

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

16206290100000
CITY CLERK
329 KEOMAH VILLAGE
OSKALOOSA, IOWA 52577 9672

CITY OF KEOMAH VILLAGE, IOWA
DUE: December 1, 2016

(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	14,130		14,130	14,129
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	14,130		14,130	14,129
Delinquent property taxes	0		0	
TIF revenues	0		0	
Other city taxes	7,636	0	7,636	8,246
Licenses and permits	75	0	75	125
Use of money and property	360	0	360	125
Intergovernmental	10,381	1,253	11,634	9,500
Charges for fees and service	0	10,754	10,754	10,684
Special assessments	0	0	0	0
Miscellaneous	26,178	0	26,178	41,331
Other financing sources	0	0	0	0
Total revenues and other sources	58,760	12,007	70,767	84,140
Expenditures and Other Financing Uses				
Public safety	6,837	0	6,837	9,040
Public works	32,450	0	32,450	32,826
Health and social services	0	0	0	0
Culture and recreation	757	0	757	757
Community and economic development	200	0	200	400
General government	15,628	0	15,628	17,036
Debt service	0	0	0	0
Capital projects	0	0	0	0
Total governmental activities expenditures	55,872	0	55,872	60,059
Business type activities	0	5,358	5,358	6,105
Total ALL expenditures	55,872	5,358	61,230	66,164
Other financing uses, including transfers out	0	0	0	
Total ALL expenditures/And other financing uses	55,872	5,358	61,230	66,164
Excess revenues and other sources over (Under) Expenditures/And other financing uses	2,888	6,649	9,537	17,976
Beginning fund balance July 1, 2015	62,227	14,198	76,425	76,425
Ending fund balance June 30, 2016	65,115	20,847	85,962	94,401

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	\$ 0	Other long-term debt	\$ 0
Revenue debt	\$ 0	Short-term debt	\$ 0
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 355,701

CERTIFICATION

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

Signature of city clerk	Date Published/Posted	Mark (x) one
	10/21/2016	<input type="checkbox"/> Date Published <input checked="" type="checkbox"/> Date Posted
Printed name of city clerk	Area Code	Number
CAROL SCHILLER	641	504-0118
Signature of Mayor or other City official (Name and Title)	Telephone	Extension
	→	
		Date signed
		10/21/2016

PLEASE PUBLISH THIS PAGE ONLY

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016					CITY OF KEOMAH VILLAGE					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.	
1	Section A - TAXES											1	
2	Taxes levied on property	14,130						14,130			14,130	2	
3	Less: Uncollected property taxes - Levy year							0			0	3	
4	Net current property taxes	14,130	0		0	0		14,130		T01	14,130	4	
5	Delinquent property taxes							0		T01	0	5	
6	Total property tax	14,130	0		0	0	0	14,130			14,130	6	
7	TIF revenues							0		T01	0	7	
	Other city taxes												
8	Utility tax replacement excise taxes	365						365		T15	365	8	
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9	
10	Parimutuel wager tax							0		C30	0	10	
11	Gaming wager tax							0		C30	0	11	
12	Mobile home tax							0		T19	0	12	
13	Hotel/motel tax							0		T19	0	13	
14	Other local option taxes	7,271						7,271		T09	7,271	14	
15	TOTAL OTHER CITY TAXES	7,636	0	0	0	0	0	7,636	0		7,636	15	
16	Section B - LICENSES AND PERMITS	75						75		T29	75	16	
17	Section C - USE OF MONEY AND PROPERTY											17	
18	Interest	360						360		U20	360	18	
19	Rents and royalties							0		U40	0	19	
20	Other miscellaneous use of money and property							0		U20	0	20	
21								0			0	21	
22	TOTAL USE OF MONEY AND PROPERTY	360	0	0	0	0	0	360	0		360	22	
23												23	
24	Section D - INTERGOVERNMENTAL											24	
25												25	
26	Federal grants and reimbursements											26	
27	Federal grants							0		B89	0	27	
28	Community development block grants							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	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, 2016 -- Continued					CITY OF KEOMAH VILLAGE					<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		10,381					10,381		C46	10,381	44			
45												45			
46												46			
47												47			
48	Other state grants and reimbursements											48			
49	State grants							0	1,253	C89	1,253	49			
50	Iowa Department of Transportation							0		C89	0	50			
51	Iowa Department of Natural Resources							0		C89	0	51			
52	Iowa Economic Development Authority							0		C89	0	52			
53	CEBA grants							0		C89	0	53			
54	Commercial & Industrial Replacement Claim							0		C89	0	54			
55								0			0	55			
56								0			0	56			
57								0			0	57			
58								0			0	58			
59								0			0	59			
60	Total state	0	10,381	0	0	0	0	10,381	1,253		11,634	60			
61												61			
62	Local grants and reimbursements											62			
63	County contributions							0			0	63			
64	Library service							0		D89	0	64			
65	Township contributions							0		D89	0	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	0	0	0	0	0	0	0	0		0	70			
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	0	10,381	0	0	0	0	10,381	1,253		11,634	71			
72	Section E - CHARGES FOR FEES AND SERVICE											72			
73	Water							0		A91	0	73			
74	Sewer							0	10,754	A80	10,754	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		A81	0	79			
80	Hospital							0		A36	0	80			

