

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

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

16208600900000
City of Tama
305 Siegel St
Tama IA 52339

(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	1,050,643		1,050,643	1,042,264
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	1,050,643		1,050,643	1,042,264
Delinquent property taxes	0		0	
TIF revenues	14,996		14,996	13,787
Other city taxes	207,538	0	207,538	210,556
Licenses and permits	22,705	0	22,705	19,910
Use of money and property	87,876	1,363	89,239	37,430
Intergovernmental	680,965	91,990	772,955	2,141,546
Charges for fees and service	353,845	791,596	1,145,441	1,052,741
Special assessments	12,378	0	12,378	2,000
Miscellaneous	122,790	0	122,790	113,786
Other financing sources	919,390	171,928	1,091,318	1,865,093
Total revenues and other sources	3,473,126	1,056,877	4,530,003	6,499,113
Expenditures and Other Financing Uses				
Public safety	782,734	0	782,734	897,068
Public works	522,113	0	522,113	585,914
Health and social services	4,008	0	4,008	12,500
Culture and recreation	249,508	0	249,508	316,765
Community and economic development	120,671	0	120,671	345,600
General government	156,957	0	156,957	183,095
Debt service	237,804	0	237,804	238,804
Capital projects	556,138	0	556,138	870,200
Total governmental activities expenditures	2,629,933	0	2,629,933	3,449,946
Business type activities	0	687,592	687,592	1,677,172
Total ALL expenditures	2,629,933	687,592	3,317,525	5,127,118
Other financing uses, including transfers out	696,620	119,698	816,318	1,155,093
Total ALL expenditures/And other financing uses	3,326,553	807,290	4,133,843	6,282,211
Excess revenues and other sources over (Under) Expenditures/And other financing uses	146,573	249,587	396,160	216,902
Beginning fund balance July 1, 2014	2,730,468	525,339	3,255,807	3,255,807
Ending fund balance June 30, 2015	2,877,041	774,926	3,651,967	3,472,709

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	\$ 1,875,000	Other long-term debt	\$ 0
Revenue debt	\$ 610,000	Short-term debt	\$ 0
TIF Revenue debt	\$ 7,277		
		General obligation debt limit	\$ 4,818,487

CERTIFICATION

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

Signature of city clerk		Date Published/Posted	Mark (x) one	
		10-16-2015	<input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk	Telephone	Area Code	Number	Extension
Judy Welch	→	641	484-3822	
Signature of Mayor or other City official (Name and Title)			Date signed	
			10/12/2015	

PLEASE PUBLISH THIS PAGE ONLY

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015						CITY OF Tama						<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	510,262	405,675		134,706	0		1,050,643			1,050,643	2				
3	Less: Uncollected property taxes - Levy year							0			0	3				
4	Net current property taxes	510,262	405,675		134,706	0		1,050,643		T01	1,050,643	4				
5	Delinquent property taxes							0		T01	0	5				
6	Total property tax	510,262	405,675		134,706	0	0	1,050,643			1,050,643	6				
7	TIF revenues			14,996				14,996		T01	14,996	7				
8	Other city taxes															
8	Utility tax replacement excise taxes	14,520	5,716		1,890			22,126		T15	22,126	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		185,412					185,412		T09	185,412	14				
15	TOTAL OTHER CITY TAXES	14,520	191,128	0	1,890	0	0	207,538	0		207,538	15				
16	Section B - LICENSES AND PERMITS	22,705						22,705		T29	22,705	16				
17	Section C - USE OF MONEY AND PROPERTY											17				
18	Interest	14,725	726			3,721	686	19,858	1,363	U20	21,221	18				
19	Rents and royalties	3,150				41,500		44,650		U40	44,650	19				
20	Other miscellaneous use of money and property					23,368		23,368		U20	23,368	20				
21								0			0	21				
22	TOTAL USE OF MONEY AND PROPERTY	17,875	726	0	0	68,589	686	87,876	1,363		89,239	22				
23												23				
24	Section D - INTERGOVERNMENTAL											24				
25												25				
26	Federal grants and reimbursements											26				
27	Federal grants	68,933						68,933		B89	68,933	27				
28	Community development block grants							0	91,990	B50	91,990	28				
29	Housing and urban development							0		B50	0	29				
30	Public assistance grants	13,214						13,214		B79	13,214	30				
31	Payment in lieu of taxes							0		B30	0	31				
32								0			0	32				
33	Total Federal grants and reimbursements	82,147	0	0	0	0	0	82,147	91,990		174,137	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 Tama						<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		299,158					299,158		C46	299,158	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants	576	3,259			184,740		188,575		C89	188,575	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	7,386	5,816		1,923			15,125		C89	15,125	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	7,962	308,233	0	1,923	184,740	0	502,858	0		502,858	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions	11,513						11,513			11,513	63				
64	Library service		1,856					1,856		D89	1,856	64				
65	Township contributions							0		D89	0	65				
66	Fire/EMT service	75,276	7,315					82,591		D89	82,591	66				
67								0		D89	0	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	86,789	9,171	0	0	0	0	95,960	0		95,960	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	176,898	317,404	0	1,923	184,740	0	680,965	91,990		772,955	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	347,535	A91	347,535	73				
74	Sewer							0	444,061	A8Ø	444,061	74				
75	Electric							0		A92	0	75				
76	Gas							0		A93	0	76				
77	Parking							0		A6Ø	0	77				
78	Airport							0		AØ1	0	78				
79	Landfill/garbage	48,434						48,434		A81	48,434	79				
80	Hospital							0		A36	0	80				

