

**STATE OF IOWA**  
**2017**  
**FINANCIAL REPORT**  
**FISCAL YEAR ENDED**  
**JUNE 30, 2017**

**16209900100000**  
**City Manager/Clerk**  
**112 Second Avenue NE**  
**Belmond, Iowa 50421-1111**

**CITY OF** BELMOND, IOWA  
**DUE: December 1, 2017**

(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)
<b>Revenues and Other Financing Sources</b>				
Taxes levied on property	1,005,421		1,005,421	1,066,511
Less: Uncollected property taxes-levy year	0		0	0
<b>Net current property taxes</b>	1,005,421		1,005,421	1,066,511
Delinquent property taxes	0		0	0
TIF revenues	(13,788)		-13,788	2,244
Other city taxes	310,598	0	310,598	238,061
Licenses and permits	5,979	0	5,979	5,350
Use of money and property	20,593	12,698	33,291	22,080
Intergovernmental	556,670	0	556,670	649,234
Charges for fees and service	66,499	1,316,183	1,382,682	1,393,300
Special assessments	0	0	0	0
Miscellaneous	267,312	19,674	286,986	410,143
Other financing sources	297,160	6,133,323	6,430,483	1,221,062
<b>Total revenues and other sources</b>	2,516,444	7,481,878	9,998,322	5,007,985
<b>Expenditures and Other Financing Uses</b>				
Public safety	543,960	0	543,960	558,484
Public works	400,564	0	400,564	420,269
Health and social services	7,594	0	7,594	7,639
Culture and recreation	359,620	0	359,620	423,223
Community and economic development	11,121	0	11,121	81,500
General government	263,896	0	263,896	321,851
Debt service	367,946	0	367,946	377,772
Capital projects	1,194,976	0	1,194,976	1,340,107
<b>Total governmental activities expenditures</b>	3,149,677	0	3,149,677	3,530,845
Business type activities	0	1,410,125	1,410,125	1,532,539
<b>Total ALL expenditures</b>	3,149,677	1,410,125	4,559,802	5,063,384
Other financing uses, including transfers out	272,622	6,139,323	6,411,945	1,186,912
<b>Total ALL expenditures/And other financing uses</b>	3,422,299	7,549,448	10,971,747	6,250,296
<b>Excess revenues and other sources over (Under) Expenditures/And other financing uses</b>	-905,855	-67,570	-973,425	-1,242,311
Beginning fund balance July 1, 2016	3,064,824	784,917	3,849,741	3,849,737
Ending fund balance June 30, 2017	2,158,969	717,347	2,876,316	2,607,426

**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, 2017	Amount - Omit cents	Indebtedness at June 30, 2017	Amount - Omit cents
General obligation debt	\$ 2,575,312	Other long-term debt	\$ 0
Revenue debt	\$ 10,669,956	Short-term debt	\$ 0
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 5,255,552

**CERTIFICATION**

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

Signature of city clerk		Date Published/Posted	Mark (x) one
		10/05/2017	<input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk	Telephone	Area Code	Number
Lee Ann Waltzing	→	641	444-3386
Signature of Mayor or other City official (Name and Title)			Date signed
			10/2/2017

**PLEASE PUBLISH THIS PAGE ONLY**

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017						CITY OF BELMOND						SELECT ONLY ONE <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	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
1	<b>Section A - TAXES</b>											1				
2	<b>Taxes levied on property</b>	582,932	141,241		281,248			1,005,421			1,005,421	2				
3	Less: Uncollected property taxes - Levy year							0			0	3				
4	Net current property taxes	582,932	141,241		281,248	0		1,005,421		T01	1,005,421	4				
5	Delinquent property taxes							0		T01	0	5				
6	<b>Total property tax</b>	582,932	141,241		281,248	0	0	1,005,421			1,005,421	6				
7	<b>TIF revenues</b>			-13,788				-13,788		T01	-13,788	7				
8	<b>Other city taxes</b>															
8	Utility tax replacement excise taxes	21,370	5,165		10,439			36,974		T15	36,974	8				
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	17,306						17,306		T15	17,306	9				
10	Parimutuel wager tax							0		C30	0	10				
11	Gaming wager tax							0		C30	0	11				
12	Mobile home tax							0		T19	0	12				
13	Hotel/motel tax							0		T19	0	13				
14	Other local option taxes		256,318					256,318		T09	256,318	14				
15	<b>TOTAL OTHER CITY TAXES</b>	38,676	261,483	0	10,439	0	0	310,598	0		310,598	15				
16	<b>Section B - LICENSES AND PERMITS</b>	5,979						5,979		T29	5,979	16				
17	<b>Section C - USE OF MONEY AND PROPERTY</b>											17				
18	Interest	6,411	10,496			2,396		19,303	8,298	U20	27,601	18				
19	Rents and royalties	1,290						1,290	4,400	U40	5,690	19				
20	Other miscellaneous use of money and property							0		U20	0	20				
21								0			0	21				
22	<b>TOTAL USE OF MONEY AND PROPERTY</b>	7,701	10,496	0	0	2,396	0	20,593	12,698		33,291	22				
23												23				
24	<b>Section D - INTERGOVERNMENTAL</b>											24				
25												25				
26	<b>Federal grants and reimbursements</b>											26				
27	Federal grants							0		B89	0	27				
28	Community development block grants							0		B50	0	28				
29	Housing and urban development							0		B50	0	29				
30	Public assistance grants							0		B79	0	30				
31	Payment in lieu of taxes							0		B30	0	31				
32								0			0	32				
33	<b>Total Federal grants and reimbursements</b>	0	0	0	0	0	0	0	0		0	33				
34												34				
35												35				
36												36				
37												37				
38												38				
39												39				
40												40				