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF KEOMAH VILLAGE					<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			A80	0	87			
88	Other:											88			
89	Nursing home						0			A89	0	89			
90	Police service fees						0			A89	0	90			
91	Prisoner care						0			A89	0	91			
92	Fire service charges						0			A89	0	92			
93	Ambulance charges						0			A89	0	93			
94	Sidewalk street repair charges						0			A44	0	94			
95	Housing and urban renewal charges						0			A50	0	95			
96	River port and terminal fees						0			A87	0	96			
97	Public scales						0			A89	0	97			
98	Cemetery charges						0			A03	0	98			
99	Library charges						0			A89	0	99			
100	Park, recreation, and cultural charges						0			A61	0	100			
101	Animal control charges						0			A89	0	101			
102	Other charges - <i>Specify</i>						0				0	102			
103							0				0	103			
104	TOTAL CHARGES FOR SERVICE	0	0	0	0	0	0		10,754		10,754	104			
105												105			
106	Section F - SPECIAL ASSESSMENTS						0			U01	0	106			
107	Section G - MISCELLANEOUS											107			
108	Contributions						0			U99	0	108			
109	Deposits and sales/fuel tax refunds						0			U99	0	109			
110	Sale of property and merchandise	24,630					24,630			U11	24,630	110			
111	Fines						0			U30	0	111			
112	Internal service charges						0			NR	0	112			
113	Other miscellaneous - <i>Specify</i>						0				0	113			
114	Mahaska Communication Group Franchise Refund	1,368					1,368				1,368	114			
115	Beautification Fund	180					180				180	115			
116							0				0	116			
117							0				0	117			
118							0				0	118			
119							0				0	119			
120	TOTAL MISCELLANEOUS	26,178	0	0	0	0	26,178		0		26,178	120			

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF KEOMAH VILLAGE						<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 (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)							
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	48,379	10,381	0	0	0	0	58,760	12,007		70,767	121		
122												122		
123	Section H - OTHER FINANCING SOURCES											123		
124	Proceeds of capital asset sales							0		NR	0	124		
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR	0	125		
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126		
127	Regular transfers in and interfund loans							0			0	127		
128	Internal TIF loans and transfers in							0			0	128		
129								0			0	129		
130								0			0	130		
131	TOTAL OTHER FINANCING SOURCES	0	0	0	0	0	0	0	0		0	131		
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	48,379	10,381	0	0	0	0	58,760	12,007		70,767	132		
133												133		
134	Beginning fund balance July 1, 2015	43,926	18,301					62,227	14,198		76,425	134		
135												135		
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	92,305	28,682	0	0	0	0	120,987	26,205		147,192	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		

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016					CITY OF KEOMAH VILLAGE					<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							0		E62	0	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	6,837						6,837		E24	6,837	13			
14	Purchase of land and equipment							0		G24	0	14			
15	Construction							0		F24	0	15			
16	Ambulance — Current operation							0		E32	0	16			
17	Purchase of land and equipment							0		G32	0	17			
18	Building inspections — Current operation							0		E66	0	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							0		E32	0	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	TOTAL PUBLIC SAFETY	6,837	0				0	6,837			6,837	40			