Part I REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued		CITY OF Tama					<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	10,577						10,577		A89	10,577	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges	293,670						293,670		A89	293,670	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						500	500		A03	500	98
99	Library charges		464					464		A89	464	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	Zoning Fees	200						200			200	103
104	TOTAL CHARGES FOR SERVICE	352,881	464	0	0	0	500	353,845	791,596		1,145,441	104
105												105
106	Section F - SPECIAL ASSESSMENTS	12,378						12,378		U01	12,378	106
107	Section G - MISCELLANEOUS											107
108	Contributions	16,105	45,868					61,973		U99	61,973	108
109	Deposits and sales/fuel tax refunds	7,663						7,663		U99	7,663	109
110	Sale of property and merchandise	8,866	1,550			10,000		20,416		U11	20,416	110
111	Fines	3,833						3,833		U30	3,833	111
112	Internal service charges	41						41		NR	41	112
113	Other miscellaneous - <i>Specify</i>							0			0	113
114	Reimbursements	3,123						3,123			3,123	114
115	Reimbursements - Housing Project	17,447						17,447			17,447	115
116	Reimbursements - Snow Removal/mowing/fax/copies	8,294						8,294			8,294	116
117								0			0	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	65,372	47,418	0	0	10,000	0	122,790	0		122,790	120

Part I REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued		CITY OF Tama					<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)	1,172,891	962,815	14,996	138,519	263,329	1,186	2,553,736	884,949		3,438,685	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)					275,000		275,000		NR	275,000	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans	428,098	24,765		100,810	77,787		631,460	171,928		803,388	127
128	Internal TIF loans and transfers in					12,930		12,930			12,930	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	428,098	24,765	0	100,810	365,717	0	919,390	171,928		1,091,318	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	1,600,989	987,580	14,996	239,329	629,046	1,186	3,473,126	1,056,877		4,530,003	132
133												133
134	Beginning fund balance July 1, 2014	393,181	392,300	473	2,241	1,883,402	58,871	2,730,468	525,339		3,255,807	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	1,994,170	1,379,880	15,469	241,570	2,512,448	60,057	6,203,594	1,582,216		7,785,810	136
137												137
138												138
139												139
140												140
141												141
142												142
143												143
144												144
145												145
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Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015					CITY OF Tama		<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	430,227	19,061					449,288		E62	449,288	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	9,524						9,524		E59	9,524	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	51,802	7,315					59,117		E24	59,117	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	261,710	2,831					264,541		E32	264,541	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	264						264		E32	264	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	753,527	29,207	0	0	0	0	782,734			782,734	40

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued					CITY OF Tama		<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	212,231	183,503					395,734		E44	395,734	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		52,844					52,844		E44	52,844	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		14,519					14,519		E44	14,519	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	59,016						59,016		E81	59,016	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	271,247	250,866	0	0	0	0	522,113			522,113	80

