

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

16204000100000
CITY CLERK
P.O. BOX 100
BLAIRSBURG IA 50034-0100

CITY OF BLAIRSBURG, 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	67,675		67,675	60,799
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	67,675		67,675	60,799
Delinquent property taxes	0		0	0
TIF revenues	5,199		5,199	0
Other city taxes	17,805	0	17,805	21,318
Licenses and permits	100		100	100
Use of money and property	3,490	0	3,490	7,500
Intergovernmental	65,164	0	65,164	69,757
Charges for fees and service	30,697	73,651	104,348	93,350
Special assessments	0		0	0
Miscellaneous	6,049	0	6,049	800
Other financing sources	0	0	0	0
Total revenues and other sources	196,179	73,651	269,830	253,624
Expenditures and Other Financing Uses				
Public safety	7,469	0	7,469	14,822
Public works	42,409	0	42,409	37,350
Health and social services	1,204	0	1,204	1,890
Culture and recreation	7,441	0	7,441	10,991
Community and economic development	43,398	0	43,398	2,885
General government	49,060	0	49,060	36,210
Debt service	27,750	0	27,750	0
Capital projects	1,220	0	1,220	0
Total governmental activities expenditures	179,951	0	179,951	104,148
Business type activities	0	62,161	62,161	56,780
Total ALL expenditures	179,951	62,161	242,112	160,928
Other financing uses, including transfers out	0	0	0	
Total ALL expenditures/And other financing uses	179,951	62,161	242,112	160,928
Excess revenues and other sources over (Under) Expenditures/And other financing uses	16,228	11,490	27,718	92,696
Beginning fund balance July 1, 2015	244,476	170,423	414,899	462,094
Ending fund balance June 30, 2016	260,704	181,913	442,617	554,790

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	\$ 85,564	Other long-term debt	\$ 232,000
Revenue debt	\$ 0	Short-term debt	\$ 0
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 338,517

CERTIFICATION

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

Signature of city clerk		Date Published/Posted	Mark (x) one <input type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk PATRICIA J. JACOBSON	Telephone →	Area Code 515	Number 3267
Signature of Mayor or other City official (Name and Title)		Date signed 11/21/2016	

PLEASE PUBLISH THIS PAGE ONLY

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016					CITY OF BLAIRSBURG		<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	37,792	789		29,094			67,675			67,675	2	
3	Less: Uncollected property taxes - Levy year							0			0	3	
4	Net current property taxes	37,792	789		29,094	0		67,675		T01	67,675	4	
5	Delinquent property taxes							0		T01	0	5	
6	Total property tax	37,792	789		29,094	0	0	67,675			67,675	6	
7	TIF revenues			5,199				5,199		T01	5,199	7	
	Other city taxes												
8	Utility tax replacement excise taxes							0		T15	0	8	
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9	
10	Parimutuel wager tax							0		C30	0	10	
11	Gaming wager tax							0		C30	0	11	
12	Mobile home tax							0		T19	0	12	
13	Hotel/motel tax							0		T19	0	13	
14	Other local option taxes	17,805						17,805		T09	17,805	14	
15	TOTAL OTHER CITY TAXES	17,805	0	0	0	0	0	17,805	0		17,805	15	
16	Section B - LICENSES AND PERMITS	100						100		T29	100	16	
17	Section C - USE OF MONEY AND PROPERTY											17	
18	Interest	1,687						1,687		U20	1,687	18	
19	Rents and royalties	1,211						1,211		U40	1,211	19	
20	Other miscellaneous use of money and property							0		U20	0	20	
21	DIVIDEND	592						592			592	21	
22	TOTAL USE OF MONEY AND PROPERTY	3,490	0	0	0	0	0	3,490	0		3,490	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	

