

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

16207900700000
CITY OF MONTEZUMA
501 EAST MAIN STREET
MONTEZUMA, IA 50171

CITY OF MONTEZUMA, 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	695,903		695,903	676,844
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	695,903		695,903	676,844
Delinquent property taxes	0		0	0
TIF revenues	0		0	0
Other city taxes	138,860	0	138,860	135,830
Licenses and permits	2,985	0	2,985	1,975
Use of money and property	3,866	654	4,520	2,750
Intergovernmental	1,168,925	0	1,168,925	1,066,678
Charges for fees and service	75,365	5,164,193	5,239,558	5,966,098
Special assessments	0	0	0	0
Miscellaneous	138,410	1,405	139,815	1,843,349
Other financing sources	1,974,792	535,934	2,510,726	200,000
Total revenues and other sources	4,199,106	5,702,186	9,901,292	9,893,524
Expenditures and Other Financing Uses				
Public safety	167,077	0	167,077	275,000
Public works	340,595	0	340,595	398,000
Health and social services	0	0	0	0
Culture and recreation	125,740	0	125,740	143,837
Community and economic development	10,761	0	10,761	11,212
General government	160,371	0	160,371	187,700
Debt service	273,415	0	273,415	273,415
Capital projects	1,857,210	0	1,857,210	1,908,189
Total governmental activities expenditures	2,935,169	0	2,935,169	3,197,353
Business type activities	0	4,526,118	4,526,118	5,447,481
Total ALL expenditures	2,935,169	4,526,118	7,461,287	8,644,834
Other financing uses, including transfers out	1,574,231	550,650	2,124,881	1,699,827
Total ALL expenditures/And other financing uses	4,509,400	5,076,768	9,586,168	10,344,661
Excess revenues and other sources over (Under) Expenditures/And other financing uses	-310,294	625,418	315,124	-451,137
Beginning fund balance July 1, 2015	2,301,829	1,862,865	4,164,694	4,894,171
Ending fund balance June 30, 2016	1,991,535	2,488,283	4,479,818	4,443,034

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	\$ 640,000	Other long-term debt	\$ 0
Revenue debt	\$ 2,050,875	Short-term debt	\$ 0
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 3,612,499

CERTIFICATION

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

Signature of city clerk		Date Published/Posted	Mark (x) one	
		10/26/2016	<input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk	Telephone	Area Code	Number	Extension
Christy L. McCaslen	→	641	623-5617	
Signature of Mayor or other City official (Name and Title)			Date signed	
			10/17/2016	

