F4

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

# STATE OF IOWA

## 2016 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2016

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~~: Cindy Kudrna

Date Published/Posted: 11-18-16

Mark (x) one: [X] Date Published [ ] 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)*

Date signed: 11/18/2016

**PLEASE PUBLISH THIS PAGE ONLY**

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

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

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 | 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 | 0 |
| Ending fund balance June 30, 2016 | 10,699,370 | 2,533,524 | 13,232,894 | -3,643,570 |

**Note -** These balances do not include $0 held in non-budgeted internal service funds; $0
held in Pension Trust Funds; $0 held in Private Purpose Trust Funds and $0
held in agency funds which were not budgeted and are not available for city operations.

Indebtedness at June 30, 2016

| | | | |
|---|---|---|---|
| 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 |

| Part I | REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 | CITY OF HIAWATHA | | | | | | [X] GAAP | | [ ] 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** | 2,870,748 | 1,049,090 | | 1,573,405 | | | 5,493,243 | | | 5,493,243 | 2 |
| 3 | Less: Uncollected property taxes - Levy year | | | | | | | 0 | | | 0 | 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 | | | 5,493,243 | 6 |
| 7 | **TIF revenues** | | | 2,113,286 | | | | 2,113,286 | | T01 | 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 | 0 | | 1,047,202 | 15 |
| 16 | **Section B - LICENSES AND PERMITS** | 219,534 | | | | | | 219,534 | | T29 | 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 |

**Continued on next page**

| Part I | REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued | CITY OF HIAWATHA | | | | | | [X] 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 | A8Ø | 923,191 | 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 | | A81 | 0 | 79 |
| 80 | Hospital | | | | | | | 0 | | A36 | 0 | 80 |

*Continued on next page*

| Part I | REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued | CITY OF HIAWATHA | | | | | | [X] GAAP | | [ ] NON-GAAP = CASH BASIS | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | Item description | General (a) | Special revenue (b) | TIF special revenue (c) | Debt service (d) | Capital projects (e) | Permanent (f) | Total governmental (Sum of cols. (a) through (f)) (g) | Proprietary (h) | Code | GRAND TOTAL (Sum of cols. (g) and (h)) (i) | Line No. |
| 81 | **Section E - CHARGES FOR FEES AND SERVICE - Continued** | | | | | | | | | | | 81 |
| 82 | Transit | | | | | | | 0 | | A94 | 0 | 82 |
| 83 | Cable TV | | | | | | | 0 | | T15 | 0 | 83 |
| 84 | Internet | | | | | | | 0 | | A03 | 0 | 84 |
| 85 | Telephone | | | | | | | 0 | | A03 | 0 | 85 |
| 86 | Housing authority | | | | | | | 0 | | A50 | 0 | 86 |
| 87 | Storm water | | | | | | | 0 | 111,940 | A80 | 111,940 | 87 |
| 88 | Other: | | | | | | | | | | | 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 | | A5Ø | 0 | 95 |
| 96 | River port and terminal fees | | | | | | | 0 | | A87 | 0 | 96 |
| 97 | Public scales | | | | | | | 0 | | A89 | 0 | 97 |
| 98 | Cemetery charges | | | | | | | 0 | | A03 | 0 | 98 |
| 99 | Library charges | | | | | | | 0 | | A89 | 0 | 99 |
| 100 | Park, recreation, and cultural charges | 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 |

***Continued on next page***

| Part I | REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued | CITY OF HIAWATHA | | | | | | [X] GAAP | | | [ ] NON-GAAP = CASH BASIS | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | Item description | General (a) | Special revenue (b) | TIF special revenue (c) | Debt service (d) | Capital projects (e) | Permanent (f) | Total governmental (Sum of cols. (a) through (f)) (g) | Proprietary (h) | Code | GRAND TOTAL (Sum of cols. (g) and (h)) (i) | Line No. |
| 121 | **TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 *71, 104, 106, and 120)*** | 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 | | | | | | 10,335 | | NR | 10,335 | 124 |
| 125 | Proceeds of long-term debt (*Excluding TIF internal borrowing*) | | | | 920,000 | 2,109,760 | | 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 |
| 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 |
| 152 | | | | | | | | | | | | 152 |
| 153 | | | | | | | | | | | | 153 |
| 154 | | | | | | | | | | | | 154 |
| 155 | | | | | | | | | | | | 155 |
| 156 | | | | | | | | | | | | 156 |
| 157 | | | | | | | | | | | | 157 |
| 158 | | | | | | | | | | | | 158 |
| 159 | | | | | | | | | | | | 159 |

