

STATE OF IOWA
2015
FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2015
PRESTON

CITY OF PRESTON, IOWA
DUE: December 1, 2015

16204901000000
CITY CLERK
P.O. BOX 37
PRESTON, IA 52069 0037

(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	254,924		254,924	249,977
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	254,924		254,924	249,977
Delinquent property taxes	0		0	0
TIF revenues	0		0	0
Other city taxes	88,634	0	88,634	85,166
Licenses and permits	2,990	0	2,990	2,775
Use of money and property	9,318	4,184	13,502	11,000
Intergovernmental	205,954	0	205,954	189,645
Charges for fees and service	2,570	2,125,759	2,128,329	1,958,700
Special assessments	241	0	241	150
Miscellaneous	19,457	36,004	55,461	125,000
Other financing sources	270,161	0	270,161	384,000
Total revenues and other sources	854,249	2,165,947	3,020,196	3,006,413
Expenditures and Other Financing Uses				
Public safety	401,165	0	401,165	387,900
Public works	191,851	0	191,851	190,050
Health and social services	0	0	0	0
Culture and recreation	107,630	0	107,630	115,992
Community and economic development	16,235	0	16,235	12,000
General government	80,583	0	80,583	68,095
Debt service	78,662	0	78,662	11,000
Capital projects	0	0	0	0
Total governmental activities expenditures	876,126	0	876,126	785,037
Business type activities	0	1,865,418	1,865,418	2,111,375
Total ALL expenditures	876,126	1,865,418	2,741,544	2,896,412
Other financing uses, including transfers out	0	100,000	100,000	
Total ALL expenditures/And other financing uses	876,126	1,965,418	2,841,544	2,896,412
Excess revenues and other sources over (Under) Expenditures/And other financing uses	-21,877	200,529	178,652	110,001
Beginning fund balance July 1, 2014	446,286	907,712	1,353,998	1,245,762
Ending fund balance June 30, 2015	424,409	1,108,241	1,532,650	1,355,763

Note - These balances do not include \$ 2,506 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	\$ 190,876	Other long-term debt	\$ 0
Revenue debt	\$ 683,000	Short-term debt	\$ 0
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 2,432,185

CERTIFICATION

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

Signature of city clerk		Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk	Telephone	Area Code	Number	Extension
BRENDA L TEBBE	→	563	689-3081	
Signature of Mayor or other City official (Name and Title)			Date signed	

PLEASE PUBLISH THIS PAGE ONLY

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015						CITY OF PRESTON						<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	254,924						254,924			254,924	2				
3	Less: Uncollected property taxes - Levy year							0			0	3				
4	Net current property taxes	254,924	0		0	0		254,924		T01	254,924	4				
5	Delinquent property taxes							0		T01	0	5				
6	Total property tax	254,924	0		0	0	0	254,924			254,924	6				
7	TIF revenues							0		T01	0	7				
8	Other city taxes							0		T15	0	8				
9	Utility tax replacement excise taxes	4,743						4,743		T15	4,743	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	83,891						83,891		T09	83,891	14				
15	TOTAL OTHER CITY TAXES	88,634	0	0	0	0	0	88,634	0		88,634	15				
16	Section B - LICENSES AND PERMITS	2,990						2,990		T29	2,990	16				
17	Section C - USE OF MONEY AND PROPERTY											17				
18	Interest	458	2,810					3,268	4,184	U20	7,452	18				
19	Rents and royalties	6,050						6,050		U40	6,050	19				
20	Other miscellaneous use of money and property							0		U20	0	20				
21								0			0	21				
22	TOTAL USE OF MONEY AND PROPERTY	6,508	2,810	0	0	0	0	9,318	4,184		13,502	22				
23												23				
24	Section D - INTERGOVERNMENTAL											24				
25												25				
26	Federal grants and reimbursements											26				
27	Federal grants							0		B89	0	27				
28	Community development block grants							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	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, 2015 -- Continued					CITY OF PRESTON					<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		105,230					105,230		C46	105,230	44			
45												45			
46												46			
47												47			
48	Other state grants and reimbursements											48			
49	State grants	4,813						4,813		C89	4,813	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	4,813	105,230	0	0	0	0	110,043	0		110,043	60			
61												61			
62	Local grants and reimbursements											62			
63	County contributions							0			0	63			
64	Library service	16,131						16,131		D89	16,131	64			
65	Township contributions	44,109						44,109		D89	44,109	65			
66	Fire/EMT service							0		D89	0	66			
67	Police service	35,671						35,671		D89	35,671	67			
68								0			0	68			
69								0			0	69			
70	Total local grants and reimbursements	95,911	0	0	0	0	0	95,911	0		95,911	70			
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	100,724	105,230	0	0	0	0	205,954	0		205,954	71			
72	Section E - CHARGES FOR FEES AND SERVICE											72			
73	Water							0	209,776	A91	209,776	73			
74	Sewer							0	195,775	A80	195,775	74			
75	Electric							0	1,088,717	A92	1,088,717	75			
76	Gas							0	491,056	A93	491,056	76			
77	Parking							0		A60	0	77			
78	Airport							0		A01	0	78			
79	Landfill/garbage							0	140,435	A81	140,435	79			
80	Hospital							0		A36	0	80			

