

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

16205000100000
CITY OF BAXTER
P. O. BOX 415
BAXTER, IA 50028-0415

CITY OF _____ **BAXTER** _____, 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	240,616		240,616	222,493
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	240,616		240,616	222,493
Delinquent property taxes	0		0	
TIF revenues	251,873		251,873	232,580
Other city taxes	98,382	0	98,382	98,342
Licenses and permits	3,147	0	3,147	2,450
Use of money and property	12,376	847	13,223	12,865
Intergovernmental	158,732	0	158,732	158,773
Charges for fees and service	4,377	1,127,614	1,131,991	1,168,255
Special assessments	779	0	779	779
Miscellaneous	19,222	0	19,222	61,846
Other financing sources	94,649	29,712	124,361	90,944
Total revenues and other sources	884,153	1,158,173	2,042,326	2,049,327
Expenditures and Other Financing Uses				
Public safety	180,940	0	180,940	191,003
Public works	193,010	0	193,010	202,921
Health and social services	3,075	0	3,075	3,225
Culture and recreation	70,580	0	70,580	71,947
Community and economic development	206,936	0	206,936	170,013
General government	110,989	0	110,989	116,972
Debt service	84,531	0	84,531	84,531
Capital projects	0	0	0	19,579
Total governmental activities expenditures	850,061	0	850,061	860,191
Business type activities	0	1,486,167	1,486,167	1,088,781
Total ALL expenditures	850,061	1,486,167	2,336,228	1,948,972
Other financing uses, including transfers out	89,449	0	89,449	86,093
Total ALL expenditures/And other financing uses	939,510	1,486,167	2,425,677	2,035,065
Excess revenues and other sources over (Under) Expenditures/And other financing uses	-55,357	-327,994	-383,351	14,262
Beginning fund balance July 1, 2015	447,687	579,016	1,026,703	764,423
Ending fund balance June 30, 2016	392,330	251,022	643,352	778,685

Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.

Indebtedness at June 30, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents
General obligation debt	\$ 772,690	Other long-term debt	\$ 0
Revenue debt	\$ 2,772,227	Short-term debt	\$ 3,654,675
TIF Revenue debt	\$ 110,000		
		General obligation debt limit	\$ 2,139,554

CERTIFICATION

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

Signature of city clerk	Date Published/Posted	Mark (x) one
	11/3/16	<input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk	Area Code	Number
Peg Kimberley	641	227-3120
Signature of Mayor or other City official (Name and Title)	Date signed	
	10/28/2016	

PLEASE PUBLISH THIS PAGE ONLY

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016						CITY OF BAXTER						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
1	Section A - TAXES											1		
2	Taxes levied on property	187,428	53,188					240,616			240,616	2		
3	Less: Uncollected property taxes - Levy year							0			0	3		
4	Net current property taxes	187,428	53,188		0	0		240,616		T01	240,616	4		
5	Delinquent property taxes							0		T01	0	5		
6	Total property tax	187,428	53,188		0	0	0	240,616			240,616	6		
7	TIF revenues			251,873				251,873		T01	251,873	7		
8	Other city taxes													
8	Utility tax replacement excise taxes	5,138	1,590					6,728		T15	6,728	8		
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	2,362						2,362		T15	2,362	9		
10	Parimutuel wager tax							0		C30	0	10		
11	Gaming wager tax							0		C30	0	11		
12	Mobile home tax	326						326		T19	326	12		
13	Hotel/motel tax							0		T19	0	13		
14	Other local option taxes	44,483	44,483					88,966		T09	88,966	14		
15	TOTAL OTHER CITY TAXES	52,309	46,073	0	0	0	0	98,382	0		98,382	15		
16	Section B - LICENSES AND PERMITS	3,147						3,147		T29	3,147	16		
17	Section C - USE OF MONEY AND PROPERTY											17		
18	Interest	1,916						1,916	847	U20	2,763	18		
19	Rents and royalties	10,460						10,460		U40	10,460	19		
20	Other miscellaneous use of money and property							0		U20	0	20		
21								0			0	21		
22	TOTAL USE OF MONEY AND PROPERTY	12,376	0	0	0	0	0	12,376	847		13,223	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 BAXTER					<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		136,061					136,061		C46	136,061	44			
45												45			
46												46			
47												47			
48	Other state grants and reimbursements											48			
49	State grants	1,857						1,857		C89	1,857	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	1,857	136,061	0	0	0	0	137,918	0		137,918	60			
61												61			
62	Local grants and reimbursements											62			
63	County contributions	15,814						15,814			15,814	63			
64	Library service							0		D89	0	64			
65	Township contributions							0		D89	0	65			
66	Fire/EMT service							0		D89	0	66			
67	Police Local Grants	5,000						5,000		D89	5,000	67			
68								0			0	68			
69								0			0	69			
70	Total local grants and reimbursements	20,814	0	0	0	0	0	20,814	0		20,814	70			
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	22,671	136,061	0	0	0	0	158,732	0		158,732	71			
72	Section E - CHARGES FOR FEES AND SERVICE											72			
73	Water							0	205,666	A91	205,666	73			
74	Sewer							0	822,108	A80	822,108	74			
75	Electric							0		A92	0	75			
76	Gas							0		A93	0	76			
77	Parking							0		A60	0	77			
78	Airport							0		A01	0	78			
79	Landfill/garbage							0	99,840	A81	99,840	79			
80	Hospital							0		A36	0	80			

