

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

**16207850100000**  
**CITY OF CRESCENT**  
**102 W. FLORENCE ST. PO BOX 16**  
**CRESCENT, IA 51526**

*(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)
<b>Revenues and Other Financing Sources</b>				
Taxes levied on property	147,222		147,222	141,641
Less: Uncollected property taxes-levy year	0		0	
<b>Net current property taxes</b>	<b>147,222</b>		<b>147,222</b>	<b>141,641</b>
Delinquent property taxes	0		0	
TIF revenues	113,351		113,351	107,374
Other city taxes	91,087	0	91,087	80,699
Licenses and permits	5,435	0	5,435	6,000
Use of money and property	6,114	116	6,230	3,000
Intergovernmental	178,097	1,513,141	1,691,238	791,832
Charges for fees and service	54,808	1,010,132	1,064,940	463,000
Special assessments	0	0	0	
Miscellaneous	67,393	7,024	74,417	7,000
Other financing sources	118,035	969,920	1,087,955	143,416
<b>Total revenues and other sources</b>	<b>781,542</b>	<b>3,500,333</b>	<b>4,281,875</b>	<b>1,743,962</b>
<b>Expenditures and Other Financing Uses</b>				
Public safety	138,600	0	138,600	154,999
Public works	90,432	0	90,432	212,100
Health and social services	0	0	0	
Culture and recreation	44,487	0	44,487	31,719
Community and economic development	75,624	0	75,624	78,800
General government	71,586	0	71,586	98,450
Debt service	36,010	0	36,010	37,000
Capital projects	0	0	0	
<b>Total governmental activities expenditures</b>	<b>456,739</b>	<b>0</b>	<b>456,739</b>	<b>613,068</b>
Business type activities	0	2,757,148	2,757,148	1,128,392
<b>Total ALL expenditures</b>	<b>456,739</b>	<b>2,757,148</b>	<b>3,213,887</b>	<b>1,741,460</b>
Other financing uses, including transfers out	118,035	969,920	1,087,955	143,416
<b>Total ALL expenditures/And other financing uses</b>	<b>574,774</b>	<b>3,727,068</b>	<b>4,301,842</b>	<b>1,884,876</b>
<b>Excess revenues and other sources over (Under) Expenditures/And other financing uses</b>	<b>206,768</b>	<b>-226,735</b>	<b>-19,967</b>	<b>-140,914</b>
Beginning fund balance July 1, 2014	447,561	522,930	970,491	747,028
Ending fund balance June 30, 2015	654,329	296,195	950,524	606,114

**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	\$ 400,000	Other long-term debt	\$ 0
Revenue debt	\$ 1,223,000	Short-term debt	\$ 0
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 2,008,368

**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
MARY MARTIN	→	712	545-3981	
Signature of Mayor or other City official (Name and Title)			Date signed	

