

Form F-66 (IA-2) (6-30-2016) <div style="text-align: center; padding: 10px;"> STATE OF IOWA 2016 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2016 </div> <div style="padding: 5px;"> CITY OF <u>ADEL</u>, IOWA DUE: December 1, 2016 </div>		<div style="text-align: center;"> 16202500100000 Treasurer 301 S 10th Street Adel, IA 50003 </div> <div style="text-align: center; font-size: small; margin-top: 10px;"> (Please correct any error in name, address, and ZIP Code) </div>		
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	1,779,188		1,779,188	1,664,590																				
Less: Uncollected property taxes-levy year	0		0																					
Net current property taxes	1,779,188		1,779,188	1,664,590																				
Delinquent property taxes	0		0																					
TIF revenues	641,828		641,828	640,207																				
Other city taxes	476,477	0	476,477	450,740																				
Licenses and permits	323,834	0	323,834	243,450																				
Use of money and property	65,676	0	65,676	52,220																				
Intergovernmental	921,403	0	921,403	674,052																				
Charges for fees and service	287,946	1,748,699	2,036,645	1,740,145																				
Special assessments	99,632	0	99,632	20,512																				
Miscellaneous	124,785	0	124,785	108,800																				
Other financing sources	890,049	0	890,049	1,104,891																				
Total revenues and other sources	5,610,818	1,748,699	7,359,517	6,699,607																				
Expenditures and Other Financing Uses																								
Public safety	982,570	0	982,570	1,012,571																				
Public works	521,863	0	521,863	565,368																				
Health and social services	0	0	0																					
Culture and recreation	737,883	0	737,883	900,921																				
Community and economic development	78,755	0	78,755	295,416																				
General government	197,023	0	197,023	198,234																				
Debt service	981,923	0	981,923	981,923																				
Capital projects	689,989	0	689,989	366,595																				
Total governmental activities expenditures	4,190,006	0	4,190,006	4,321,028																				
Business type activities	0	1,487,900	1,487,900	1,824,448																				
Total ALL expenditures	4,190,006	1,487,900	5,677,906	6,145,476																				
Other financing uses, including transfers out	870,049	20,000	890,049	1,104,891																				
Total ALL expenditures/And other financing uses	5,060,055	1,507,900	6,567,955	7,250,367																				
Excess revenues and other sources over (Under) Expenditures/And other financing uses	550,763	240,799	791,562	-550,760																				
Beginning fund balance July 1, 2015	437,046	1,987,966	2,425,012	2,603,544																				
Ending fund balance June 30, 2016	987,809	2,228,765	3,216,574	2,052,784																				
Note - These balances do not include \$ <u>32,587</u> 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.																								
<table style="width: 100%; border: none;"> <tr> <td style="width: 40%; border: none;">Indebtedness at June 30, 2016</td> <td style="width: 15%; border: none;">Amount - Omit cents</td> <td style="width: 40%; border: none;">Indebtedness at June 30, 2016</td> <td style="width: 5%; border: none;">Amount - Omit cents</td> </tr> <tr> <td style="border: none;">General obligation debt</td> <td style="border: none;">\$ 8,490,000</td> <td style="border: none;">Other long-term debt</td> <td style="border: none;">\$ 0</td> </tr> <tr> <td style="border: none;">Revenue debt</td> <td style="border: none;">\$ 1,741,000</td> <td style="border: none;">Short-term debt</td> <td style="border: none;">\$ 0</td> </tr> <tr> <td style="border: none;">TIF Revenue debt</td> <td style="border: none;">\$ 0</td> <td style="border: none;"></td> <td style="border: none;"></td> </tr> <tr> <td style="border: none;"></td> <td style="border: none;"></td> <td style="border: none;">General obligation debt limit</td> <td style="border: none;">\$ 10,928,365</td> </tr> </table>					Indebtedness at June 30, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents	General obligation debt	\$ 8,490,000	Other long-term debt	\$ 0	Revenue debt	\$ 1,741,000	Short-term debt	\$ 0	TIF Revenue debt	\$ 0					General obligation debt limit	\$ 10,928,365
Indebtedness at June 30, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents																					
General obligation debt	\$ 8,490,000	Other long-term debt	\$ 0																					
Revenue debt	\$ 1,741,000	Short-term debt	\$ 0																					
TIF Revenue debt	\$ 0																							
		General obligation debt limit	\$ 10,928,365																					
CERTIFICATION																								
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF																								
Signature of city clerk		Date Published/Posted		Mark (x) one																				
		11/28/2016		<input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted																				
Printed name of city clerk		Area Code		Extension																				
Jackie Steele		515		993-4525																				
Signature of Mayor or other City official (Name and Title)			Date signed																					
			11/29/2016																					
PLEASE PUBLISH THIS PAGE ONLY																								

