

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

16207700900000
CITY ADMINISTRATOR
5160 MAPLE DRIVE, SUITE A
PLEASANT HILL, IA 50327

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

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

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

ALL FUNDS

Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	3,605,925		3,605,925	3,930,623
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	3,605,925		3,605,925	3,930,623
Delinquent property taxes	0		0	
TIF revenues	4,299,527		4,299,527	4,414,408
Other city taxes	1,835,819	0	1,835,819	1,466,493
Licenses and permits	180,312	0	180,312	133,450
Use of money and property	75,353	4,845	80,198	58,928
Intergovernmental	1,278,771	58,728	1,337,499	1,201,006
Charges for fees and service	391,375	1,713,475	2,104,850	2,082,760
Special assessments	0	0	0	2,100
Miscellaneous	116,466	18,702	135,168	103,000
Other financing sources	8,630,754	3,010,348	11,641,102	2,270,000
Total revenues and other sources	20,414,302	4,806,098	25,220,400	15,662,768
Expenditures and Other Financing Uses				
Public safety	2,720,339	0	2,720,339	3,026,110
Public works	1,105,337	0	1,105,337	1,215,180
Health and social services	6,849	0	6,849	7,000
Culture and recreation	922,443	0	922,443	948,446
Community and economic development	907,038	0	907,038	968,369
General government	1,020,329	0	1,020,329	1,055,479
Debt service	624,142	0	624,142	624,554
Capital projects	3,658,029	0	3,658,029	6,212,245
Total governmental activities expenditures	10,964,506	0	10,964,506	14,057,383
Business type activities	0	2,426,363	2,426,363	2,915,527
Total ALL expenditures	10,964,506	2,426,363	13,390,869	16,972,910
Other financing uses, including transfers out	9,899,902	1,400,000	11,299,902	1,950,000
Total ALL expenditures/And other financing uses	20,864,408	3,826,363	24,690,771	18,922,910
Excess revenues and other sources over (Under) Expenditures/And other financing uses	-450,106	979,735	529,629	-3,260,142
Beginning fund balance July 1, 2014	9,404,827	3,855,713	13,260,540	13,260,540
Ending fund balance June 30, 2015	8,954,721	4,835,448	13,790,169	10,000,398

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

Indebtedness at June 30, 2015	Amount - Omit cents	Indebtedness at June 30, 2015	Amount - Omit cents
General obligation debt	\$ 2,320,000	Other long-term debt	\$ 89,505
Revenue debt	\$ 0	Short-term debt	\$ 0
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 50,134,659

CERTIFICATION

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

Signature of city clerk		Date Published/Posted	Mark (x) one	
		11-18-2015	<input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk	Telephone	Area Code	Number	Extension
Dena Spooner		515	262-9368	
Signature of Mayor or other City official (Name and Title)			Date signed	
			11/10/2015	

PLEASE PUBLISH THIS PAGE ONLY

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015						CITY OF PLEASANT HILL						<input type="checkbox"/> GAAP Indicate by entering an X in the appropriate box on this sheet ONLY		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
1	Section A - TAXES											1				
2	Taxes levied on property	2,496,944	634,363		474,618	0	0	3,605,925			3,605,925	2				
3	Less: Uncollected property taxes - Levy year	0	0		0	0	0	0			0	3				
4	Net current property taxes	2,496,944	634,363		474,618	0	0	3,605,925		T01	3,605,925	4				
5	Delinquent property taxes	0	0		0	0	0	0		T01	0	5				
6	Total property tax	2,496,944	634,363		474,618	0	0	3,605,925			3,605,925	6				
7	TIF revenues			4,299,527				4,299,527		T01	4,299,527	7				
8	Other city taxes															
8	Utility tax replacement excise taxes	919,086	233,879		126,288			1,279,253		T15	1,279,253	8				
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	380,009						380,009		T15	380,009	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	176,557						176,557		T19	176,557	13				
14	Other local option taxes							0		T09	0	14				
15	TOTAL OTHER CITY TAXES	1,475,652	233,879	0	126,288	0	0	1,835,819	0		1,835,819	15				
16	Section B - LICENSES AND PERMITS	180,312						180,312		T29	180,312	16				
17	Section C - USE OF MONEY AND PROPERTY											17				
18	Interest	2,437	612	4,080	315	12,200		19,644	4,845	U20	24,489	18				
19	Rents and royalties	55,709						55,709		U40	55,709	19				
20	Other miscellaneous use of money and property							0		U20	0	20				
21								0			0	21				
22	TOTAL USE OF MONEY AND PROPERTY	58,146	612	4,080	315	12,200	0	75,353	4,845		80,198	22				
23												23				
24	Section D - INTERGOVERNMENTAL											24				
25												25				
26	Federal grants and reimbursements											26				
27	Federal grants	8,366						8,366		B89	8,366	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	8,366	0	0	0	0	0	8,366	0		8,366	33				
34												34				
35												35				
36												36				
37												37				
38												38				
39												39				
40												40				