**PLEASE PUBLISH THIS PAGE ONLY**

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015						CITY OF CRESCENT						<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	<b>Section A - TAXES</b>											1				
2	<b>Taxes levied on property</b>	147,222						147,222			147,222	2				
3	Less: Uncollected property taxes - Levy year							0			0	3				
4	Net current property taxes	147,222	0		0	0		147,222		T01	147,222	4				
5	Delinquent property taxes							0		T01	0	5				
6	<b>Total property tax</b>	147,222	0		0	0	0	147,222			147,222	6				
7	<b>TIF revenues</b>			113,351				113,351		T01	113,351	7				
8	<b>Other city taxes</b>															
8	Utility tax replacement excise taxes	2,417						2,417		T15	2,417	8				
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	9,000						9,000		T15	9,000	9				
10	Parimutuel wager tax							0		C30	0	10				
11	Gaming wager tax							0		C30	0	11				
12	Mobile home tax							0		T19	0	12				
13	Hotel/motel tax							0		T19	0	13				
14	Other local option taxes	79,670						79,670		T09	79,670	14				
15	<b>TOTAL OTHER CITY TAXES</b>	91,087	0	0	0	0	0	91,087	0		91,087	15				
16	<b>Section B - LICENSES AND PERMITS</b>	5,435						5,435		T29	5,435	16				
17	<b>Section C - USE OF MONEY AND PROPERTY</b>											17				
18	Interest	113	15					128	116	U20	244	18				
19	Rents and royalties							0		U40	0	19				
20	Other miscellaneous use of money and property	5,986						5,986		U20	5,986	20				
21								0			0	21				
22	<b>TOTAL USE OF MONEY AND PROPERTY</b>	6,099	15	0	0	0	0	6,114	116		6,230	22				
23												23				
24	<b>Section D - INTERGOVERNMENTAL</b>											24				
25												25				
26	<b>Federal grants and reimbursements</b>											26				
27	Federal grants							0	1,329,594	B89	1,329,594	27				
28	Community development block grants							0		B50	0	28				
29	Housing and urban development							0		B50	0	29				
30	Public assistance grants							0		B79	0	30				
31	Payment in lieu of taxes							0		B30	0	31				
32								0			0	32				
33	<b>Total Federal grants and reimbursements</b>	0	0	0	0	0	0	0	1,329,594		1,329,594	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 CRESCENT					<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	<b>Section D - INTERGOVERNMENTAL - Continued</b>											41			
42												42			
43	<b>State shared revenues</b>											43			
44	Road use taxes		64,157					64,157		C46	64,157	44			
45												45			
46												46			
47												47			
48	<b>Other state grants and reimbursements</b>											48			
49	State grants							0	183,547	C89	183,547	49			
50	Iowa Department of Transportation							0		C89	0	50			
51	Iowa Department of Natural Resources							0		C89	0	51			
52	Iowa Economic Development Authority							0		C89	0	52			
53	CEBA grants							0		C89	0	53			
54	Commercial & Industrial Replacement Claim							0		C89	0	54			
55								0			0	55			
56								0			0	56			
57								0			0	57			
58								0			0	58			
59								0			0	59			
60	<b>Total state</b>	0	64,157	0	0	0	0	64,157	183,547		247,704	60			
61												61			
62	<b>Local grants and reimbursements</b>											62			
63	County contributions	2,826						2,826			2,826	63			
64	Library service							0		D89	0	64			
65	Township contributions	95,614						95,614		D89	95,614	65			
66	Fire/EMT service							0		D89	0	66			
67	IWF	10,000						10,000		D89	10,000	67			
68	Schildberg Const.	5,000						5,000			5,000	68			
69	Black Hills Energy	500						500			500	69			
70	<b>Total local grants and reimbursements</b>	113,940	0	0	0	0	0	113,940	0		113,940	70			
71	<b>TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)</b>	113,940	64,157	0	0	0	0	178,097	1,513,141		1,691,238	71			
72	<b>Section E - CHARGES FOR FEES AND SERVICE</b>											72			
73	Water							0	164,670	A91	164,670	73			
74	Sewer							0	845,462	A8Ø	845,462	74			
75	Electric							0		A92	0	75			
76	Gas							0		A93	0	76			
77	Parking							0		A6Ø	0	77			
78	Airport							0		AØ1	0	78			
79	Landfill/garbage							0		A81	0	79			
80	Hospital							0		A36	0	80			

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF CRESCENT						<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	<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		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	11,091						11,091		A89	11,091	92				
93	Ambulance charges	37,563						37,563		A89	37,563	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges							0		A03	0	98				
99	Library charges							0		A89	0	99				
100	Park, recreation, and cultural charges	856						856		A61	856	100				
101	Animal control charges	3,165						3,165		A89	3,165	101				
102	Other charges - <i>Specify</i>							0			0	102				
103	POOL	2,133						2,133			2,133	103				
104	<b>TOTAL CHARGES FOR SERVICE</b>	54,808	0	0	0	0	0	54,808	1,010,132		1,064,940	104				
105												105				
106	<b>Section F - SPECIAL ASSESSMENTS</b>							0		U01	0	106				
107	<b>Section G - MISCELLANEOUS</b>											107				
108	Contributions	10,000	72					10,072		U99	10,072	108				
109	Deposits and sales/fuel tax refunds							0		U99	0	109				
110	Sale of property and merchandise		1,200					1,200		U11	1,200	110				
111	Fines		440					440		U30	440	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - <i>Specify</i>							0			0	113				
114	Insurance for hail repairs	48,037	7,644					55,681	7,024		62,705	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>	58,037	9,356	0	0	0	0	67,393	7,024		74,417	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF CRESCENT					<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	<b>TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)</b>	476,628	73,528	113,351	0	0	0	663,507	2,530,413		3,193,920	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)							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	91,619	26,416					118,035	969,920		1,087,955	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>	91,619	26,416	0	0	0	0	118,035	969,920		1,087,955	131			
132	<b>TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)</b>	568,247	99,944	113,351	0	0	0	781,542	3,500,333		4,281,875	132			
133												133			
134	<b>Beginning fund balance July 1, 2014</b>	230,877	62,815	177,605		-23,736		447,561	522,930		970,491	134			
135												135			
136	<b>TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)</b>	799,124	162,759	290,956	0	-23,736	0	1,229,103	4,023,263		5,252,366	136			
137												137			
138												138			
139												139			
140												140			
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158												158			
159												159			