Part II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF Tama							<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	3,608						3,608		E32	3,608	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation	400						400		E32	400	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	4,008	0	0	0	0	0	4,008			4,008	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
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116												116
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118												118
119												119
120												120

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued					CITY OF Tama		<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	138,001	10,062					148,063		E52	148,063	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation	2,000						2,000		E61	2,000	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	9,181						9,181		E61	9,181	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	61,750						61,750		E61	61,750	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	25,433	2,250				781	28,464		E03	28,464	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	50						50		E61	50	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	236,415	12,312	0	0	0	781	249,508			249,508	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	114,235	6,436					120,671		E89	120,671	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	114,235	6,436	0	0	0	0	120,671			120,671	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 Tama		<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	6,231						6,231		E29	6,231	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	107,131	1,723					108,854		E23	108,854	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	3,807						3,807		E25	3,807	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	34,822						34,822		E31	34,822	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	3,243						3,243		E89	3,243	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	155,234	1,723	0	0	0	0	156,957			156,957	176
177	Section G — DEBT SERVICE				237,804			237,804			237,804	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	237,804	0	0	237,804			237,804	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Fire Tk, Police Equip, Cemetery Improvements, Library Tuck					314,944		314,944			314,944	184
185	Park Landscape, Economic Devel					15,626		15,626			15,626	185
186	9th Street Bridge					225,568		225,568			225,568	186
187	Subtotal Regular Capital Projects	0	0	0	0	556,138	0	556,138			556,138	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	556,138	0	556,138			556,138	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	1,534,666	300,544	0	237,804	556,138	781	2,629,933			2,629,933	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, 2015 -- Continued						CITY OF Tama		<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							348,213		E91	348,213	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation							339,379		E80	339,379	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation									E81	0	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued					CITY OF Tama		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								687,592		687,592	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	1,534,666	300,544	0	237,804	556,138	781	2,629,933	687,592		3,317,525	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	9,046	523,070			151,574		683,690	119,698		803,388	255
256	Internal TIF loans/repayments and transfers out			12,930				12,930			12,930	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	9,046	523,070	12,930	0	151,574	0	696,620	119,698		816,318	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	1,543,712	823,614	12,930	237,804	707,712	781	3,326,553	807,290		4,133,843	259
260												260
261	Ending fund balance June 30, 2015:											261
262	Governmental:											262
263	Nonspendable						58,509	58,509			58,509	263
264	Restricted		556,266		3,766	119,453		679,485			679,485	264
265	Committed	119,178		2,539		29,249	767	151,733			151,733	265
266	Assigned	347						347			347	266
267	Unassigned	330,933				1,656,034		1,986,967			1,986,967	267
268	Total Governmental	450,458	556,266	2,539	3,766	1,804,736	59,276	2,877,041			2,877,041	268
269	Proprietary								774,926		774,926	269
270	Total ending fund balance June 30, 2015	450,458	556,266	2,539	3,766	1,804,736	59,276	2,877,041	774,926		3,651,967	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	1,994,170	1,379,880	15,469	241,570	2,512,448	60,057	6,203,594	1,582,216		7,785,810	271
272												272

Part III INTERGOVERNMENTAL EXPENDITURES

CITY OF Tama

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 46,032
All other.....	M89 \$ 1,297

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 \$	
		844,450

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	29U	39U	49U	49U	49U	49U	189
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. Aquatic Other-Specify	19U 975,000	29U	39U	49U 890,000	49U	49U	49U	189
10. Street Water Roof	19U 810,000	29U	39U	49U 710,000	49U	49U	49U	189
11. Water SRF	19U 641,000	29U	39U	49U	49U	49U 610,000	49U	189
12. TIF Interloan	19U 13,386	29U	39U	49U	49U 7,277	49U	49U	189
13. Fire Truck	19U 0	29U 275,000	39U	49U 275,000	49U	49U	49U	189
14.	19U	29U	39U	49U	49U	49U	49U	189
Total long-term debt	2,439,386	275,000	0	1,875,000	7,277	610,000	0	0

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			
\$	96,369,742	x .05 = \$	4,818,487

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 \$	W31 \$		W61 3,651,967	3,651,967

REMARKS V98