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016						CITY OF ADEL						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> 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	1,027,333	369,875		381,980			1,779,188			1,779,188	2			
3	Less: Uncollected property taxes - Levy year							0			0	3			
4	Net current property taxes	1,027,333	369,875		381,980	0		1,779,188		T01	1,779,188	4			
5	Delinquent property taxes							0		T01	0	5			
6	Total property tax	1,027,333	369,875		381,980	0	0	1,779,188			1,779,188	6			
7	TIF revenues			641,828				641,828		T01	641,828	7			
8	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	2,282						2,282		T19	2,282	12			
13	Hotel/motel tax							0		T19	0	13			
14	Other local option taxes		474,195					474,195		T09	474,195	14			
15	TOTAL OTHER CITY TAXES	2,282	474,195	0	0	0	0	476,477	0		476,477	15			
16	Section B - LICENSES AND PERMITS	323,834						323,834		T29	323,834	16			
17	Section C - USE OF MONEY AND PROPERTY											17			
18	Interest	3,836						3,836		U20	3,836	18			
19	Rents and royalties	51,340						51,340		U40	51,340	19			
20	Other miscellaneous use of money and property	10,500						10,500		U20	10,500	20			
21								0			0	21			
22	TOTAL USE OF MONEY AND PROPERTY	65,676	0	0	0	0	0	65,676	0		65,676	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	324,046						324,046		B50	324,046	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	324,046	0	0	0	0	0	324,046	0		324,046	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 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		455,019					455,019		C46	455,019	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	455,019	0	0	0	0	455,019	0		455,019	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions							0			0	63				
64	Library service	40,225						40,225		D89	40,225	64				
65	Township contributions	67,935						67,935		D89	67,935	65				
66	Fire/EMT service							0		D89	0	66				
67	SRO Reimbursements	34,178						34,178		D89	34,178	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	142,338	0	0	0	0	0	142,338	0		142,338	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	466,384	455,019	0	0	0	0	921,403	0		921,403	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	744,382	A91	744,382	73				
74	Sewer							0	631,846	A80	631,846	74				
75	Electric							0		A92	0	75				
76	Gas							0		A93	0	76				
77	Parking							0		A60	0	77				
78	Airport							0		A01	0	78				
79	Landfill/garbage							0	266,950	A81	266,950	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- 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)	(g)	(h)							
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	105,521	A80	105,521	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees	2,080						2,080		A89	2,080	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	285,866						285,866		A61	285,866	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	287,946	0	0	0	0	0	287,946	1,748,699		2,036,645	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS	78,242				21,390		99,632		U01	99,632	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	42,406	188					42,594		U99	42,594	108				
109	Deposits and sales/fuel tax refunds	10,841						10,841		U99	10,841	109				
110	Sale of property and merchandise	20,375						20,375		U11	20,375	110				
111	Fines	3,960						3,960		U30	3,960	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify							0			0	113				
114	Cemetery Fees	23,900						23,900			23,900	114				
115	Reimbursements	1,488						1,488			1,488	115				
116	Library Fees & Contributions	5,951	8,649					14,600			14,600	116				
117	Fire Association		7,027					7,027			7,027	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	108,921	15,864	0	0	0	0	124,785	0		124,785	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- 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.		
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	2,360,618	1,314,953	641,828	381,980	21,390	0	4,720,769	1,748,699		6,469,468	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)							0		NR	0	125		
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126		
127	Regular transfers in and interfund loans	77,917			171,925			249,842			249,842	127		
128	Internal TIF loans and transfers in	167,512	25,000		447,695			640,207			640,207	128		
129								0			0	129		
130								0			0	130		
131	TOTAL OTHER FINANCING SOURCES	245,429	25,000	0	619,620	0	0	890,049	0		890,049	131		
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	2,606,047	1,339,953	641,828	1,001,600	21,390	0	5,610,818	1,748,699		7,359,517	132		
133												133		
134	Beginning fund balance July 1, 2015	102,105	482,245	48,358	-23,906	-171,756		437,046	1,987,966		2,425,012	134		
135												135		
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	2,708,152	1,822,198	690,186	977,694	-150,366	0	6,047,864	3,736,665		9,784,529	136		
137												137		
138												138		
139												139		
140												140		
141												141		
142												142		
143												143		
144												144		
145												145		
146												146		
147												147		
148												148		
149												149		
150												150		
151												151		
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154												154		
155												155		
156												156		
157												157		
158												158		
159												159		

