

Form <b>F-66 (IA-2)</b> (6-30-2015)					
<div>STATE OF IOWA</div> <div>2015</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2015</div> <div>ADEL</div> <div>CITY OF ADEL, IOWA</div> <div>DUE: December 1, 2015</div>		<div>16202500100000</div> <div>Treasurer</div> <div>301 S 10th Street</div> <div>Adel, IA 50003</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
<div>WHEN COMPLETED, PLEASE RETURN TO</div> <div>Mary Mosiman, CPA</div> <div>Auditor of State</div> <div>State Capitol Building</div> <div>Des Moines, IA 50319-0004</div>		<div>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.</div>			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		1,706,996		1,706,996	1,633,573
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		1,706,996		1,706,996	1,633,573
Delinquent property taxes		0		0	
TIF revenues		535,382		535,382	533,138
Other city taxes		444,485	0	444,485	465,793
Licenses and permits		226,345	0	226,345	198,450
Use of money and property		52,308	0	52,308	52,200
Intergovernmental		696,892	0	696,892	901,921
Charges for fees and service		216,148	1,543,680	1,759,828	1,737,507
Special assessments		123,670	0	123,670	21,573
Miscellaneous		103,211	0	103,211	28,500
Other financing sources		1,435,908	0	1,435,908	1,501,139
Total revenues and other sources		5,541,345	1,543,680	7,085,025	7,073,794
Expenditures and Other Financing Uses					
Public safety		1,378,994	0	1,378,994	938,078
Public works		500,989	0	500,989	529,735
Health and social services		0	0	0	
Culture and recreation		698,788	0	698,788	692,687
Community and economic development		67,539	0	67,539	185,028
General government		230,889	0	230,889	268,438
Debt service		914,828	0	914,828	913,728
Capital projects		980,460	0	980,460	2,219,883
Total governmental activities expenditures		4,772,487	0	4,772,487	5,747,577
Business type activities		0	1,714,806	1,714,806	1,676,505
Total ALL expenditures		4,772,487	1,714,806	6,487,293	7,424,082
Other financing uses, including transfers out		700,086	300,662	1,000,748	1,065,979
Total ALL expenditures/And other financing uses		5,472,573	2,015,468	7,488,041	8,490,061
Excess revenues and other sources over (Under) Expenditures/And other financing uses		68,772	-471,788	-403,016	-1,416,267
Beginning fund balance July 1, 2014		368,274	2,459,754	2,828,028	4,304,602
Ending fund balance June 30, 2015		437,046	1,987,966	2,425,012	2,888,335
<div>Note - These balances do not include \$ 32,589 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.</div>					
Indebtedness at June 30, 2015		Amount - Omit cents	Indebtedness at June 30, 2015		Amount - Omit cents
General obligation debt		\$ 9,220,000	Other long-term debt		\$ 0
Revenue debt		\$ 1,841,000	Short-term debt		\$ 0
TIF Revenue debt		\$ 0			
			General obligation debt limit		\$ 10,816,680
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one	
			11/30/15	<input checked="" type="checkbox"/> Date Published	
				<input type="checkbox"/> Date Posted	
Printed name of city clerk		Telephone	Area Code	Number	Extension
Kathy Barger		→	515	993-4525	
Signature of Mayor or other City official (Name and Title)				Date signed	
				11/24/2015	
PLEASE PUBLISH THIS PAGE ONLY					