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF BELMOND		<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)			
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		294,965					294,965		C46	294,965	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	2,615						2,615		C89	2,615	49
50	Iowa Department of Transportation							0		C89	0	50
51	Iowa Department of Natural Resources	11,843	31,400					43,243		C89	43,243	51
52	Iowa Economic Development Authority							0		C89	0	52
53	CEBA grants	35,926	8,682		17,550			62,158		C89	62,158	53
54	Commercial & Industrial Replacement Claim	19,422	4,694		9,488			33,604		C89	33,604	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	69,806	339,741	0	27,038	0	0	436,585	0		436,585	60
61												61
62	Local grants and reimbursements											62
63	County contributions							0			0	63
64	Library service	29,767						29,767		D89	29,767	64
65	Township contributions							0		D89	0	65
66	Fire/EMT service	90,318						90,318		D89	90,318	66
67								0		D89	0	67
68								0			0	68
69								0			0	69
70	Total local grants and reimbursements	120,085	0	0	0	0	0	120,085	0		120,085	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	189,891	339,741	0	27,038	0	0	556,670	0		556,670	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	781,894	A91	781,894	73
74	Sewer							0	410,914	A80	410,914	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	61,676	A81	61,676	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF BELMONT		<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)			
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	61,699	A80	61,699	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees	407						407		A89	407	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	11,550						11,550		A03	11,550	98
99	Library charges							0		A89	0	99
100	Park, recreation, and cultural charges	40,469						40,469		A61	40,469	100
101	Animal control charges	575						575		A89	575	101
102	Other charges - Specify		13,498					13,498			13,498	102
103								0			0	103
104	TOTAL CHARGES FOR SERVICE	53,001	13,498	0	0	0	0	66,499	1,316,183		1,382,682	104
105												105
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106
107	Section G - MISCELLANEOUS											107
108	Contributions	111,714	13,074			92,506	350	217,644		U99	217,644	108
109	Deposits and sales/fuel tax refunds	6,470						6,470	5,512	U99	11,982	109
110	Sale of property and merchandise	29,966						29,966	14,062	U11	44,028	110
111	Fines	13,182						13,182		U30	13,182	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - Specify							0			0	113
114	Petty Cash	50						50	100		150	114
115								0			0	115
116								0			0	116
117								0			0	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	161,382	13,074	0	0	92,506	350	267,312	19,674		286,986	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF BELMOND		<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)			
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	1,039,562	779,533	-13,788	318,725	94,902	350	2,219,284	1,348,555		3,567,839	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales	18,538						18,538		NR	18,538	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	184,291	29,731		44,670	8,000		266,692	6,133,323		6,400,015	127
128	Internal TIF loans and transfers in			11,930				11,930			11,930	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	202,829	29,731	11,930	44,670	8,000	0	297,160	6,133,323		6,430,483	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	1,242,391	809,264	-1,858	363,395	102,902	350	2,516,444	7,481,878		9,998,322	132
133												133
134	Beginning fund balance July 1, 2016	343,922	1,403,467	13,788	12,688	1,227,228	63,731	3,064,824	784,917		3,849,741	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	1,586,313	2,212,731	11,930	376,083	1,330,130	64,081	5,581,268	8,266,795		13,848,063	136
137												137
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Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017					CITY OF BELMOND		<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.
1	<b>Section A — PUBLIC SAFETY</b>											1
2	Police department/Crime prevention — Current operation	284,990	38,650					323,640		E62	323,640	2
3	Purchase of land and equipment	14,055						14,055		G62	14,055	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	85,247						85,247		E89	85,247	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	26,649	570					27,219		E24	27,219	13
14	Purchase of land and equipment	93,642						93,642		G24	93,642	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	7						7		E66	7	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	150						150		E32	150	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	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	<b>TOTAL PUBLIC SAFETY</b>	<b>504,740</b>	<b>39,220</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>543,960</b>			<b>543,960</b>	<b>40</b>