PLEASE PUBLISH THIS PAGE ONLY

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016					CITY OF MONTEZUMA		<input checked="" type="checkbox"/> GAAP <input 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	380,344	34,752		280,807			695,903			695,903	2	
3	Less: Uncollected property taxes - Levy year							0			0	3	
4	Net current property taxes	380,344	34,752		280,807	0		695,903		T01	695,903	4	
5	Delinquent property taxes							0		T01	0	5	
6	Total property tax	380,344	34,752		280,807	0	0	695,903			695,903	6	
7	TIF revenues							0		T01	0	7	
8	Other city taxes												
8	Utility tax replacement excise taxes							0		T15	0	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		138,860					138,860		T09	138,860	14	
15	TOTAL OTHER CITY TAXES	0	138,860	0	0	0	0	138,860	0		138,860	15	
16	Section B - LICENSES AND PERMITS	2,985						2,985		T29	2,985	16	
17	Section C - USE OF MONEY AND PROPERTY											17	
18	Interest	936	49			181		1,166	654	U20	1,820	18	
19	Rents and royalties	2,700						2,700		U40	2,700	19	
20	Other miscellaneous use of money and property							0		U20	0	20	
21								0			0	21	
22	TOTAL USE OF MONEY AND PROPERTY	3,636	49	0	0	181	0	3,866	654		4,520	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					914,337		914,337		B50	914,337	28	
29	Housing and urban development							0		B50	0	29	
30	Public assistance grants							0		B79	0	30	
31	Payment in lieu of taxes	46,284						46,284		B30	46,284	31	
32								0			0	32	
33	Total Federal grants and reimbursements	46,284	0	0	0	914,337	0	960,621	0		960,621	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 MONTEZUMA		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		180,673					180,673		C46	180,673	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants							0		C89	0	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	7,266			5,395			12,661		C89	12,661	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	7,266	180,673	0	5,395	0	0	193,334	0		193,334	60
61												61
62	Local grants and reimbursements											62
63	County contributions	14,970						14,970			14,970	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	14,970	0	0	0	0	0	14,970	0		14,970	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	68,520	180,673	0	5,395	914,337	0	1,168,925	0		1,168,925	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	666,369	A91	666,369	73
74	Sewer							0	208,117	A80	208,117	74
75	Electric							0	3,601,440	A92	3,601,440	75
76	Gas							0	626,578	A93	626,578	76
77	Parking							0		A60	0	77
78	Airport							0		A01	0	78
79	Landfill/garbage							0	61,689	A81	61,689	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF MONTEZUMA		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of 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	75,365						75,365		A89	75,365	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	75,365	0	0	0	0	0	75,365	5,164,193		5,239,558	104
105												105
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106
107	Section G - MISCELLANEOUS											107
108	Contributions	25,492				73,544		99,036		U99	99,036	108
109	Deposits and sales/fuel tax refunds							0		U99	0	109
110	Sale of property and merchandise							0	1,405	U11	1,405	110
111	Fines							0		U30	0	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - <i>Specify</i>	39,374						39,374			39,374	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	64,866	0	0	0	73,544	0	138,410	1,405		139,815	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF MONTEZUMA						<input checked="" type="checkbox"/> GAAP	<input 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)	595,716	354,334	0	286,202	988,062	0	2,224,314	5,166,252		7,390,566	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)					385,845		385,845		NR	385,845	125		
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126		
127	Regular transfers in and interfund loans	494,501	203,575			890,871		1,588,947	535,934		2,124,881	127		
128	Internal TIF loans and transfers in							0			0	128		
129								0			0	129		
130								0			0	130		
131	TOTAL OTHER FINANCING SOURCES	494,501	203,575	0	0	1,276,716	0	1,974,792	535,934		2,510,726	131		
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	1,090,217	557,909	0	286,202	2,264,778	0	4,199,106	5,702,186		9,901,292	132		
133												133		
134	Beginning fund balance July 1, 2015	589,078	1,116,112		5,021	591,618		2,301,829	1,862,865		4,164,694	134		
135												135		
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	1,679,295	1,674,021	0	291,223	2,856,396	0	6,500,935	7,565,051		14,065,986	136		
137												137		
138												138		
139												139		
140												140		
141												141		
142												142		
143												143		
144												144		
145												145		
146												146		
147												147		
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149												149		
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157												157		
158												158		
159												159		

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016					CITY OF MONTEZUMA					<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.			
1	Section A — PUBLIC SAFETY											1			
2	Police department/Crime prevention — Current operation	113,779						113,779		E62	113,779	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	14,163						14,163		E24	14,163	13			
14	Purchase of land and equipment							0		G24	0	14			
15	Construction							0		F24	0	15			
16	Ambulance — Current operation	38,510	625					39,135		E32	39,135	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	166,452	625				0	167,077			167,077	40			

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF MONTEZUMA		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	35,590	283,681					319,271		E44	319,271	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	14,400						14,400		E44	14,400	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							0		E44	0	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	6,924						6,924		E81	6,924	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	56,914	283,681		0	0	0	340,595			340,595	80

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF MONTEZUMA		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
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
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120												120