***Continued on next page***

| Part II | EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 | 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 col. (g)) (i) | Line No. |
| 1 | **Section A — PUBLIC SAFETY** | | | | | | | | | | | 1 |
| 2 | Police department/Crime prevention — Current operation | 1,076,119 | 454,259 | | | | | 1,530,378 | | E62 | 1,530,378 | 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 | 312,996 | 66,023 | | | | | 379,019 | | E24 | 379,019 | 13 |
| 14 | Purchase of land and equipment | | | | | | | 0 | | G24 | 0 | 14 |
| 15 | Construction | | | | | | | 0 | | F24 | 0 | 15 |
| 16 | Ambulance — Current operation | 276,688 | 87,919 | | | | | 364,607 | | E32 | 364,607 | 16 |
| 17 | Purchase of land and equipment | | | | | | | 0 | | G32 | 0 | 17 |
| 18 | Building inspections — Current operation | 261,758 | 97,001 | | | | | 358,759 | | E66 | 358,759 | 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 | 6,675 | | | | | | 6,675 | | E32 | 6,675 | 24 |
| 25 | Purchase of land and equipment | | | | | | | 0 | | G32 | 0 | 25 |
| 26 | Construction | | | | | | | 0 | | F32 | 0 | 26 |
| 27 | Other public safety — Current operation | 17,148 | | | | | | 17,148 | | E89 | 17,148 | 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** | 1,951,384 | 705,202 | | 0 | 0 | 0 | 2,656,586 | | | 2,656,586 | 40 |

*Continued on next page*

| Part II | EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued | CITY OF HIAWATHA | | | | | | | | [X] GAAP | | [ ] NON-GAAP = CASH BASIS |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | Item description | General (a) | Special revenue (b) | TIF special revenue (c) | Debt service (d) | Capital projects (e) | Permanent (f) | Total governmental (Sum of cols. (a) through (f)) (g) | Proprietary (h) | Code | GRAND TOTAL (Sum of col. (g)) (i) | Line No. |
| 41 | **Section B — PUBLIC WORKS** | | | | | | | | | | | 41 |
| 42 | Roads, bridges, sidewalks — Current operation | | 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 |

*Continued on next page*

| Part II | EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued | CITY OF HIAWATHA | | | | | | | | [X] GAAP | | [ ] NON-GAAP = CASH BASIS |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | Item description | General (a) | Special revenue (b) | TIF special revenue (c) | Debt service (d) | Capital projects (e) | Permanent (f) | Total governmental (Sum of cols. (a) through (f)) (g) | Proprietary (h) | Code | GRAND TOTAL (Sum of col. (g)) (i) | Line No. |
| 81 | **Section C — HEALTH AND SOCIAL SERVICES** | | | | | | | | | | | 81 |
| 82 | Welfare assistance — Current operation | | | | | | | 0 | | E79 | 0 | 82 |
| 83 | Purchase of land and equipment | | | | | | | 0 | | G79 | 0 | 83 |
| 84 | City hospital — Current operation | | | | | | | 0 | | E36 | 0 | 84 |
| 85 | Purchase of land and equipment | | | | | | | 0 | | G36 | 0 | 85 |
| 86 | Construction | | | | | | | 0 | | F36 | 0 | 86 |
| 87 | Payments to private hospitals — Current operation | | | | | | | 0 | | E36 | 0 | 87 |
| 88 | Health regulation and inspections — Current operation | | | | | | | 0 | | E32 | 0 | 88 |
| 89 | Purchase of land and equipment | | | | | | | 0 | | G32 | 0 | 89 |
| 90 | Construction | | | | | | | 0 | | F32 | 0 | 90 |
| 91 | Water, air, and mosquito control — Current operation | 20,000 | | | | | | 20,000 | | E32 | 20,000 | 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** | 20,000 | 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 |

