Form F-66 (IA-2)
(6-30-2015)

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STATE OF IOWA

2015 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2015

WAHPETON

CITY OF WAHPETON, IOWA

DUE: December 1, 2015

16203001000000
CITY OF WAHPETON
1201 DAKOTA DRIVE
MILFORD IA 51351

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

WHEN COMPLETED, PLEASE RETURN TO
Mary Mosiman, CPA
Auditor of State
State Capitol Building
Des Moines, IA 50319-0004

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

ALL FUNDS

Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	596,569		596,569	599,095
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	596,569		596,569	599,095
Delinquent property taxes	0		0	
TIF revenues	0		0	
Other city taxes	105,947	0	105,947	100,519
Licenses and permits	26,820	0	26,820	20,950
Use of money and property	7,590	0	7,590	6,720
Intergovernmental	56,875	0	56,875	32,821
Charges for fees and service	76,916	573,737	650,653	535,960
Special assessments	0	0	0	
Miscellaneous	180	0	180	
Other financing sources	25,000	0	25,000	50,000
Total revenues and other sources	895,897	573,737	1,469,634	1,346,065
Expenditures and Other Financing Uses				
Public safety	90,673	0	90,673	96,623
Public works	220,924	0	220,924	266,720
Health and social services	21,930	0	21,930	21,950
Culture and recreation	14,188	0	14,188	27,050
Community and economic development	25,744	0	25,744	43,620
General government	69,326	0	69,326	103,550
Debt service	0	0	0	
Capital projects	0	0	0	25,000
Total governmental activities expenditures	442,785	0	442,785	584,513
Business type activities	0	745,433	745,433	804,010
Total ALL expenditures	442,785	745,433	1,188,218	1,388,523
Other financing uses, including transfers out	25,000	0	25,000	50,000
Total ALL expenditures/And other financing uses	467,785	745,433	1,213,218	1,438,523
Excess revenues and other sources over (Under) Expenditures/And other financing uses	428,112	-171,696	256,416	-92,458
Beginning fund balance July 1, 2014	1,671,711	70,164	1,741,875	1,695,532
Ending fund balance June 30, 2015	2,099,823	-101,532	1,998,291	1,603,074

Note - These balances do not include $ 0 held in non-budgeted internal service funds; $ 0
held in Pension Trust Funds; $ 0 held in Private Purpose Trust funds and $ 0
held in agency funds which were not budgeted and are not available for city operations.

Indebtedness at June 30, 2015	Amount - Omit cents	Indebtedness at June 30, 2015	Amount - Omit cents
General obligation debt	$ 0	Other long-term debt	$ 2,170
Revenue debt	$ 792,000	Short-term debt	$ 0
TIF Revenue debt	$ 0		
		General obligation debt limit	$ 17,912,810

CERTIFICATION

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

Signature of city clerk: Bonnie R. Roberts
Date Published/Posted: 9/30/15
Mark (x) one: [X] Date Published [ ] Date Posted

Printed name of city clerk: Bonnie R. Roberts
Telephone → Area Code: 712 Number: 337-3522 Extension:

Signature of Mayor or other City official (Name and Title):
Date signed: 10-14-15