Continued on next page

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF BLAIRSBURG						<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		23,869					23,869		C46	23,869	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants							0		C89	0	49				
50	Iowa Department of Transportation							0		C89	0	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim							0		C89	0	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	0	23,869	0	0	0	0	23,869	0		23,869	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions		1,130					1,130			1,130	63				
64	Library service							0		D89	0	64				
65	Township contributions	40,165						40,165		D89	40,165	65				
66	Fire/EMT service							0		D89	0	66				
67								0		D89	0	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	40,165	1,130	0	0	0	0	41,295	0		41,295	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	40,165	24,999	0	0	0	0	65,164	0		65,164	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	42,058	A91	42,058	73				
74	Sewer	8,433			18,058			26,491	31,593	A80	58,084	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	4,206						4,206		A81	4,206	79				
80	Hospital							0		A36	0	80				

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF BLAIRSBURG		<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							0		A89	0	101
102	Other charges - <i>Specify</i>							0			0	102
103								0			0	103
104	TOTAL CHARGES FOR SERVICE	12,639	0	0	18,058	0	0	30,697	73,651		104,348	104
105												105
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106
107	Section G - MISCELLANEOUS											107
108	Contributions							0		U99	0	108
109	Deposits and sales/fuel tax refunds							0		U99	0	109
110	Sale of property and merchandise							0		U11	0	110
111	Fines							0		U30	0	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - <i>Specify</i>							0			0	113
114	DONATIONS	3,500						3,500			3,500	114
115	REFUNDS & MISC.	2,549						2,549			2,549	115
116								0			0	116
117								0			0	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	6,049	0	0	0	0	0	6,049	0		6,049	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF BLAIRSBURG						<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)		118,040	25,788	5,199	47,152	0	0	196,179	73,651		269,830	121	
122													122	
123	Section H - OTHER FINANCING SOURCES												123	
124	Proceeds of capital asset sales							0		NR		0	124	
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR		0	125	
126	Proceeds of anticipatory warrants or other short-term debt							0		A89		0	126	
127	Regular transfers in and interfund loans							0				0	127	
128	Internal TIF loans and transfers in							0				0	128	
129								0				0	129	
130								0				0	130	
131	TOTAL OTHER FINANCING SOURCES		0	0	0	0	0	0	0	0		0	131	
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)		118,040	25,788	5,199	47,152	0	0	196,179	73,651		269,830	132	
133													133	
134	Beginning fund balance July 1, 2015		26,735	96,362	19,686	101,693			244,476	170,423		414,899	134	
135													135	
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)		144,775	122,150	24,885	148,845	0	0	440,655	244,074		684,729	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	
153													153	
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 BLAIRSBURG		<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							0		E62	0	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	17						17		E89	17	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	5,164						5,164		E24	5,164	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	1,720						1,720		E66	1,720	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation							0		E32	0	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation	568						568		E89	568	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	7,469	0				0	7,469			7,469	40

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF BLAIRSBURG		<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	13,332						13,332		E44	13,332	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	5,823						5,823		E44	5,823	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	1,640	13,000					14,640		E44	14,640	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	4,114						4,114		E81	4,114	62	
63	Purchase of land and equipment							0		G81	0	63	
64	Construction							0		F81	0	64	
65	Other public works — Current operation	4,500						4,500		E89	4,500	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	29,409	13,000		0	0	0	42,409			42,409	80	