Part II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 CITY OF CRESCENT							<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	<b>Section A — PUBLIC SAFETY</b>											1
2	Police department/Crime prevention — Current operation	10,797						10,797		E62	10,797	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	38,025						38,025		E24	38,025	13
14	Purchase of land and equipment	61,810						61,810		G24	61,810	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	21,057						21,057		E32	21,057	16
17	Purchase of land and equipment	4,114						4,114		G32	4,114	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	901						901		E66	901	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	1,896						1,896		E32	1,896	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>	138,600	0	0	0	0	0	138,600			138,600	40

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued					CITY OF CRESCENT		<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	<b>Section B — PUBLIC WORKS</b>											41
42	Roads, bridges, sidewalks — Current operation		62,097					62,097		E44	62,097	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction		17,560					17,560		F44	17,560	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		5,532					5,532		E44	5,532	48
49	Traffic control safety — Current operation		460					460		E44	460	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		4,783					4,783		E44	4,783	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	<b>TOTAL PUBLIC WORKS</b>	0	90,432	0	0	0	0	90,432			90,432	80

Part II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued CITY OF CRESCENT							<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	<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							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	<b>TOTAL HEALTH AND SOCIAL SERVICES</b>	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
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119												119
120												120

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued					CITY OF CRESCENT		<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	<b>Section D — CULTURE AND RECREATION</b>											121
122	Library services — Current operation	1,913						1,913		E52	1,913	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	8,291						8,291		E61	8,291	127
128	Purchase of land and equipment	3,463						3,463		G61	3,463	128
129	Construction	17,914						17,914		F61	17,914	129
130	Recreation — Current operation							0		E61	0	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation							0		E03	0	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation	12,906						12,906		E61	12,906	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	<b>TOTAL CULTURE AND RECREATION</b>	44,487	0	0	0	0	0	44,487			44,487	139
140	<b>Section E — COMMUNITY AND ECONOMIC DEVELOPMENT</b>											140
141	Community beautification — Current operation	545						545		E89	545	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation							0		E89	0	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation			30,944				30,944		E50	30,944	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	237						237		E29	237	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			43,898				43,898		E89	43,898	153
154	<b>TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT</b>	782	0	74,842	0	0	0	75,624			75,624	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, 2014 -- Continued					CITY OF CRESCENT		<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	<b>Section F — GENERAL GOVERNMENT</b>											159
160	Mayor, council and city manager — Current operation							0		E29	0	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	28,941						28,941		E23	28,941	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	5,540						5,540		E25	5,540	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	37,105						37,105		E31	37,105	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	<b>TOTAL GENERAL GOVERNMENT</b>	71,586	0	0	0	0	0	71,586			71,586	176
177	<b>Section G — DEBT SERVICE</b>	36,010						36,010			36,010	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	<b>TOTAL DEBT SERVICE</b>	36,010	0	0	0	0	0	36,010			36,010	182
183	<b>Section H — REGULAR CAPITAL PROJECTS — Specify</b>										0	183
184								0			0	184
185								0			0	185
186								0			0	186
187	<b>Subtotal Regular Capital Projects</b>	0	0	0	0	0	0	0			0	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	0	0	0			0	193
194	<b>TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES</b>	291,465	90,432	74,842	0	0	0	456,739			456,739	194
195	<b>(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)</b>											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF CRESCENT					<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	<b>Section I — BUSINESS TYPE ACTIVITIES</b>												197
198	Water — Current operation									124,913	E91	124,913	198
199	Purchase of land and equipment										G91	0	199
200	Construction										F91	0	200
201	Sewer and sewage disposal — Current operation									881,553	E80	881,553	201
202	Purchase of land and equipment										G80	0	202
203	Construction									1,717,168	F80	1,717,168	203
204	Electric — Current operation										E92	0	204
205	Purchase of land and equipment										G92	0	205
206	Construction										F92	0	206
207	Gas Utility — Current operation										E93	0	207
208	Purchase of land and equipment										G93	0	208
209	Construction										F93	0	209
210	Parking — Current operation										E60	0	210
211	Purchase of land and equipment										G60	0	211
212	Construction										F60	0	212
213	Airport — Current operation										E01	0	213
214	Purchase of land and equipment										G01	0	214
215	Construction										F01	0	215
216	Landfill/Garbage — Current operation										E81	0	216
217	Purchase of land and equipment										G81	0	217
218	Construction										F81	0	218
219	Hospital — Current operation										E36	0	219
220	Purchase of land and equipment										G36	0	220
221	Construction										F36	0	221
222	Transit — Current operation										E94	0	222
223	Purchase of land and equipment										G94	0	223
224	Construction										F94	0	224
225	Cable TV, telephone, Internet — Current operation										E03	0	225
226	Purchase of land and equipment										G03	0	226
227	Housing authority — Current operation										E50	0	227
228	Purchase of land and equipment										G50	0	228
229	Construction										F50	0	229
230	Storm water — Current operation										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, 2014 -- Continued						CITY OF CRESCENT		<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	<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								33,514		33,514	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>								2,757,148		2,757,148	251
252												252
253	<b>TOTAL EXPENDITURES (Sum of lines 194 and 251)</b>	291,465	90,432	74,842	0	0	0	456,739	2,757,148		3,213,887	253
254	<b>Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT</b>									NE		254
255	Regular transfers out	91,619	26,416					118,035	969,920		1,087,955	255
256	Internal TIF loans/repayments and transfers out							0			0	256
257								0			0	257
258	<b>TOTAL OTHER FINANCING USES</b>	91,619	26,416	0	0	0	0	118,035	969,920		1,087,955	258
259	<b>TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)</b>	383,084	116,848	74,842	0	0	0	574,774	3,727,068		4,301,842	259
260												260
261	<b>Ending fund balance June 30, 2015:</b>											261
262	<b>Governmental:</b>											262
263	<b>Nonspendable</b>							0			0	263
264	<b>Restricted</b>							0			0	264
265	<b>Committed</b>	110,852						110,852			110,852	265
266	<b>Assigned</b>	160,000		74,842				234,842			234,842	266
267	<b>Unassigned</b>	145,188	45,911	141,272		-23,736		308,635			308,635	267
268	<b>Total Governmental</b>	416,040	45,911	216,114	0	-23,736	0	654,329			654,329	268
269	<b>Proprietary</b>								296,195		296,195	269
270	<b>Total ending fund balance June 30, 2015</b>	416,040	45,911	216,114	0	-23,736	0	654,329	296,195		950,524	270
271	<b>TOTAL REQUIREMENTS (Sum of lines 259 and 270)</b>	799,124	162,759	290,956	0	-23,736	0	1,229,103	4,023,263		5,252,366	271
272												272

