

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

16201900700000
Suellen Kolbet, City Clerk
112 East Spring Street
New Hampton, IA 50659

CITY OF NEW HAMPTON, 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	1,536,836		1,536,836	1,509,491
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	1,536,836		1,536,836	1,509,491
Delinquent property taxes	0		0	
TIF revenues	368,270		368,270	368,435
Other city taxes	457,824	0	457,824	446,514
Licenses and permits	15,133	0	15,133	13,075
Use of money and property	41,872	20,316	62,188	51,775
Intergovernmental	549,417	0	549,417	532,519
Charges for fees and service	240,979	6,022,708	6,263,687	5,764,590
Special assessments	0		0	
Miscellaneous	130,960	0	130,960	93,666
Other financing sources	857,601	627,560	1,485,161	1,339,139
Total revenues and other sources	4,198,892	6,670,584	10,869,476	10,119,204
Expenditures and Other Financing Uses				
Public safety	588,780	0	588,780	670,221
Public works	529,782	0	529,782	553,050
Health and social services	1,715	0	1,715	1,750
Culture and recreation	648,423	0	648,423	660,222
Community and economic development	643,075	0	643,075	674,397
General government	392,760	0	392,760	416,422
Debt service	463,960	0	463,960	464,610
Capital projects	500,564	0	500,564	545,727
Total governmental activities expenditures	3,769,059	0	3,769,059	3,986,399
Business type activities	0	5,191,258	5,191,258	5,480,123
Total ALL expenditures	3,769,059	5,191,258	8,960,317	9,466,522
Other financing uses, including transfers out	464,115	221,046	685,161	574,139
Total ALL expenditures/And other financing uses	4,233,174	5,412,304	9,645,478	10,040,661
Excess revenues and other sources over (Under) Expenditures/And other financing uses	-34,282	1,258,280	1,223,998	78,543
Beginning fund balance July 1, 2015	2,104,287	4,372,804	6,477,091	5,123,665
Ending fund balance June 30, 2016	2,070,005	5,631,084	7,701,089	5,202,208

Note - These balances do not include \$ 0 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 0 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	\$ 2,770,000	Other long-term debt	\$ 0
Revenue debt	\$ 687,000	Short-term debt	\$ 0
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 10,161,433

CERTIFICATION

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

Signature of city clerk	Date Published/Posted	Mark (x) one
	8/19/2016	<input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk	Area Code	Number
Suellen Kolbet	641	394-5906
Signature of Mayor or other City official (Name and Title)	Date signed	
	8/11/2016	

PLEASE PUBLISH THIS PAGE ONLY

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016						CITY OF NEW HAMPTON						<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	1,118,089	284,018		134,729			1,536,836			1,536,836	2		
3	Less: Uncollected property taxes - Levy year							0			0	3		
4	Net current property taxes	1,118,089	284,018		134,729	0		1,536,836		T01	1,536,836	4		
5	Delinquent property taxes							0		T01	0	5		
6	Total property tax	1,118,089	284,018		134,729	0	0	1,536,836			1,536,836	6		
7	TIF revenues			368,270				368,270		T01	368,270	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)	32,003						32,003		T15	32,003	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		67,468					67,468		T19	67,468	13		
14	Other local option taxes		358,353					358,353		T09	358,353	14		
15	TOTAL OTHER CITY TAXES	32,003	425,821	0	0	0	0	457,824	0		457,824	15		
16	Section B - LICENSES AND PERMITS	15,133						15,133		T29	15,133	16		
17	Section C - USE OF MONEY AND PROPERTY											17		
18	Interest	6,550				3,888	728	11,166	20,316	U20	31,482	18		
19	Rents and royalties	30,706						30,706		U40	30,706	19		
20	Other miscellaneous use of money and property							0		U20	0	20		
21								0			0	21		
22	TOTAL USE OF MONEY AND PROPERTY	37,256	0	0	0	3,888	728	41,872	20,316		62,188	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 NEW HAMPTON					<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		441,302					441,302		C46	441,302	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	56,043						56,043		C89	56,043	54			
55								0			0	55			
56								0			0	56			
57								0			0	57			
58								0			0	58			
59								0			0	59			
60	Total state	56,043	441,302	0	0	0	0	497,345	0		497,345	60			
61												61			
62	Local grants and reimbursements											62			
63	County contributions							0			0	63			
64	Library service	27,049						27,049		D89	27,049	64			
65	Township contributions	14,573						14,573		D89	14,573	65			
66	Fire/EMT service							0		D89	0	66			
67	NE Iowa Community Foundation					10,450		10,450		D89	10,450	67			
68								0			0	68			
69								0			0	69			
70	Total local grants and reimbursements	41,622	0	0	0	10,450	0	52,072	0		52,072	70			
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	97,665	441,302	0	0	10,450	0	549,417	0		549,417	71			
72	Section E - CHARGES FOR FEES AND SERVICE											72			
73	Water							0	295,759	A91	295,759	73			
74	Sewer							0	531,805	A80	531,805	74			
75	Electric							0	5,195,144	A92	5,195,144	75			
76	Gas							0		A93	0	76			
77	Parking							0		A60	0	77			
78	Airport							0		A01	0	78			
79	Landfill/garbage	67,922						67,922		A81	67,922	79			
80	Hospital							0		A36	0	80			