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF KEOMAH VILLAGE		<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	18,190	10,381					28,571		E44	28,571	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	2,279						2,279		E44	2,279	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	1,600						1,600		E44	1,600	52	
53	Purchase of land and equipment							0		G44	0	53	
54	Highway engineering — Current operation							0		E44	0	54	
55	Purchase of land and equipment							0		G44	0	55	
56	Construction							0		F44	0	56	
57	Street cleaning — Current operation							0		E81	0	57	
58	Purchase of land and equipment							0		G81	0	58	
59	Airport (if not an enterprise) — Current operation							0		E01	0	59	
60	Purchase of land and equipment							0		G01	0	60	
61	Construction							0		F01	0	61	
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62	
63	Purchase of land and equipment							0		G81	0	63	
64	Construction							0		F81	0	64	
65	Other public works — Current operation							0		E89	0	65	
66	Purchase of land and equipment							0		G89	0	66	
67	Construction							0		F89	0	67	
68								0			0	68	
69								0			0	69	
70								0			0	70	
71								0			0	71	
72								0			0	72	
73								0			0	73	
74								0			0	74	
75								0			0	75	
76								0			0	76	
77								0			0	77	
78								0			0	78	
79								0			0	79	
80	TOTAL PUBLIC WORKS	22,069	10,381		0	0	0	32,450			32,450	80	

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF KEOMAH VILLAGE		<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							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0					0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
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115												115
116												116
117												117
118												118
119												119
120												120

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF KEOMAH VILLAGE					<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	757						757		E52	757	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							0		E61	0	127			
128	Purchase of land and equipment							0		G61	0	128			
129	Construction							0		F61	0	129			
130	Recreation — Current operation							0		E61	0	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							0		E61	0	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	757	0			0	0	757			757	139			
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140			
141	Community beautification — Current operation	200						200		E89	200	141			
142	Purchase of land and equipment							0		G89	0	142			
143	Economic development — Current operation							0		E89	0	143			
144	Purchase of land and equipment							0		G89	0	144			
145	Housing and urban renewal — Current operation							0		E50	0	145			
146	Purchase of land and equipment							0		G50	0	146			
147	Construction							0		F50	0	147			
148	Planning and zoning — Current operation							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	200	0	0	0	0	0	200			200	154			
155												155			
156												156			
157												157			
158												158			

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF KEOMAH VILLAGE					<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							0		E29	0	160			
161	Purchase of land and equipment							0		G29	0	161			
162	Clerk, Treasurer, financial administration -- Current operation	3,000						3,000		E23	3,000	162			
163	Purchase of land and equipment							0		G23	0	163			
164	Elections -- Current operation	1,054						1,054		E89	1,054	164			
165	Purchase of land and equipment							0		G89	0	165			
166	Legal services and city attorney -- Current operation	1,232						1,232		E25	1,232	166			
167	Purchase of land and equipment							0		G25	0	167			
168	City hall and general buildings -- Current operation	4,585						4,585		E31	4,585	168			
169	Purchase of land and equipment							0		G31	0	169			
170	Construction							0		F31	0	170			
171	Tort liability -- Current operation	5,757						5,757		E89	5,757	171			
172	Other general government -- Current operation							0		E89	0	172			
173	Purchase of land and equipment							0		G89	0	173			
174								0			0	174			
175								0			0	175			
176	TOTAL GENERAL GOVERNMENT	15,628	0	0	0	0	0	15,628			15,628	176			
177	Section G -- DEBT SERVICE							0			0	177			
178								0			0	178			
179								0			0	179			
180								0			0	180			
181								0			0	181			
182	TOTAL DEBT SERVICE	0	0	0	0	0	0	0			0	182			
183	Section H -- REGULAR CAPITAL PROJECTS -- Specify							0			0	183			
184								0			0	184			
185								0			0	185			
186								0			0	186			
187	Subtotal Regular Capital Projects	0	0				0	0	0		0	187			
188	-- TIF CAPITAL PROJECTS -- Specify							0			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	0	0	0			0	193			
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	45,491	10,381	0	0	0	0	55,872			55,872	194			
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195			
196												196			

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF KEOMAH VILLAGE					<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								E91	0	198				
199	Purchase of land and equipment								G91	0	199				
200	Construction								F91	0	200				
201	Sewer and sewage disposal — Current operation							5,358	E80	5,358	201				
202	Purchase of land and equipment								G80	0	202				
203	Construction								F80	0	203				
204	Electric — Current operation								E92	0	204				
205	Purchase of land and equipment								G92	0	205				
206	Construction								F92	0	206				
207	Gas Utility — Current operation								E93	0	207				
208	Purchase of land and equipment								G93	0	208				
209	Construction								F93	0	209				
210	Parking — Current operation								E60	0	210				
211	Purchase of land and equipment								G60	0	211				
212	Construction								F60	0	212				
213	Airport — Current operation								E01	0	213				
214	Purchase of land and equipment								G01	0	214				
215	Construction								F01	0	215				
216	Landfill/Garbage — Current operation								E81	0	216				
217	Purchase of land and equipment								G81	0	217				
218	Construction								F81	0	218				
219	Hospital — Current operation								E36	0	219				
220	Purchase of land and equipment								G36	0	220				
221	Construction								F36	0	221				
222	Transit — Current operation								E94	0	222				
223	Purchase of land and equipment								G94	0	223				
224	Construction								F94	0	224				
225	Cable TV, telephone, Internet — Current operation								E03	0	225				
226	Purchase of land and equipment								G03	0	226				
227	Housing authority — Current operation								E50	0	227				
228	Purchase of land and equipment								G50	0	228				
229	Construction								F50	0	229				
230	Storm water — Current operation								E80	0	230				
231	Purchase of land and equipment								G80	0	231				
232	Construction								F80	0	232				
233											233				
234											234				
235											235				
236											236				

