

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

16206401200000
City Clerk
118 East Main Street
State Center, IA 50247

(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	248,447		248,447	240,770
Less: Uncollected property taxes-levy year	0		0	0
Net current property taxes	248,447		248,447	240,770
Delinquent property taxes	0		0	0
TIF revenues	202,120		202,120	222,271
Other city taxes	145,808	0	145,808	141,669
Licenses and permits	7,894	0	7,894	3,795
Use of money and property	106,325	8,543	114,868	16,015
Intergovernmental	262,693	2,987	265,680	207,739
Charges for fees and service	8,469	2,516,697	2,525,166	2,509,000
Special assessments	4,796	0	4,796	5,430
Miscellaneous	45,007	11,718	56,725	313,600
Other financing sources	374,317	107,924	482,241	679,445
Total revenues and other sources	1,405,876	2,647,869	4,053,745	4,339,734
Expenditures and Other Financing Uses				
Public safety	284,318	0	284,318	203,779
Public works	145,978	0	145,978	192,812
Health and social services	0	0	0	0
Culture and recreation	191,140	0	191,140	302,570
Community and economic development	50,641	0	50,641	54,945
General government	179,513	0	179,513	195,062
Debt service	209,128	0	209,128	209,953
Capital projects	0	0	0	0
Total governmental activities expenditures	1,060,718	0	1,060,718	1,159,121
Business type activities	0	2,145,228	2,145,228	2,434,754
Total ALL expenditures	1,060,718	2,145,228	3,205,946	3,593,875
Other financing uses, including transfers out	277,632	120,081	397,713	439,545
Total ALL expenditures/And other financing uses	1,338,350	2,265,309	3,603,659	4,033,420
Excess revenues and other sources over (Under) Expenditures/And other financing uses	67,526	382,560	450,086	306,314
Beginning fund balance July 1, 2014	3,959,362	1,135,582	5,094,944	5,132,452
Ending fund balance June 30, 2015	4,026,888	1,518,142	5,545,030	5,438,766

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, 2015	Amount - Omit cents	Indebtedness at June 30, 2015	Amount - Omit cents
General obligation debt	\$ 1,315,000	Other long-term debt	\$ 0
Revenue debt	\$ 764,122	Short-term debt	\$ 101,101
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 2,716,808

CERTIFICATION

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

Signature of city clerk		Date Published/Posted	Mark (x) one	
		11/26/15	<input checked="" type="checkbox"/> Date Published	<input type="checkbox"/> Date Posted
Printed name of city clerk	Telephone	Area Code	Number	Extension
Lori L Martin	→	641	483-2559	
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 STATE CENTER						<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	204,417	33,836		10,194			248,447			248,447	2				
3	Less: Uncollected property taxes - Levy year							0			0	3				
4	Net current property taxes	204,417	33,836		10,194	0		248,447		T01	248,447	4				
5	Delinquent property taxes							0		T01	0	5				
6	Total property tax	204,417	33,836		10,194	0	0	248,447			248,447	6				
7	TIF revenues			202,120				202,120		T01	202,120	7				
8	Other city taxes							0		T15	0	8				
9	Utility tax replacement excise taxes							0		T15	0	9				
10	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		C30	0	10				
11	Parimutuel wager tax							0		C30	0	11				
12	Gaming wager tax							0		T19	0	12				
13	Mobile home tax							0		T19	0	13				
14	Hotel/motel tax							0		T09	0	14				
15	Other local option taxes		145,808					145,808		T09	145,808	15				
15	TOTAL OTHER CITY TAXES	0	145,808	0	0	0	0	145,808	0		145,808	15				
16	Section B - LICENSES AND PERMITS	7,894						7,894		T29	7,894	16				
17	Section C - USE OF MONEY AND PROPERTY											17				
18	Interest	5,711	55					5,766	8,543	U20	14,309	18				
19	Rents and royalties	4,195						4,195		U40	4,195	19				
20	Other miscellaneous use of money and property	28,824					67,540	96,364		U20	96,364	20				
21							0	0			0	21				
22	TOTAL USE OF MONEY AND PROPERTY	38,730	55	0	0	0	67,540	106,325	8,543		114,868	22				
23												23				
24	Section D - INTERGOVERNMENTAL											24				
25												25				
26	Federal grants and reimbursements											26				
27	Federal grants					75,691		75,691		B89	75,691	27				
28	Community development block grants							0	2,987	B50	2,987	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	75,691	0	75,691	2,987		78,678	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 STATE CENTER					<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		152,646					152,646		C46	152,646	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	Keep Iowa Beautiful	1,500						1,500			1,500	55			
56	Open Access	5,669						5,669			5,669	56			
57								0			0	57			
58								0			0	58			
59								0			0	59			
60	Total state	7,169	152,646	0	0	0	0	159,815	0		159,815	60			
61												61			
62	Local grants and reimbursements											62			
63	County contributions	7,187						7,187			7,187	63			
64	Library service							0		D89	0	64			
65	Township contributions	20,000						20,000		D89	20,000	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	27,187	0	0	0	0	0	27,187	0		27,187	70			
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	34,356	152,646	0	0	75,691	0	262,693	2,987		265,680	71			
72	Section E - CHARGES FOR FEES AND SERVICE											72			
73	Water							0	161,436	A91	161,436	73			
74	Sewer							0	219,538	A8Ø	219,538	74			
75	Electric							0	2,085,205	A92	2,085,205	75			
76	Gas							0		A93	0	76			
77	Parking							0		A6Ø	0	77			
78	Airport							0		AØ1	0	78			
79	Landfill/garbage							0		A81	0	79			
80	Hospital							0		A36	0	80			

