

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

16209500100000
CITY CLERK
201 SECOND AVE SW
BUFFALO CENTER IA 50424

CITY OF BUFFALO CENTER, 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	325,551		325,551	282,474
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	325,551		325,551	282,474
Delinquent property taxes	0		0	
TIF revenues	0		0	
Other city taxes	82,996	0	82,996	96,545
Licenses and permits	2,024	0	2,024	2,400
Use of money and property	8,573	0	8,573	14,700
Intergovernmental	310,208	121,413	431,621	130,543
Charges for fees and service	28,769	367,156	395,925	390,000
Special assessments	0	0	0	
Miscellaneous	69,083	0	69,083	50,000
Other financing sources	854,605	41,127	895,732	1,000,000
Total revenues and other sources	1,681,809	529,696	2,211,505	1,966,662
Expenditures and Other Financing Uses				
Public safety	100,336	0	100,336	104,780
Public works	213,181	0	213,181	229,500
Health and social services	0	0	0	
Culture and recreation	123,942	0	123,942	132,200
Community and economic development	0	0	0	
General government	98,069	0	98,069	105,350
Debt service	111,091	0	111,091	114,951
Capital projects	899,132	0	899,132	1,000,000
Total governmental activities expenditures	1,545,751	0	1,545,751	1,686,781
Business type activities	0	352,197	352,197	369,000
Total ALL expenditures	1,545,751	352,197	1,897,948	2,055,781
Other financing uses, including transfers out	126,506	165,892	292,398	-89,119
Total ALL expenditures/And other financing uses	1,672,257	518,089	2,190,346	1,966,662
Excess revenues and other sources over (Under) Expenditures/And other financing uses	9,552	11,607	21,159	0
Beginning fund balance July 1, 2015	226,589	295,392	521,981	416,180
Ending fund balance June 30, 2016	236,141	306,999	543,140	416,180

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	\$ 171,000	Other long-term debt	\$ 0
Revenue debt	\$ 796,000	Short-term debt	\$ 0
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 1,448,210

CERTIFICATION

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

Signature of city clerk	Date Published/Posted	Mark (x) one
	11/2/2016	<input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk	Area Code	Number
Debra K Jensvold	641	562-2505
Signature of Mayor or other City official (Name and Title)	Date signed	
	10/25/2016	

PLEASE PUBLISH THIS PAGE ONLY

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016						CITY OF BUFFALO CENTER						<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	190,267	25,980		109,304			325,551			325,551	2		
3	Less: Uncollected property taxes - Levy year							0			0	3		
4	Net current property taxes	190,267	25,980		109,304	0		325,551		T01	325,551	4		
5	Delinquent property taxes							0		T01	0	5		
6	Total property tax	190,267	25,980		109,304	0	0	325,551			325,551	6		
7	TIF revenues							0		T01	0	7		
8	Other city taxes							0		T15	0	8		
9	Utility tax replacement excise taxes							0		T15	0	9		
10	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		C30	0	10		
11	Parimutuel wager tax							0		C30	0	11		
12	Gaming wager tax							0		T19	0	12		
13	Mobile home tax							0		T19	0	13		
14	Hotel/motel tax							0		T19	0	13		
15	Other local option taxes		82,996					82,996		T09	82,996	14		
16	TOTAL OTHER CITY TAXES	0	82,996	0	0	0	0	82,996	0		82,996	15		
16	Section B - LICENSES AND PERMITS	2,024						2,024		T29	2,024	16		
17	Section C - USE OF MONEY AND PROPERTY											17		
18	Interest	1,801	27					1,828		U20	1,828	18		
19	Rents and royalties	6,745						6,745		U40	6,745	19		
20	Other miscellaneous use of money and property							0		U20	0	20		
21								0			0	21		
22	TOTAL USE OF MONEY AND PROPERTY	8,546	27	0	0	0	0	8,573	0		8,573	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					162,868		162,868	121,413	B50	284,281	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	162,868	0	162,868	121,413		284,281	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 BUFFALO CENTER					<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		111,839					111,839		C46	111,839	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	111,839	0	0	0	0	111,839	0		111,839	60	
61												61	
62	Local grants and reimbursements											62	
63	County contributions	0						0			0	63	
64	Library service	20,000						20,000		D89	20,000	64	
65	Township contributions	2,737						2,737		D89	2,737	65	
66	Fire/EMT service							0		D89	0	66	
67	recreational tax	12,764						12,764		D89	12,764	67	
68								0			0	68	
69								0			0	69	
70	Total local grants and reimbursements	35,501	0	0	0	0	0	35,501	0		35,501	70	
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	35,501	111,839	0	0	162,868	0	310,208	121,413		431,621	71	
72	Section E - CHARGES FOR FEES AND SERVICE											72	
73	Water							0	198,861	A91	198,861	73	
74	Sewer							0	76,723	A80	76,723	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	91,572	A81	91,572	79	
80	Hospital							0		A36	0	80	