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF KEOMAH VILLAGE					<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										0	242	
243	Enterprise Capital Projects										0	243	
244	Enterprise TIF Capital Projects										0	244	
245	Internal service funds — <i>Specify</i>											245	
246											0	246	
247											0	247	
248											0	248	
249											0	249	
250											0	250	
251	TOTAL BUSINESS TYPE ACTIVITIES								5,358		5,358	251	
252												252	
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	45,491	10,381	0	0	0	0	55,872	5,358		61,230	253	
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254	
255	Regular transfers out							0			0	255	
256	Internal TIF loans/repayments and transfers out							0			0	256	
257								0			0	257	
258	TOTAL OTHER FINANCING USES	0	0	0	0	0	0	0	0		0	258	
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	45,491	10,381	0	0	0	0	55,872	5,358		61,230	259	
260												260	
261	Ending fund balance June 30, 2016:											261	
262	Governmental:											262	
263	Nonspendable							0			0	263	
264	Restricted		18,301					18,301			18,301	264	
265	Committed							0			0	265	
266	Assigned							0			0	266	
267	Unassigned	46,814						46,814			46,814	267	
268	Total Governmental	46,814	18,301	0	0	0	0	65,115			65,115	268	
269	Proprietary								20,847		20,847	269	
270	Total ending fund balance June 30, 2016	46,814	18,301	0	0	0	0	65,115	20,847		85,962	270	
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	92,305	28,682	0	0	0	0	120,987	26,205		147,192	271	
272												272	

Cell: B36

Comment: Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

Cell: B37

Comment:

Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

Cell: B38

Comment: Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.

Likewise, if the City transferred the committed funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

Cell: B39

Comment: Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

Cell: B40

Comment: Remaining or residual classification for the General Fund.

Deficit balances in funds other than the General Fund should be reported as unassigned.

Part III INTERGOVERNMENTAL EXPENDITURES CITY OF KEOMAH VILLAGE
 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	Purpose	Amount paid to State
Correction.....	M05 \$ 0	Highways.....	L44 \$
Health.....	M32 0	All other.....	L89 \$
Highways.....	M44 0		
Transit subsidies.....	M94 0		
Libraries.....	M52 747		
Police protection.....	M62 0		
Sewerage.....	M80 0		
Sanitation.....	M81 0		
All other.....	M89 \$ 7,775		

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.

YOU ARE REQUIRED TO ENTER SALARY DOLLARS IN THE Amount areas FOR SALARIES AND WAGES PAID ----->

Total salaries and wages paid.....	Z00 \$	Amount - Omit cents
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Part V DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt Purpose	Debt outstanding JULY 1, 2015 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2016				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	I91 \$
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.	19U	29U	39U	49U	49U	49U	49U	I89
11.	19U	29U	39U	49U	49U	49U	49U	I89
12.	19U	29U	39U	49U	49U	49U	49U	I89
13.	19U	29U	39U	49U	49U	49U	49U	I89
14.	19U	29U	39U	49U	49U	49U	49U	I89
Total long-term debt	0	0	0	0	0	0	0	0

B. Short-term debt

Outstanding as of JULY 1, 2015	61V \$	Amount - Omit cents
Outstanding as of JUNE 30, 2016	64V \$	

Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS
 Assessed Valuations by Levy Authority and County, AY2014/FY2016
 Actual valuation -- January 1, 2014

	\$	7,114,014	x .05 = \$	355,701
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Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016

Type of asset	Amount - Omit cents				Total (e)
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude <i>value of real property.</i>	W01	W31		W61	
	\$	\$			85,948
REMARKS					V98

The ending balance for FY 2016 on AFR is \$14 higher than the balance showing on the internal book of Keomah Village and also, I am a contracted Clerk and not an employee so there is nothing to report on Part IV of this page for salaries and wages.