Part I REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued		CITY OF PRESTON					<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							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	2,570						2,570		A89	2,570	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	TOTAL CHARGES FOR SERVICE	2,570	0	0	0	0	0	2,570	2,125,759		2,128,329	104
105												105
106	Section F - SPECIAL ASSESSMENTS	112	129					241		U01	241	106
107	Section G - MISCELLANEOUS											107
108	Contributions	8,240	188					8,428		U99	8,428	108
109	Deposits and sales/fuel tax refunds							0	7,581	U99	7,581	109
110	Sale of property and merchandise	1,366						1,366		U11	1,366	110
111	Fines	100						100		U30	100	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - <i>Specify</i>							0			0	113
114	Insurance proceeds							0	1,490		1,490	114
115	Reimbursements/Refunds	3,808						3,808	17,536		21,344	115
116	Miscellaneous	5,755						5,755	9,397		15,152	116
117								0			0	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	19,269	188	0	0	0	0	19,457	36,004		55,461	120

Part I REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued		CITY OF PRESTON					<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)	475,731	108,357	0	0	0	0	584,088	2,165,947		2,750,035	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales	2,161						2,161		NR	2,161	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)	109,491			58,509			168,000		NR	168,000	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans	100,000						100,000			100,000	127
128	Internal TIF loans and transfers in							0			0	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	211,652	0	0	58,509	0	0	270,161	0		270,161	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	687,383	108,357	0	58,509	0	0	854,249	2,165,947		3,020,196	132
133												133
134	Beginning fund balance July 1, 2014	110,652	479,776		-144,142			446,286	907,712		1,353,998	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	798,035	588,133	0	-85,633	0	0	1,300,535	3,073,659		4,374,194	136
137												137
138												138
139												139
140												140
141												141
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157												157
158												158
159												159

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015					CITY OF PRESTON		<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	170,303						170,303				E62 170,303 2
3	Purchase of land and equipment	50,400						50,400				G62 50,400 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	65,901						65,901				E24 65,901 13
14	Purchase of land and equipment	114,561						114,561				G24 114,561 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	401,165	0	0	0	0	0	401,165				401,165 40

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued					CITY OF PRESTON		<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	42,322	132,426					174,748		E44	174,748	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	7,025						7,025		E44	7,025	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	10,078						10,078		E44	10,078	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	59,425	132,426	0	0	0	0	191,851			191,851	80

Part II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued							CITY OF PRESTON		<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							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			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
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120												120