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF BAXTER		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0		A80	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees							0		A89	0	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A50	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges							0		A03	0	98
99	Library charges							0		A89	0	99
100	Park, recreation, and cultural charges							0		A61	0	100
101	Animal control charges							85		A89	85	101
102	Other charges - <i>Specify</i>	4,292						4,292			4,292	102
103								0			0	103
104	TOTAL CHARGES FOR SERVICE	4,377	0	0	0	0	0	4,377	1,127,614		1,131,991	104
105												105
106	Section F - SPECIAL ASSESSMENTS		779					779		U01	779	106
107	Section G - MISCELLANEOUS											107
108	Contributions	10,000						10,000		U99	10,000	108
109	Deposits and sales/fuel tax refunds	887						887		U99	887	109
110	Sale of property and merchandise							0		U11	0	110
111	Fines	400						400		U30	400	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - <i>Specify</i>	7,082	853					7,935			7,935	113
114								0			0	114
115								0			0	115
116								0			0	116
117								0			0	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	18,369	853	0	0	0	0	19,222	0		19,222	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF BAXTER						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)		(h)					
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	300,677	236,954	251,873	0	0	0	789,504	1,128,461		1,917,965	121		
122												122		
123	Section H - OTHER FINANCING SOURCES											123		
124	Proceeds of capital asset sales	3,965					1,235	5,200		NR	5,200	124		
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0	29,712	NR	29,712	125		
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126		
127	Regular transfers in and interfund loans	4,918			11,108			16,026			16,026	127		
128	Internal TIF loans and transfers in				73,423			73,423			73,423	128		
129								0			0	129		
130								0			0	130		
131	TOTAL OTHER FINANCING SOURCES	8,883	0	0	84,531	0	1,235	94,649	29,712		124,361	131		
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	309,560	236,954	251,873	84,531	0	1,235	884,153	1,158,173		2,042,326	132		
133												133		
134	Beginning fund balance July 1, 2015	13,894	139,299	180,811	-14,527	77,437	50,773	447,687	579,016		1,026,703	134		
135												135		
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	323,454	376,253	432,684	70,004	77,437	52,008	1,331,840	1,737,189		3,069,029	136		
137												137		
138												138		
139												139		
140												140		
141												141		
142												142		
143												143		
144												144		
145												145		
146												146		
147												147		
148												148		
149												149		
150												150		
151												151		
152												152		
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154												154		
155												155		
156												156		
157												157		
158												158		
159												159		

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016					CITY OF BAXTER		<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	118,118	21,528					139,646		E62	139,646	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	1,652						1,652		E89	1,652	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	21,637						21,637		E24	21,637	13	
14	Purchase of land and equipment							0		G24	0	14	
15	Construction							0		F24	0	15	
16	Ambulance — Current operation	15,332						15,332		E32	15,332	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	1,192						1,192		E32	1,192	24	
25	Purchase of land and equipment							0		G32	0	25	
26	Construction							0		F32	0	26	
27	Other public safety — Current operation	1,481						1,481		E89	1,481	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	159,412	21,528				0	180,940			180,940	40	

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF BAXTER		<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		144,593					144,593		E44	144,593	42	
43	Purchase of land and equipment							0		G44	0	43	
44	Construction							0		F44	0	44	
45	Parking meter and off-street — Current operation							0		E60	0	45	
46	Purchase of land and equipment							0		G60	0	46	
47	Construction							0		F60	0	47	
48	Street lighting — Current operation		14,216					14,216		E44	14,216	48	
49	Traffic control safety — Current operation		3,542					3,542		E44	3,542	49	
50	Purchase of land and equipment							0		G44	0	50	
51	Construction							0		F44	0	51	
52	Snow removal — Current operation		30,659					30,659		E44	30,659	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	193,010		0	0	0	193,010			193,010	80	

