

STATE OF IOWA
2016
FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2016
HIAWATHA
CITY OF HIAWATHA, IOWA
DUE: December 1, 2016

16205700900000
Cindy Kudrna, Finance Director
101 Emmons Street
Hiawatha, Iowa 52233

(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	5,493,243		5,493,243	5,274,983
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	5,493,243		5,493,243	5,274,983
Delinquent property taxes	0		0	0
TIF revenues	2,113,286		2,113,286	2,107,618
Other city taxes	1,047,202	0	1,047,202	953,000
Licenses and permits	219,534	0	219,534	167,750
Use of money and property	56,063	24,408	80,471	51,700
Intergovernmental	1,554,757	0	1,554,757	1,689,562
Charges for fees and service	423,836	2,341,000	2,764,836	2,759,803
Special assessments	20,829	0	20,829	0
Miscellaneous	251,203	628,632	879,835	366,273
Other financing sources	6,660,466	108,857	6,769,323	8,651,493
Total revenues and other sources	17,840,419	3,102,897	20,943,316	22,022,182
Expenditures and Other Financing Uses				
Public safety	2,656,586	0	2,656,586	2,972,449
Public works	761,068	0	761,068	843,617
Health and social services	20,000	0	20,000	20,000
Culture and recreation	1,063,102	0	1,063,102	1,120,760
Community and economic development	437,219	0	437,219	635,925
General government	1,107,205	0	1,107,205	1,127,437
Debt service	4,085,275	0	4,085,275	4,086,945
Capital projects	4,586,851	0	4,586,851	7,959,060
Total governmental activities expenditures	14,717,306	0	14,717,306	18,766,193
Business type activities	0	2,518,806	2,518,806	2,115,466
Total ALL expenditures	14,717,306	2,518,806	17,236,112	20,881,659
Other financing uses, including transfers out	3,612,871	116,357	3,729,228	4,784,093
Total ALL expenditures/And other financing uses	18,330,177	2,635,163	20,965,340	25,665,752
Excess revenues and other sources over (Under) Expenditures/And other financing uses	-489,758	467,734	-22,024	-3,643,570
Beginning fund balance July 1, 2015	11,189,128	2,065,790	13,254,918	
Ending fund balance June 30, 2016	10,699,370	2,533,524	13,232,894	-3,643,570

Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.

Indebtedness at June 30, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents
General obligation debt	\$ 18,925,000	Other long-term debt	\$ 0
Revenue debt	\$ 0	Short-term debt	\$ 0
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 28,047,609

CERTIFICATION

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

Signature of city clerk <i>Cindy Kudrna</i>		Date Published/Posted 11-18-16	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk Cindy Kudrna, Finance Director	Telephone →	Area Code 319	Number 393-1515 Extension 522
Signature of Mayor or other City official (Name and Title) <i>Dw. Semel Mayor</i>		Date signed 11/18/2016	

PLEASE PUBLISH THIS PAGE ONLY

STATE OF IOWA
2016
FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2016

1620570090000
Cindy Kudrna, Finance Director
101 Emmons Street
Hiawatha, Iowa 52233

CITY OF HIAWATHA , IOWA

ALL FUNDS

Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
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TIF revenues	2,113,286		2,113,286	2,107,618
Other city taxes	1,047,202	0	1,047,202	953,000
Licenses and permits	219,534	0	219,534	167,750
Use of money and property	56,063	24,408	80,471	51,700
Intergovernmental	1,554,757	0	1,554,757	1,689,562
Charges for fees and service	423,836	2,341,000	2,764,836	2,759,803
Special assessments	20,829	0	20,829	0
Miscellaneous	251,203	628,632	879,835	366,273
Other financing sources	6,660,466	108,857	6,769,323	8,651,493
Total revenues and other sources	17,840,419	3,102,897	20,943,316	22,022,182
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Public works	761,068	0	761,068	843,617
Health and social services	20,000	0	20,000	20,000
Culture and recreation	1,063,102	0	1,063,102	1,120,760
Community and economic development	437,219	0	437,219	635,925
General government	1,107,205	0	1,107,205	1,127,437
Debt service	4,085,275	0	4,085,275	4,086,945
Capital projects	4,586,851	0	4,586,851	7,959,060
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Beginning fund balance July 1, 2015	11,189,128	2,065,790	13,254,918	0
Ending fund balance June 30, 2016	10,699,370	2,533,524	13,232,894	-3,643,570
<p>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.</p>				
Indebtedness at June 30, 2016				
General obligation debt	\$18,925,000	Other long-term debt		\$0
Revenue debt	\$0	Short-term debt		\$0
TIF Revenue debt	\$0			
		General Obligation Debt Limit		\$28,047,609

REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016										CITY OF HIAWATHA		<input checked="" type="checkbox"/> GAAP Indicate by entering an X in the appropriate box on this sheet ONLY		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Part I	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	2,870,748	1,049,090		1,573,405			5,493,243			5,493,243	2		
	3	Less: Uncollected property taxes - Levy year											3		
	4	Net current property taxes	2,870,748	1,049,090		1,573,405	0		5,493,243		T01	5,493,243	4		
	5	Delinquent property taxes							0		T01	0	5		
	6	Total property tax	2,870,748	1,049,090		1,573,405	0	0	5,493,243		T01	5,493,243	6		
	7	TIF revenues			2,113,286				2,113,286			2,113,286	7		
		Other city taxes													
	8	Utility tax replacement excise taxes							0		T15	0	8		
	9	Utility franchise tax (Chapter 364.2, Code of Iowa)	78,262						78,262		T15	78,262	9		
	10	Parimutuel wager tax							0		C30	0	10		
	11	Gaming wager tax							0		C30	0	11		
	12	Mobile home tax	19,182	6,970		8,895			35,047		T19	35,047	12		
	13	Hotel/motel tax							0		T19	0	13		
	14	Other local option taxes		933,893					933,893		T09	933,893	14		
	15	TOTAL OTHER CITY TAXES	97,444	940,863	0	8,895	0	0	1,047,202		T29	1,047,202	15		
	16	Section B - LICENSES AND PERMITS	219,534						219,534			219,534	16		
	17	Section C - USE OF MONEY AND PROPERTY											17		
	18	Interest	7,413	1,409	184	200	546		9,752	3,189	U20	12,941	18		
	19	Rents and royalties	46,311						46,311	21,219	U40	67,530	19		
	20	Other miscellaneous use of money and property							0		U20	0	20		
	21								0			0	21		
	22	TOTAL USE OF MONEY AND PROPERTY	53,724	1,409	184	200	546	0	56,063	24,408		80,471	22		
	23												23		
	24	Section D - INTERGOVERNMENTAL											24		
	25												25		
	26	Federal grants and reimbursements											26		
	27	Federal grants	8,018						8,018		B89	8,018	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	8,018	0	0	0	0	0	8,018	0		8,018	33		
	34												34		
	35												35		
	36												36		
	37												37		
	38												38		
	39												39		
	40												40		

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REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued

CITY OF HIAWATHA

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		868,021					868,021		C46	868,021	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	72,659				307,721		380,380		C89	380,380	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	99,601	36,446		45,930			181,977		C89	181,977	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	172,260	904,467	0	45,930	307,721	0	1,430,378	0		1,430,378	60
61												61
62	Local grants and reimbursements											62
63	County contributions	64,549						64,549			64,549	63
64	Library service	31,812						31,812		D89	31,812	64
65	Township contributions	20,000						20,000		D89	20,000	65
66	Fire/EMT service							0		D89	0	66
67								0		D89	0	67
68								0			0	68
69								0			0	69
70	Total local grants and reimbursements	116,361	0	0	0	0	0	116,361	0		116,361	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	296,639	904,467	0	45,930	307,721	0	1,554,757	0		1,554,757	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	1,305,869	A91	1,305,869	73
74	Sewer							0	923,191	A80	923,191	74
75	Electric							0	0	A92	0	75
76	Gas							0	0	A93	0	76
77	Parking							0	0	A60	0	77
78	Airport							0	0	A01	0	78
79	Landfill/garbage							0	0	A81	0	79
80	Hospital							0	0	A36	0	80

REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued										<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS			
CITY OF HIAWATHA													
Part I	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						111,940	0		A80	111,940	87
	88	Other:							0				88
	89	Nursing home							0		A89	0	89
	90	Police service fees	3,101						3,101		A89	3,101	90
	91	Prisoner care							0		A89	0	91
	92	Fire service charges							0		A89	0	92
	93	Ambulance charges	306,630						306,630		A89	306,630	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	28,477						28,477		A61	28,477	100
	101	Animal control charges							0		A89	0	101
	102	Other charges - Specify	6,836	2,750		22,508	53,534		85,628			85,628	102
	103								0			0	103
	104	TOTAL CHARGES FOR SERVICE	345,044	2,750	0	22,508	53,534	0	423,836	2,341,000		2,764,836	104
	105												105
	106	Section F - SPECIAL ASSESSMENTS					20,829		20,829		U01	20,829	106
	107	Section G - MISCELLANEOUS											107
	108	Contributions	9,519	21,760			97,056		128,335		U99	128,335	108
	109	Deposits and sales/fuel tax refunds	5,407						5,407	20,283	U99	25,690	109
	110	Sale of property and merchandise	2,791				1,000		3,791		U11	3,791	110
	111	Fines	74,323						74,323		U30	74,323	111
	112	Internal service charges							0	558,460	NR	558,460	112
	113	Other miscellaneous - Specify	29,347		10,000				39,347	49,889		89,236	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	121,387	21,760	10,000	0	98,056	0	251,203	628,632		879,835	120

REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 - Continued										<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS			
CITY OF HIAWATHA													
Part I	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)	4,004,520	2,920,339	2,123,470	1,650,938	480,686	0	11,179,953	2,994,040		14,173,993	121
	122												122
	123	Section H - OTHER FINANCING SOURCES											123
	124	Proceeds of capital asset sales	10,335			920,000	2,109,760		10,335		NR	10,335	124
	125	Proceeds of long-term debt (Excluding TIF internal borrowing)							3,029,760		NR	3,029,760	125
	126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
	127	Regular transfers in and interfund loans	88,211	259,325		1,700,000			2,047,536	108,857		2,156,393	127
	128	Internal TIF loans and transfers in				1,572,835			1,572,835			1,572,835	128
	129								0			0	129
	130								0			0	130
	131	TOTAL OTHER FINANCING SOURCES	98,546	259,325	0	2,492,835	3,809,760	0	6,660,466	108,857		6,769,323	131
	132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	4,103,066	3,179,664	2,123,470	4,143,773	4,290,446	0	17,840,419	3,102,897		20,943,316	132
	133												133
	134	Beginning fund balance July 1, 2015	1,527,258	3,460,745	129,407	429,661	5,642,057		11,189,128	2,065,790		13,254,918	134
	135												135
	136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	5,630,324	6,640,409	2,252,877	4,573,434	9,932,503	0	29,029,547	5,168,687		34,198,234	136
	137												137
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EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016										CITY OF HIAWATHA			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS	
Part II	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							1,530,378			1,530,378	1	
	2	Police department/Crime prevention — Current operation	1,076,119	454,259									2	
	3	Purchase of land and equipment											3	
	4	Construction											4	
	5	Jail — Current operation											5	
	6	Purchase of land and equipment											6	
	7	Construction											7	
	8	Emergency management — Current operation											8	
	9	Purchase of land and equipment											9	
	10	Flood control — Current operation											10	
	11	Purchase of land and equipment											11	
	12	Construction											12	
	13	Fire department — Current operation	312,996	66,023					379,019			379,019	13	
	14	Purchase of land and equipment											14	
	15	Construction											15	
	16	Ambulance — Current operation	276,688	87,919					364,607			364,607	16	
	17	Purchase of land and equipment											17	
	18	Building inspections — Current operation	261,758	97,001					358,759			358,759	18	
	19	Purchase of land and equipment											19	
	20	Construction											20	
	21	Miscellaneous protective services — Current operation											21	
	22	Purchase of land and equipment											22	
	23	Construction											23	
	24	Animal control — Current operation	6,675						6,675			6,675	24	
	25	Purchase of land and equipment											25	
	26	Construction											26	
	27	Other public safety — Current operation	17,148						17,148			17,148	27	
	28	Purchase of land and equipment											28	
	29												29	
	30												30	
	31												31	
	32												32	
	33												33	
	34												34	
	35												35	
	36												36	
	37												37	
	38												38	
	39												39	
	40	TOTAL PUBLIC SAFETY	1,951,384	705,202		0	0	0	2,656,586			2,656,586	40	

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued							CITY OF HIAWATHA			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.	
41	Section B — PUBLIC WORKS											41	
42	Roads, bridges, sidewalks — Current operation		544,477					544,477		E44	544,477	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		83,424					83,424		E44	83,424	48	
49	Traffic control safety — Current operation							0		E44	0	49	
50	Purchase of land and equipment							0		G44	0	50	
51	Construction							0		F44	0	51	
52	Snow removal — Current operation		39,367					39,367		E44	39,367	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	93,800						93,800		E89	93,800	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	93,800	667,268		0	0	0	761,068			761,068	80	

EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued										CITY OF HIAWATHA			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS	
Part II	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.	
		Section C — HEALTH AND SOCIAL SERVICES												
81		Welfare assistance — Current operation							0		E79	0	81	
82		Purchase of land and equipment							0		G79	0	82	
83		City hospital — Current operation							0		E36	0	83	
84		Purchase of land and equipment							0		G36	0	84	
85		Construction							0		F36	0	85	
86		Payments to private hospitals — Current operation							0		E36	0	86	
87		Health regulation and inspections — Current operation							0		E32	0	87	
88		Purchase of land and equipment							0		G32	0	88	
89		Construction							0		F32	0	89	
90		Water, air, and mosquito control — Current operation	20,000						20,000		E32	20,000	90	
91		Purchase of land and equipment							0		G32	0	91	
92		Construction							0		F32	0	92	
93		Community mental health — Current operation							0		E32	0	93	
94		Purchase of land and equipment							0		G32	0	94	
95		Construction							0		F32	0	95	
96		Other health and social services — Current operation							0		E79	0	96	
97		Purchase of land and equipment							0		G79	0	97	
98		Construction							0		F79	0	98	
99									0			0	99	
100									0			0	100	
101									0			0	101	
102									0			0	102	
103		TOTAL HEALTH AND SOCIAL SERVICES	20,000	0	0	0	0	0	20,000			20,000	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 HIAWATHA				<input type="checkbox"/> NON-GAAP = CASH BASIS <input checked="" type="checkbox"/> GAAP		
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	549,034	144,343					693,377		E52	693,377	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	153,018	55,106					208,124		E61	208,124	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	116,567	32,081					148,648		E61	148,648	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	11,363	1,590					12,953		E61	12,953	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	829,982	233,120		0	0	0	1,063,102			1,063,102	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	10,000		426,959				436,959		E89	436,959	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	260						260		E29	260	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	10,260	0	426,959	0	0	0	437,219			437,219	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 HIAWATHA		<input checked="" type="checkbox"/> GAAP		<input 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 (a) through (f) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.			
159	Section F — GENERAL GOVERNMENT															
160	Mayor, council and city manager — Current operation	148,765	41,344									190,109	159			
161	Purchase of land and equipment											0	160			
162	Clerk, Treasurer, financial administration — Current operation	235,663	72,485									308,148	161			
163	Purchase of land and equipment											0	162			
164	Elections — Current operation	6,204										6,204	163			
165	Purchase of land and equipment											0	164			
166	Legal services and city attorney — Current operation	37,058										37,058	165			
167	Purchase of land and equipment											0	166			
168	City hall and general buildings — Current operation	335,576	63,268									398,844	167			
169	Purchase of land and equipment											0	168			
170	Construction											0	169			
171	Tort liability — Current operation	96,760										96,760	170			
172	Other general government — Current operation	53,107	16,975									70,082	171			
173	Purchase of land and equipment											0	172			
174												0	173			
175												0	174			
176												0	175			
177	TOTAL GENERAL GOVERNMENT	913,133	194,072	0	0	0	0	0	0	0	1,107,205	1,107,205	176			
178	Section G — DEBT SERVICE				4,085,275						4,085,275	4,085,275	177			
179												0	178			
180												0	179			
181												0	180			
182	TOTAL DEBT SERVICE	0	0	0	4,085,275	0	0	0	0	0	4,085,275	4,085,275	181			
183	Section H — REGULAR CAPITAL PROJECTS — Specify												182			
184												0	183			
185							3,862,525				3,862,525	3,862,525	184			
186												0	185			
187	Subtotal Regular Capital Projects	0	0	0	0	0	3,862,525	0	0	0	3,862,525	3,862,525	186			
188	— TIF CAPITAL PROJECTS — Specify												187			
189												0	188			
190												724,326	189			
191												0	190			
192	Subtotal TIF Capital Projects	0	0	0	0	0	724,326	0	0	0	724,326	724,326	191			
193	TOTAL CAPITAL PROJECTS	0	0	0	0	0	4,586,851	0	0	0	4,586,851	4,586,851	192			
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	3,818,559	1,799,662	426,959	4,085,275	4,586,851	0	0	0	0	14,717,306	14,717,306	193			
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)												194			
196												0	195			
												0	196			

EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued										<input type="checkbox"/> NON-GAAP = CASH BASIS <input checked="" type="checkbox"/> GAAP			
CITY OF HIAWATHA													
Part II	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								1,186,135	E91	1,186,135	198
	199	Purchase of land and equipment									G91	0	199
	200	Construction									F91	0	200
	201	Sewer and sewage disposal — Current operation								647,932	E80	647,932	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									E81	0	216
	217	Purchase of land and equipment									G81	0	217
	218	Construction									F81	0	218
	219	Hospital — Current operation									E36	0	219
	220	Purchase of land and equipment									G36	0	220
	221	Construction									F36	0	221
	222	Transit — Current operation									E94	0	222
	223	Purchase of land and equipment									G94	0	223
	224	Construction									F94	0	224
	225	Cable TV, telephone, internet — Current operation									E03	0	225
	226	Purchase of land and equipment									G03	0	226
	227	Housing authority — Current operation									E50	0	227
	228	Purchase of land and equipment									G50	0	228
	229	Construction									F50	0	229
	230	Storm water — Current operation									E80	61,759	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 Line No.	Item description	CITY OF HIAWATHA						NON-GAAP = CASH BASIS				
		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 (i)	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											238
239	Purchase of land and equipment											239
240	Construction											240
241												241
242	Enterprise Debt Service											242
243	Enterprise Capital Projects											243
244	Enterprise TIF Capital Projects											243
245	Internal service funds — Specify											244
246												245
247												246
248												247
249												248
250												249
251	TOTAL BUSINESS TYPE ACTIVITIES											250
252												251
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	3,818,559	1,799,662	426,959	4,085,275	4,586,851	0	14,717,306	2,518,806		17,236,112	252
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS											253
255	OUT											254
256	Regular transfers out	177,325	1,862,711					2,040,036	116,357	NE	2,156,393	255
257	Internal TIF loans/repayments and transfers out			1,572,835				1,572,835			1,572,835	256
258	TOTAL OTHER FINANCING USES	177,325	1,862,711	1,572,835	0	0	0	3,612,871	116,357		3,729,228	257
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	3,995,884	3,662,373	1,999,794	4,085,275	4,586,851	0	18,330,177	2,635,163		20,965,340	258
260												259
261	Ending fund balance June 30, 2016:											260
262	Governmental:											261
263	Nonspendable											262
264	Restricted		2,978,036	253,083				3,231,119			3,231,119	263
265	Committed											264
266	Assigned				488,159	5,345,652		5,833,811			5,833,811	265
267	Unassigned	1,634,440						1,634,440			1,634,440	266
268	Total Governmental	1,634,440	2,978,036	253,083	488,159	5,345,652	0	10,699,370			10,699,370	267
269	Proprietary								2,533,524		2,533,524	268
270	Total ending fund balance June 30, 2016	1,634,440	2,978,036	253,083	488,159	5,345,652	0	10,699,370	2,533,524		13,232,894	269
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	5,630,324	6,640,409	2,252,877	4,573,434	9,932,503	0	29,029,547	5,168,687		34,198,234	270
272												271

Part III INTERGOVERNMENTAL EXPENDITURES CITY OF HIAWATHA
 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 93,800
Libraries.....	M52
Police protection.....	M62
Sewerage.....	M80 589,832
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.....	Amount - Omit cents	
	Z00 \$	
		3,290,236

Part V DEBT OUTSTANDING, ISSUED, AND RETIRED

Purpose	Debt outstanding JULY 1, 2015 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2016				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 140,000	29U \$	39U \$	49U \$ 115,000	49U \$	49U \$	49U \$	191 \$ 3,038
2. Sewer utility	19U	29U	39U	49U	49U	49U	49U	189
3. Electric utility	19U	29U	39U	49U	49U	49U		192
4. Gas utility	19U	29U	39U	49U	49U	49U		193
5. Transit-bus	19U	29U	39U	49U	49U	49U		194
6. Industrial Revenue	19T	24T	34T		44T	44T		189
7. Mortgage revenue	19T	24T	34T		44T	44T		189
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	189
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	189
10. General Obligation	19U 12,500,000	29U 2,770,000	39U 925,000	49U 10,713,500	49U	49U	49U	189 246,980
11. General Obligation-TIF	19U 9,815,000	29U	39U	49U 7,959,500	49U	49U	49U	189 207,335
12. General Obligation-WA	19U 155,000	29U 175,000	39U	49U 137,000	49U	49U	49U	189 4,509
13.	19U	29U	39U	49U	49U	49U	49U	189
14.	19U	29U	39U	49U	49U	49U	49U	189
Total long-term debt	22,610,000	2,945,000	925,000	18,925,000	0	0	0	461,862

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		Amount - Omit cents	
Assessed Valuations by Levy Authority and County, AY2014/FY2016 Actual valuation -- January 1, 2014			
	\$	560,952,180	x .05 = \$ 28,047,609

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

Type of asset	Amount - Omit cents				Total (e)
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds funds (d)	
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31		W61	
	\$	\$	5,345,652	7,887,242	13,232,894

REMARKS V98