

STATE OF IOWA
2016
FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2016
WEST BRANCH
CITY OF WEST BRANCH, IOWA
DUE: December 1, 2016

16201600800000
West Branch City
PO Box 218
West Branch, IA 52358-0218

(Please correct any error in name, address, and ZIP Code)

WHEN COMPLETED, PLEASE RETURN TO
Mary Mosiman, CPA
Office of Auditor of State
Lucas State Office Building
321 E. 12th Street, 2nd Floor
Des Moines, IA 50319

NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.

ALL FUNDS

Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	1,544,428		1,544,428	1,543,534
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	1,544,428		1,544,428	1,543,534
Delinquent property taxes	0		0	
TIF revenues	154,260		154,260	150,000
Other city taxes	239,078	0	239,078	196,453
Licenses and permits	34,143	0	34,143	62,000
Use of money and property	7,379	1,051	8,430	4,900
Intergovernmental	592,752	0	592,752	542,304
Charges for fees and service	109,688	859,390	969,078	993,504
Special assessments	0	0	0	0
Miscellaneous	135,079	11,606	146,685	52,100
Other financing sources	1,407,999	45,000	1,452,999	1,494,815
Total revenues and other sources	4,224,806	917,047	5,141,853	5,039,610
Expenditures and Other Financing Uses				
Public safety	695,809	0	695,809	799,916
Public works	438,784	0	438,784	556,140
Health and social services	0	0	0	0
Culture and recreation	725,312	0	725,312	815,613
Community and economic development	64,897	0	64,897	84,973
General government	399,311	0	399,311	401,047
Debt service	372,115	0	372,115	436,253
Capital projects	483,366	0	483,366	840,000
Total governmental activities expenditures	3,179,594	0	3,179,594	3,933,942
Business type activities	0	847,599	847,599	847,830
Total ALL expenditures	3,179,594	847,599	4,027,193	4,781,772
Other financing uses, including transfers out	456,673	146,476	603,149	639,815
Total ALL expenditures/And other financing uses	3,636,267	994,075	4,630,342	5,421,587
Excess revenues and other sources over (Under) Expenditures/And other financing uses	588,539	-77,028	511,511	-381,977
Beginning fund balance July 1, 2015	1,520,694	320,175	1,840,869	1,841,087
Ending fund balance June 30, 2016	2,109,233	243,147	2,352,380	1,459,110

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	\$ 3,250,757	Other long-term debt	\$ 0
Revenue debt	\$ 539,000	Short-term debt	\$ 4,234
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 9,469,093

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	Telephone →	Area Code
Signature of Mayor or other City official (Name and Title)	Number	Extension
	Date signed	