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF BAXTER		<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	3,075						3,075		E79	3,075	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	3,075	0					3,075			3,075	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 BAXTER		<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	34,760	3,358					38,118		E52	38,118	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	12,359						12,359		E61	12,359	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	500						500		E61	500	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	19,603						19,603		E03	19,603	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	67,222	3,358					70,580			70,580	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	1,993						1,993		E89	1,993	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation			204,943				204,943		E50	204,943	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	1,993	0	204,943	0	0	0	206,936			206,936	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 BAXTER		<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	13,589	346					13,935		E29	13,935	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration -- Current operation	4,457	6,054					10,511		E23	10,511	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections -- Current operation	1,703						1,703		E89	1,703	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney -- Current operation	4,253						4,253		E25	4,253	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings -- Current operation	65,151						65,151		E31	65,151	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability -- Current operation	3,497						3,497		E89	3,497	171
172	Other general government -- Current operation	11,939						11,939		E89	11,939	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	104,589	6,400	0	0	0	0	110,989			110,989	176
177	Section G -- DEBT SERVICE							84,531			84,531	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	84,531	0	0	84,531			84,531	182
183	Section H -- REGULAR CAPITAL PROJECTS -- Specify										0	183
184								0			0	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0			0	0	0			0	187
188	-- TIF CAPITAL PROJECTS -- Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	0	0	0			0	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	336,291	224,296	204,943	84,531	0	0	850,061			850,061	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 BAXTER					<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							192,628	E91	192,628	198				
199	Purchase of land and equipment								G91	0	199				
200	Construction								F91	0	200				
201	Sewer and sewage disposal — Current operation							785,611	E80	785,611	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							88,349	E81	88,349	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 BAXTER		<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								419,579	F89	419,579	240
241												241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — <i>Specify</i>											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								1,486,167		1,486,167	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	336,291	224,296	204,943	84,531	0	0	850,061	1,486,167		2,336,228	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	11,108	4,918					16,026			16,026	255
256	Internal TIF loans/repayments and transfers out			73,423				73,423			73,423	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	11,108	4,918	73,423	0	0	0	89,449	0		89,449	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	347,399	229,214	278,366	84,531	0	0	939,510	1,486,167		2,425,677	259
260												260
261	Ending fund balance June 30, 2016:											261
262	Governmental:											262
263	Nonspendable						52,008	52,008			52,008	263
264	Restricted		147,039	154,318	-14,527			286,830			286,830	264
265	Committed					77,437		77,437			77,437	265
266	Assigned	-23,945						-23,945			-23,945	266
267	Unassigned							0			0	267
268	Total Governmental	-23,945	147,039	154,318	-14,527	77,437	52,008	392,330			392,330	268
269	Proprietary								251,022		251,022	269
270	Total ending fund balance June 30, 2016	-23,945	147,039	154,318	-14,527	77,437	52,008	392,330	251,022		643,352	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	323,454	376,253	432,684	70,004	77,437	52,008	1,331,840	1,737,189		3,069,029	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 BAXTER	
Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>			
Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$	Highways.....	L44 \$
Health.....	M32	All other.....	L89 \$
Highways.....	M44		
Transit subsidies.....	M94		
Libraries.....	M52		
Police protection.....	M62		
Sewerage.....	M80		
Sanitation.....	M81		
All other.....	M89 \$		

Part IV SALARIES AND WAGES	
Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.	
Total salaries and wages paid.....	Amount - Omit cents 200 \$ 268,207

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 \$ 380,941	29U \$	39U \$ 33,714	49U \$	49U \$	49U \$ 347,227	49U \$	I91 \$ 14,856
2. Sewer utility	19U 3,937,328	29U	39U 1,512,328	49U	49U	49U 2,425,000	49U	I89 72,995
3. Electric utility	19U	29U	39U	49U	49U	49U		I92
4. Gas utility	19U	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U 108,827	29U 80,955	39U 189,782	49U	49U 0	49U	49U	I89 7,903
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89
10. Police Car Loan	19U 7,753	29U	39U 7,239	49U 6,690	49U	49U	49U	I89 514
11. St.Wtr. Improve. Ln.	19U 813,000	29U	39U 47,000	49U 766,000	49U	49U	49U	I89 24,390
12. Clinic Ln.	19U 110,000	29U	39U	49U	49U 110,000	49U	49U	I89 3,355
13.	19U	29U	39U	49U	49U	49U	49U	I89
14.	19U	29U	39U	49U	49U	49U	49U	I89
Total long-term debt	5,357,849	80,955	1,790,063	772,690	110,000	2,772,227	0	124,013

B. Short-term debt		Amount - Omit cents	
Outstanding as of JULY 1, 2015	61V \$		5,357,849
Outstanding as of JUNE 30, 2016	64V \$		3,654,675

Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS		Amount - Omit cents	
Assessed Valuations by Levy Authority and County, AY2014/FY2016			
Actual valuation -- January 1, 2014			
	\$	42,791,086	x .05 = \$ 2,139,554

Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016					
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		
	\$	\$		643,352	643,352

REMARKS
 Checking \$302,559.00 Savings \$252,172.79 Time Certificates \$88,500.00 Petty Cash \$120.00