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

STATE OF IOWA

2016
FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2016

CITY OF TIFFIN, IOWA

DUE: December 1, 2016

16205200900000
City of Tiffin
PO Box 259
Tiffin, IA 52340

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

WHEN COMPLETED, PLEASE RETURN TO

Mary Mosiman, CPA
Office of Auditor of State
Lucas State Office Building
321 E. 12th Street, 2nd Floor
Des Moines, IA 50319

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

ALL FUNDS

Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	1,015,567		1,015,567	897,404
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	1,015,567		1,015,567	897,404
Delinquent property taxes	0		0	0
TIF revenues	791,612		791,612	800,000
Other city taxes	0	0	0	64,028
Licenses and permits	328,593	0	328,593	439,700
Use of money and property	43,948	436	44,384	92,767
Intergovernmental	492,969	0	492,969	1,520,724
Charges for fees and service	784,584	1,059,126	1,843,710	1,084,550
Special assessments	0	0	0	0
Miscellaneous	112,567	0	112,567	92,462
Other financing sources	4,922,120	657,716	5,579,836	7,000,000
Total revenues and other sources	8,491,960	1,717,278	10,209,238	11,991,635
Expenditures and Other Financing Uses				
Public safety	306,407	0	306,407	306,741
Public works	406,738	0	406,738	449,321
Health and social services	0	0	0	0
Culture and recreation	179,693	0	179,693	180,765
Community and economic development	55,155	0	55,155	283,650
General government	401,602	0	401,602	401,500
Debt service	893,864	0	893,864	768,783
Capital projects	3,529,810	0	3,529,810	5,445,000
Total governmental activities expenditures	5,773,269	0	5,773,269	7,835,760
Business type activities	0	1,650,108	1,650,108	3,013,250
Total ALL expenditures	5,773,269	1,650,108	7,423,377	10,849,010
Other financing uses, including transfers out	1,056,230	2,960	1,059,190	1,124,625
Total ALL expenditures/And other financing uses	6,829,499	1,653,068	8,482,567	11,973,635
Excess revenues and other sources over (Under) Expenditures/And other financing uses	1,662,461	64,210	1,726,671	18,000
Beginning fund balance July 1, 2015	2,165,837	187,194	2,353,031	2,353,031
Ending fund balance June 30, 2016	3,828,298	251,404	4,079,702	2,371,031

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, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents
General obligation debt	$ 5,010,600	Other long-term debt	$ 0
Revenue debt	$ 245,172	Short-term debt	$ 0
TIF Revenue debt	$ 0		
		General obligation debt limit	$ 9,114,204

CERTIFICATION

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

Signature of city clerk	Date Published/Posted	Mark (x) one
	11/30/2016	[X] Date Published [ ] Date Posted

Printed name of city clerk	Telephone →	Area Code	Number	Extension
Doug Boldt		319	545-2572	2

Signature of Mayor or other City official *(Name and Title)*	Date signed

PLEASE PUBLISH THIS PAGE ONLY

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016	CITY OF TIFFIN										
								☐ GAAP		X NON-GAAP = CASH BASIS		
								Indicate by entering an X in the appropriate box on this sheet ONLY				
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	**Section A - TAXES**											1
2	**Taxes levied on property**	757,192	103,498		154,877			1,015,567			1,015,567	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	757,192	103,498		154,877	0		1,015,567		T01	1,015,567	4
5	Delinquent property taxes							0		T01	0	5
6	**Total property tax**	757,192	103,498		154,877	0	0	1,015,567			1,015,567	6
7	**TIF revenues**			791,612				791,612		T01	791,612	7
	Other city taxes											
8	Utility tax replacement excise taxes							0		T15	0	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9
10	Parimutuel wager tax							0		C30	0	10
11	Gaming wager tax							0		C30	0	11
12	Mobile home tax							0		T19	0	12
13	Hotel/motel tax							0		T19	0	13
14	Other local option taxes							0		T09	0	14
15	**TOTAL OTHER CITY TAXES**	0	0	0	0	0	0	0	0		0	15
16	**Section B - LICENSES AND PERMITS**	328,593						328,593		T29	328,593	16
17	**Section C - USE OF MONEY AND PROPERTY**											17
18	Interest	4,772		3,813		16,104		24,689	436	U20	25,125	18
19	Rents and royalties	19,259						19,259		U40	19,259	19
20	Other miscellaneous use of money and property							0		U20	0	20
21								0			0	21
22	**TOTAL USE OF MONEY AND PROPERTY**	24,031	0	3,813	0	16,104	0	43,948	436		44,384	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, 2016 -- Continued	CITY OF TIFFIN						☐ GAAP		☒ NON-GAAP = CASH BASIS		
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	**Section D - INTERGOVERNMENTAL - Continued**											41
42												42
43	**State shared revenues**											43
44	Road use taxes		240,609					240,609		C46	240,609	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					252,360		252,360		C89	252,360	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	240,609	0	0	252,360	0	492,969	0		492,969	60
61												61
62	**Local grants and reimbursements**											62
63	County contributions							0			0	63
64	Library service							0		D89	0	64
65	Township contributions							0		D89	0	65
66	Fire/EMT service							0		D89	0	66
67								0		D89	0	67
68								0			0	68
69								0			0	69
70	**Total local grants and reimbursements**	0	0	0	0	0	0	0	0		0	70
71	**TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)**	0	240,609	0	0	252,360	0	492,969	0		492,969	71
72	**Section E - CHARGES FOR FEES AND SERVICE**											72
73	Water							0	581,480	A91	581,480	73
74	Sewer							0	373,274	A8Ø	373,274	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	61,893	A81	61,893	79
80	Hospital							0		A36	0	80