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF BELMOND		<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	1,203	204,703					205,906		E44	205,906	42
43	Purchase of land and equipment	11,200						11,200		G44	11,200	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		46,379					46,379		E44	46,379	48
49	Traffic control safety — Current operation		1,589					1,589		E44	1,589	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		36,909					36,909		E44	36,909	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		2,425					2,425		E81	2,425	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation	3,352						3,352		E01	3,352	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	16,592						16,592		E89	16,592	65
66	Purchase of land and equipment	76,212						76,212		G89	76,212	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	108,559	292,005		0	0	0	400,564			400,564	80

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF BELMOND			<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.	
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)		
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	5,955						5,955		E32	5,955	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	1,639						1,639		E79	1,639	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	7,594	0		0	0	0	7,594			7,594	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, 2017 -- Continued					CITY OF BELMOND		<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)			
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	125,738						125,738		E52	125,738	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	25,389	37,331					62,720		E61	62,720	127
128	Purchase of land and equipment	44,223						44,223		G61	44,223	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	80,570						80,570		E61	80,570	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	14,927	1,425					16,352		E03	16,352	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	25,846	4,171					30,017		E61	30,017	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	316,693	42,927		0	0	0	359,620			359,620	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	7,843	2,893	385				11,121		E89	11,121	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							0		E29	0	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	7,843	2,893	385	0	0	0	11,121			11,121	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF BELMOND		<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)		(i)	
159	Section F -- GENERAL GOVERNMENT											159
160	Mayor, council and city manager -- Current operation	29,881	380					30,261		E29	30,261	160
161	Purchase of land and equipment		5,554					5,554		G29	5,554	161
162	Clerk, Treasurer, financial administration -- Current operation	99,696						99,696		E23	99,696	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections -- Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney -- Current operation	5,493						5,493		E25	5,493	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings -- Current operation	15,607						15,607		E31	15,607	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability -- Current operation	87,204						87,204		E89	87,204	171
172	Other general government -- Current operation	20,081						20,081		E89	20,081	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	257,962	5,934	0	0	0	0	263,896			263,896	176
177	Section G -- DEBT SERVICE							0			0	177
178	Fire Truck				44,670			44,670			44,670	178
179	Streets				323,276			323,276			323,276	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	367,946	0	0	367,946			367,946	182
183	Section H -- REGULAR CAPITAL PROJECTS -- Specify										0	183
184	Streets					1,126,529		1,126,529			1,126,529	184
185	Swimming Pool					68,447		68,447			68,447	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0		0	1,194,976	0	1,194,976			1,194,976	187
188	-- TIF CAPITAL PROJECTS -- Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	1,194,976	0	1,194,976			1,194,976	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	1,203,391	382,979	385	367,946	1,194,976	0	3,149,677			3,149,677	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, 2017 -- Continued						CITY OF BELMOND		<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)	(g)	(h)		(i)	
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								388,667	E91	388,667	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								275,002	E80	275,002	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								62,792	E81	62,792	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								19,388	E80	19,388	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, 2017 -- Continued						CITY OF BELMOND		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	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								664,276		664,276	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								1,410,125		1,410,125	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	1,203,391	382,979	385	367,946	1,194,976	0	3,149,677	1,410,125		4,559,802	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	5,000	255,692					260,692	6,139,323		6,400,015	255
256	Internal TIF loans/repayments and transfers out	385		11,545				11,930			11,930	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	5,385	255,692	11,545	0	0	0	272,622	6,139,323		6,411,945	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	1,208,776	638,671	11,930	367,946	1,194,976	0	3,422,299	7,549,448		10,971,747	259
260												260
261	Ending fund balance June 30, 2017:											261
262	Governmental:											262
263	Nonspendable				8,137		64,081	72,218			72,218	263
264	Restricted		1,234,068					1,234,068			1,234,068	264
265	Committed							0			0	265
266	Assigned		339,992			135,154		475,146			475,146	266
267	Unassigned	377,537						377,537			377,537	267
268	Total Governmental	377,537	1,574,060	0	8,137	135,154	64,081	2,158,969			2,158,969	268
269	Proprietary								717,347		717,347	269
270	Total ending fund balance June 30, 2017	377,537	1,574,060	0	8,137	135,154	64,081	2,158,969	717,347		2,876,316	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	1,586,313	2,212,731	11,930	376,083	1,330,130	64,081	5,581,268	8,266,795		13,848,063	271
272												272