Part I REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued		CITY OF STATE CENTER					<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	50,518	A80	50,518	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees	805						805		A89	805	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	2,444						2,444		A89	2,444	99
100	Park, recreation, and cultural charges	5,220						5,220		A61	5,220	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	8,469	0	0	0	0	0	8,469	2,516,697		2,525,166	104
105												105
106	Section F - SPECIAL ASSESSMENTS				4,796			4,796		U01	4,796	106
107	Section G - MISCELLANEOUS											107
108	Contributions		40,000					40,000		U99	40,000	108
109	Deposits and sales/fuel tax refunds	50						50	10,520	U99	10,570	109
110	Sale of property and merchandise	395						395	1,198	U11	1,593	110
111	Fines							0		U30	0	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - <i>Specify</i>	3,492						3,492			3,492	113
114	Misc Library	1,070						1,070			1,070	114
115								0			0	115
116								0			0	116
117								0			0	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	5,007	40,000	0	0	0	0	45,007	11,718		56,725	120

Part I REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued		CITY OF STATE CENTER					<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)	298,873	372,345	202,120	14,990	75,691	67,540	1,031,559	2,539,945		3,571,504	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales	7,018						7,018	39,000	NR	46,018	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0	38,510	NR	38,510	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans	158,171			117,193			275,364	1,340		276,704	127
128	Internal TIF loans and transfers in				91,935			91,935	29,074		121,009	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	165,189	0	0	209,128	0	0	374,317	107,924		482,241	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	464,062	372,345	202,120	224,118	75,691	67,540	1,405,876	2,647,869		4,053,745	132
133												133
134	Beginning fund balance July 1, 2014	863,754	241,527	364,881	517,321	413,757	1,558,122	3,959,362	1,135,582		5,094,944	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	1,327,816	613,872	567,001	741,439	489,448	1,625,662	5,365,238	3,783,451		9,148,689	136
137												137
138												138
139												139
140												140
141												141
142												142
143												143
144												144
145												145
146												146
147												147
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153												153
154												154
155												155
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158												158
159												159

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015					CITY OF STATE CENTER			<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	128,652						128,652		E62	128,652	2	
3	Purchase of land and equipment							0		G62	0	3	
4	Construction	12,123				71,147		83,270		F62	83,270	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	39,623						39,623		E24	39,623	13	
14	Purchase of land and equipment	32,773						32,773		G24	32,773	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						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	213,171	0	0	0	71,147	0	284,318			284,318	40	

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued					CITY OF STATE CENTER		<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	26,427	108,297					134,724		E44	134,724	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							0		E44	0	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	309	4,871					5,180		E44	5,180	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	6,074						6,074		E81	6,074	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	32,810	113,168	0	0	0	0	145,978			145,978	80	