*Continued on next page*

| Part II | EXPENDITURES AND OTHER FINANCING USES FOR FISCAL 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 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"

*Continued on next page*

| Part II | EXPENDITURES AND OTHER FINANCING USES FOR FISCAL 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 col. (g)) (i) | Line No. |
| 159 | **Section F — GENERAL GOVERNMENT** | | | | | | | | | | | 159 |
| 160 | Mayor, council and city manager — Current operation | 148,765 | 41,344 | | | | | 190,109 | | E29 | 190,109 | 160 |
| 161 | Purchase of land and equipment | | | | | | | 0 | | G29 | 0 | 161 |
| 162 | Clerk, Treasurer, financial administration — Current operation | 235,663 | 72,485 | | | | | 308,148 | | E23 | 308,148 | 162 |
| 163 | Purchase of land and equipment | | | | | | | 0 | | G23 | 0 | 163 |
| 164 | Elections — Current operation | 6,204 | | | | | | 6,204 | | E89 | 6,204 | 164 |
| 165 | Purchase of land and equipment | | | | | | | 0 | | G89 | 0 | 165 |
| 166 | Legal services and city attorney — Current operation | 37,058 | | | | | | 37,058 | | E25 | 37,058 | 166 |
| 167 | Purchase of land and equipment | | | | | | | 0 | | G25 | 0 | 167 |
| 168 | City hall and general buildings — Current operation | 335,576 | 63,268 | | | | | 398,844 | | E31 | 398,844 | 168 |
| 169 | Purchase of land and equipment | | | | | | | 0 | | G31 | 0 | 169 |
| 170 | Construction | | | | | | | 0 | | F31 | 0 | 170 |
| 171 | Tort liability — Current operation | 96,760 | | | | | | 96,760 | | E89 | 96,760 | 171 |
| 172 | Other general government — Current operation | 53,107 | 16,975 | | | | | 70,082 | | E89 | 70,082 | 172 |
| 173 | Purchase of land and equipment | | | | | | | 0 | | G89 | 0 | 173 |
| 174 | | | | | | | | 0 | | | 0 | 174 |
| 175 | | | | | | | | 0 | | | 0 | 175 |
| 176 | **TOTAL GENERAL GOVERNMENT** | 913,133 | 194,072 | 0 | 0 | 0 | 0 | 1,107,205 | | | 1,107,205 | 176 |
| 177 | **Section G — DEBT SERVICE** | | | | 4,085,275 | | | 4,085,275 | | | 4,085,275 | 177 |
| 178 | | | | | | | | 0 | | | 0 | 178 |
| 179 | | | | | | | | 0 | | | 0 | 179 |
| 180 | | | | | | | | 0 | | | 0 | 180 |
| 181 | | | | | | | | 0 | | | 0 | 181 |
| 182 | **TOTAL DEBT SERVICE** | 0 | 0 | 0 | 4,085,275 | 0 | 0 | 4,085,275 | | | 4,085,275 | 182 |
| 183 | **Section H — REGULAR CAPITAL PROJECTS —** *Specify* | | | | | | | | | | 0 | 183 |
| 184 | | | | | | 3,862,525 | | 3,862,525 | | | 3,862,525 | 184 |
| 185 | | | | | | | | 0 | | | 0 | 185 |
| 186 | | | | | | | | 0 | | | 0 | 186 |
| 187 | **Subtotal Regular Capital Projects** | 0 | 0 | | 0 | 3,862,525 | 0 | 3,862,525 | | | 3,862,525 | 187 |
| 188 | **— TIF CAPITAL PROJECTS —** *Specify* | | | | | | | | | | 0 | 188 |
| 189 | | | | | | 724,326 | | 724,326 | | | 724,326 | 189 |
| 190 | | | | | | | | 0 | | | 0 | 190 |
| 191 | | | | | | | | 0 | | | 0 | 191 |
| 192 | **Subtotal TIF Capital Projects** | 0 | 0 | 0 | 0 | 724,326 | 0 | 724,326 | | | 724,326 | 192 |
| 193 | **TOTAL CAPITAL PROJECTS** | 0 | 0 | 0 | 0 | 4,586,851 | 0 | 4,586,851 | | | 4,586,851 | 193 |
| 194 | **TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES** | 3,818,559 | 1,799,662 | 426,959 | 4,085,275 | 4,586,851 | 0 | 14,717,306 | | | 14,717,306 | 194 |
| 195 | **(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)** | | | | | | | | | | | 195 |
| 196 | | | | | | | | | | | | 196 |

