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

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 2,375,000	29U \$ 0	39U \$ 210,000	49U \$ 0	49U \$ 0	49U \$ 2,165,000	49U \$ 0	191 \$ 71,110
2. Sewer utility	19U 8,629,000	29U 0	39U 488,000	49U 0	49U 0	49U 8,141,000	49U 0	189 263,224
3. Electric utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	192 0
4. Gas utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	193 0
5. Transit-bus	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	194 0
6. Industrial Revenue	19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	44T 0	189 0
7. Mortgage revenue	19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	44T 0	189 0
8. TIF revenue	19U 27,870,000	29U 10,650,045	39U 2,590,000	49U 0	49U 35,930,045	49U 0	49U 0	189 1,798,663
9. GO Ann Approp	19U 71,215,000	29U 0	39U 6,675,000	49U 0	49U 0	49U 0	49U 64,540,000	189 3,157,883
10. Storm Water Rev. Bond	19U 1,739,739	29U 11,000	39U 56,259	49U 0	49U 0	49U 1,694,480	49U 0	189 33,895
11. Parking Revenue Bond	19U 20,399,000	29U 0	39U 941,000	49U 0	49U 0	49U 19,458,000	49U 0	189 601,770
12. Hotel Revenue Bond	19U 41,615,000	29U 0	39U 1,035,000	49U 0	49U 0	49U 40,580,000	49U 0	189 2,181,038
13. Golf Course Revenue Bond	19U 7,785,000	29U 0	39U 200,000	49U 0	49U 0	49U 7,585,000	49U 0	189 379,775
14. General Obligation	19U 82,184,874	29U 20,010,000	39U 6,170,000	49U 96,024,874	49U 0	49U 0	49U 0	189 3,486,704
Total long-term debt	263,812,613	30,671,045	18,365,259	96,024,874	35,930,045	79,623,480	64,540,000	11,974,062

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

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15 Actual valuation -- January 1, 2013

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

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 <i>value of real property.</i>	W01	W31		W61	
	\$ 4,886,951	\$		25,882,174	30,769,125

REMARKS V98