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued	CITY OF TIFFIN						☐ GAAP		☒ NON-GAAP = CASH BASIS		
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	**Section E - CHARGES FOR FEES AND SERVICE - Continued**											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0	42,418	A80	42,418	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees							0		A89	0	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A5Ø	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges							0		A03	0	98
99	Library charges							0		A89	0	99
100	Park, recreation, and cultural charges							0		A61	0	100
101	Animal control charges							0		A89	0	101
102	Other charges - *Specify*	67,023				717,561		784,584	61		784,645	102
103								0			0	103
104	**TOTAL CHARGES FOR SERVICE**	67,023	0	0	0	717,561	0	784,584	1,059,126		1,843,710	104
105												105
106	**Section F - SPECIAL ASSESSMENTS**							0		U01	0	106
107	**Section G - MISCELLANEOUS**											107
108	Contributions	6,500				60,000		66,500		U99	66,500	108
109	Deposits and sales/fuel tax refunds							0		U99	0	109
110	Sale of property and merchandise	28,509						28,509		U11	28,509	110
111	Fines	15						15		U30	15	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - *Specify*	17,543						17,543			17,543	113
114								0			0	114
115								0			0	115
116								0			0	116
117								0			0	117
118								0			0	118
119								0			0	119
120	**TOTAL MISCELLANEOUS**	52,567	0	0	0	60,000	0	112,567	0		112,567	120

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued	CITY OF TIFFIN					☐ GAAP			☒ NON-GAAP = CASH BASIS		
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	**TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 *71, 104, 106, and 120)***	1,229,406	344,107	795,425	154,877	1,046,025	0	3,569,840	1,059,562		4,629,402	121
122												122
123	**Section H - OTHER FINANCING SOURCES**											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt (*Excluding TIF internal borrowing*)					3,865,890		3,865,890	654,756	NR	4,520,646	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	*Regular transfers in and interfund loans*				806,230	250,000		1,056,230	2,960		1,059,190	127
128	*Internal TIF loans and transfers in*							0			0	128
129								0			0	129
130								0			0	130
131	**TOTAL OTHER FINANCING SOURCES**	0	0	0	806,230	4,115,890	0	4,922,120	657,716		5,579,836	131
132	**TOTAL REVENUES except for beginning balances *(Sum of lines 121 and 131)***	1,229,406	344,107	795,425	961,107	5,161,915	0	8,491,960	1,717,278		10,209,238	132
133												133
134	**Beginning fund balance July 1, 2015**	341,122	494,045	763,742	0	566,928	0	2,165,837	187,194		2,353,031	134
135												135
136	**TOTAL REVENUES AND OTHER FINANCING SOURCES** *(Sum of lines 132 and 134)*	1,570,528	838,152	1,559,167	961,107	5,728,843	0	10,657,797	1,904,472		12,562,269	136
137												137
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016	CITY OF TIFFIN						☐ GAAP		☒ NON-GAAP = CASH BASIS		
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	**Section A — PUBLIC SAFETY**											1
2	Police department/Crime prevention — Current operation	71,422						71,422		E62	71,422	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	1,947						1,947		E89	1,947	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	128,333						128,333		E24	128,333	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation	98,233	4,702					102,935		E66	102,935	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	481						481		E32	481	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation	1,289						1,289		E89	1,289	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**	301,705	4,702		0	0	0	306,407			306,407	40