*Continued on next page*

| Part II | EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued | CITY OF 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 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 | | | | | | | | 61,759 | 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 |

*Continued on next page*

| Part II | EXPENDITURES AND OTHER FINANCING USES FOR FISCAL 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. |
| 237 | **Section I — BUSINESS TYPE ACTIVITIES** — *Cont.* | | | | | | | | | | | 237 |
| 238 | Other business type — Current operation | | | | | | | | 578,447 | E89 | 578,447 | 238 |
| 239 | Purchase of land and equipment | | | | | | | | | G89 | 0 | 239 |
| 240 | Construction | | | | | | | | | F89 | 0 | 240 |
| 241 | | | | | | | | | | | | 241 |
| 242 | Enterprise Debt Service | | | | | | | | | | 0 | 242 |
| 243 | Enterprise Capital Projects | | | | | | | | 44,533 | | 44,533 | 243 |
| 244 | Enterprise TIF Capital Projects | | | | | | | | | | 0 | 244 |
| 245 | Internal service funds — *Specify* | | | | | | | | | | | 245 |
| 246 | | | | | | | | | | | 0 | 246 |
| 247 | | | | | | | | | | | 0 | 247 |
| 248 | | | | | | | | | | | 0 | 248 |
| 249 | | | | | | | | | | | 0 | 249 |
| 250 | | | | | | | | | | | 0 | 250 |
| 251 | **TOTAL BUSINESS TYPE ACTIVITIES** | | | | | | | | 2,518,806 | | 2,518,806 | 251 |
| 252 | | | | | | | | | | | | 252 |
| 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 | 253 |
| 254 | **Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT** | | | | | | | | | NE | | 254 |
| 255 | Regular transfers out | 177,325 | 1,862,711 | | | | | 2,040,036 | 116,357 | | 2,156,393 | 255 |
| 256 | Internal TIF loans/repayments and transfers out | | | 1,572,835 | | | | 1,572,835 | | | 1,572,835 | 256 |
| 257 | | | | | | | | 0 | | | 0 | 257 |
| 258 | **TOTAL OTHER FINANCING USES** | 177,325 | 1,862,711 | 1,572,835 | 0 | 0 | 0 | 3,612,871 | 116,357 | | 3,729,228 | 258 |
| 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 | 259 |
| 260 | | | | | | | | | | | | 260 |
| 261 | **Ending fund balance June 30, 2016:** | | | | | | | | | | | 261 |
| 262 | **Governmental:** | | | | | | | | | | | 262 |
| 263 | **Nonspendable** | | | | | | | 0 | | | 0 | 263 |
| 264 | **Restricted** | | 2,978,036 | 253,083 | | | | 3,231,119 | | | 3,231,119 | 264 |
| 265 | **Committed** | | | | | | | 0 | | | 0 | 265 |
| 266 | **Assigned** | | | | 488,159 | 5,345,652 | | 5,833,811 | | | 5,833,811 | 266 |
| 267 | **Unassigned** | 1,634,440 | | | | | | 1,634,440 | | | 1,634,440 | 267 |
| 268 | **Total Governmental** | 1,634,440 | 2,978,036 | 253,083 | 488,159 | 5,345,652 | 0 | 10,699,370 | | | 10,699,370 | 268 |
| 269 | **Proprietary** | | | | | | | | 2,533,524 | | 2,533,524 | 269 |
| 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 | 270 |
| 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 | 271 |
| 272 | | | | | | | | | | | | 272 |