Continued on next page

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued					CITY OF PLEASANT HILL					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
41	Section D - INTERGOVERNMENTAL - Continued											41			
42												42			
43	State shared revenues											43			
44	Road use taxes		913,486					913,486		C46	913,486	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					250		250		C89	250	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	913,486	0	0	250	0	913,736	0		913,736	60			
61												61			
62	Local grants and reimbursements											62			
63	County contributions	26,412						26,412			26,412	63			
64	Library service	14,080						14,080		D89	14,080	64			
65	Township contributions	65,218						65,218		D89	65,218	65			
66	Fire/EMT service							0		D89	0	66			
67	SOUTH EAST POLK SCHOOL DISTRICT	131,556				112,427		243,983		D89	243,983	67			
68	SALE OF EXCESS WATER CAPACITY							0	57,478		57,478	68			
69	OTHER	6,976						6,976	1,250		8,226	69			
70	Total local grants and reimbursements	244,242	0	0	0	112,427	0	356,669	58,728		415,397	70			
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	252,608	913,486	0	0	112,677	0	1,278,771	58,728		1,337,499	71			
72	Section E - CHARGES FOR FEES AND SERVICE											72			
73	Water							0		A91	0	73			
74	Sewer							0	1,289,600	A8Ø	1,289,600	74			
75	Electric							0		A92	0	75			
76	Gas							0		A93	0	76			
77	Parking							0		A6Ø	0	77			
78	Airport							0		AØ1	0	78			
79	Landfill/garbage							0	423,875	A81	423,875	79			
80	Hospital							0		A36	0	80			

Part I REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued		CITY OF PLEASANT HILL					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV	67,307						67,307		T15	67,307	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	39,457						39,457		A89	39,457	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges	229,358						229,358		A89	229,358	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	27,883						27,883		A03	27,883	98
99	Library charges	25,940						25,940		A89	25,940	99
100	Park, recreation, and cultural charges	1,100						1,100		A61	1,100	100
101	Animal control charges	330						330		A89	330	101
102	Other charges - <i>Specify</i>							0			0	102
103								0			0	103
104	TOTAL CHARGES FOR SERVICE	391,375	0	0	0	0	0	391,375	1,713,475		2,104,850	104
105												105
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106
107	Section G - MISCELLANEOUS											107
108	Contributions	9,395						9,395		U99	9,395	108
109	Deposits and sales/fuel tax refunds	4,357						4,357	13,102	U99	17,459	109
110	Sale of property and merchandise							0		U11	0	110
111	Fines	54,511						54,511		U30	54,511	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - <i>Specify</i>							0			0	113
114	REFUNDS AND REIMBURSEMENTS	36,880	245	250		6,338		43,713	5,600		49,313	114
115	OTHER		4,490					4,490			4,490	115
116								0			0	116
117								0			0	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	105,143	4,735	250	0	6,338	0	116,466	18,702		135,168	120