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF BLAIRSBURG		<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	1,204						1,204		E32	1,204	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	1,204	0					1,204			1,204	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF BLAIRSBURG		<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	4,441						4,441		E52	4,441	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	3,000						3,000		E61	3,000	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation							0		E61	0	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation							0		E03	0	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							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	7,441	0			0	0	7,441			7,441	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation							0		E89	0	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation				15,804			15,804		E50	15,804	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	27,594						27,594		E89	27,594	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	27,594	0	0	15,804	0	0	43,398			43,398	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 BLAIRSBURG		<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	3,840						3,840		E29	3,840	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration -- Current operation	3,070						3,070		E23	3,070	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections -- Current operation	1,116						1,116		E89	1,116	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney -- Current operation	392						392		E25	392	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings -- Current operation	10,894						10,894		E31	10,894	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction	11,456						11,456		F31	11,456	170
171	Tort liability -- Current operation							0		E89	0	171
172	Other general government -- Current operation	15,095						15,095		E89	15,095	172
173	Purchase of land and equipment							0		G89	0	173
174	DUES	2,647						2,647			2,647	174
175	DONATIONS	550						550			550	175
176	TOTAL GENERAL GOVERNMENT	49,060	0	0	0	0	0	49,060			49,060	176
177	Section G -- DEBT SERVICE							0			0	177
178	GO BONDS & INTEREST				27,750			27,750			27,750	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	27,750	0	0	27,750			27,750	182
183	Section H -- REGULAR CAPITAL PROJECTS -- Specify							0			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			0	188
189	SRF SEWER PROJECT			1,220				1,220			1,220	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	1,220	0	0	0	1,220			1,220	192
193	TOTAL CAPITAL PROJECTS	0	0	1,220	0	0	0	1,220			1,220	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	122,177	13,000	1,220	43,554	0	0	179,951			179,951	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 BLAIRSBURG					<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							39,406	E91	39,406	198				
199	Purchase of land and equipment								G91	0	199				
200	Construction								F91	0	200				
201	Sewer and sewage disposal — Current operation							22,755	E80	22,755	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, 2016 -- Continued					CITY OF BLAIRSBURG					<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 — <i>Specify</i>											245	
246											0	246	
247											0	247	
248											0	248	
249											0	249	
250											0	250	
251	TOTAL BUSINESS TYPE ACTIVITIES								62,161		62,161	251	
252												252	
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	122,177	13,000	1,220	43,554	0	0	179,951	62,161		242,112	253	
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254	
255	Regular transfers out							0			0	255	
256	Internal TIF loans/repayments and transfers out							0			0	256	
257								0			0	257	
258	TOTAL OTHER FINANCING USES	0	0	0	0	0	0	0	0		0	258	
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	122,177	13,000	1,220	43,554	0	0	179,951	62,161		242,112	259	
260												260	
261	Ending fund balance June 30, 2016:											261	
262	Governmental:											262	
263	Nonspendable							0			0	263	
264	Restricted							0			0	264	
265	Committed							0			0	265	
266	Assigned							0			0	266	
267	Unassigned	22,598	109,150	23,665	105,291			260,704			260,704	267	
268	Total Governmental	22,598	109,150	23,665	105,291	0	0	260,704			260,704	268	
269	Proprietary								181,913		181,913	269	
270	Total ending fund balance June 30, 2016	22,598	109,150	23,665	105,291	0	0	260,704	181,913		442,617	270	
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	144,775	122,150	24,885	148,845	0	0	440,655	244,074		684,729	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 BLAIRSBURG	
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 4,441		
Police protection.....	M62 1,720		
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 \$ 19,795

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	29U	39U	49U	49U	49U	49U	I89
3. Electric utility	19U	29U	39U	49U	49U	49U		I92
4. Gas utility	19U	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89
9. MIDAS	19U 86,344	29U	39U 13,092	49U 60,564	49U	49U	49U	I89 2,712
10. GO NOTES	19U 70,000	29U	39U 25,000	49U 25,000	49U	49U	49U	I89 2,250
11. SRF LOAN	19U 254,000	29U	39U 11,000	49U	49U	49U	49U 232,000	I89 4,253
12.	19U	29U	39U	49U	49U	49U	49U	I89
13.	19U	29U	39U	49U	49U	49U	49U	I89
14.	19U	29U	39U	49U	49U	49U	49U	I89
Total long-term debt	410,344	0	49,092	85,564	0	0	232,000	9,215

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

Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS		Amount - Omit cents	
Assessed Valuations by Levy Authority and County, AY2014/FY2016			
Actual valuation -- January 1, 2014			
	\$	6,770,346	x .05 = \$ 338,517

Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016

Type of asset	Amount - Omit cents				Total (e)
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61		
	\$	\$		442,617	442,617

REMARKS V98