***Continued on next page***

## 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 | MØ5 $ |
| Health | M32 |
| Highways | M44 |
| Transit subsidies | M94 93,800 |
| Libraries | M52 |
| Police protection | M62 |
| Sewerage | MØØ 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.

| | Amount - *Omit cents* | |
|---|---|---|
| Total salaries and wages paid | ZØØ $ | 3,290,236 |

## Part V DEBT OUTSTANDING, ISSUED, AND RETIRED

**A. Long-term debt**

| Purpose | Debt outstanding JULY 1, 2015 (a) | Debt during the fiscal year: Issued (b) | Debt during the fiscal year: Retired (c) | Debt Outstanding JUNE 30, 2016: General obligation (d) | TIF revenue (e) | Revenue (f) | Other (g) | Interest paid this year (h) |
|---|---|---|---|---|---|---|---|---|
| 1. Water utility | 19U $ 140,000 | 29U $ | 39U $ | 49U $ 115,000 | 49U $ | 49U $ | 49U $ | I91 $ 3,038 |
| 2. Sewer utility | 19U | 29U | 39U | 49U | 49U | 49U | 49U | I89 |
| 3. Electric utility | 19U | 29U | 39U | 49U | 49U | 49U | | I92 |
| 4. Gas utility | 19U | 29U | 39U | 49U | 49U | 49U | | I93 |
| 5. Transit-bus | 19U | 29U | 39U | 49U | 49U | 49U | | I94 |
| 6. Industrial Revenue | 19T | 24T | 34T | | 44T | 44T | | I89 |
| 7. Mortgage revenue | 19T | 24T | 34T | | 44T | 44T | | I89 |
| 8. TIF revenue | 19U | 29U | 39U | 49U | 49U | 49U | 49U | I89 |
| 9. Other-Specify | 19U | 29U | 39U | 49U | 49U | 49U | 49U | I89 |
| 10. General Obligation | 19U 12,500,000 | 29U 2,770,000 | 39U 925,000 | 49U 10,713,500 | 49U | 49U | 49U | I89 246,980 |
| 11. General Obligation-TIF | 19U 9,815,000 | 29U | 39U | 49U 7,959,500 | 49U | 49U | 49U | I89 207,335 |
| 12. General Obligation-WA | 19U 155,000 | 29U 175,000 | 39U | 49U 137,000 | 49U | 49U | 49U | I89 4,509 |
| 13. | 19U | 29U | 39U | 49U | 49U | 49U | 49U | I89 |
| 14. | 19U | 29U | 39U | 49U | 49U | 49U | 49U | I89 |
| **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

**Assessed Valuations by Levy Authority and County, AY2014/FY2016**

| | Amount - Omit cents | | | |
|---|---|---|---|---|
| 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: Bond and interest funds (a) | Bond construction funds (b) | Pension/retirement funds (c) | all other funds funds (d) | **Total** (e) |
|---|---|---|---|---|---|
| **Cash and investments -** Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude *value of real property.* | WØ1 $ | W31 $ 5,345,652 | | W61 7,887,242 | 13,232,894 V98 |

REMARKS

*Continued on next page*

DRAFT

**RESOLUTION NO. 16-**
City Council

**RESOLUTION APPROVING THE FY2015-2016 ANNUAL FINANCIAL REPORT**

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF HIAWATHA, IOWA, to approve and place on file the FY2015-2016 Annual Financial Report (Exhibit A) and to direct the Finance Director to forward required documents to the Office of Auditor of State, State of Iowa, and provide appropriate publication as required by law.

See attached Exhibit A

PASSED AND APPROVED this 16th day of November, 2016.

AYES:
NAYS:
ABSENT:

_____
Bill Bennett, Mayor

ATTEST:

_____
Kelly Kornegor, City Clerk