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015					CITY OF ADEL							<input type="checkbox"/> GAAP Indicate by entering an <b>X</b> 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	<b>Section A - TAXES</b>											1					
2	<b>Taxes levied on property</b>	1,031,212	357,643		318,141			1,706,996			1,706,996	2					
3	Less: Uncollected property taxes - Levy year							0			0	3					
4	Net current property taxes	1,031,212	357,643		318,141	0		1,706,996		T01	1,706,996	4					
5	Delinquent property taxes							0		T01	0	5					
6	<b>Total property tax</b>	1,031,212	357,643		318,141	0	0	1,706,996			1,706,996	6					
7	<b>TIF revenues</b>			535,382				535,382		T01	535,382	7					
8	<b>Other city taxes</b>							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									
12	Mobile home tax	2,520						2,520		T19	2,520	12					
13	Hotel/motel tax							0		T19	0	13					
14	Other local option taxes		441,965					441,965		T09	441,965	14					
15	<b>TOTAL OTHER CITY TAXES</b>	2,520	441,965	0	0	0	0	444,485	0		444,485	15					
16	<b>Section B - LICENSES AND PERMITS</b>	226,345						226,345		T29	226,345	16					
17	<b>Section C - USE OF MONEY AND PROPERTY</b>											17					
18	Interest	3,749						3,749		U20	3,749	18					
19	Rents and royalties	48,559						48,559		U40	48,559	19					
20	Other miscellaneous use of money and property							0		U20	0	20					
21								0			0	21					
22	<b>TOTAL USE OF MONEY AND PROPERTY</b>	52,308	0	0	0	0	0	52,308	0		52,308	22					
23												23					
24	<b>Section D - INTERGOVERNMENTAL</b>											24					
25												25					
26	<b>Federal grants and reimbursements</b>											26					
27	Federal grants					42,635		42,635		B89	42,635	27					
28	Community development block grants	136,897						136,897		B50	136,897	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	<b>Total Federal grants and reimbursements</b>	136,897	0	0	0	42,635	0	179,532	0		179,532	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 ADEL						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		387,249					387,249		C46	387,249	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants							0		C89	0	49				
50	Iowa Department of Transportation							0		C89	0	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim							0		C89	0	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	0	387,249	0	0	0	0	387,249	0		387,249	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions							0			0	63				
64	Library service	39,719						39,719		D89	39,719	64				
65	Township contributions	65,345						65,345		D89	65,345	65				
66	Fire/EMT service							0		D89	0	66				
67	SRO Reimbursements	25,047						25,047		D89	25,047	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	130,111	0	0	0	0	0	130,111	0		130,111	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	267,008	387,249	0	0	42,635	0	696,892	0		696,892	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	654,656	A91	654,656	73				
74	Sewer							0	545,984	A8Ø	545,984	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	237,361	A81	237,361	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF ADEL						<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	105,679	A80	105,679	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees	1,688						1,688		A89	1,688	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							0		A89	0	99				
100	Park, recreation, and cultural charges	214,460						214,460		A61	214,460	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify							0			0	102				
103								0			0	103				
104	TOTAL CHARGES FOR SERVICE	216,148	0	0	0	0	0	216,148	1,543,680		1,759,828	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS	98,316				25,354		123,670		U01	123,670	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	30,412	250					30,662		U99	30,662	108				
109	Deposits and sales/fuel tax refunds	22,963						22,963		U99	22,963	109				
110	Sale of property and merchandise							0		U11	0	110				
111	Fines	5,147	12,554					17,701		U30	17,701	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify							0			0	113				
114	Insurance Reimbursements	1,366	2,850					4,216			4,216	114				
115	Cemetery Fees	22,200						22,200			22,200	115				
116	Police Reimbursements	453	79					532			532	116				
117	Library Fees	4,937						4,937			4,937	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	87,478	15,733	0	0	0	0	103,211	0		103,211	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF ADEL					<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)	1,981,335	1,202,590	535,382	318,141	67,989	0	4,105,437	1,543,680		5,649,117	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)					435,160		435,160		NR	435,160	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans	275,713	26,386		165,511			467,610			467,610	127
128	Internal TIF loans and transfers in	74,543			458,595			533,138			533,138	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	350,256	26,386	0	624,106	435,160	0	1,435,908	0		1,435,908	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	2,331,591	1,228,976	535,382	942,247	503,149	0	5,541,345	1,543,680		7,085,025	132
133												133
134	Beginning fund balance July 1, 2014	279,898	289,161	46,114	-51,325	-195,574		368,274	2,459,754		2,828,028	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	2,611,489	1,518,137	581,496	890,922	307,575	0	5,909,619	4,003,434		9,913,053	136
137												137
138												138
139												139
140												140
141												141
142												142
143												143
144												144
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159												159