Part I REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued		CITY OF PLEASANT HILL					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	4,960,180	1,787,075	4,303,857	601,221	131,215	0	11,783,548	1,795,750		13,579,298	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales					320,000		320,000		NR	320,000	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)					21,200		21,200		NR	21,200	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans	2,376,200	15,735			1,400,000		3,791,935	110,348		3,902,283	127
128	Internal TIF loans and transfers in			2,997,619		1,500,000		4,497,619	2,900,000		7,397,619	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	2,376,200	15,735	2,997,619	0	3,241,200	0	8,630,754	3,010,348		11,641,102	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	7,336,380	1,802,810	7,301,476	601,221	3,372,415	0	20,414,302	4,806,098		25,220,400	132
133												133
134	Beginning fund balance July 1, 2014	2,253,328	811,258	1,902,955	103,957	4,333,329		9,404,827	3,855,713		13,260,540	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	9,589,708	2,614,068	9,204,431	705,178	7,705,744	0	29,819,129	8,661,811		38,480,940	136
137												137
138												138
139												139
140												140
141												141
142												142
143												143
144												144
145												145
146												146
147												147
148												148
149												149
150												150
151												151
152												152
153												153
154												154
155												155
156												156
157												157
158												158
159												159

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015					CITY OF PLEASANT HILL					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.			
1	Section A — PUBLIC SAFETY											1			
2	Police department/Crime prevention — Current operation	1,990,725	617					1,991,342		E62	1,991,342	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	7,598						7,598		E89	7,598	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	656,865						656,865		E24	656,865	13			
14	Purchase of land and equipment							0		G24	0	14			
15	Construction							0		F24	0	15			
16	Ambulance — Current operation	62,910						62,910		E32	62,910	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	1,624						1,624		E32	1,624	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	2,719,722	617	0	0	0	0	2,720,339			2,720,339	40			

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued					CITY OF PLEASANT HILL		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation		888,650					888,650		E44	888,650	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	135,433						135,433		E44	135,433	48
49	Traffic control safety — Current operation	24,203						24,203		E44	24,203	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		56,177					56,177		E44	56,177	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation		874					874		E89	874	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	159,636	945,701	0	0	0	0	1,105,337			1,105,337	80

Part II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued							CITY OF PLEASANT HILL		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation	6,849						6,849		E79	6,849	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	6,849	0	0	0	0	0	6,849			6,849	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued					CITY OF PLEASANT HILL					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.			
121	Section D — CULTURE AND RECREATION											121			
122	Library services — Current operation	537,274						537,274		E52	537,274	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	217,586						217,586		E61	217,586	127			
128	Purchase of land and equipment							0		G61	0	128			
129	Construction							0		F61	0	129			
130	Recreation — Current operation	136,135						136,135		E61	136,135	130			
131	Purchase of land and equipment							0		G61	0	131			
132	Construction							0		F61	0	132			
133	Cemetery — Current operation	31,448						31,448		E03	31,448	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							0		E61	0	136			
137	Purchase of land and equipment							0		G61	0	137			
138	Construction							0		F61	0	138			
139	TOTAL CULTURE AND RECREATION	922,443	0	0	0	0	0	922,443			922,443	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			489,580				489,580		E89	489,580	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	417,458						417,458		E29	417,458	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	417,458	0	489,580	0	0	0	907,038			907,038	154			
155												155			
156												156			
157												157			
158												158			

