

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

CITY OF MOULTON, IOWA
DUE: December 1, 2015

16200400500000
CITY CLERK/TREASURER
111 SOUTH MAIN STREET
MOULTON IA 52572

(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	78,573		78,573	74,898
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	78,573		78,573	74,898
Delinquent property taxes	0		0	
TIF revenues	0		0	
Other city taxes	55,400	0	55,400	58,173
Licenses and permits	1,635	0	1,635	2,090
Use of money and property	1,809	180	1,989	1,700
Intergovernmental	159,434	523,895	683,329	3,100,636
Charges for fees and service	22,420	570,980	593,400	620,145
Special assessments	0	0	0	
Miscellaneous	8,243	5,383	13,626	25,100
Other financing sources	126,713	1,191,776	1,318,489	
Total revenues and other sources	454,227	2,292,214	2,746,441	3,882,742
Expenditures and Other Financing Uses				
Public safety	96,025	0	96,025	153,250
Public works	182,186	0	182,186	188,013
Health and social services	0	0	0	
Culture and recreation	27,008	0	27,008	36,125
Community and economic development	0	0	0	2,500
General government	38,329	0	38,329	55,149
Debt service	8,643	0	8,643	8,643
Capital projects	0	0	0	2,450,000
Total governmental activities expenditures	352,191	0	352,191	2,893,680
Business type activities	0	2,435,917	2,435,917	609,041
Total ALL expenditures	352,191	2,435,917	2,788,108	3,502,721
Other financing uses, including transfers out	126,713	0	126,713	
Total ALL expenditures/And other financing uses	478,904	2,435,917	2,914,821	3,502,721
Excess revenues and other sources over (Under) Expenditures/And other financing uses	-24,677	-143,703	-168,380	380,021
Beginning fund balance July 1, 2014	244,340	470,447	714,787	371,347
Ending fund balance June 30, 2015	219,663	326,744	546,407	751,368

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	\$ 0	Other long-term debt	\$ 64,766
Revenue debt	\$ 1,149,000	Short-term debt	\$ 0
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 676,874

CERTIFICATION

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

Signature of city clerk		Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk	Telephone	Area Code	Number	Extension
Vicki Withrow	→	641	642-3328	
Signature of Mayor or other City official (Name and Title)			Date signed	

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015						CITY OF MOULTON						<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	63,689	10,657		4,227			78,573			78,573	2				
3	Less: Uncollected property taxes - Levy year							0			0	3				
4	Net current property taxes	63,689	10,657		4,227	0		78,573		T01	78,573	4				
5	Delinquent property taxes							0		T01	0	5				
6	Total property tax	63,689	10,657		4,227	0	0	78,573			78,573	6				
7	TIF revenues							0		T01	0	7				
8	Other city taxes															
8	Utility tax replacement excise taxes	4	49		19			72		T15	72	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		55,328					55,328		T09	55,328	14				
15	TOTAL OTHER CITY TAXES	4	55,377	0	19	0	0	55,400	0		55,400	15				
16	Section B - LICENSES AND PERMITS	1,635						1,635		T29	1,635	16				
17	Section C - USE OF MONEY AND PROPERTY											17				
18	Interest	609						609	180	U20	789	18				
19	Rents and royalties	1,200						1,200		U40	1,200	19				
20	Other miscellaneous use of money and property							0		U20	0	20				
21								0			0	21				
22	TOTAL USE OF MONEY AND PROPERTY	1,809	0	0	0	0	0	1,809	180		1,989	22				
23												23				
24	Section D - INTERGOVERNMENTAL											24				
25												25				
26	Federal grants and reimbursements											26				
27	Federal grants		51,400					51,400	301,244	B89	352,644	27				
28	Community development block grants							0	222,651	B50	222,651	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	51,400	0	0	0	0	51,400	523,895		575,295	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 MOULTON					<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		62,909					62,909		C46	62,909	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							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	62,909	0	0	0	0	62,909	0		62,909	60			
61												61			
62	Local grants and reimbursements											62			
63	County contributions		8,499					8,499			8,499	63			
64	Library service							0		D89	0	64			
65	Township contributions		36,626					36,626		D89	36,626	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	45,125	0	0	0	0	45,125	0		45,125	70			
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	0	159,434	0	0	0	0	159,434	523,895		683,329	71			
72	Section E - CHARGES FOR FEES AND SERVICE											72			
73	Water							0	152,499	A91	152,499	73			
74	Sewer							0	182,718	A80	182,718	74			
75	Electric							0		A92	0	75			
76	Gas							0	189,725	A93	189,725	76			
77	Parking							0		A60	0	77			
78	Airport							0		A01	0	78			
79	Landfill/garbage							0	46,038	A81	46,038	79			
80	Hospital							0		A36	0	80			

Part I REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued		CITY OF MOULTON					<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		3,616					3,616		A89	3,616	92
93	Ambulance charges		18,562					18,562		A89	18,562	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	242						242		A61	242	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	242	22,178	0	0	0	0	22,420	570,980		593,400	104
105												105
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106
107	Section G - MISCELLANEOUS											107
108	Contributions	1,758						1,758		U99	1,758	108
109	Deposits and sales/fuel tax refunds							0	4,913	U99	4,913	109
110	Sale of property and merchandise	445	2,870					3,315	470	U11	3,785	110
111	Fines	4						4		U30	4	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - <i>Specify</i>							0			0	113
114	Workers Comp Refund	1,055						1,055			1,055	114
115	Sales Tax Revenue		20					20			20	115
116	Copies and other misc.	2,091						2,091			2,091	116
117								0			0	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	5,353	2,890	0	0	0	0	8,243	5,383		13,626	120