Part II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 CITY OF ADEL							<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	640,691	234,332					875,023		E62	875,023	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	2,099						2,099		E24	2,099	13
14	Purchase of land and equipment					425,965		425,965		G24	425,965	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		4,996					4,996		E66	4,996	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation	7,327						7,327		E66	7,327	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	3,458						3,458		E32	3,458	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation	60,126						60,126		E89	60,126	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	713,701	239,328	0	0	425,965	0	1,378,994			1,378,994	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF ADEL		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation		378,655					378,655		E44	378,655	42
43	Purchase of land and equipment		46,989					46,989		G44	46,989	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	44,491						44,491		E44	44,491	48
49	Traffic control safety — Current operation	459						459		E44	459	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		30,395					30,395		E44	30,395	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	44,950	456,039	0	0	0	0	500,989			500,989	80

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF ADEL							<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 ADEL		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	212,534	45,246					257,780		E52	257,780	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation	7,098						7,098		E61	7,098	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	112,311	15,422					127,733		E61	127,733	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	83,828	8,508					92,336		E61	92,336	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	19,819	5,061					24,880		E03	24,880	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	161,813	27,148					188,961		E61	188,961	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	597,403	101,385	0	0	0	0	698,788			698,788	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	60,126	7,091					67,217		E29	67,217	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation	322						322		E89	322	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	60,448	7,091	0	0	0	0	67,539			67,539	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF ADEL						<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	<b>Section F — GENERAL GOVERNMENT</b>											159
160	Mayor, council and city manager — Current operation	36,953	14,257					51,210		E29	51,210	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	18,329	7,016					25,345		E23	25,345	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	87,438						87,438		E25	87,438	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	15,145						15,145		E31	15,145	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	4,473						4,473		E89	4,473	171
172	Other general government — Current operation	47,278						47,278		E89	47,278	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	<b>TOTAL GENERAL GOVERNMENT</b>	209,616	21,273	0	0	0	0	230,889			230,889	176
177	<b>Section G — DEBT SERVICE</b>				914,828			914,828			914,828	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	<b>TOTAL DEBT SERVICE</b>	0	0	0	914,828	0	0	914,828			914,828	182
183	<b>Section H — REGULAR CAPITAL PROJECTS — Specify</b>										0	183
184	Industrial park	881,880						881,880			881,880	184
185	LOST-Aquatic Center		66,838					66,838			66,838	185
186	Brownfield					31,742		31,742			31,742	186
187	<b>Subtotal Regular Capital Projects</b>	881,880	66,838	0	0	31,742	0	980,460			980,460	187
188	<b>— TIF CAPITAL PROJECTS — Specify</b>										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	<b>Subtotal TIF Capital Projects</b>	0	0	0	0	0	0	0			0	192
193	<b>TOTAL CAPITAL PROJECTS</b>	881,880	66,838	0	0	31,742	0	980,460			980,460	193
194	<b>TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES</b>	2,507,998	891,954	0	914,828	457,707	0	4,772,487			4,772,487	194
195	<b>(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)</b>											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF ADEL					<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	<b>Section I — BUSINESS TYPE ACTIVITIES</b>											197
198	Water — Current operation								526,273	E91	526,273	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								331,241	E80	331,241	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								232,804	E81	232,804	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								44,506	E80	44,506	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 ADEL						<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	<b>Section I — BUSINESS TYPE ACTIVITIES — Cont.</b>											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								151,896		151,896	242
243	Enterprise Capital Projects								428,086		428,086	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	<b>TOTAL BUSINESS TYPE ACTIVITIES</b>								1,714,806		1,714,806	251
252												252
253	<b>TOTAL EXPENDITURES (Sum of lines 194 and 251)</b>	2,507,998	891,954	0	914,828	457,707	0	4,772,487	1,714,806		6,487,293	253
254	<b>Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT</b>									NE		254
255	Regular transfers out	1,386	143,938			21,624		166,948	300,662		467,610	255
256	Internal TIF loans/repayments and transfers out			533,138				533,138			533,138	256
257								0			0	257
258	<b>TOTAL OTHER FINANCING USES</b>	1,386	143,938	533,138	0	21,624	0	700,086	300,662		1,000,748	258
259	<b>TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)</b>	2,509,384	1,035,892	533,138	914,828	479,331	0	5,472,573	2,015,468		7,488,041	259
260												260
261	<b>Ending fund balance June 30, 2015:</b>											261
262	<b>Governmental:</b>											262
263	<b>Nonspendable</b>							0			0	263
264	<b>Restricted</b>	81,599	482,245	48,358				612,202			612,202	264
265	<b>Committed</b>							0			0	265
266	<b>Assigned</b>							0			0	266
267	<b>Unassigned</b>	20,506			-23,906	-171,756		-175,156			-175,156	267
268	<b>Total Governmental</b>	102,105	482,245	48,358	-23,906	-171,756	0	437,046			437,046	268
269	<b>Proprietary</b>								1,987,966		1,987,966	269
270	<b>Total ending fund balance June 30, 2015</b>	102,105	482,245	48,358	-23,906	-171,756	0	437,046	1,987,966		2,425,012	270
271	<b>TOTAL REQUIREMENTS (Sum of lines 259 and 270)</b>	2,611,489	1,518,137	581,496	890,922	307,575	0	5,909,619	4,003,434		9,913,053	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF ADEL