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016						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 col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	599,080	227,246					826,326		E62	826,326	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	48,167	4,137					52,304		E24	52,304	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	71,112	24,696					95,808		E66	95,808	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	7,898						7,898		E32	7,898	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation		234					234		E89	234	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	726,257	256,313		0	0	0	982,570			982,570	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- 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 col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation		251,079					251,079		E44	251,079	42
43	Purchase of land and equipment		190,623					190,623		G44	190,623	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	46,028						46,028		E44	46,028	48
49	Traffic control safety — Current operation	463						463		E44	463	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		33,670					33,670		E44	33,670	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	46,491	475,372		0	0	0	521,863			521,863	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- 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 col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
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
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, 2016 -- 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.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	213,133	49,879					263,012		E52	263,012	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	108,766	17,870					126,636		E61	126,636	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction	6,192						6,192		F61	6,192	129
130	Recreation — Current operation	94,852	9,183					104,035		E61	104,035	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	24,179	5,045					29,224		E03	29,224	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	177,583	31,201					208,784		E61	208,784	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	624,705	113,178		0	0	0	737,883			737,883	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	71,112	7,643					78,755		E29	78,755	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	71,112	7,643	0	0	0	0	78,755			78,755	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, 2016 -- 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 col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	21,395	9,669					31,064		E29	31,064	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	20,882	9,438					30,320		E23	30,320	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation	2,047						2,047		E89	2,047	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	49,037						49,037		E25	49,037	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	17,358						17,358		E31	17,358	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	5,007						5,007		E89	5,007	171
172	Other general government — Current operation	62,190						62,190		E89	62,190	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	177,916	19,107	0	0	0	0	197,023			197,023	176
177	Section G — DEBT SERVICE				981,923			981,923			981,923	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	981,923	0	0	981,923			981,923	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Fire truck					2,774		2,774			2,774	184
185	Capital Imp. Park/Industrial Park	386,348						386,348			386,348	185
186	LOST-Aquatic Center		300,867					300,867			300,867	186
187	Subtotal Regular Capital Projects	386,348	300,867			0	2,774	689,989			689,989	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	386,348	300,867	0	0	2,774	0	689,989			689,989	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	2,032,829	1,172,480	0	981,923	2,774	0	4,190,006			4,190,006	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- 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 Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation							539,239	E91		539,239	198
199	Purchase of land and equipment								G91		0	199
200	Construction								F91		0	200
201	Sewer and sewage disposal — Current operation							441,170	E80		441,170	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							263,001	E81		263,001	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							59,068	E80		59,068	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, 2016 -- 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)	(g)	(h)		(i)	
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								150,639		150,639	242
243	Enterprise Capital Projects								34,783		34,783	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								1,487,900		1,487,900	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	2,032,829	1,172,480	0	981,923	2,774	0	4,190,006	1,487,900		5,677,906	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out		211,305			18,537		229,842	20,000		249,842	255
256	Internal TIF loans/repayments and transfers out			640,207				640,207			640,207	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	0	211,305	640,207	0	18,537	0	870,049	20,000		890,049	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	2,032,829	1,383,785	640,207	981,923	21,311	0	5,060,055	1,507,900		6,567,955	259
260												260
261	Ending fund balance June 30, 2016:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted	112,058	403,796	49,979				565,833			565,833	264
265	Committed							0			0	265
266	Assigned		34,617					34,617			34,617	266
267	Unassigned	563,265			-4,229	-171,677		387,359			387,359	267
268	Total Governmental	675,323	438,413	49,979	-4,229	-171,677	0	987,809			987,809	268
269	Proprietary								2,228,765		2,228,765	269
270	Total ending fund balance June 30, 2016	675,323	438,413	49,979	-4,229	-171,677	0	987,809	2,228,765		3,216,574	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	2,708,152	1,822,198	690,186	977,694	-150,366	0	6,047,864	3,736,665		9,784,529	271
272												272

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 committed 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.

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. <i>Enter amount, omit cents.</i>									
Purpose		Amount paid to other local governments				Purpose		Amount paid to State	
Correction.....		M05 \$				Highways.....		L44 \$	
Health.....		M32				All other.....		L89 \$	
Highways.....		M44							
Transit subsidies.....		M94							
Libraries.....		M52							
Police protection.....		M62							
Sewerage.....		M80							
Sanitation.....		M81							
All other.....		M89 \$							

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.....								2000 \$	1,347,797

Part V DEBT OUTSTANDING, ISSUED, AND RETIRED									
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2016				Interest paid this year	
Purpose	Debt outstanding JULY 1, 2015 (a)	Issued	Retired	General obligation	TIF revenue	Revenue	Other		
		(b)	(c)	(d)	(e)	(f)	(g)		(h)
1. Water utility	19U \$ 1,285,000	29U \$	39U \$ 60,000	49U \$	49U \$	49U \$ 1,225,000	49U \$	I91 \$ 33,931	
2. Sewer utility	19U 556,000	29U	39U 40,000	49U	49U	49U 516,000	49U	I89 15,693	
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. 2012 B Ref Library	19U 1,015,000	29U	39U 125,000	49U 890,000	49U	49U	49U	I89 30,450	
10. 2011 A Ref	19U 1,400,000	29U	39U 150,000	49U 1,250,000	49U	49U	49U	I89 32,695	
11. Fire Truck	19U 2,260,000	29U	39U 100,000	49U 2,160,000	49U	49U	49U	I89 68,600	
12. 2011 B Ref	19U 440,000	29U	39U 30,000	49U 410,000	49U	49U	49U	I89 18,055	
13. Aquatic Center	19U 710,000	29U	39U 260,000	49U 450,000	49U	49U	49U	I89 11,235	
14. 3,395,000	19U	29U	39U 65,000	49U 3,330,000	49U	49U	49U	I89 87,888	
Total long-term debt	11,061,000	0	830,000	8,490,000	0	1,741,000	0	298,547	

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			
Actual valuation -- January 1, 2014			
\$	218,567,290	x .05 = \$	10,928,365

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 (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 <i>value of real property.</i>	W01	W31	W61		
	\$	\$			
				3,249,161	3,249,161
REMARKS					V98