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued					CITY OF PRESTON		<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	70,718	1,213					71,931		E52	71,931	122
123	Purchase of land and equipment	1,550						1,550		G52	1,550	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	26,571						26,571		E61	26,571	127
128	Purchase of land and equipment	2,980						2,980		G61	2,980	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	4,598						4,598		E61	4,598	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	106,417	1,213	0	0	0	0	107,630			107,630	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	16,235						16,235		E89	16,235	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	16,235	0	0	0	0	0	16,235			16,235	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 PRESTON		<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	7,309						7,309		E29	7,309	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	45,478						45,478		E23	45,478	162
163	Purchase of land and equipment	3,981						3,981		G23	3,981	163
164	Elections — Current operation	200						200		E89	200	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	3,760						3,760		E25	3,760	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	19,355						19,355		E31	19,355	168
169	Purchase of land and equipment	500						500		G31	500	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	80,583	0	0	0	0	0	80,583			80,583	176
177	Section G — DEBT SERVICE							0			0	177
178	Principal				74,947			74,947			74,947	178
179	Interest and fiscal charges				3,715			3,715			3,715	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	78,662	0	0	78,662			78,662	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify							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	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	TOTAL CAPITAL PROJECTS	0	0	0	0	0	0	0			0	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	663,825	133,639	0	78,662	0	0	876,126			876,126	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 PRESTON					<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							122,789	E91	122,789	198				
199	Purchase of land and equipment							4,492	G91	4,492	199				
200	Construction								F91	0	200				
201	Sewer and sewage disposal — Current operation							108,331	E80	108,331	201				
202	Purchase of land and equipment							14,542	G80	14,542	202				
203	Construction								F80	0	203				
204	Electric — Current operation							861,175	E92	861,175	204				
205	Purchase of land and equipment							31,868	G92	31,868	205				
206	Construction								F92	0	206				
207	Gas Utility — Current operation							436,079	E93	436,079	207				
208	Purchase of land and equipment							42,310	G93	42,310	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							126,551	E81	126,551	216				
217	Purchase of land and equipment							5,343	G81	5,343	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 PRESTON					<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								7,039	E89	7,039	238			
239	Purchase of land and equipment									G89	0	239			
240	Construction									F89	0	240			
241												241			
242	Enterprise Debt Service								104,899		104,899	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								1,865,418		1,865,418	251			
252												252			
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	663,825	133,639	0	78,662	0	0	876,126	1,865,418		2,741,544	253			
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254			
255	Regular transfers out							0	100,000		100,000	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	100,000		100,000	258			
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	663,825	133,639	0	78,662	0	0	876,126	1,965,418		2,841,544	259			
260												260			
261	Ending fund balance June 30, 2015:											261			
262	Governmental:											262			
263	Nonspendable							0			0	263			
264	Restricted	7,332	454,494					461,826			461,826	264			
265	Committed							0			0	265			
266	Assigned	14,933						14,933			14,933	266			
267	Unassigned	111,945			-164,295			-52,350			-52,350	267			
268	Total Governmental	134,210	454,494	0	-164,295	0	0	424,409			424,409	268			
269	Proprietary								1,108,241		1,108,241	269			
270	Total ending fund balance June 30, 2015	134,210	454,494	0	-164,295	0	0	424,409	1,108,241		1,532,650	270			
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	798,035	588,133	0	-85,633	0	0	1,300,535	3,073,659		4,374,194	271			
272												272			

Part III INTERGOVERNMENTAL EXPENDITURES CITY OF PRESTON

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 \$ 0
Health.....	M32 0
Highways.....	M44 0
Transit subsidies.....	M94 0
Libraries.....	M52 0
Police protection.....	M62 0
Sewerage.....	M80 0
Sanitation.....	M81 0
All other.....	M89 \$ 0

Purpose	Amount paid to State
Highways.....	L44 \$ 0
All other.....	L89 \$ 0

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 \$	
		390,776

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 \$ 239,000	29U \$	39U \$ 36,000	49U \$	49U \$	49U \$ 203,000	49U \$	191 \$ 9,607
2. Sewer utility	19U	29U	39U	49U	49U	49U	49U	189
3. Electric utility	19U 520,000	29U	39U 40,000	49U	49U	49U 480,000	49U	192 16,104
4. Gas utility	19U	29U	39U	49U	49U	49U	49U	193
5. Transit-bus	19U	29U	39U	49U	49U	49U	49U	194
6. Industrial Revenue	19T	24T	34T		44T	44T		189
7. Mortgage revenue	19T	24T	34T		44T	44T		189
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	189
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	189
10. G.O. Fire Truck Note	19U 57,793	29U	39U 57,793	49U 0	49U	49U	49U	189 715
11. G.O. Street Lighting Note	19U 40,030	29U	39U 4,154	49U 35,876	49U	49U	49U	189 0
12. GO Fire Truck & Refunding	19U 0	29U 168,000	39U 13,000	49U 155,000	49U	49U	49U	189 3,000
13.	19U	29U	39U	49U	49U	49U	49U	189
14.	19U	29U	39U	49U	49U	49U	49U	189
Total long-term debt	856,823	168,000	150,947	190,876	0	683,000	0	29,426

B. Short-term debt	Amount - Omit cents	
Outstanding as of JULY 1, 2014	61V \$	0
Outstanding as of JUNE 30, 2015	64V \$	0

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			
\$	48,643,707	x .05 = \$	2,432,185

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	
	\$	\$		1,535,156	1,535,156

REMARKS V98