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

Purpose

Amount paid to other local governments

Correction.....

M05 \$

Health.....

M32

Highways.....

M44

Transit subsidies.....

M94

Libraries.....

M52

Police protection.....

M62

Sewerage.....

M80

Sanitation.....

M81

All other.....

M89 \$

Purpose

Amount paid to State

Highways.....

L44 \$

All other.....

L89 \$

Part IV

SALARIES AND WAGES

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

Total salaries and wages paid.....

200

\$

Amount - Omit cents

1,344,247

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 \$ 1,345,000	29U \$	39U \$ 60,000	49U \$	49U \$	49U \$ 1,285,000	49U \$	I91 \$ 34,381
2. Sewer utility	19U 596,000	29U	39U 40,000	49U	49U	49U 556,000	49U	I89 16,393
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
Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89
9. 2012 B ref	1,130,000		115,000	1,015,000				33,900
Library	19U	29U	39U	49U	49U	49U	49U	I89
10.	1,550,000		150,000	1,400,000				34,345
2011 A Ref	19U	29U	39U	49U	49U	49U	49U	I89
11.	2,310,000		50,000	2,260,000				69,250
2010A and Fire	19U	29U	39U	49U	49U	49U	49U	I89
12. Truck	24,400	435,600	20,000	440,000				480
2011 B ref	19U	29U	39U	49U	49U	49U	49U	I89
13.	990,000		280,000	710,000				14,315
Aquatic Center	19U	29U	39U	49U	49U	49U	49U	I89
14.	3,450,000		55,000	3,395,000				88,438
Total long-term debt	11,395,400	435,600	770,000	9,220,000	0	1,841,000	0	291,502

B. Short-term debt

Outstanding as of JULY 1, 2014

61V \$

Outstanding as of JUNE 30, 2015

64V \$

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

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

Amount - Omit cents

\$

216,333,601

x .05 = \$

10,816,680

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)
<div>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.</div>	W01	W31	W61		
	\$	\$		2,457,601	2,457,601

REMARKS

V98

Continued on next page

Page 13

FORM F-66(IA-2) (6-17-2015)