

STATE OF IOWA
2015
FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2015

HIAWATHA
CITY OF HIAWATHA , IOWA
DUE: December 1, 2015

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**
Auditor of State
State Capitol Building
Des Moines, IA 50319-0004

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	5,162,938		5,162,938	5,242,477
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	5,162,938		5,162,938	5,242,477
Delinquent property taxes	0		0	0
TIF revenues	1,979,524		1,979,524	2,030,582
Other city taxes	984,061	0	984,061	1,094,685
Licenses and permits	178,331	0	178,331	124,250
Use of money and property	63,632	26,065	89,697	51,800
Intergovernmental	1,258,006	0	1,258,006	1,158,744
Charges for fees and service	523,558	2,210,713	2,734,271	2,674,902
Special assessments	20,690	0	20,690	15,000
Miscellaneous	158,472	627,801	786,273	215,803
Other financing sources	6,975,104	116,230	7,091,334	7,228,655
Total revenues and other sources	17,304,316	2,980,809	20,285,125	19,836,898
Expenditures and Other Financing Uses				
Public safety	2,725,544	0	2,725,544	2,929,799
Public works	702,682	0	702,682	732,856
Health and social services	20,000	0	20,000	24,000
Culture and recreation	964,020	0	964,020	1,045,094
Community and economic development	318,977	0	318,977	510,825
General government	1,128,274	0	1,128,274	1,240,843
Debt service	4,513,864	0	4,513,864	4,767,766
Capital projects	3,323,705	0	3,323,705	4,473,700
Total governmental activities expenditures	13,697,066	0	13,697,066	15,724,883
Business type activities	0	2,657,849	2,657,849	2,160,690
Total ALL expenditures	13,697,066	2,657,849	16,354,915	17,885,573
Other financing uses, including transfers out	3,053,230	123,730	3,176,960	3,303,655
Total ALL expenditures/And other financing uses	16,750,296	2,781,579	19,531,875	21,189,228
Excess revenues and other sources over (Under) Expenditures/And other financing uses	554,020	199,230	753,250	-1,352,330
Beginning fund balance July 1, 2014	10,637,352	1,864,317	12,501,669	10,637,901
Ending fund balance June 30, 2015	11,191,372	2,063,547	13,254,919	9,285,571

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, 2015	Amount - Omit cents	Indebtedness at June 30, 2015	Amount - Omit cents
General obligation debt	\$ 19,390,000	Other long-term debt	\$ 0
Revenue debt	\$ 0	Short-term debt	\$ 0
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 27,459,436

CERTIFICATION

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

Signature of city clerk		Date Published/Posted	Mark (x) one	
		11-20-15	<input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk	Telephone	Area Code	Number	Extension
Cindy Kudrna, Finance Director	→	319	393-1515	522
Signature of Mayor or other City official (Name and Title)			Date signed	
			11/19/2015	

