

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

**16201800400000**  
**City of Larrabee**  
**PO Box 122**  
**Larrabee IA 51029**

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

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

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

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

**ALL FUNDS**

Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
<b>Revenues and Other Financing Sources</b>				
Taxes levied on property	48,297		48,297	41,193
Less: Uncollected property taxes-levy year	0		0	
<b>Net current property taxes</b>	48,297		48,297	41,193
Delinquent property taxes	0		0	
TIF revenues	120		120	8,800
Other city taxes	11,888	0	11,888	12,690
Licenses and permits	0		0	
Use of money and property	1,817	90	1,907	1,500
Intergovernmental	16,645	0	16,645	15,001
Charges for fees and service	20,328	42,588	62,916	60,000
Special assessments	0		0	
Miscellaneous	710	0	710	
Other financing sources	5,000	0	5,000	5,000
<b>Total revenues and other sources</b>	104,805	42,678	147,483	144,184
<b>Expenditures and Other Financing Uses</b>				
Public safety	9,651	0	9,651	8,500
Public works	21,218	0	21,218	26,700
Health and social services	1,390	0	1,390	1,750
Culture and recreation	6,727	0	6,727	6,100
Community and economic development	4,967	0	4,967	1,975
General government	25,401	0	25,401	35,900
Debt service	9,240	0	9,240	9,240
Capital projects	0	0	0	
<b>Total governmental activities expenditures</b>	78,594	0	78,594	90,165
Business type activities	0	59,981	59,981	55,000
<b>Total ALL expenditures</b>	78,594	59,981	138,575	145,165
Other financing uses, including transfers out	5,000	0	5,000	5,000
<b>Total ALL expenditures/And other financing uses</b>	83,594	59,981	143,575	150,165
<b>Excess revenues and other sources over (Under) Expenditures/And other financing uses</b>	21,211	-17,303	3,908	-5,981
Beginning fund balance July 1, 2015	171,618	68,904	240,522	224,783
Ending fund balance June 30, 2016	192,829	51,601	244,430	218,802

**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	\$ 0	Other long-term debt	\$ 0
Revenue debt	\$ 0	Short-term debt	\$ 41,216
TIF Revenue debt	\$ 120		
		General obligation debt limit	\$ 324,759

**CERTIFICATION**

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

Signature of city clerk	Date Published/Posted	Mark (x) one
	09/09/2016	<input type="checkbox"/> Date Published <input checked="" type="checkbox"/> Date Posted
Printed name of city clerk	Area Code	Number
Danette Morgan	712	437-2575
Signature of Mayor or other City official (Name and Title)	Date signed	
	9/6/2016	

**PLEASE PUBLISH THIS PAGE ONLY**

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016					CITY OF LARRABEE		<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY				
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.	
1	<b>Section A - TAXES</b>											1	
2	<b>Taxes levied on property</b>	43,690			4,607			48,297			48,297	2	
3	Less: Uncollected property taxes - Levy year							0			0	3	
4	Net current property taxes	43,690	0		4,607	0		48,297		T01	48,297	4	
5	Delinquent property taxes							0		T01	0	5	
6	<b>Total property tax</b>	43,690	0		4,607	0	0	48,297			48,297	6	
7	<b>TIF revenues</b>			120				120		T01	120	7	
8	<b>Other city taxes</b>												
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		11,888					11,888		T09	11,888	14	
15	<b>TOTAL OTHER CITY TAXES</b>	0	11,888	0	0	0	0	11,888	0		11,888	15	
16	<b>Section B - LICENSES AND PERMITS</b>									T29	0	16	
17	<b>Section C - USE OF MONEY AND PROPERTY</b>											17	
18	Interest	542	45					587	90	U20	677	18	
19	Rents and royalties	1,230						1,230		U40	1,230	19	
20	Other miscellaneous use of money and property							0		U20	0	20	
21								0			0	21	
22	<b>TOTAL USE OF MONEY AND PROPERTY</b>	1,772	45	0	0	0	0	1,817	90		1,907	22	
23												23	
24	<b>Section D - INTERGOVERNMENTAL</b>											24	
25												25	
26	<b>Federal grants and reimbursements</b>											26	
27	Federal grants							0		B89	0	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	0		0	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 LARRABEE					<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
41	<b>Section D - INTERGOVERNMENTAL - Continued</b>											41			
42												42			
43	<b>State shared revenues</b>											43			
44	Road use taxes		15,846					15,846		C46	15,846	44			
45												45			
46												46			
47												47			
48	<b>Other state grants and reimbursements</b>											48			
49	State grants							0		C89	0	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	15,846	0	0	0	0	15,846	0		15,846	60			
61												61			
62	<b>Local grants and reimbursements</b>											62			
63	County contributions		799					799			799	63			
64	Library service							0		D89	0	64			
65	Township contributions							0		D89	0	65			
66	Fire/EMT service							0		D89	0	66			
67								0		D89	0	67			
68								0			0	68			
69								0			0	69			
70	<b>Total local grants and reimbursements</b>	0	799	0	0	0	0	799	0		799	70			
71	<b>TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)</b>	0	16,645	0	0	0	0	16,645	0		16,645	71			
72	<b>Section E - CHARGES FOR FEES AND SERVICE</b>											72			
73	Water							0	31,541	A91	31,541	73			
74	Sewer							0	11,047	A80	11,047	74			
75	Electric							0		A92	0	75			
76	Gas							0		A93	0	76			
77	Parking							0		A60	0	77			
78	Airport							0		A01	0	78			
79	Landfill/garbage	20,328						20,328		A81	20,328	79			
80	Hospital							0		A36	0	80			