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF MONTEZUMA		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	104,050	5,211					109,261		E52	109,261	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	7,052	759					7,811		E61	7,811	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	8,115	553					8,668		E61	8,668	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	119,217	6,523				0	0	0		125,740	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	10,761						10,761		E89	10,761	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	10,761	0	0	0	0	0	0	0		10,761	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 MONTEZUMA					<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.			
159	Section F -- GENERAL GOVERNMENT											159			
160	Mayor, council and city manager -- Current operation	9,527	316					9,843		E29	9,843	160			
161	Purchase of land and equipment							0		G29	0	161			
162	Clerk, Treasurer, financial administration -- Current operation	97,016	7,726					104,742		E23	104,742	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	6,184						6,184		E25	6,184	166			
167	Purchase of land and equipment							0		G25	0	167			
168	City hall and general buildings -- Current operation	3,100						3,100		E31	3,100	168			
169	Purchase of land and equipment							0		G31	0	169			
170	Construction							0		F31	0	170			
171	Tort liability -- Current operation	36,502						36,502		E89	36,502	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	152,329	8,042	0	0	0	0	160,371			160,371	176			
177	Section G -- DEBT SERVICE				273,415			273,415			273,415	177			
178								0			0	178			
179								0			0	179			
180								0			0	180			
181								0			0	181			
182	TOTAL DEBT SERVICE	0	0	0	273,415	0	0	273,415			273,415	182			
183	Section H -- REGULAR CAPITAL PROJECTS -- Specify										0	183			
184						1,857,210		1,857,210			1,857,210	184			
185								0			0	185			
186								0			0	186			
187	Subtotal Regular Capital Projects	0	0			0	1,857,210	0			1,857,210	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	1,857,210	0	1,857,210			1,857,210	193			
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	505,673	298,871	0	273,415	1,857,210	0	2,935,169			2,935,169	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 MONTEZUMA					<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent 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							691,205	E91	691,205	198				
199	Purchase of land and equipment								G91	0	199				
200	Construction								F91	0	200				
201	Sewer and sewage disposal — Current operation							119,424	E80	119,424	201				
202	Purchase of land and equipment								G80	0	202				
203	Construction								F80	0	203				
204	Electric — Current operation							3,011,301	E92	3,011,301	204				
205	Purchase of land and equipment								G92	0	205				
206	Construction								F92	0	206				
207	Gas Utility — Current operation							642,088	E93	642,088	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							62,100	E81	62,100	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 MONTEZUMA		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of 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 — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								4,526,118		4,526,118	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	505,673	298,871	0	273,415	1,857,210	0	2,935,169	4,526,118		7,461,287	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	532,656	617,000			424,575		1,574,231	550,650		2,124,881	255
256	Internal TIF loans/repayments and transfers out							0			0	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	532,656	617,000	0	0	424,575	0	1,574,231	550,650		2,124,881	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	1,038,329	915,871	0	273,415	2,281,785	0	4,509,400	5,076,768		9,586,168	259
260												260
261	Ending fund balance June 30, 2016:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted		758,150		17,808			775,958			775,958	264
265	Committed	104,050				574,611		678,661			678,661	265
266	Assigned	536,916						536,916			536,916	266
267	Unassigned							0			0	267
268	Total Governmental	640,966	758,150	0	17,808	574,611	0	1,991,535			1,991,535	268
269	Proprietary								2,488,283		2,488,283	269
270	Total ending fund balance June 30, 2016	640,966	758,150	0	17,808	574,611	0	1,991,535	2,488,283		4,479,818	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	1,679,295	1,674,021	0	291,223	2,856,396	0	6,500,935	7,565,051		14,065,986	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 MONTEZUMA	
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>			
Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$	Highways.....	L44 \$
Health.....	M32	All other.....	L89 \$
Highways.....	M44		
Transit subsidies.....	M94		
Libraries.....	M52		
Police protection.....	M62 113,779		
Sewerage.....	M80		
Sanitation.....	M81		
All other.....	M89 \$		

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 \$ 470,365

Part V DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt	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 \$ 1,743,000	29U \$	39U \$ 78,000	49U \$	49U \$	49U \$ 1,665,000	49U \$	I91 \$ 52,290
2. Sewer utility	19U 0	29U 385,875	39U	49U	49U	49U 385,875	49U	I89 1,650
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. GO Housing	19U 900,000	29U	39U 260,000	49U 640,000	49U	49U	49U	I89 12,915
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	2,643,000	385,875	338,000	640,000	0	2,050,875	0	66,855

B. Short-term debt		Amount - Omit cents	
Outstanding as of JULY 1, 2015	61V \$		
Outstanding as of JUNE 30, 2016	64V \$		

Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS		Amount - Omit cents	
Assessed Valuations by Levy Authority and County, AY2014/FY2016			
Actual valuation -- January 1, 2014			
\$	72,249,977	x .05 = \$	3,612,499

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 value of real property.	W01	W31	W61		
	\$ 565,000	\$		3,324,679	3,889,679

REMARKS V98