Part I REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued		CITY OF MOULTON					<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)	72,732	250,536	0	4,246	0	0	327,514	1,100,438		1,427,952	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	1,191,776	NR	1,191,776	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans		126,713					126,713			126,713	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	126,713	0	0	0	0	126,713	1,191,776		1,318,489	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	72,732	377,249	0	4,246	0	0	454,227	2,292,214		2,746,441	132
133												133
134	Beginning fund balance July 1, 2014	-30,451	266,231		8,560			244,340	470,447		714,787	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	42,281	643,480	0	12,806	0	0	698,567	2,762,661		3,461,228	136
137												137
138												138
139												139
140												140
141												141
142												142
143												143
144												144
145												145
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156												156
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158												158
159												159

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015					CITY OF MOULTON					<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	1,200						1,200		E62	1,200	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	484						484		E89	484	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		63,125					63,125		E24	63,125	13			
14	Purchase of land and equipment							0		G24	0	14			
15	Construction							0		F24	0	15			
16	Ambulance — Current operation		29,984					29,984		E32	29,984	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	1,232						1,232		E32	1,232	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	2,916	93,109	0	0	0	0	96,025			96,025	40			

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued					CITY OF MOULTON		<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		177,219					177,219		E44	177,219	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		4,967					4,967		E44	4,967	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							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	0	182,186	0	0	0	0	182,186			182,186	80

Part II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued							CITY OF MOULTON		<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	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
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111												111
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120												120

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued					CITY OF MOULTON		<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	9,540						9,540		E52	9,540	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	1,579						1,579		E61	1,579	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	2,764						2,764		E61	2,764	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	13,125						13,125		E03	13,125	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	27,008	0	0	0	0	0	27,008			27,008	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							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	0	0	0	0	0	0	0			0	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, 2015 -- Continued					CITY OF MOULTON		<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	1,770						1,770		E29	1,770	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	12,882						12,882		E23	12,882	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	9,831						9,831		E25	9,831	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	2,802						2,802		E31	2,802	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	4,010						4,010		E89	4,010	171
172	Other general government — Current operation	7,034						7,034		E89	7,034	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	38,329	0	0	0	0	0	38,329			38,329	176
177	Section G — DEBT SERVICE											
178					8,643			8,643			8,643	177
179								0			0	178
180								0			0	179
181								0			0	180
182	TOTAL DEBT SERVICE	0	0	0	8,643	0	0	8,643			8,643	181
183	Section H — REGULAR CAPITAL PROJECTS — Specify											182
184								0			0	183
185								0			0	184
186								0			0	185
187	Subtotal Regular Capital Projects	0	0	0	0	0	0	0			0	186
188	— TIF CAPITAL PROJECTS — Specify											187
189								0			0	188
190								0			0	189
191								0			0	190
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	191
193	TOTAL CAPITAL PROJECTS	0	0	0	0	0	0	0			0	192
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	68,253	275,295	0	8,643	0	0	352,191			352,191	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, 2015 -- Continued						CITY OF MOULTON					<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								136,464	E91	136,464	198			
199	Purchase of land and equipment									G91	0	199			
200	Construction									F91	0	200			
201	Sewer and sewage disposal — Current operation								83,221	E80	83,221	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								205,848	E93	205,848	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								43,981	E81	43,981	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, 2015 -- Continued					CITY OF MOULTON		<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								1,966,403		1,966,403	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								2,435,917		2,435,917	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	68,253	275,295	0	8,643	0	0	352,191	2,435,917		2,788,108	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out		126,713					126,713			126,713	255
256	Internal TIF loans/repayments and transfers out							0			0	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	0	126,713	0	0	0	0	126,713	0		126,713	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	68,253	402,008	0	8,643	0	0	478,904	2,435,917		2,914,821	259
260												260
261	Ending fund balance June 30, 2015:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted		241,472		4,163			245,635			245,635	264
265	Committed							0			0	265
266	Assigned							0			0	266
267	Unassigned	-25,972						-25,972			-25,972	267
268	Total Governmental	-25,972	241,472	0	4,163	0	0	219,663			219,663	268
269	Proprietary								326,744		326,744	269
270	Total ending fund balance June 30, 2015	-25,972	241,472	0	4,163	0	0	219,663	326,744		546,407	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	42,281	643,480	0	12,806	0	0	698,567	2,762,661		3,461,228	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF MOULTON

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
Libraries.....	M52
Police protection.....	M62
Sewerage.....	M80
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 \$	
		140,945

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 \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	191 \$
2. Sewer utility	19U 268,912	29U	39U	49U	49U	49U 1,149,000	49U	189 4,518
3. Electric utility	19U	29U	39U	49U	49U	49U		192
4. Gas utility	19U	29U	39U	49U	49U	49U		193
5. Transit-bus	19U	29U	39U	49U	49U	49U		194
6. Industrial Revenue	19T	24T	34T		44T	44T		189
7. Mortgage revenue	19T	24T	34T		44T	44T		189
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	189
9. Other-Specify USDA LOAN	19U 39,148	29U	39U	49U	49U	49U	49U 34,718	189 1,738
10.	19U 34,261	29U	39U	49U	49U	49U	49U 30,048	189 1,800
11.	19U	29U	39U	49U	49U	49U	49U	189
12.	19U	29U	39U	49U	49U	49U	49U	189
13.	19U	29U	39U	49U	49U	49U	49U	189
14.	19U	29U	39U	49U	49U	49U	49U	189
Total long-term debt	342,321	0	0	0	0	1,149,000	64,766	8,056

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		
\$	13,537,481	x .05 = \$ 676,874

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 value of real property.	W01 \$ 546,407	W31 \$		W61	546,407

REMARKS V98