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF BUFFALO CENTER			<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))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.	
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)		
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	650						650		A03	650	98	
99	Library charges	14,112						14,112		A89	14,112	99	
100	Park, recreation, and cultural charges	14,007						14,007		A61	14,007	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	28,769	0	0	0	0	0	28,769	367,156		395,925	104	
105												105	
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106	
107	Section G - MISCELLANEOUS											107	
108	Contributions	50,783						50,783		U99	50,783	108	
109	Deposits and sales/fuel tax refunds							0		U99	0	109	
110	Sale of property and merchandise							0		U11	0	110	
111	Fines	242						242		U30	242	111	
112	Internal service charges							0		NR	0	112	
113	Other miscellaneous - <i>Specify</i>							0			0	113	
114	recycle	13,364						13,364			13,364	114	
115	concrete to city site	1,462						1,462			1,462	115	
116	miscellaneous	3,232						3,232			3,232	116	
117								0			0	117	
118								0			0	118	
119								0			0	119	
120	TOTAL MISCELLANEOUS	69,083	0	0	0	0	0	69,083	0		69,083	120	

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF BUFFALO CENTER						<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)	(g)	(h)		(i)			
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	334,190	220,842	0	109,304	162,868	0	827,204	488,569		1,315,773	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)					562,207		562,207	41,127	NR	603,334	125		
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126		
127	Regular transfers in and interfund loans	75,000	51,506			165,892		292,398			292,398	127		
128	Internal TIF loans and transfers in							0			0	128		
129								0			0	129		
130								0			0	130		
131	TOTAL OTHER FINANCING SOURCES	75,000	51,506	0	0	728,099	0	854,605	41,127		895,732	131		
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	409,190	272,348	0	109,304	890,967	0	1,681,809	529,696		2,211,505	132		
133												133		
134	Beginning fund balance July 1, 2015	32,783	124,630		23,232	45,944		226,589	295,392		521,981	134		
135												135		
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	441,973	396,978	0	132,536	936,911	0	1,908,398	825,088		2,733,486	136		
137												137		
138												138		
139												139		
140												140		
141												141		
142												142		
143												143		
144												144		
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157												157		
158												158		
159												159		

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016					CITY OF BUFFALO CENTER					<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	73,932	6,963					80,895		E62	80,895	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							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	18,536						18,536		E24	18,536	13			
14	Purchase of land and equipment							0		G24	0	14			
15	Construction							0		F24	0	15			
16	Ambulance — Current operation	905						905		E32	905	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							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							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	93,373	6,963					100,336			100,336	40			

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF BUFFALO CENTER		<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	60,113	140,753					200,866		E44	200,866	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation							0		E44	0	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation							0		E44	0	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68	recycle	12,315						12,315			12,315	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	72,428	140,753		0	0	0	213,181			213,181	80

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF BUFFALO CENTER					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.			
81	Section C — HEALTH AND SOCIAL SERVICES											81			
82	Welfare assistance — Current operation							0		E79	0	82			
83	Purchase of land and equipment							0		G79	0	83			
84	City hospital — Current operation							0		E36	0	84			
85	Purchase of land and equipment							0		G36	0	85			
86	Construction							0		F36	0	86			
87	Payments to private hospitals — Current operation							0		E36	0	87			
88	Health regulation and inspections — Current operation							0		E32	0	88			
89	Purchase of land and equipment							0		G32	0	89			
90	Construction							0		F32	0	90			
91	Water, air, and mosquito control — Current operation							0		E32	0	91			
92	Purchase of land and equipment							0		G32	0	92			
93	Construction							0		F32	0	93			
94	Community mental health — Current operation							0		E32	0	94			
95	Purchase of land and equipment							0		G32	0	95			
96	Construction							0		F32	0	96			
97	Other health and social services — Current operation							0		E79	0	97			
98	Purchase of land and equipment							0		G79	0	98			
99	Construction							0		F79	0	99			
100								0			0	100			
101								0			0	101			
102								0			0	102			
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0					0			0	103			
104												104			
105												105			
106												106			
107												107			
108												108			
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120												120			