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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued	CITY OF TIFFIN						☐ GAAP		☒ NON-GAAP = CASH BASIS		
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	**Section B — PUBLIC WORKS**											41
42	Roads, bridges, sidewalks — Current operation	191,838	179,307					371,145		E44	371,145	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	15,507	4,871					20,378		E44	20,378	48
49	Traffic control safety — Current operation	8,242	36					8,278		E44	8,278	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation	1,871	542					2,413		E44	2,413	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	4,351						4,351		E81	4,351	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation	173						173		E89	173	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**	221,982	184,756		0	0	0	406,738			406,738	80

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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued	CITY OF TIFFIN						☐ GAAP		☒ NON-GAAP = CASH BASIS		
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	**Section C — HEALTH AND SOCIAL SERVICES**											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	**TOTAL HEALTH AND SOCIAL SERVICES**	0	0		0	0	0	0			0	103
104												104
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued	CITY OF TIFFIN						☐ GAAP		☒ NON-GAAP = CASH BASIS		
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	**Section D — CULTURE AND RECREATION**											121
122	Library services — Current operation	37,000						37,000		E52	37,000	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	139,809	2,534					142,343		E61	142,343	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation							0		E61	0	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation							0		E03	0	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation	350						350		E61	350	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	**TOTAL CULTURE AND RECREATION**	177,159	2,534		0	0	0	179,693			179,693	139
140	**Section E — COMMUNITY AND ECONOMIC DEVELOPMENT**											140
141	Community beautification — Current operation	28						28		E89	28	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	7,089						7,089		E89	7,089	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	3,440	72					3,512		E29	3,512	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation	44,526						44,526		E89	44,526	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**	55,083	72	0	0	0	0	55,155			55,155	154
155												155
156												156
157												157
158												158

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

Continued on next page

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued	CITY OF TIFFIN						☐ GAAP		☒ NON-GAAP = CASH BASIS		
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	**Section F — GENERAL GOVERNMENT**											159
160	Mayor, council and city manager — Current operation	42,512	4,620					47,132		E29	47,132	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	67,873	33,869					101,742		E23	101,742	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation	1,243						1,243		E89	1,243	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	79,856						79,856		E25	79,856	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	125,850						125,850		E31	125,850	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	36,874						36,874		E89	36,874	171
172	Other general government — Current operation	8,905						8,905		E89	8,905	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	**TOTAL GENERAL GOVERNMENT**	363,113	38,489	0	0	0	0	401,602			401,602	176
177	**Section G — DEBT SERVICE**				893,864			893,864			893,864	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	**TOTAL DEBT SERVICE**	0	0	0	893,864	0	0	893,864			893,864	182
183	**Section H — REGULAR CAPITAL PROJECTS —** *Specify*										0	183
184						3,529,810		3,529,810			3,529,810	184
185								0			0	185
186								0			0	186
187	**Subtotal Regular Capital Projects**	0	0		0	3,529,810	0	3,529,810			3,529,810	187
188	**— TIF CAPITAL PROJECTS —** *Specify*										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	**Subtotal TIF Capital Projects**	0	0	0	0	0	0	0			0	192
193	**TOTAL CAPITAL PROJECTS**	0	0	0	0	3,529,810	0	3,529,810			3,529,810	193
194	**TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES**	1,119,042	230,553	0	893,864	3,529,810	0	5,773,269			5,773,269	194
195	**(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)**											195
196												196

Continued on next page

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued	CITY OF TIFFIN						☐ GAAP		☒ NON-GAAP = CASH BASIS		
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	**Section I — BUSINESS TYPE ACTIVITIES**											197
198	Water — Current operation								581,346	E91	581,346	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								990,102	E80	990,102	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								53,263	E81	53,263	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								25,397	E80	25,397	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Continued on next page