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

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued					CITY OF PLEASANT HILL		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	83,225						83,225		E29	83,225	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	346,373						346,373		E23	346,373	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	152,201						152,201		E25	152,201	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	334,669						334,669		E31	334,669	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	103,861						103,861		E89	103,861	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	1,020,329	0	0	0	0	0	1,020,329			1,020,329	176
177	Section G — DEBT SERVICE							0			0	177
178	PRINCIPAL				545,000			545,000			545,000	178
179	INTEREST				77,641			77,641			77,641	179
180	OTHER				1,501			1,501			1,501	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	624,142	0	0	624,142			624,142	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify							0			0	183
184						3,658,029		3,658,029			3,658,029	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	3,658,029	0	3,658,029			3,658,029	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	TOTAL CAPITAL PROJECTS	0	0	0	0	3,658,029	0	3,658,029			3,658,029	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	5,246,437	946,318	489,580	624,142	3,658,029	0	10,964,506			10,964,506	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF PLEASANT HILL						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.				
197	Section I — BUSINESS TYPE ACTIVITIES											197				
198	Water — Current operation									E91	0	198				
199	Purchase of land and equipment									G91	0	199				
200	Construction									F91	0	200				
201	Sewer and sewage disposal — Current operation							899,076		E80	899,076	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							426,242		E81	426,242	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, 2015 -- Continued					CITY OF PLEASANT HILL		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								163,567		163,567	242
243	Enterprise Capital Projects								317,920		317,920	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — <i>Specify</i>											245
246	EQUIPMENT REVOLVING FUND EXPENDITURES								619,558		619,558	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								2,426,363		2,426,363	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	5,246,437	946,318	489,580	624,142	3,658,029	0	10,964,506	2,426,363		13,390,869	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	1,626,083	876,200					2,502,283	1,400,000		3,902,283	255
256	Internal TIF loans/repayments and transfers out			7,300,000	97,619			7,397,619			7,397,619	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	1,626,083	876,200	7,300,000	97,619	0	0	9,899,902	1,400,000		11,299,902	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	6,872,520	1,822,518	7,789,580	721,761	3,658,029	0	20,864,408	3,826,363		24,690,771	259
260												260
261	Ending fund balance June 30, 2015:											261
262	Governmental:											262
263	Nonspendable		68,105					68,105			68,105	263
264	Restricted		719,373	1,414,851	-16,583	4,047,715		6,165,356			6,165,356	264
265	Committed							0			0	265
266	Assigned							0			0	266
267	Unassigned	2,717,188	4,072					2,721,260			2,721,260	267
268	Total Governmental	2,717,188	791,550	1,414,851	-16,583	4,047,715	0	8,954,721			8,954,721	268
269	Proprietary								4,835,448		4,835,448	269
270	Total ending fund balance June 30, 2015	2,717,188	791,550	1,414,851	-16,583	4,047,715	0	8,954,721	4,835,448		13,790,169	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	9,589,708	2,614,068	9,204,431	705,178	7,705,744	0	29,819,129	8,661,811		38,480,940	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF PLEASANT HILL

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

Purpose	Amount paid to other local governments
Correction.....	M05 \$
Health.....	M32
Highways.....	M44
Transit subsidies.....	M94
Libraries.....	M52
Police protection.....	M62
Sewerage.....	M80
Sanitation.....	M81
All other.....	M89 \$

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

Part IV SALARIES AND WAGES

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

Total salaries and wages paid.....	Amount - Omit cents	
	Z00 \$	
		3,302,145

Part V DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	191 \$
2. Sewer utility	19U	29U	39U	49U	49U	49U	49U	189
3. Electric utility	19U	29U	39U	49U	49U	49U		192
4. Gas utility	19U	29U	39U	49U	49U	49U		193
5. Transit-bus	19U	29U	39U	49U	49U	49U		194
6. Industrial Revenue	19T	24T	34T		44T	44T		189
7. Mortgage revenue	19T	24T	34T		44T	44T		189
8. TIF revenue	19U 2,865,000	29U	39U 545,000	49U 2,320,000	49U	49U	49U	189 55,265
9. POLK COUNTY	19U 111,881	29U	39U 22,376	49U	49U	49U	49U 89,505	189
10.	19U	29U	39U	49U	49U	49U	49U	189
11.	19U	29U	39U	49U	49U	49U	49U	189
12.	19U	29U	39U	49U	49U	49U	49U	189
13.	19U	29U	39U	49U	49U	49U	49U	189
14.	19U	29U	39U	49U	49U	49U	49U	189
Total long-term debt	2,976,881	0	567,376	2,320,000	0	0	89,505	55,265

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

Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

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

Amount - Omit cents		
\$	1,002,693,171	x .05 = \$
		50,134,659

Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31		W61	
	\$	\$		13,790,169	13,790,169

REMARKS V98