PLEASE PUBLISH THIS PAGE ONLY

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016					CITY OF WEST BRANCH					<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	1,088,716	217,114		238,598			1,544,428			1,544,428	2	
3	Less: Uncollected property taxes - Levy year							0			0	3	
4	Net current property taxes	1,088,716	217,114		238,598	0		1,544,428		T01	1,544,428	4	
5	Delinquent property taxes							0		T01	0	5	
6	Total property tax	1,088,716	217,114		238,598	0	0	1,544,428			1,544,428	6	
7	TIF revenues			154,260				154,260		T01	154,260	7	
8	Other city taxes												
8	Utility tax replacement excise taxes	13,739	2,346		2,472			18,557		T15	18,557	8	
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	24,797						24,797		T15	24,797	9	
10	Parimutuel wager tax							0		C30	0	10	
11	Gaming wager tax							0		C30	0	11	
12	Mobile home tax	8,516	1,698		1,789			12,003		T19	12,003	12	
13	Hotel/motel tax							0		T19	0	13	
14	Other local option taxes		183,721					183,721		T09	183,721	14	
15	TOTAL OTHER CITY TAXES	47,052	187,765	0	4,261	0	0	239,078	0		239,078	15	
16	Section B - LICENSES AND PERMITS	34,143						34,143		T29	34,143	16	
17	Section C - USE OF MONEY AND PROPERTY											17	
18	Interest	1,786	25	661	2,433		124	5,029	1,051	U20	6,080	18	
19	Rents and royalties	2,350						2,350		U40	2,350	19	
20	Other miscellaneous use of money and property							0		U20	0	20	
21								0			0	21	
22	TOTAL USE OF MONEY AND PROPERTY	4,136	25	661	2,433	0	124	7,379	1,051		8,430	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	NPS CONTRACTS	11,200						11,200			11,200	32	
33	Total Federal grants and reimbursements	11,200	0	0	0	0	0	11,200	0		11,200	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 WEST BRANCH					<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		286,951					286,951		C46	286,951	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	63,136	12,592		13,266			88,994		C89	88,994	54	
55	LIBRARY FUNDING	3,283						3,283			3,283	55	
56								0			0	56	
57								0			0	57	
58								0			0	58	
59								0			0	59	
60	Total state	66,419	299,543	0	13,266	0	0	379,228	0		379,228	60	
61												61	
62	Local grants and reimbursements											62	
63	County contributions	2,000						2,000			2,000	63	
64	Library service	15,945						15,945		D89	15,945	64	
65	Township contributions	184,379						184,379		D89	184,379	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	202,324	0	0	0	0	0	202,324	0		202,324	70	
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	279,943	299,543	0	13,266	0	0	592,752	0		592,752	71	
72	Section E - CHARGES FOR FEES AND SERVICE											72	
73	Water							0	473,358	A91	473,358	73	
74	Sewer							0	340,427	A80	340,427	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	44,670						44,670		A81	44,670	79	
80	Hospital							0		A36	0	80	

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF WEST BRANCH		<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	45,605	A80	45,605	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	110						110		A44	110	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	9,700					1,861	11,561		A03	11,561	98
99	Library charges							0		A89	0	99
100	Park, recreation, and cultural charges	26,064						26,064		A61	26,064	100
101	Animal control charges							0		A89	0	101
102	Other charges - <i>Specify</i>							0			0	102
103	SUBDIVISION CHARGES	27,283						27,283			27,283	103
104	TOTAL CHARGES FOR SERVICE	107,827	0	0	0	0	1,861	109,688	859,390		969,078	104
105												105
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106
107	Section G - MISCELLANEOUS											107
108	Contributions	34,246						34,246		U99	34,246	108
109	Deposits and sales/fuel tax refunds							0	3,900	U99	3,900	109
110	Sale of property and merchandise	1,240						1,240		U11	1,240	110
111	Fines	2,829						2,829		U30	2,829	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - <i>Specify</i>							0			0	113
114								0			0	114
115	MAIN STREET WEST BRANCH		68,425					68,425			68,425	115
116	REIMBURSEMENT	4,773				6,250		11,023	1,962		12,985	116
117	GARBAGE STICKERS	1,728						1,728			1,728	117
118	MISCELLANEOUS	15,588						15,588			15,588	118
119	METERS							0	5,744		5,744	119
120	TOTAL MISCELLANEOUS	60,404	68,425	0	0	6,250	0	135,079	11,606		146,685	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF WEST BRANCH						<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 (h)	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)	1,622,221	772,872	154,921	258,558	6,250	1,985	2,816,807	872,047		3,688,854	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)					849,850		849,850		NR	849,850	125		
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126		
127	Regular transfers in and interfund loans	180,377	36,651		146,476			363,504	45,000		408,504	127		
128	Internal TIF loans and transfers in	55,483			37,387	101,775		194,645			194,645	128		
129								0			0	129		
130								0			0	130		
131	TOTAL OTHER FINANCING SOURCES	235,860	36,651	0	183,863	951,625	0	1,407,999	45,000		1,452,999	131		
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	1,858,081	809,523	154,921	442,421	957,875	1,985	4,224,806	917,047		5,141,853	132		
133												133		
134	Beginning fund balance July 1, 2015	829,160	303,948	112,135	35,509	81,385	158,557	1,520,694	320,175		1,840,869	134		
135												135		
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	2,687,241	1,113,471	267,056	477,930	1,039,260	160,542	5,745,500	1,237,222		6,982,722	136		
137												137		
138												138		
139												139		
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Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016					CITY OF WEST BRANCH		<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	324,171	69,065					393,236		E62	393,236	2	
3	Purchase of land and equipment	13,399						13,399		G62	13,399	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	284,202	2,336					286,538		E24	286,538	13	
14	Purchase of land and equipment							0		G24	0	14	
15	Construction							0		F24	0	15	
16	Ambulance — Current operation							0		E32	0	16	
17	Purchase of land and equipment							0		G32	0	17	
18	Building inspections — Current operation							0		E66	0	18	
19	Purchase of land and equipment							0		G66	0	19	
20	Construction							0		F66	0	20	
21	Miscellaneous protective services — Current operation							0		E66	0	21	
22	Purchase of land and equipment							0		G66	0	22	
23	Construction							0		F66	0	23	
24	Animal control — Current operation	2,636						2,636		E32	2,636	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	624,408	71,401		0	0	0	695,809			695,809	40	