PLEASE PUBLISH THIS PAGE ONLY

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015						CITY OF HIAWATHA						<input type="checkbox"/> GAAP Indicate by entering an X in the appropriate box on this sheet ONLY		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
1	Section A - TAXES											1				
2	Taxes levied on property	2,725,216	880,824		1,556,898			5,162,938			5,162,938	2				
3	Less: Uncollected property taxes - Levy year							0			0	3				
4	Net current property taxes	2,725,216	880,824		1,556,898	0		5,162,938		T01	5,162,938	4				
5	Delinquent property taxes							0		T01	0	5				
6	Total property tax	2,725,216	880,824		1,556,898	0	0	5,162,938			5,162,938	6				
7	TIF revenues			1,979,524				1,979,524		T01	1,979,524	7				
8	Other city taxes							0		T15	0	8				
9	Utility tax replacement excise taxes	67,857						67,857		T15	67,857	9				
10	Parimutuel wager tax							0		C30	0	10				
11	Gaming wager tax							0		C30	0	11				
12	Mobile home tax	17,240	5,518		8,468			31,226		T19	31,226	12				
13	Hotel/motel tax							0		T19	0	13				
14	Other local option taxes		884,978					884,978		T09	884,978	14				
15	TOTAL OTHER CITY TAXES	85,097	890,496	0	8,468	0	0	984,061	0		984,061	15				
16	Section B - LICENSES AND PERMITS	178,331						178,331		T29	178,331	16				
17	Section C - USE OF MONEY AND PROPERTY											17				
18	Interest	6,879	1,921	42	65	299		9,206	4,906	U20	14,112	18				
19	Rents and royalties	54,426						54,426	21,159	U40	75,585	19				
20	Other miscellaneous use of money and property							0		U20	0	20				
21								0			0	21				
22	TOTAL USE OF MONEY AND PROPERTY	61,305	1,921	42	65	299	0	63,632	26,065		89,697	22				
23												23				
24	Section D - INTERGOVERNMENTAL											24				
25												25				
26	Federal grants and reimbursements											26				
27	Federal grants	41,668						41,668		B89	41,668	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	41,668	0	0	0	0	0	41,668	0		41,668	33				
34												34				
35												35				
36												36				
37												37				
38												38				
39												39				
40												40				

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Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued					CITY OF HIAWATHA		<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.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		730,373					730,373		C46	730,373	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	75,567				30,827		106,394		C89	106,394	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	149,164	48,257		71,934			269,355		C89	269,355	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	224,731	778,630	0	71,934	30,827	0	1,106,122	0		1,106,122	60
61												61
62	Local grants and reimbursements											62
63	County contributions	58,922						58,922			58,922	63
64	Library service	31,294						31,294		D89	31,294	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	110,216	0	0	0	0	0	110,216	0		110,216	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	376,615	778,630	0	71,934	30,827	0	1,258,006	0		1,258,006	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	1,218,763	A91	1,218,763	73
74	Sewer							0	880,788	A8Ø	880,788	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

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF HIAWATHA		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0	111,162	A80	111,162	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees	3,617						3,617		A89	3,617	90
91	Prisoner care							0		A89	0	91
92	Fire service charges	799						799		A89	799	92
93	Ambulance charges	418,917						418,917		A89	418,917	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	30,858						30,858		A61	30,858	100
101	Animal control charges							0		A89	0	101
102	Other charges - <i>Specify</i>	9,535	2,750		24,868	32,214		69,367			69,367	102
103								0			0	103
104	TOTAL CHARGES FOR SERVICE	463,726	2,750	0	24,868	32,214	0	523,558	2,210,713		2,734,271	104
105												105
106	Section F - SPECIAL ASSESSMENTS				330	20,360		20,690		U01	20,690	106
107	Section G - MISCELLANEOUS											107
108	Contributions	16,198	14,907			5,702		36,807	10,399	U99	47,206	108
109	Deposits and sales/fuel tax refunds	3,226						3,226	21,882	U99	25,108	109
110	Sale of property and merchandise	3,651						3,651		U11	3,651	110
111	Fines	87,647						87,647		U30	87,647	111
112	Internal service charges							0	543,603	NR	543,603	112
113	Other miscellaneous - <i>Specify</i>	25,367	1,774					27,141	51,917		79,058	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	136,089	16,681	0	0	5,702	0	158,472	627,801		786,273	120

