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

STATE OF IOWA

2016
FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2016

CITY OF LONE ROCK , IOWA

DUE: December 1, 2016

16205500700000
City Clerk/Treasurer
400 Reba St
Lone Rock, IA 50559

(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	25,772		25,772	23,585
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	25,772		25,772	23,585
Delinquent property taxes	0		0	
TIF revenues	0		0	
Other city taxes	18,603	0	18,603	20,999
Licenses and permits	440	0	440	390
Use of money and property	3,411	6	3,417	3,367
Intergovernmental	15,453	2,210	17,663	13,277
Charges for fees and service	4,198	75,419	79,617	5,640
Special assessments	0	0	0	
Miscellaneous	(10,549)	-48,486	-59,035	
Other financing sources	215	769,829	770,044	
Total revenues and other sources	57,543	798,978	856,521	67,258
Expenditures and Other Financing Uses				
Public safety	4,534	0	4,534	2,000
Public works	43,114	0	43,114	15,408
Health and social services	0	0	0	3,060
Culture and recreation	6,881	0	6,881	500
Community and economic development	0	0	0	
General government	55,159	0	55,159	55,600
Debt service	0	0	0	
Capital projects	0	0	0	
Total governmental activities expenditures	109,688	0	109,688	76,568
Business type activities	0	868,332	868,332	
Total ALL expenditures	109,688	868,332	978,020	76,568
Other financing uses, including transfers out	0	215	215	
Total ALL expenditures/And other financing uses	109,688	868,547	978,235	76,568
Excess revenues and other sources over (Under) Expenditures/And other financing uses	-52,145	-69,569	-121,714	-9,310
Beginning fund balance July 1, 2015	81,096	229,232	310,328	211,072
Ending fund balance June 30, 2016	28,951	159,663	188,614	201,762

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	$ 1,470,545	Short-term debt	$ 0
TIF Revenue debt	$ 0		
		General obligation debt limit	$ 227,384

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 515	Number 925-3240	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 LONE ROCK										
								☐ GAAP		X 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**	25,772						25,772			25,772	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	25,772	0		0	0		25,772		T01	25,772	4
5	Delinquent property taxes							0		T01	0	5
6	**Total property tax**	25,772	0		0	0	0	25,772			25,772	6
7	**TIF revenues**							0		T01	0	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		18,603					18,603		T09	18,603	14
15	**TOTAL OTHER CITY TAXES**	0	18,603	0	0	0	0	18,603	0		18,603	15
16	**Section B - LICENSES AND PERMITS**	440						440		T29	440	16
17	**Section C - USE OF MONEY AND PROPERTY**											17
18	Interest	81	644					725	6	U20	731	18
19	Rents and royalties	2,420						2,420		U40	2,420	19
20	Other miscellaneous use of money and property	266						266		U20	266	20
21								0			0	21
22	**TOTAL USE OF MONEY AND PROPERTY**	2,767	644	0	0	0	0	3,411	6		3,417	22
23												23
24	**Section D - INTERGOVERNMENTAL**											24
25												25
26	**Federal grants and reimbursements**											26
27	Federal grants							0	2,210	B89	2,210	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	**Total Federal grants and reimbursements**	0	0	0	0	0	0	0	2,210		2,210	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 LONE ROCK					☐ 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		15,453					15,453		C46	15,453	44
45												45
46												46
47												47
48	**Other state grants and reimbursements**											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	**Total state**	0	15,453	0	0	0	0	15,453	0		15,453	60
61												61
62	**Local grants and reimbursements**											62
63	County contributions							0			0	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	**Total local grants and reimbursements**	0	0	0	0	0	0	0	0		0	70
71	**TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)**	0	15,453	0	0	0	0	15,453	2,210		17,663	71
72	**Section E - CHARGES FOR FEES AND SERVICE**											72
73	Water							0	29,466	A91	29,466	73
74	Sewer							0	45,953	A8Ø	45,953	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	4,198						4,198		A81	4,198	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 LONE ROCK					☐ 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							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 - *Specify*							0			0	102
103								0			0	103
104	**TOTAL CHARGES FOR SERVICE**	4,198	0	0	0	0	0	4,198	75,419		79,617	104
105												105
106	**Section F - SPECIAL ASSESSMENTS**							0		U01	0	106
107	**Section G - MISCELLANEOUS**											107
108	Contributions	2,086						2,086	450	U99	2,536	108
109	Deposits and sales/fuel tax refunds							0		U99	0	109
110	Sale of property and merchandise							0		U11	0	110
111	Fines							0		U30	0	111
112	Internal service charges							0	200	NR	200	112
113	Other miscellaneous - *Specify*	1,677						1,677			1,677	113
114	Fund Balance Discprepancies	-64,258	49,946					-14,312	-49,136		-63,448	114
115								0			0	115
116								0			0	116
117								0			0	117
118								0			0	118
119								0			0	119
120	**TOTAL MISCELLANEOUS**	-60,495	49,946	0	0	0	0	-10,549	-48,486		-59,035	120