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF LARRABEE		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	<b>Section E - CHARGES FOR FEES AND SERVICE - Continued</b>											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0		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		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							0		A61	0	100
101	Animal control charges							0		A89	0	101
102	Other charges - <i>Specify</i>							0			0	102
103								0			0	103
104	<b>TOTAL CHARGES FOR SERVICE</b>	20,328	0	0	0	0	0	20,328	42,588		62,916	104
105												105
106	<b>Section F - SPECIAL ASSESSMENTS</b>							0		U01	0	106
107	<b>Section G - MISCELLANEOUS</b>											107
108	Contributions	250						250		U99	250	108
109	Deposits and sales/fuel tax refunds							0		U99	0	109
110	Sale of property and merchandise	70						70		U11	70	110
111	Fines							0		U30	0	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - <i>Specify</i>							0			0	113
114	Alcohol permit	390						390			390	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>	710	0	0	0	0	0	710	0		710	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF LARRABEE		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)					
121	<b>TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)</b>	66,500	28,578	120	4,607	0	0	99,805	42,678		142,483	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				5,000			5,000			5,000	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>	0	0	0	5,000	0	0	5,000	0		5,000	131
132	<b>TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)</b>	66,500	28,578	120	9,607	0	0	104,805	42,678		147,483	132
133												133
134	<b>Beginning fund balance July 1, 2015</b>	80,685	86,122	4,372	439			171,618	68,904		240,522	134
135												135
136	<b>TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)</b>	147,185	114,700	4,492	10,046	0	0	276,423	111,582		388,005	136
137												137
138												138
139												139
140												140
141												141
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158												158
159												159

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016					CITY OF LARRABEE					<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.			
1	<b>Section A — PUBLIC SAFETY</b>											1			
2	Police department/Crime prevention — Current operation	0						0		E62	0	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	9,651						9,651		E24	9,651	13			
14	Purchase of land and equipment							0		G24	0	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							0		E32	0	24			
25	Purchase of land and equipment							0		G32	0	25			
26	Construction							0		F32	0	26			
27	Other public safety — Current operation							0		E89	0	27			
28	Purchase of land and equipment							0		G89	0	28			
29								0			0	29			
30								0			0	30			
31								0			0	31			
32								0			0	32			
33								0			0	33			
34								0			0	34			
35								0			0	35			
36								0			0	36			
37								0			0	37			
38								0			0	38			
39								0			0	39			
40	<b>TOTAL PUBLIC SAFETY</b>	9,651	0					9,651			9,651	40			

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF LARRABEE		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	<b>Section B — PUBLIC WORKS</b>											41
42	Roads, bridges, sidewalks — Current operation							0		E44	0	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		3,350					3,350		E44	3,350	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	78	1,261					1,339		E44	1,339	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	16,529						16,529		E81	16,529	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>	16,607	4,611		0	0	0	21,218			21,218	80

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF LARRABEE					<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.			
81	<b>Section C — HEALTH AND SOCIAL SERVICES</b>											81			
82	Welfare assistance — Current operation	250						250		E79	250	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	1,140						1,140		E32	1,140	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>	1,390	0					1,390			1,390	103			
104												104			
105												105			
106												106			
107												107			
108												108			
109												109			
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118												118			
119												119			
120												120			

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF LARRABEE		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	<b>Section D — CULTURE AND RECREATION</b>											121
122	Library services — Current operation	400						400		E52	400	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	3,931	119					4,050		E61	4,050	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation							0		E61	0	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation							0		E03	0	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	2,277						2,277		E61	2,277	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	<b>TOTAL CULTURE AND RECREATION</b>	6,608	119					6,727			6,727	139
140	<b>Section E — COMMUNITY AND ECONOMIC DEVELOPMENT</b>											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	475						475		E89	475	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			4,492				4,492		E89	4,492	153
154	<b>TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT</b>	475	0	4,492	0	0	0	4,967			4,967	154
155												155
156												156
157												157
158												158