<b>Part III</b>	<b>INTERGOVERNMENTAL EXPENDITURES</b> <span style="float: right;"><b>CITY OF BELMOND</b></span> 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>																																				
		<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:30%;">Purpose</td> <td style="width:70%;">Amount paid to other local governments</td> </tr> <tr><td>Correction.....</td><td>M05 \$</td></tr> <tr><td>Health.....</td><td>M32</td></tr> <tr><td>Highways.....</td><td>M44</td></tr> <tr><td>Transit subsidies.....</td><td>M94</td></tr> <tr><td>Libraries.....</td><td>M52</td></tr> <tr><td>Police protection.....</td><td>M62</td></tr> <tr><td>Sewerage.....</td><td>M80</td></tr> <tr><td>Sanitation.....</td><td>M81</td></tr> <tr><td>All other.....</td><td>M89 \$</td></tr> </table>				Purpose	Amount paid to other local governments	Correction.....	M05 \$	Health.....	M32	Highways.....	M44	Transit subsidies.....	M94	Libraries.....	M52	Police protection.....	M62	Sewerage.....	M80	Sanitation.....	M81	All other.....	M89 \$			<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:30%;">Purpose</td> <td style="width:70%;">Amount paid to State</td> </tr> <tr><td>Highways.....</td><td>L44 \$</td></tr> <tr><td>All other.....</td><td>L89 \$</td></tr> </table>				Purpose	Amount paid to State	Highways.....	L44 \$	All other.....	L89 \$
Purpose	Amount paid to other local governments																																				
Correction.....	M05 \$																																				
Health.....	M32																																				
Highways.....	M44																																				
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Libraries.....	M52																																				
Police protection.....	M62																																				
Sewerage.....	M80																																				
Sanitation.....	M81																																				
All other.....	M89 \$																																				
Purpose	Amount paid to State																																				
Highways.....	L44 \$																																				
All other.....	L89 \$																																				
<b>Part IV</b>	<b>SALARIES AND WAGES</b> 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.....										Z00 \$	690,203																										
<b>Part V</b>	<b>DEBT OUTSTANDING, ISSUED, AND RETIRED</b>																																				
<b>A. Long-term debt</b>		Debt during the fiscal year		Debt Outstanding JUNE 30, 2017				Interest paid this year																													
Purpose	Debt outstanding JULY 1, 2016 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	(h)																													
1. Water utility	19U \$ 5,694,000	29U \$	39U \$ 301,000	49U \$	49U \$	49U \$ 5,393,000	49U \$	191 \$	170,820																												
2. Sewer utility	19U 5,369,527	29U	39U 92,570	49U	49U	49U 5,276,956	49U	189	99,886																												
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 Streets 2003	19U 430,000	29U	39U 146,808	49U 243,192	49U	49U	49U	189	5,986																												
10. Streets 2007	19U 823,000	29U	39U 83,880	49U 739,120	49U	49U	49U	189	18,066																												
Streets 2015	19U	29U	39U	49U	49U	49U	49U	189																													
11. Fire Truck	19U 1,369,308	29U	39U 28,000	49U 1,353,000	49U	49U	49U	189	40,537																												
12.	19U 280,000	29U	39U 40,000	49U 240,000	49U	49U	49U	189	4,670																												
13.	19U	29U	39U	49U	49U	49U	49U	189																													
14.	19U	29U	39U	49U	49U	49U	49U	189																													
<b>Total long-term debt</b>	<b>13,965,835</b>	<b>0</b>	<b>692,258</b>	<b>2,575,312</b>	<b>0</b>	<b>10,669,956</b>	<b>0</b>	<b>339,965</b>																													
<b>B. Short-term debt</b>		Outstanding as of JULY 1, 2016				Amount - Omit cents																															
		61V \$				0																															
		Outstanding as of JUNE 30, 2017				64V \$																															
						0																															
<b>Part VI</b>	<b>DEBT LIMITATION FOR GENERAL OBLIGATION BONDS</b>				Amount - Omit cents																																
<b>Assessed Valuations by Levy Authority and County, AY2015/FY2017</b>																																					
Actual valuation -- January 1, 2015					\$	<b>105,111,049</b>	<b>x .05 = \$</b>	<b>5,255,552</b>																													
<b>Part VII</b>	<b>CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2017</b>																																				
Type of asset	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)																																
<b>Cash and investments</b> - 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																																		
	\$	\$	2,876,315			<b>2,876,315</b>																															
REMARKS																																					