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF NEW HAMPTON		<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	7,425						7,425		A89	7,425	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	335				335		A50	335	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges	1,200					300	1,500		A03	1,500	98
99	Library charges	7,068				1,728		8,796		A89	8,796	99
100	Park, recreation, and cultural charges	108,660				46,341		155,001		A61	155,001	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	192,275	0	335	0	48,069	300	240,979	6,022,708		6,263,687	104
105												105
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106
107	Section G - MISCELLANEOUS											107
108	Contributions	13,205				75,034		88,239		U99	88,239	108
109	Deposits and sales/fuel tax refunds	3,936						3,936		U99	3,936	109
110	Sale of property and merchandise					19,920		19,920		U11	19,920	110
111	Fines	3,313						3,313		U30	3,313	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - <i>Specify</i>							0			0	113
114	Fire Department grants	6,000						6,000			6,000	114
115	Insurance Dividend/misc refunds	4,596	1,186					5,782			5,782	115
116	Other misc charges	2,847				923		3,770			3,770	116
117								0			0	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	33,897	1,186	0	0	95,877	0	130,960	0		130,960	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF NEW HAMPTON		<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)	1,526,318	1,152,327	368,605	134,729	158,284	1,028	3,341,291	6,043,024		9,384,315	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)					215,000		215,000	585,000	NR	800,000	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans	231,537			324,400	86,664		642,601	42,560		685,161	127
128	Internal TIF loans and transfers in			0				0			0	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	231,537	0	0	324,400	301,664	0	857,601	627,560		1,485,161	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	1,757,855	1,152,327	368,605	459,129	459,948	1,028	4,198,892	6,670,584		10,869,476	132
133												133
134	Beginning fund balance July 1, 2015	586,937	230,403	242,028	31,861	840,254	172,804	2,104,287	4,372,804		6,477,091	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	2,344,792	1,382,730	610,633	490,990	1,300,202	173,832	6,303,179	11,043,388		17,346,567	136
137												137
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Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016					CITY OF NEW HAMPTON					<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	400,965	68,978					469,943		E62	469,943	2			
3	Purchase of land and equipment							0		G62	0	3			
4	Construction							0		F62	0	4			
5	Jail — Current operation	40,430						40,430		E04	40,430	5			
6	Purchase of land and equipment							0		G04	0	6			
7	Construction							0		F04	0	7			
8	Emergency management — Current operation	95						95		E89	95	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	78,237						78,237		E24	78,237	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	75						75		E32	75	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	519,802	68,978		0	0	0	588,780			588,780	40			

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF NEW HAMPTON		<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	0	371,829			0		371,829		E44	371,829	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	0	20,046					20,046		E44	20,046	48
49	Traffic control safety — Current operation	3,406						3,406		E44	3,406	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation	0	31,993					31,993		E44	31,993	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	5,548					5,548		E81	5,548	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation	11,204						11,204		E01	11,204	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	66,906						66,906		E81	66,906	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation	6,695	12,155					18,850		E89	18,850	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	88,211	441,571		0	0	0	529,782			529,782	80

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF NEW HAMPTON		<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	715						715		E32	715	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation	1,000						1,000		E79	1,000	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	1,715	0					1,715			1,715	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
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120												120

