Form **F-66 (IA-2)**
(6-30-2016)

STATE OF IOWA

2016
FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2016

CITY OF EARLHAM, IOWA

DUE: December 1, 2016

16206100200000
City of Earlham
PO Box 518
Earlham, Iowa 50072

(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)
Revenues and Other Financing Sources				
Taxes levied on property	467,081		467,081	447,510
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	467,081		467,081	447,510
Delinquent property taxes	0		0	
TIF revenues	139,153		139,153	167,767
Other city taxes	119,273	0	119,273	105,227
Licenses and permits	3,439	0	3,439	4,105
Use of money and property	32,804	860	33,664	27,950
Intergovernmental	428,094	125,950	554,044	407,109
Charges for fees and service	156,637	493,279	649,916	713,900
Special assessments	0	0	0	0
Miscellaneous	54,002	0	54,002	3,890
Other financing sources	607,480	180,136	787,616	360,562
Total revenues and other sources	2,007,963	800,225	2,808,188	2,238,020
Expenditures and Other Financing Uses				
Public safety	190,149	0	190,149	241,701
Public works	389,615	0	389,615	376,254
Health and social services	0	0	0	0
Culture and recreation	234,517	0	234,517	223,773
Community and economic development	30,400	0	30,400	39,800
General government	105,784	0	105,784	118,195
Debt service	312,840	0	312,840	312,842
Capital projects	156,111	0	156,111	0
Total governmental activities expenditures	1,419,416	0	1,419,416	1,312,565
Business type activities	0	713,226	713,226	698,354
Total ALL expenditures	1,419,416	713,226	2,132,642	2,010,919
Other financing uses, including transfers out	365,487	422,129	787,616	360,562
Total ALL expenditures/And other financing uses	1,784,903	1,135,355	2,920,258	2,371,481
Excess revenues and other sources over (Under) Expenditures/And other financing uses	223,060	-335,130	-112,070	-133,461
Beginning fund balance July 1, 2015	506,790	683,592	1,190,382	757,937
Ending fund balance June 30, 2016	729,850	348,462	1,078,312	624,476

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	$ 1,861,000	Other long-term debt	$ 0
Revenue debt	$ 0	Short-term debt	$ 0
TIF Revenue debt	$ 0		
		General obligation debt limit	$ 3,544,545

CERTIFICATION

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

Signature of city clerk			Date Published/Posted	Mark (x) one ☐ Date Published ☐ Date Posted
Printed name of city clerk	Telephone →	Area Code	Number	Extension
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, 2016	CITY OF EARLHAM						[X] GAAP [ ] NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY				
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	**Section A - TAXES**											1
2	**Taxes levied on property**	374,355	92,068		658			467,081			467,081	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	374,355	92,068		658	0		467,081		T01	467,081	4
5	Delinquent property taxes							0		T01	0	5
6	**Total property tax**	374,355	92,068		658	0	0	467,081			467,081	6
7	**TIF revenues**			139,153				139,153		T01	139,153	7
	Other city taxes											
8	Utility tax replacement excise taxes							0		T15	0	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							0		T19	0	12
13	Hotel/motel tax							0		T19	0	13
14	Other local option taxes		119,273					119,273		T09	119,273	14
15	**TOTAL OTHER CITY TAXES**	0	119,273	0	0	0	0	119,273	0		119,273	15
16	**Section B - LICENSES AND PERMITS**	3,439						3,439		T29	3,439	16
17	**Section C - USE OF MONEY AND PROPERTY**											17
18	Interest	1,727						1,727	860	U20	2,587	18
19	Rents and royalties	31,077						31,077		U40	31,077	19
20	Other miscellaneous use of money and property							0		U20	0	20
21								0			0	21
22	**TOTAL USE OF MONEY AND PROPERTY**	32,804	0	0	0	0	0	32,804	860		33,664	22
23												23
24	**Section D - INTERGOVERNMENTAL**											24
25												25
26	**Federal grants and reimbursements**											26
27	Federal grants							0		B89	0	27
28	Community development block grants					156,711		156,711	125,950	B50	282,661	28
29	Housing and urban development							0		B50	0	29
30	Public assistance grants							0		B79	0	30
31	Payment in lieu of taxes							0		B30	0	31
32								0			0	32
33	**Total Federal grants and reimbursements**	0	0	0	0	156,711	0	156,711	125,950		282,661	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 EARLHAM						[X] GAAP		[ ] NON-GAAP = CASH BASIS		
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	**Section D - INTERGOVERNMENTAL - Continued**											41
42												42
43	**State shared revenues**											43
44	Road use taxes		179,190					179,190		C46	179,190	44
45												45
46												46
47												47
48	**Other state grants and reimbursements**											48
49	State grants	2,838						2,838		C89	2,838	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	7,787	1,932					9,719		C89	9,719	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	**Total state**	10,625	181,122	0	0	0	0	191,747	0		191,747	60
61												61
62	**Local grants and reimbursements**											62
63	County contributions	18,976						18,976			18,976	63
64	Library service	7,826						7,826		D89	7,826	64
65	Township contributions	52,834						52,834		D89	52,834	65
66	Fire/EMT service							0		D89	0	66
67								0		D89	0	67
68								0			0	68
69								0			0	69
70	**Total local grants and reimbursements**	79,636	0	0	0	0	0	79,636	0		79,636	70
71	**TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)**	90,261	181,122	0	0	156,711	0	428,094	125,950		554,044	71
72	**Section E - CHARGES FOR FEES AND SERVICE**											72
73	Water							0	278,423	A91	278,423	73
74	Sewer							0	214,856	A8Ø	214,856	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	141,919						141,919		A81	141,919	79
80	Hospital							0		A36	0	80