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

16203001000000
CITY OF WAHPETON
1201 DAKOTA DRIVE
MILFORD IA 51351

ALL FUNDS

Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	596,569		596,569	599,095
Less: Uncollected property taxes-levy year	0		0	0
Net current property taxes	596,569		596,569	599,095
Delinquent property taxes	0		0	0
TIF revenues	0		0	0
Other city taxes	105,947	0	105,947	100,519
Licenses and permits	26,820	0	26,820	20,950
Use of money and property	7,590	0	7,590	6,720
Intergovernmental	56,875	0	56,875	32,821
Charges for fees and service	76,916	573,737	650,653	535,960
Special assessments	0	0	0	0
Miscellaneous	180	0	180	0
Other financing sources	25,000	0	25,000	50,000
Total revenues and other sources	895,897	573,737	1,469,634	1,346,065
Expenditures and Other Financing Uses				
Public safety	90,673	0	90,673	96,623
Public works	220,924	0	220,924	266,720
Health and social services	21,930	0	21,930	21,950
Culture and recreation	14,188	0	14,188	27,050
Community and economic development	25,744	0	25,744	43,620
General government	69,326	0	69,326	103,550
Debt service	0	0	0	0
Capital projects	0	0	0	25,000
Total governmental activities expenditures	442,785	0	442,785	584,513
Business type activities	0	745,433	745,433	804,010
Total ALL expenditures	442,785	745,433	1,188,218	1,388,523
Other financing uses, including transfers out	25,000	0	25,000	50,000
Total ALL expenditures/And other financing uses	467,785	745,433	1,213,218	1,438,523
Excess revenues and other sources over (under) Expenditures/And other financing uses	428,112	-171,696	256,416	-92,458
Beginning fund balance July 1, 2014	1,671,711	70,164	1,741,875	1,695,532
Ending fund balance June 30, 2015	2,099,823	-101,532	1,998,291	1,603,074

Note - These balances do not include $0 held in non-budgeted internal service funds; $0 held in Pension Trust Funds; $0 held in Private Purpose Trust Funds and $0 held in agency funds which were not budgeted and are not available for city operations

Indebtedness at June 30, 2015

General obligation debt	$0	Other long-term debt	$2,170
Revenue debt	$792,000	Short-term debt	$0
TIF Revenue debt	$0	General Obligation Debt Limit	$17,912,810

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015	CITY OF WAHPETON					☐ GAAP ☒ 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**	596,569						596,569			596,569	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	596,569	0		0	0		596,569		T01	596,569	4
5	Delinquent property taxes							0		T01	0	5
6	**Total property tax**	596,569	0		0	0	0	596,569			596,569	6
7	**TIF revenues**							0		T01	0	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	24,666						24,666		T19	24,666	13
14	Other local option taxes		81,281					81,281		T09	81,281	14
15	**TOTAL OTHER CITY TAXES**	24,666	81,281	0	0	0	0	105,947	0		105,947	15
16	**Section B - LICENSES AND PERMITS**	26,820						26,820		T29	26,820	16
17	**Section C - USE OF MONEY AND PROPERTY**											17
18	Interest	2,256						2,256		U20	2,256	18
19	Rents and royalties							0		U40	0	19
20	Other miscellaneous use of money and property	5,334						5,334		U20	5,334	20
21								0			0	21
22	**TOTAL USE OF MONEY AND PROPERTY**	7,590	0	0	0	0	0	7,590	0		7,590	22
23												23
24	**Section D - INTERGOVERNMENTAL**											24
25												25
26	**Federal grants and reimbursements**											26
27	Federal grants	18,570						18,570		B89	18,570	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**	18,570	0	0	0	0	0	18,570	0		18,570	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 – Continued	CITY OF WAHPETON					☐ 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 (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		35,172					35,172		C46	35,172	44
45												45
46												46
47												47
48	**Other state grants and reimbursements**											48
49	State grants	3,133						3,133		C89	3,133	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**	3,133	35,172	0	0	0	0	38,305	0		38,305	60
61												61
62	**Local grants and reimbursements**											62
63	County contributions							0			0	63
64	Library service							0		D89	0	64
65	Township contributions							0		D89	0	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**	0	0	0	0	0	0	0	0		0	70
71	**TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)**	21,703	35,172	0	0	0	0	56,875	0		56,875	71
72	**Section E - CHARGES FOR FEES AND SERVICE**											72
73	Water							0	573,737	A91	573,737	73
74	Sewer							0		A8Ø	0	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking							0		A6Ø	0	77
78	Airport							0		AØ1	0	78
79	Landfill/garbage	69,796						69,796		A81	69,796	79
80	Hospital							0		A36	0	80