**Part III**

**INTERGOVERNMENTAL EXPENDITURES**

**CITY OF CRESCENT**

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 \$	
		94,147

**Part V**

**DEBT OUTSTANDING, ISSUED, AND RETIRED**

A. Long-term debt	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 \$ 8,445	29U \$	39U \$ 8,445	49U \$	49U \$	49U \$	49U \$	191 \$ 71
2. Sewer utility	19U 1,225,000	29U	39U	49U 400,000	49U	49U 770,000	49U	189 39,255
3. Electric utility	19U	29U	39U	49U	49U	49U	49U	192
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 196,000	29U	39U 25,000	49U	49U	49U 171,000	49U	189 5,944
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	189 26,091
10. SRF	19U 65,000	29U	39U 5,000	49U	49U	49U 60,000	49U	189 2,113
11. SRF	19U 243,000	29U	39U 26,000	49U	49U	49U 222,000	49U	189 7,898
12.	19U	29U	39U	49U	49U	49U	49U	189
13.	19U	29U	39U	49U	49U	49U	49U	189
14.	19U	29U	39U	49U	49U	49U	49U	189
<b>Total long-term debt</b>	<b>1,737,445</b>	<b>0</b>	<b>64,445</b>	<b>400,000</b>	<b>0</b>	<b>1,223,000</b>	<b>0</b>	<b>81,372</b>

B. Short-term debt	Amount - Omit cents	
Outstanding as of JULY 1, 2014	61V \$	85,210
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		
\$	<b>40,167,351</b>	<b>x .05 = \$ 2,008,368</b>

**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)
<b>Cash and investments -</b> 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	
	\$ 98,949	\$		851,575	950,524

REMARKS V98