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued	CITY OF EARLHAM						[X] GAAP		[ ] NON-GAAP = CASH BASIS		
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	**Section E - CHARGES FOR FEES AND SERVICE - Continued**											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0		A80	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees							0		A89	0	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A5Ø	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges	1,200					398	1,598		A03	1,598	98
99	Library charges	895						895		A89	895	99
100	Park, recreation, and cultural charges	11,796						11,796		A61	11,796	100
101	Animal control charges	419						419		A89	419	101
102	Other charges - *Specify*							0			0	102
103	copies/faxes	10						10			10	103
104	**TOTAL CHARGES FOR SERVICE**	156,239	0	0	0	0	398	156,637	493,279		649,916	104
105												105
106	**Section F - SPECIAL ASSESSMENTS**							0		U01	0	106
107	**Section G - MISCELLANEOUS**											107
108	Contributions	23,155						23,155		U99	23,155	108
109	Deposits and sales/fuel tax refunds	4,360						4,360		U99	4,360	109
110	Sale of property and merchandise	20,898						20,898		U11	20,898	110
111	Fines	4,907						4,907		U30	4,907	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - *Specify*							0			0	113
114								0			0	114
115	Police reimbursement	682						682			682	115
116								0			0	116
117								0			0	117
118								0			0	118
119								0			0	119
120	**TOTAL MISCELLANEOUS**	54,002	0	0	0	0	0	54,002	0		54,002	120

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued	CITY OF EARLHAM										
							[X] GAAP			[ ] NON-GAAP = CASH BASIS		
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	**TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 *71, 104, 106, and 120)***	711,100	392,463	139,153	658	156,711	398	1,400,483	620,089		2,020,572	121
122												122
123	**Section H - OTHER FINANCING SOURCES**											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt (*Excluding TIF internal borrowing*)							0		NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	*Regular transfers in and interfund loans*	32,435			320,028	65,621	53,488	471,572	180,136		651,708	127
128	*Internal TIF loans and transfers in*				135,908			135,908			135,908	128
129								0			0	129
130								0			0	130
131	**TOTAL OTHER FINANCING SOURCES**	32,435	0	0	455,936	65,621	53,488	607,480	180,136		787,616	131
132	**TOTAL REVENUES except for beginning balances *(Sum of lines 121 and 131)***	743,535	392,463	139,153	456,594	222,332	53,886	2,007,963	800,225		2,808,188	132
133												133
134	**Beginning fund balance July 1, 2015**	398,197	318,285	-3,245	-195,589	-94,346	83,488	506,790	683,592		1,190,382	134
135												135
136	**TOTAL REVENUES AND OTHER FINANCING SOURCES** *(Sum of lines 132 and 134)*	1,141,732	710,748	135,908	261,005	127,986	137,374	2,514,753	1,483,817		3,998,570	136
137												137
138												138
139												139
140												140
141												141
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016	CITY OF EARLHAM							[X] GAAP		[ ] NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	**Section A — PUBLIC SAFETY**											1
2	Police department/Crime prevention — Current operation	109,537	29,144					138,681		E62	138,681	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	34,454	2,902					37,356		E24	37,356	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	13,623	226					13,849		E32	13,849	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	263						263		E32	263	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	**TOTAL PUBLIC SAFETY**	157,877	32,272		0	0	0	190,149			190,149	40