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued					CITY OF HIAWATHA		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	4,026,379	2,571,302	1,979,566	1,662,563	89,402	0	10,329,212	2,864,579		13,193,791	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales	29,000				950		29,950		NR	29,950	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)				1,205,000	2,679,424		3,884,424		NR	3,884,424	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans	87,476	244,725			990,000		1,322,201	116,230		1,438,431	127
128	Internal TIF loans and transfers in				1,738,529			1,738,529			1,738,529	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	116,476	244,725	0	2,943,529	3,670,374	0	6,975,104	116,230		7,091,334	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	4,142,855	2,816,027	1,979,566	4,606,092	3,759,776	0	17,304,316	2,980,809		20,285,125	132
133												133
134	Beginning fund balance July 1, 2014	1,288,493	3,599,845	205,974	337,433	5,205,607		10,637,352	1,864,317		12,501,669	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	5,431,348	6,415,872	2,185,540	4,943,525	8,965,383	0	27,941,668	4,845,126		32,786,794	136
137												137
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Part II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 CITY OF HIAWATHA							<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	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	1,019,285	464,057					1,483,342		E62	1,483,342	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	17,632						17,632		E89	17,632	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	304,746	121,942					426,688		E24	426,688	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	308,241	95,238					403,479		E32	403,479	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation	259,695	114,557					374,252		E66	374,252	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	10,285						10,285		E32	10,285	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation	9,866						9,866		E89	9,866	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	1,929,750	795,794	0	0	0	0	2,725,544			2,725,544	40

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued					CITY OF HIAWATHA		<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.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation		497,432					497,432		E44	497,432	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		75,562					75,562		E44	75,562	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		53,428					53,428		E44	53,428	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	76,260						76,260		E89	76,260	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	76,260	626,422	0	0	0	0	702,682			702,682	80

Part II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued							CITY OF HIAWATHA		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation	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	0	20,000			20,000	103
104												104
105												105
106												106
107												107
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120												120

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued					CITY OF HIAWATHA					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.			
121	Section D — CULTURE AND RECREATION											121			
122	Library services — Current operation	514,387	133,441					647,828		E52	647,828	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	147,178	31,121					178,299		E61	178,299	127			
128	Purchase of land and equipment							0		G61	0	128			
129	Construction							0		F61	0	129			
130	Recreation — Current operation	104,112	19,532					123,644		E61	123,644	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	12,713	1,536					14,249		E61	14,249	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	778,390	185,630	0	0	0	0	964,020			964,020	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	56		317,603				317,659		E89	317,659	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	1,318						1,318		E29	1,318	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	1,374	0	317,603	0	0	0	318,977			318,977	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, 2014 -- Continued					CITY OF HIAWATHA		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	146,176	38,790					184,966		E29	184,966	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	221,942	69,576					291,518		E23	291,518	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	59,723						59,723		E25	59,723	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	338,402	63,195					401,597		E31	401,597	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	91,024						91,024		E89	91,024	171
172	Other general government — Current operation	76,355	23,091					99,446		E89	99,446	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	933,622	194,652	0	0	0	0	1,128,274			1,128,274	176
177	Section G — DEBT SERVICE											
178					4,513,864			4,513,864			4,513,864	177
179								0			0	178
180								0			0	179
181								0			0	180
182	TOTAL DEBT SERVICE	0	0	0	4,513,864	0	0	4,513,864			4,513,864	181
183	Section H — REGULAR CAPITAL PROJECTS — Specify											182
184						2,351,300		2,351,300			2,351,300	183
185								0			0	184
186								0			0	185
187	Subtotal Regular Capital Projects	0	0	0	0	2,351,300	0	2,351,300			2,351,300	186
188	— TIF CAPITAL PROJECTS — Specify											187
189						972,405		972,405			972,405	188
190								0			0	189
191								0			0	190
192	Subtotal TIF Capital Projects	0	0	0	0	972,405	0	972,405			972,405	191
193	TOTAL CAPITAL PROJECTS	0	0	0	0	3,323,705	0	3,323,705			3,323,705	192
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	3,739,396	1,802,498	317,603	4,513,864	3,323,705	0	13,697,066			13,697,066	193
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											194
196												195