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF NEW HAMPTON		<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	166,168	23,404			0		189,572		E52	189,572	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation	41,114						41,114		E61	41,114	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	90,280						90,280		E61	90,280	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	274,749	27,840					302,589		E61	302,589	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	24,868						24,868		E03	24,868	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	597,179	51,244			0	0	648,423			648,423	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	100,896	19,859	5,449				126,204		E89	126,204	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation			70,890				70,890		E50	70,890	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	14,708	1,464					16,172		E29	16,172	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation		28,278					28,278		E89	28,278	150
151	Purchase of land and equipment		5,500					5,500		G89	5,500	151
152	Construction							0		F89	0	152
153	TIF Rebates			396,031				396,031		E89	396,031	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	115,604	55,101	472,370	0	0	0	643,075			643,075	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 NEW HAMPTON					<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	19,420						19,420		E29	19,420	160			
161	Purchase of land and equipment							0		G29	0	161			
162	Clerk, Treasurer, financial administration -- Current operation	223,011	67,117					290,128		E23	290,128	162			
163	Purchase of land and equipment							0		G23	0	163			
164	Elections -- Current operation	2,816						2,816		E89	2,816	164			
165	Purchase of land and equipment							0		G89	0	165			
166	Legal services and city attorney -- Current operation	20,995						20,995		E25	20,995	166			
167	Purchase of land and equipment							0		G25	0	167			
168	City hall and general buildings -- Current operation	45,481	13,920			0		59,401		E31	59,401	168			
169	Purchase of land and equipment							0		G31	0	169			
170	Construction							0		F31	0	170			
171	Tort liability -- Current operation							0		E89	0	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	311,723	81,037	0	0	0	0	392,760			392,760	176			
177	Section G -- DEBT SERVICE				463,960			463,960			463,960	177			
178								0			0	178			
179								0			0	179			
180								0			0	180			
181								0			0	181			
182	TOTAL DEBT SERVICE	0	0	0	463,960	0	0	463,960			463,960	182			
183	Section H -- REGULAR CAPITAL PROJECTS -- Specify										0	183			
184	Purchase of equipment					179,350		179,350			179,350	184			
185	Fire Department Airpakes					95,533		95,533			95,533	185			
186	Other Capital Projects					225,681		225,681			225,681	186			
187	Subtotal Regular Capital Projects	0	0			500,564	0	500,564			500,564	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	500,564	0	500,564			500,564	193			
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	1,634,234	697,931	472,370	463,960	500,564	0	3,769,059			3,769,059	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 NEW HAMPTON					<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							225,185	E91	225,185	198				
199	Purchase of land and equipment								G91	0	199				
200	Construction								F91	0	200				
201	Sewer and sewage disposal — Current operation							681,568	E80	681,568	201				
202	Purchase of land and equipment								G80	0	202				
203	Construction								F80	0	203				
204	Electric — Current operation							3,586,645	E92	3,586,645	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 NEW HAMPTON		<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								235,785		235,785	242
243	Enterprise Capital Projects								462,075		462,075	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								5,191,258		5,191,258	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	1,634,234	697,931	472,370	463,960	500,564	0	3,769,059	5,191,258		8,960,317	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	51,664	411,748				703	464,115	221,046		685,161	255
256	Internal TIF loans/repayments and transfers out			0				0			0	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	51,664	411,748	0	0	0	703	464,115	221,046		685,161	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	1,685,898	1,109,679	472,370	463,960	500,564	703	4,233,174	5,412,304		9,645,478	259
260												260
261	Ending fund balance June 30, 2016:											261
262	Governmental:											262
263	Nonspendable						173,129	173,129			173,129	263
264	Restricted					799,638		799,638			799,638	264
265	Committed				27,030			27,030			27,030	265
266	Assigned		273,051	138,263				411,314			411,314	266
267	Unassigned	658,894						658,894			658,894	267
268	Total Governmental	658,894	273,051	138,263	27,030	799,638	173,129	2,070,005			2,070,005	268
269	Proprietary								5,631,084		5,631,084	269
270	Total ending fund balance June 30, 2016	658,894	273,051	138,263	27,030	799,638	173,129	2,070,005	5,631,084		7,701,089	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	2,344,792	1,382,730	610,633	490,990	1,300,202	173,832	6,303,179	11,043,388		17,346,567	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 NEW HAMPTON
 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 18,667
Transit subsidies.....	M94
Libraries.....	M52
Police protection.....	M62 42,216
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 \$	
		1,701,298

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 \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	I91 \$
2. Sewer utility	19U 465,000	29U	39U 150,000	49U 315,000	49U	49U	49U	I89 15,840
3. Electric utility	19U 910,000	29U	39U 223,000	49U	49U	49U 687,000		I92 12,286
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. Fire Station \$400,000 GO	19U 575,000	29U	39U 60,000	49U 515,000	49U	49U	49U	I89 23,095
10. 2012 Street Project	19U 210,000	29U	39U 40,000	49U 170,000	49U	49U	49U	I89 7,660
11. 2015 \$800,000 GO	19U 1,120,000	29U	39U 150,000	49U 970,000	49U	49U	49U	I89 15,015
12. GO	19U	29U 800,000	39U	49U 800,000	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	3,280,000	800,000	623,000	2,770,000	0	687,000	0	73,896

B. Short-term debt

Outstanding as of JULY 1, 2015	61V \$	Amount - Omit cents
		0
Outstanding as of JUNE 30, 2016	64V \$	Amount - Omit cents
		0

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

Amount - Omit cents	x .05 = \$
\$ 203,228,659	10,161,433

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		
	\$	\$		7,701,089	7,701,089

REMARKS V98