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued	CITY OF TIFFIN						☐ GAAP		☒ NON-GAAP = CASH BASIS		
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	**Section I — BUSINESS TYPE ACTIVITIES —** *Cont.*											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — *Specify*											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	**TOTAL BUSINESS TYPE ACTIVITIES**								1,650,108		1,650,108	251
252												252
253	**TOTAL EXPENDITURES** ***(Sum of lines 194 and 251)***	1,119,042	230,553	0	893,864	3,529,810	0	5,773,269	1,650,108		7,423,377	253
254	**Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT**									NE		254
255	Regular transfers out					1,056,230		1,056,230	2,960		1,059,190	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	1,056,230	0	1,056,230	2,960		1,059,190	258
259	**TOTAL EXPENDITURES AND OTHER FINANCING USES** ***(Sum of lines 253 and 258)***	1,119,042	230,553	0	893,864	4,586,040	0	6,829,499	1,653,068		8,482,567	259
260												260
261	**Ending fund balance June 30, 2016:**											261
262	**Governmental:**											262
263	**Nonspendable**							0			0	263
264	**Restricted**							0			0	264
265	**Committed**							0			0	265
266	**Assigned**							0			0	266
267	**Unassigned**	451,486	607,599	1,559,167	67,243	1,142,803	0	3,828,298			3,828,298	267
268	**Total Governmental**	451,486	607,599	1,559,167	67,243	1,142,803	0	3,828,298			3,828,298	268
269	**Proprietary**								251,404		251,404	269
270	**Total ending fund balance June 30, 2016**	451,486	607,599	1,559,167	67,243	1,142,803	0	3,828,298	251,404		4,079,702	270
271	**TOTAL REQUIREMENTS** ***(Sum of lines 259 and 270)***	1,570,528	838,152	1,559,167	961,107	5,728,843	0	10,657,797	1,904,472		12,562,269	271
272												272

Continued on next page

Cell: B36
Comment: Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

Cell: B37
Comment:
Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

Cell: B38
Comment: Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

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

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

Cell: B39
Comment: Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

Cell: B40
Comment: Remaining or residual classification for the General Fund.

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

Continued on next page

Part III **INTERGOVERNMENTAL EXPENDITURES** **CITY OF TIFFIN**

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

Purpose	Amount paid to other local governments
Correction	MØ5 $
Health	M32
Highways	M44
Transit subsidies	M94
Libraries	M52 37,000
Police protection	M62 71,422
Sewerage	M8Ø
Sanitation	M81
All other	M89 $

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

Part IV **SALARIES AND WAGES**

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

	Amount - *Omit cents*	
Total salaries and wages paid	ZØØ $	388,336

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

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2015 (a)	Debt during the fiscal year: Issued (b)	Debt during the fiscal year: Retired (c)	Debt Outstanding JUNE 30, 2016: General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	Interest paid this year (h)
1. Water utility	19U $ 161,000	29U $	39U $ 18,000	49U $	49U $	49U $ 140,182	49U $	I91 $ 2,818
2. Sewer utility	19U 140,000	29U	39U 32,000	49U	49U	49U 104,990	49U	I89 3,010
3. Electric utility	19U	29U	39U	49U	49U	49U		I92
4. Gas utility	19U	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89
9. Other-Specify GO AA 2015A	19U 0	29U 4,430,000	39U 369,635	49U 5,010,600	49U	49U	49U	I89 104,636
10. GO 2012A	19U 5,377,912	29U	39U 440,000	49U	49U	49U	49U	I89 82,255
11.	19U	29U	39U	49U	49U	49U	49U	I89
12.	19U	29U	39U	49U	49U	49U	49U	I89
13.	19U	29U	39U	49U	49U	49U	49U	I89
14.	19U	29U	39U	49U	49U	49U	49U	I89
Total long-term debt	5,678,912	4,430,000	859,635	5,010,600	0	245,172	0	192,719

B. Short-term debt

		Amount - Omit cents
Outstanding as of JULY 1, 2015	61V $	
Outstanding as of JUNE 30, 2016	64V $	

Part VI **DEBT LIMITATION FOR GENERAL OBLIGATION BONDS**

Assessed Valuations by Levy Authority and County, AY2014/FY2016

	Amount - Omit cents			
Actual valuation -- January 1, 2014	$	**182,284,072**	**x .05 = $**	9,114,204

Part VII **CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016**

Type of asset	Amount - Omit cents: Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds funds (d)	**Total** (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude *value of real property.*	WØ1 $ 4,079,702	W31 $	W61		4,079,702

REMARKS V98

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