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF WEST BRANCH		<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	80,329	131,309					211,638		E44	211,638	42	
43	Purchase of land and equipment	14,250	53,609					67,859		G44	67,859	43	
44	Construction	23,762	36,540					60,302		F44	60,302	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	40,698						40,698		E44	40,698	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	58,287						58,287		E81	58,287	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	217,326	221,458					438,784			438,784	80	

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF WEST BRANCH		<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
109												109
110												110
111												111
112												112
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114												114
115												115
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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 WEST BRANCH		<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	215,284	32,123					247,407		E52	247,407	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	96,504	14,876					111,380		E61	111,380	127
128	Purchase of land and equipment	123,318						123,318		G61	123,318	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	95,238	20,405					115,643		E03	115,643	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	8,022						8,022		E61	8,022	135
136	Other culture and recreation	114,698	4,844					119,542		E61	119,542	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	653,064	72,248					725,312			725,312	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	40,246						40,246		E89	40,246	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	24,651						24,651		E29	24,651	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	64,897	0	0	0	0	0	64,897			64,897	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 WEST BRANCH					<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	9,620	890					10,510		E29	10,510	160			
161	Purchase of land and equipment							0		G29	0	161			
162	Clerk, Treasurer, financial administration -- Current operation	147,198	12,572					159,770		E23	159,770	162			
163	Purchase of land and equipment							0		G23	0	163			
164	Elections -- Current operation							0		E89	0	164			
165	Purchase of land and equipment							0		G89	0	165			
166	Legal services and city attorney -- Current operation	229,031						229,031		E25	229,031	166			
167	Purchase of land and equipment							0		G25	0	167			
168	City hall and general buildings -- Current operation							0		E31	0	168			
169	Purchase of land and equipment							0		G31	0	169			
170	Construction							0		F31	0	170			
171	Tort liability -- Current operation							0		E89	0	171			
172	Other general government -- Current operation							0		E89	0	172			
173	Purchase of land and equipment							0		G89	0	173			
174								0			0	174			
175								0			0	175			
176	TOTAL GENERAL GOVERNMENT	385,849	13,462	0	0	0	0	399,311			399,311	176			
177	Section G -- DEBT SERVICE							372,115			372,115	177			
178								0			0	178			
179								0			0	179			
180								0			0	180			
181								0			0	181			
182	TOTAL DEBT SERVICE	0	0	0	372,115	0	0	372,115			372,115	182			
183	Section H -- REGULAR CAPITAL PROJECTS -- Specify										0	183			
184	REAP GRANT, PARKSIDE DR					128,910		128,910			128,910	184			
185	MAIN ST CROSS, 4TH ST IMP, MAIN ST INTER, COLL ST BR					129,456		129,456			129,456	185			
186						0		0			0	186			
187	Subtotal Regular Capital Projects	0	0			0	258,366	258,366			258,366	187			
188	-- TIF CAPITAL PROJECTS -- Specify										0	188			
189	DOWNTOWN EAST REDEVELOPMENT					225,000		225,000			225,000	189			
190								0			0	190			
191								0			0	191			
192	Subtotal TIF Capital Projects	0	0	0	0	225,000	0	225,000			225,000	192			
193	TOTAL CAPITAL PROJECTS	0	0	0	0	483,366	0	483,366			483,366	193			
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	1,945,544	378,569	0	372,115	483,366	0	3,179,594			3,179,594	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 WEST BRANCH					<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							426,311	E91	426,311	198				
199	Purchase of land and equipment							10,000	G91	10,000	199				
200	Construction								F91	0	200				
201	Sewer and sewage disposal — Current operation							264,089	E80	264,089	201				
202	Purchase of land and equipment							11,238	G80	11,238	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							74,292	E80	74,292	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 WEST BRANCH					<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								61,669		61,669	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								847,599		847,599	251			
252												252			
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	1,945,544	378,569	0	372,115	483,366	0	3,179,594	847,599		4,027,193	253			
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254			
255	Regular transfers out	81,320	180,377				331	262,028	146,476		408,504	255			
256	Internal TIF loans/repayments and transfers out			194,645				194,645			194,645	256			
257								0			0	257			
258	TOTAL OTHER FINANCING USES	81,320	180,377	194,645	0	0	331	456,673	146,476		603,149	258			
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	2,026,864	558,946	194,645	372,115	483,366	331	3,636,267	994,075		4,630,342	259			
260												260			
261	Ending fund balance June 30, 2016:											261			
262	Governmental:											262			
263	Nonspendable						160,211	160,211			160,211	263			
264	Restricted	355,412	554,525	72,411	105,815	555,894		1,644,057			1,644,057	264			
265	Committed	62,721						62,721			62,721	265			
266	Assigned							0			0	266			
267	Unassigned	242,244						242,244			242,244	267			
268	Total Governmental	660,377	554,525	72,411	105,815	555,894	160,211	2,109,233			2,109,233	268			
269	Proprietary								243,147		243,147	269			
270	Total ending fund balance June 30, 2016	660,377	554,525	72,411	105,815	555,894	160,211	2,109,233	243,147		2,352,380	270			
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	2,687,241	1,113,471	267,056	477,930	1,039,260	160,542	5,745,500	1,237,222		6,982,722	271			
272												272			