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

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF LARRABEE					<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.			
159	<b>Section F -- GENERAL GOVERNMENT</b>											159			
160	Mayor, council and city manager -- Current operation	1,460						1,460		E29	1,460	160			
161	Purchase of land and equipment							0		G29	0	161			
162	Clerk, Treasurer, financial administration -- Current operation	10,661						10,661		E23	10,661	162			
163	Purchase of land and equipment							0		G23	0	163			
164	Elections -- Current operation	941						941		E89	941	164			
165	Purchase of land and equipment							0		G89	0	165			
166	Legal services and city attorney -- Current operation	100						100		E25	100	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	2,668						2,668		E89	2,668	171			
172	Other general government -- Current operation	9,571						9,571		E89	9,571	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>	25,401	0	0	0	0	0	25,401			25,401	176			
177	<b>Section G -- DEBT SERVICE</b>							9,240			9,240	177			
178								0			0	178			
179								0			0	179			
180								0			0	180			
181								0			0	181			
182	<b>TOTAL DEBT SERVICE</b>	0	0	0	9,240	0	0	9,240			9,240	182			
183	<b>Section H -- REGULAR CAPITAL PROJECTS -- Specify</b>							0			0	183			
184								0			0	184			
185								0			0	185			
186								0			0	186			
187	Subtotal Regular Capital Projects	0	0			0	0	0			0	187			
188	-- TIF CAPITAL PROJECTS -- Specify							0			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	<b>TOTAL CAPITAL PROJECTS</b>	0	0	0	0	0	0	0			0	193			
194	<b>TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES</b>	60,132	4,730	4,492	9,240	0	0	78,594			78,594	194			
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195			
196												196			

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF LARRABEE					<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.			
197	<b>Section I — BUSINESS TYPE ACTIVITIES</b>											197			
198	Water — Current operation							37,688	E91	37,688	198				
199	Purchase of land and equipment								G91	0	199				
200	Construction								F91	0	200				
201	Sewer and sewage disposal — Current operation							22,293	E80	22,293	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				

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF LARRABEE		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	<b>Section I — BUSINESS TYPE ACTIVITIES — Cont.</b>											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	<b>TOTAL BUSINESS TYPE ACTIVITIES</b>								59,981		59,981	251
252												252
253	<b>TOTAL EXPENDITURES (Sum of lines 194 and 251)</b>	60,132	4,730	4,492	9,240	0	0	78,594	59,981		138,575	253
254	<b>Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT</b>									NE		254
255	Regular transfers out		5,000					5,000			5,000	255
256	Internal TIF loans/repayments and transfers out							0			0	256
257								0			0	257
258	<b>TOTAL OTHER FINANCING USES</b>	0	5,000	0	0	0	0	5,000	0		5,000	258
259	<b>TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)</b>	60,132	9,730	4,492	9,240	0	0	83,594	59,981		143,575	259
260												260
261	<b>Ending fund balance June 30, 2016:</b>											261
262	<b>Governmental:</b>											262
263	<b>Nonspendable</b>							0			0	263
264	<b>Restricted</b>		104,970	0	806			105,776			105,776	264
265	<b>Committed</b>							0			0	265
266	<b>Assigned</b>	5,000						5,000			5,000	266
267	<b>Unassigned</b>	82,053						82,053			82,053	267
268	<b>Total Governmental</b>	87,053	104,970	0	806	0	0	192,829			192,829	268
269	<b>Proprietary</b>								51,601		51,601	269
270	<b>Total ending fund balance June 30, 2016</b>	87,053	104,970	0	806	0	0	192,829	51,601		244,430	270
271	<b>TOTAL REQUIREMENTS (Sum of lines 259 and 270)</b>	147,185	114,700	4,492	10,046	0	0	276,423	111,582		388,005	271
272												272

**Cell:** B36

**Comment:** Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

**Cell:** B37

**Comment:**

Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

**Cell:** B38

**Comment:** Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.

Likewise, if the City transferred the committed funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

**Cell:** B39

**Comment:** Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

**Cell:** B40

**Comment:** Remaining or residual classification for the General Fund.

Deficit balances in funds other than the General Fund should be reported as unassigned.

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

<b>Part IV SALARIES AND WAGES</b>	
Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.	
Total salaries and wages paid.....	Amount - Omit cents 20,971

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

Purpose	Debt outstanding JULY 1, 2015 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2016				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 48,516	29U \$	39U \$ 7,299	49U \$	49U \$	49U \$	49U \$	I91 \$ 1,941
2. Sewer utility	19U	29U	39U	49U	49U	49U	49U	I89
3. Electric utility	19U	29U	39U	49U	49U	49U		I92
4. Gas utility	19U	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U 4,492	29U	39U 4,492	49U	49U 120	49U	49U	I89
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
<b>Total long-term debt</b>	53,008	0	11,791	0	120	0	0	1,941

<b>B. Short-term debt</b>		Amount - Omit cents	
Outstanding as of JULY 1, 2015	61V \$	64,114	
Outstanding as of JUNE 30, 2016	64V \$	41,216	

<b>Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS</b>		Amount - Omit cents	
Assessed Valuations by Levy Authority and County, AY2014/FY2016			
Actual valuation -- January 1, 2014			
\$	6,495,171	x .05 = \$	324,759

<b>Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016</b>					
Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	<b>Total (e)</b>
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61		
	\$	\$	244,430		
REMARKS	V98				