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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued	CITY OF EARLHAM						☒ GAAP		☐ NON-GAAP = CASH BASIS		
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	**Section B — PUBLIC WORKS**											41
42	Roads, bridges, sidewalks — Current operation	90	202,706					202,796		E44	202,796	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	3,157	12,462					15,619		E44	15,619	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		9,185					9,185		E44	9,185	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	139,087						139,087		E81	139,087	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation	17,673	5,255					22,928		E89	22,928	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**	160,007	229,608		0	0	0	389,615			389,615	80

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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued	CITY OF EARLHAM										
								[X] GAAP		[ ] NON-GAAP = CASH BASIS		
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	**Section C — HEALTH AND SOCIAL SERVICES**											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	**TOTAL HEALTH AND SOCIAL SERVICES**	0	0		0	0	0	0			0	103
104												104
105												105
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108												108
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued	CITY OF EARLHAM						[X] GAAP		[ ] NON-GAAP = CASH BASIS		
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	**Section D — CULTURE AND RECREATION**											121
122	Library services — Current operation	68,805	5,386					74,191		E52	74,191	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation	6,937						6,937		E61	6,937	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	18,629	3,211					21,840		E61	21,840	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	78,684	5,371					84,055		E61	84,055	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	10,681	2,738					13,419		E03	13,419	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	30,883						30,883		E61	30,883	135
136	Other culture and recreation	3,192						3,192		E61	3,192	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	**TOTAL CULTURE AND RECREATION**	217,811	16,706		0	0	0	234,517			234,517	139
140	**Section E — COMMUNITY AND ECONOMIC DEVELOPMENT**											140
141	Community beautification — Current operation	20,500	9,560					30,060		E89	30,060	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	340						340		E89	340	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	**TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT**	20,840	9,560	0	0	0	0	30,400			30,400	154
155												155
156												156
157												157
158												158

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

Continued on next page

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued	CITY OF EARLHAM						[X] GAAP		[ ] NON-GAAP = CASH BASIS		
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	**Section F — GENERAL GOVERNMENT**											159
160	Mayor, council and city manager — Current operation	7,130	414					7,544		E29	7,544	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	34,252	12,184					46,436		E23	46,436	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation	879						879		E89	879	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	2,615						2,615		E25	2,615	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	27,698						27,698		E31	27,698	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	20,612						20,612		E89	20,612	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	**TOTAL GENERAL GOVERNMENT**	93,186	12,598	0	0	0	0	105,784			105,784	176
177	**Section G — DEBT SERVICE**							0			0	177
178	2012A, 2012B, 2014Refunding GO				312,840			312,840			312,840	178
179								0			0	179
180								0			0	180
181								0			0	181
182	**TOTAL DEBT SERVICE**	0	0	0	312,840	0	0	312,840			312,840	182
183	**Section H — REGULAR CAPITAL PROJECTS —** *Specify*										0	183
184	CDBG Housing Renewal							0			0	184
185						156,111		156,111			156,111	185
186								0			0	186
187	**Subtotal Regular Capital Projects**	0	0		0	156,111	0	156,111			156,111	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	156,111	0	156,111			156,111	193
194	**TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES**	649,721	300,744	0	312,840	156,111	0	1,419,416			1,419,416	194
195	**(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)**											195
196												196