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF BUFFALO CENTER		<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	35,633	1,193					36,826		E52	36,826	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	22,500	317					22,817		E61	22,817	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	45,705	1,601					47,306		E61	47,306	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	16,372	621					16,993		E03	16,993	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	120,210	3,732					123,942			123,942	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation							0		E89	0	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	0	0	0	0	0	0	0			0	154
155												155
156												156
157												157
158												158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF BUFFALO CENTER					<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	9,110	478					9,588		E29	9,588	160			
161	Purchase of land and equipment							0		G29	0	161			
162	Clerk, Treasurer, financial administration -- Current operation	1,032	1,562					2,594		E23	2,594	162			
163	Purchase of land and equipment							0		G23	0	163			
164	Elections -- Current operation	1,183						1,183		E89	1,183	164			
165	Purchase of land and equipment							0		G89	0	165			
166	Legal services and city attorney -- Current operation	1,779						1,779		E25	1,779	166			
167	Purchase of land and equipment							0		G25	0	167			
168	City hall and general buildings -- Current operation	39,287						39,287		E31	39,287	168			
169	Purchase of land and equipment							0		G31	0	169			
170	Construction							0		F31	0	170			
171	Tort liability -- Current operation	43,638						43,638		E89	43,638	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	96,029	2,040	0	0	0	0	98,069			98,069	176			
177	Section G -- DEBT SERVICE							111,091			111,091	177			
178								0			0	178			
179								0			0	179			
180								0			0	180			
181								0			0	181			
182	TOTAL DEBT SERVICE	0	0	0	111,091	0	0	111,091			111,091	182			
183	Section H -- REGULAR CAPITAL PROJECTS -- Specify										0	183			
184	water treatment project					899,132		899,132			899,132	184			
185								0			0	185			
186								0			0	186			
187	Subtotal Regular Capital Projects	0	0			899,132	0	899,132			899,132	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	899,132	0	899,132			899,132	193			
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	382,040	153,488	0	111,091	899,132	0	1,545,751			1,545,751	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 BUFFALO CENTER					GAAP		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							186,530	E91	186,530		198			
199	Purchase of land and equipment								G91	0		199			
200	Construction								F91	0		200			
201	Sewer and sewage disposal — Current operation							68,919	E80	68,919		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							96,748	E81	96,748		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 BUFFALO CENTER		<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								352,197		352,197	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	382,040	153,488	0	111,091	899,132	0	1,545,751	352,197		1,897,948	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	51,506	75,000					126,506	165,892		292,398	255
256	Internal TIF loans/repayments and transfers out							0			0	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	51,506	75,000	0	0	0	0	126,506	165,892		292,398	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	433,546	228,488	0	111,091	899,132	0	1,672,257	518,089		2,190,346	259
260												260
261	Ending fund balance June 30, 2016:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted		168,490		21,445			189,935			189,935	264
265	Committed					37,779		37,779			37,779	265
266	Assigned							0			0	266
267	Unassigned	8,427						8,427			8,427	267
268	Total Governmental	8,427	168,490	0	21,445	37,779	0	236,141			236,141	268
269	Proprietary								306,999		306,999	269
270	Total ending fund balance June 30, 2016	8,427	168,490	0	21,445	37,779	0	236,141	306,999		543,140	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	441,973	396,978	0	132,536	936,911	0	1,908,398	825,088		2,733,486	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 BUFFALO CENTER	
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 276,262

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. Other-Specify water project	19U 0	29U 830,000	39U 34,000	49U	49U	49U 796,000	49U	I89 8,813
10. police car	19U 31,000	29U	39U 8,000	49U 23,000	49U	49U	49U	I89 775
11. com ctr	19U 12,500	29U	39U 12,500	49U 0	49U	49U	49U	I89 247
12. 2007 street	19U 37,000	29U	39U 37,000	49U 0	49U	49U	49U	I89 1,850
13. vehicle note	19U 53,000	29U	39U 28,000	49U 25,000	49U	49U	49U	I89 2,550
14. 2010 street	19U 139,000	29U	39U 16,000	49U 123,000	49U	49U	49U	I89 4,170
Total long-term debt	272,500	830,000	135,500	171,000	0	796,000	0	18,405

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			
\$	28,964,197	x .05 = \$	1,448,210

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		
	\$	\$		543,140	543,140
REMARKS	V98				