Part III INTERGOVERNMENTAL EXPENDITURES		CITY OF WEST BRANCH	
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 Z00 \$ 836,118

Part V DEBT OUTSTANDING, ISSUED, AND RETIRED

Purpose	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 \$ 585,000	29U \$	39U \$ 46,000	49U \$	49U \$	49U \$ 539,000	49U \$	191 \$ 15,669
2. Sewer utility	19U	29U	39U	49U	49U	49U	49U	189
3. Electric utility	19U	29U	39U	49U	49U	49U		192
4. Gas utility	19U	29U	39U	49U	49U	49U		193
5. Transit-bus	19U	29U	39U	49U	49U	49U		194
6. Industrial Revenue	19T	24T	34T		44T	44T		189
7. Mortgage revenue	19T	24T	34T		44T	44T		189
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	189
9. LAWSUIT LOAN	19U 48,321	29U	39U 48,321	49U	49U	49U	49U	189 3,289
10. SEWER PROJ	19U 2,325,000	29U	39U 160,000	49U 2,165,000	49U	49U	49U	189 40,190
11. PARKLAND	19U 327,598	29U	39U 36,841	49U 290,757	49U	49U	49U	189 9,827
12. 2015	19U	29U 855,000	39U 60,000	49U 795,000	49U	49U	49U	189 12,546
13.	19U	29U	39U	49U	49U	49U	49U	189
14.	19U	29U	39U	49U	49U	49U	49U	189
Total long-term debt	3,285,919	855,000	351,162	3,250,757	0	539,000	0	81,521

B. Short-term debt		Amount - Omit cents	
Outstanding as of JULY 1, 2015	61V \$		
Outstanding as of JUNE 30, 2016	64V \$		4,234

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			
\$	189,381,855	x .05 = \$	9,469,093

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		
	\$ 105,816	\$	56,530	2,190,034	2,352,380
REMARKS	V98				