Part II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued							CITY OF STATE CENTER		<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
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 STATE CENTER		<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	116,939						116,939		E52	116,939	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	24,282					10,500	34,782		E61	34,782	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation						1,822	1,822		E61	1,822	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	3,397						3,397		E61	3,397	135
136	Other culture and recreation	1,600					32,600	34,200		E61	34,200	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	146,218	0	0	0	0	44,922	191,140			191,140	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			340				340		E89	340	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates			50,301				50,301		E89	50,301	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	0	0	50,641	0	0	0	50,641			50,641	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 STATE CENTER		<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	4,505						4,505		E29	4,505	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	58,397						58,397		E23	58,397	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	8,400					2,021	10,421		E25	10,421	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	33,916						33,916		E31	33,916	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	45,649	26,182				443	72,274		E89	72,274	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	150,867	26,182	0	0	0	2,464	179,513			179,513	176
177	Section G — DEBT SERVICE											
178					209,128			209,128			209,128	177
179								0			0	178
180								0			0	179
181								0			0	180
182	TOTAL DEBT SERVICE	0	0	0	209,128	0	0	209,128			209,128	181
183	Section H — REGULAR CAPITAL PROJECTS — Specify											182
184								0			0	183
185								0			0	184
186								0			0	185
187	Subtotal Regular Capital Projects	0	0	0	0	0	0	0			0	186
188	— TIF CAPITAL PROJECTS — Specify											187
189								0			0	188
190								0			0	189
191								0			0	190
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	191
193	TOTAL CAPITAL PROJECTS	0	0	0	0	0	0	0			0	192
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	543,066	139,350	50,641	209,128	71,147	47,386	1,060,718			1,060,718	193
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											194
196												195

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF STATE CENTER					<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							179,672		E91	179,672	198			
199	Purchase of land and equipment									G91	0	199			
200	Construction									F91	0	200			
201	Sewer and sewage disposal — Current operation							127,082		E80	127,082	201			
202	Purchase of land and equipment									G80	0	202			
203	Construction									F80	0	203			
204	Electric — Current operation							1,648,553		E92	1,648,553	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							9,293		E80	9,293	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 STATE CENTER						<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								9,114	E89	9,114	238		
239	Purchase of land and equipment									G89	0	239		
240	Construction									F89	0	240		
241												241		
242	Enterprise Debt Service								56,762		56,762	242		
243	Enterprise Capital Projects								114,752		114,752	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								2,145,228		2,145,228	251		
252												252		
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	543,066	139,350	50,641	209,128	71,147	47,386	1,060,718	2,145,228		3,205,946	253		
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254		
255	Regular transfers out		156,623					156,623	120,081		276,704	255		
256	Internal TIF loans/repayments and transfers out			121,009				121,009			121,009	256		
257								0			0	257		
258	TOTAL OTHER FINANCING USES	0	156,623	121,009	0	0	0	277,632	120,081		397,713	258		
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	543,066	295,973	171,650	209,128	71,147	47,386	1,338,350	2,265,309		3,603,659	259		
260												260		
261	Ending fund balance June 30, 2015:											261		
262	Governmental:											262		
263	Nonspendable						1,578,276	1,578,276			1,578,276	263		
264	Restricted		317,899	395,351	532,311			1,245,561			1,245,561	264		
265	Committed							0			0	265		
266	Assigned					418,301		418,301			418,301	266		
267	Unassigned	784,750						784,750			784,750	267		
268	Total Governmental	784,750	317,899	395,351	532,311	418,301	1,578,276	4,026,888			4,026,888	268		
269	Proprietary								1,518,142		1,518,142	269		
270	Total ending fund balance June 30, 2015	784,750	317,899	395,351	532,311	418,301	1,578,276	4,026,888	1,518,142		5,545,030	270		
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	1,327,816	613,872	567,001	741,439	489,448	1,625,662	5,365,238	3,783,451		9,148,689	271		
272												272		

Part III INTERGOVERNMENTAL EXPENDITURES CITY OF STATE CENTER
 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 \$	
		523,952

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 766,612	29U 38,510	39U 41,000	49U	49U	49U 764,122	49U	189 15,762
3. Electric utility	19U	29U	39U	49U	49U	49U	49U	192
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. GO REFI	19U 410,000	29U	39U 95,000	49U 315,000	49U	49U	49U	189 16,323
11. GO WEST MAIN AND LMI	19U 1,075,000	29U	39U 75,000	49U 1,000,000	49U	49U	49U	189 22,805
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	2,251,612	38,510	211,000	1,315,000	0	764,122	0	54,890

B. Short-term debt	Amount - Omit cents	
Outstanding as of JULY 1, 2014	61V \$	131,630
Outstanding as of JUNE 30, 2015	64V \$	101,101

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			
\$	54,336,162	x .05 = \$	2,716,808

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	
	\$	\$		5,330,727	5,330,727

REMARKS V98