Continued on next page

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued	CITY OF EARLHAM								☒ GAAP	☐ NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	**Section I — BUSINESS TYPE ACTIVITIES**											197
198	Water — Current operation								442,079	E91	442,079	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								205,282	E80	205,282	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation									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

Continued on next page

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued	CITY OF EARLHAM							X GAAP		NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	**Section I — BUSINESS TYPE ACTIVITIES —** *Cont.*											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								65,865		65,865	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**								713,226		713,226	251
252												252
253	**TOTAL EXPENDITURES** ***(Sum of lines 194 and 251)***	649,721	300,744	0	312,840	156,111	0	1,419,416	713,226		2,132,642	253
254	**Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT**									NE		254
255	Regular transfers out	83,400	146,179					229,579	422,129		651,708	255
256	Internal TIF loans/repayments and transfers out			135,908				135,908			135,908	256
257								0			0	257
258	**TOTAL OTHER FINANCING USES**	83,400	146,179	135,908	0	0	0	365,487	422,129		787,616	258
259	**TOTAL EXPENDITURES AND OTHER FINANCING USES** ***(Sum of lines 253 and 258)***	733,121	446,923	135,908	312,840	156,111	0	1,784,903	1,135,355		2,920,258	259
260												260
261	**Ending fund balance June 30, 2016:**											261
262	**Governmental:**											262
263	**Nonspendable**							0			0	263
264	**Restricted**						137,374	137,374			137,374	264
265	**Committed**							0			0	265
266	**Assigned**							0			0	266
267	**Unassigned**	408,611	263,825	0	-51,835	-28,125		592,476			592,476	267
268	**Total Governmental**	408,611	263,825	0	-51,835	-28,125	137,374	729,850			729,850	268
269	**Proprietary**								348,462		348,462	269
270	**Total ending fund balance June 30, 2016**	408,611	263,825	0	-51,835	-28,125	137,374	729,850	348,462		1,078,312	270
271	**TOTAL REQUIREMENTS** ***(Sum of lines 259 and 270)***	1,141,732	710,748	135,908	261,005	127,986	137,374	2,514,753	1,483,817		3,998,570	271
272												272

Continued on next page

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 comitted 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.

Continued on next page

Part III **INTERGOVERNMENTAL EXPENDITURES** **CITY OF EARLHAM**

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

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

	Amount - *Omit cents*	
Total salaries and wages paid	ZØØ $	324,588

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

A. Long-term debt Purpose	Debt outstanding JULY 1, 2015 (a)	Debt during the fiscal year: Issued (b)	Debt during the fiscal year: Retired (c)	Debt Outstanding JUNE 30, 2016: General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	Interest paid this year (h)
1. Water utility	19U $ 935,000	29U $	39U $ 40,000	49U $ 895,000	49U $	49U $	49U $	I91 $ 25,365
2. Sewer utility	19U 665,000	29U	39U 120,000	49U 545,000	49U	49U	49U	I89 9,140
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 597,000	29U	39U 176,000	49U 421,000	49U	49U	49U	I89 7,200
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89
10.	19U	29U	39U	49U	49U	49U	49U	I89
11.	19U	29U	39U	49U	49U	49U	49U	I89
12.	19U	29U	39U	49U	49U	49U	49U	I89
13.	19U	29U	39U	49U	49U	49U	49U	I89
14.	19U	29U	39U	49U	49U	49U	49U	I89
Total long-term debt	2,197,000	0	336,000	1,861,000	0	0	0	41,705

B. Short-term debt Amount - Omit cents

Outstanding as of JULY 1, 2015	61V $	
Outstanding as of JUNE 30, 2016	64V $	

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

Assessed Valuations by Levy Authority and County, AY2014/FY2016

	Amount - Omit cents			
Actual valuation -- January 1, 2014	$	**70,890,891**	**x .05 = $**	3,544,545

Part VII **CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016**

Type of asset	Amount - Omit cents: Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds funds (d)	**Total** (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude *value of real property.*	WØ1 $	W31 $		W61 1,078,312	1,078,312

REMARKS V98

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