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued	CITY OF LONE ROCK					☐ 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)***	-27,318	84,646	0	0	0	0	57,328	29,149		86,477	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	769,829	NR	769,829	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	*Regular transfers in and interfund loans*	215						215			215	127
128	*Internal TIF loans and transfers in*							0			0	128
129								0			0	129
130								0			0	130
131	**TOTAL OTHER FINANCING SOURCES**	215	0	0	0	0	0	215	769,829		770,044	131
132	**TOTAL REVENUES except for beginning balances *(Sum of lines 121 and 131)***	-27,103	84,646	0	0	0	0	57,543	798,978		856,521	132
133												133
134	**Beginning fund balance July 1, 2015**	71,699	9,397					81,096	229,232		310,328	134
135												135
136	**TOTAL REVENUES AND OTHER FINANCING SOURCES** *(Sum of lines 132 and 134)*	44,596	94,043	0	0	0	0	138,639	1,028,210		1,166,849	136
137												137
138												138
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016	CITY OF LONE ROCK						☐ 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		4,000					4,000		E62	4,000	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	534						534		E24	534	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	**TOTAL PUBLIC SAFETY**	534	4,000		0	0	0	4,534			4,534	40

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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued	CITY OF LONE ROCK						☐ 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		1,488					1,488		E44	1,488	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction		29,000					29,000		F44	29,000	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		4,240					4,240		E44	4,240	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		54					54		E44	54	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	4,232	4,100					8,332		E81	8,332	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	**TOTAL PUBLIC WORKS**	4,232	38,882		0	0	0	43,114			43,114	80

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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued	CITY OF LONE ROCK						☐ 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
106												106
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108												108
109												109
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued	CITY OF LONE ROCK						☐ 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	500						500		E52	500	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	6,124						6,124		E61	6,124	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							0		E61	0	135
136	Other culture and recreation	257						257		E61	257	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	**TOTAL CULTURE AND RECREATION**	6,881	0		0	0	0	6,881			6,881	139
140	**Section E — COMMUNITY AND ECONOMIC DEVELOPMENT**											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							0		E89	0	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**	0	0	0	0	0	0	0			0	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 LONE ROCK						☐ 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	5,994						5,994		E29	5,994	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	29,569						29,569		E23	29,569	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation	970						970		E89	970	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	682						682		E25	682	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	3,095						3,095		E31	3,095	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation		10,773					10,773		E89	10,773	171
172	Other general government — Current operation	4,076						4,076		E89	4,076	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	**TOTAL GENERAL GOVERNMENT**	44,386	10,773	0	0	0	0	55,159			55,159	176
177	**Section G — DEBT SERVICE**							0			0	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	**TOTAL DEBT SERVICE**	0	0	0	0	0	0	0			0	182
183	**Section H — REGULAR CAPITAL PROJECTS —** *Specify*										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			0	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	0	0	0			0	193
194	**TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES**	56,033	53,655	0	0	0	0	109,688			109,688	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 LONE ROCK						☐ 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								23,715	E91	23,715	198
199	Purchase of land and equipment									G91	0	199
200	Construction								809,858	F91	809,858	200
201	Sewer and sewage disposal — Current operation								34,759	E80	34,759	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 LONE ROCK						☐ 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										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	**TOTAL BUSINESS TYPE ACTIVITIES**								868,332		868,332	251
252												252
253	**TOTAL EXPENDITURES** ***(Sum of lines 194 and 251)***	56,033	53,655	0	0	0	0	109,688	868,332		978,020	253
254	**Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT**									NE		254
255	Regular transfers out							0	215		215	255
256	Internal TIF loans/repayments and transfers out							0			0	256
257								0			0	257
258	**TOTAL OTHER FINANCING USES**	0	0	0	0	0	0	0	215		215	258
259	**TOTAL EXPENDITURES AND OTHER FINANCING USES** ***(Sum of lines 253 and 258)***	56,033	53,655	0	0	0	0	109,688	868,547		978,235	259
260												260
261	**Ending fund balance June 30, 2016:**											261
262	**Governmental:**											262
263	**Nonspendable**							0			0	263
264	**Restricted**		40,388					40,388			40,388	264
265	**Committed**							0			0	265
266	**Assigned**							0			0	266
267	**Unassigned**	-11,437						-11,437			-11,437	267
268	**Total Governmental**	-11,437	40,388	0	0	0	0	28,951			28,951	268
269	**Proprietary**								159,663		159,663	269
270	**Total ending fund balance June 30, 2016**	-11,437	40,388	0	0	0	0	28,951	159,663		188,614	270
271	**TOTAL REQUIREMENTS** ***(Sum of lines 259 and 270)***	44,596	94,043	0	0	0	0	138,639	1,028,210		1,166,849	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 LONE ROCK

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 $	30,621

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 $ 30,001	29U $ 769,829	39U $ 0	49U $	49U $	49U $ 799,830	49U $	I91 $ 0
2. Sewer utility	19U 682,000	29U 0	39U 11,285	49U	49U	49U 670,715	49U	I89 13,519
3. Electric utility	19U	29U	39U	49U	49U	49U		I92
4. Gas utility	19U	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89
10.	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	712,001	769,829	11,285	0	0	1,470,545	0	13,519

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	$	**4,547,680**	**x .05 = $**	227,384

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 188,614	188,614

REMARKS V98

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