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued						CITY OF HIAWATHA					<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.			
197	Section I — BUSINESS TYPE ACTIVITIES											197			
198	Water — Current operation							1,153,544	E91	1,153,544	198				
199	Purchase of land and equipment								G91	0	199				
200	Construction								F91	0	200				
201	Sewer and sewage disposal — Current operation							746,820	E80	746,820	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							36,785	E80	36,785	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, 2014 -- Continued					CITY OF HIAWATHA					<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								552,368	E89	552,368	238			
239	Purchase of land and equipment									G89	0	239			
240	Construction									F89	0	240			
241											0	241			
242	Enterprise Debt Service										0	242			
243	Enterprise Capital Projects								168,332		168,332	243			
244	Enterprise TIF Capital Projects										0	244			
245	Internal service funds — Specify										0	245			
246											0	246			
247											0	247			
248											0	248			
249											0	249			
250											0	250			
251	TOTAL BUSINESS TYPE ACTIVITIES								2,657,849		2,657,849	251			
252												252			
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	3,739,396	1,802,498	317,603	4,513,864	3,323,705	0	13,697,066	2,657,849		16,354,915	253			
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254			
255	Regular transfers out	162,725	1,151,976					1,314,701	123,730		1,438,431	255			
256	Internal TIF loans/repayments and transfers out			1,738,529				1,738,529			1,738,529	256			
257								0			0	257			
258	TOTAL OTHER FINANCING USES	162,725	1,151,976	1,738,529	0	0	0	3,053,230	123,730		3,176,960	258			
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	3,902,121	2,954,474	2,056,132	4,513,864	3,323,705	0	16,750,296	2,781,579		19,531,875	259			
260												260			
261	Ending fund balance June 30, 2015:											261			
262	Governmental:											262			
263	Nonspendable							0			0	263			
264	Restricted		3,461,398	129,408				3,590,806			3,590,806	264			
265	Committed							0			0	265			
266	Assigned				429,661	5,641,678		6,071,339			6,071,339	266			
267	Unassigned	1,529,227						1,529,227			1,529,227	267			
268	Total Governmental	1,529,227	3,461,398	129,408	429,661	5,641,678	0	11,191,372			11,191,372	268			
269	Proprietary								2,063,547		2,063,547	269			
270	Total ending fund balance June 30, 2015	1,529,227	3,461,398	129,408	429,661	5,641,678	0	11,191,372	2,063,547		13,254,919	270			
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	5,431,348	6,415,872	2,185,540	4,943,525	8,965,383	0	27,941,668	4,845,126		32,786,794	271			
272												272			

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 76,260
Libraries.....	M52
Police protection.....	M62
Sewerage.....	M80 694,162
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 \$	
		3,243,980

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 164,000	29U \$	39U \$	49U \$ 140,000	49U \$	49U \$	49U \$	191 \$ 7,118
2. Sewer utility	19U	29U	39U	49U	49U	49U	49U	189
3. Electric utility	19U	29U	39U	49U	49U	49U	49U	192
4. Gas utility	19U	29U	39U	49U	49U	49U	49U	193
5. Transit-bus	19U	29U	39U	49U	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 12,691,750	29U 2,005,000	39U 1,327,250	49U 10,995,000	49U	49U	49U	189 232,683
11. General Obligation-TIF	19U 10,428,250	29U 1,715,000	39U 267,750	49U 8,100,000	49U	49U	49U	189 225,213
12. General Obligation-WA	19U 175,000	29U	39U	49U 155,000	49U	49U	49U	189 4,868
13.	19U	29U	39U	49U	49U	49U	49U	189
14.	19U	29U	39U	49U	49U	49U	49U	189
Total long-term debt	23,459,000	3,720,000	1,595,000	19,390,000	0	0	0	469,882

B. Short-term debt	Amount - Omit cents	
Outstanding as of JULY 1, 2014	61V \$	
Outstanding as of JUNE 30, 2015	64V \$	

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

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

Amount - Omit cents		
\$	549,188,724	x .05 = \$ 27,459,436

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude <i>value of real property.</i>	W01	W31		W61	
	\$	\$ 5,810,011		7,444,908	13,254,919

REMARKS V98