Continued on next page

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continuec	CITY OF WAHPETON					☐ 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 (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		A5Ø	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 - *Specify*							0			0	102
103	SNOW REMOVAL REVENUE	7,120						7,120			7,120	103
104	**TOTAL CHARGES FOR SERVICE**	76,916	0	0	0	0	0	76,916	573,737		650,653	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 - *Specify*							0			0	113
114	REFUNDS	180						180			180	114
115								0			0	115
116								0			0	116
117								0			0	117
118								0			0	118
119								0			0	119
120	**TOTAL MISCELLANEOUS**	180	0	0	0	0	0	180	0		180	120

Continued on next page

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continuec	CITY OF WAHPETON					☐ 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 (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)***	754,444	116,453	0	0	0	0	870,897	573,737		1,444,634	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*					25,000		25,000			25,000	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	25,000	0	25,000	0		25,000	131
132	**TOTAL REVENUES except for beginning balances *(Sum of lines 121 and 131)***	754,444	116,453	0	0	25,000	0	895,897	573,737		1,469,634	132
133												133
134	**Beginning fund balance July 1, 2014**	1,151,376	207,721		375	312,239		1,671,711	70,164		1,741,875	134
135												135
136	**TOTAL REVENUES AND OTHER FINANCING SOURCES** *(Sum of lines 132 and 134)*	1,905,820	324,174	0	375	337,239	0	2,567,608	643,901		3,211,509	136
137												137
138												138
139												139
140												140
141												141
142												142
143												143
144												144
145												145
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155												155
156												156
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159												159

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Part II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 — **CITY OF WAHPETON**

☐ 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 (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	16,960						16,960		E62	16,960	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	801						801		E89	801	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	72,356						72,356		E24	72,356	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	256						256		E32	256	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	300						300		E32	300	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**	90,673	0	0	0	0	0	90,673			90,673	40

Continued on next page

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF WAHPETON					☐ 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 (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	142,342						142,342		E44	142,342	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	16,332						16,332		E44	16,332	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	7,068						7,068		E44	7,068	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	55,182						55,182		E81	55,182	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**	220,924	0	0	0	0	0	220,924			220,924	80

Continued on next page

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF WAHPETON					☐ 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 (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	16,000						16,000		E32	16,000	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	5,930						5,930		E79	5,930	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**	21,930	0	0	0	0	0	21,930			21,930	103
104												104
105												105
106												106
107												107
108												108
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118												118
119												119
120												120

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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 – Continued	CITY OF WAHPETON					☐ 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 (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	4,000						4,000		E52	4,000	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	3,074						3,074		E61	3,074	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	2,114						2,114		E61	2,114	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	5,000						5,000		E61	5,000	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	**TOTAL CULTURE AND RECREATION**	14,188	0	0	0	0	0	14,188			14,188	139
140	**Section E — COMMUNITY AND ECONOMIC DEVELOPMENT**											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	1,786						1,786		E89	1,786	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	23,958						23,958		E29	23,958	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**	25,744	0	0	0	0	0	25,744			25,744	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"

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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 – Continued	CITY OF WAHPETON					☐ 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 (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	7,775						7,775		E29	7,775	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	39,138						39,138		E23	39,138	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	5,445						5,445		E25	5,445	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	16,968						16,968		E31	16,968	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**	69,326	0	0	0	0	0	69,326			69,326	176
177	**Section G — DEBT SERVICE**							0			0	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	**TOTAL DEBT SERVICE**	0	0	0	0	0	0	0			0	182
183	**Section H — REGULAR CAPITAL PROJECTS** — *Specify*										0	183
184								0			0	184
185								0			0	185
186								0			0	186
187	**Subtotal Regular Capital Projects**	0	0	0	0	0	0	0			0	187
188	**— TIF CAPITAL PROJECTS** — *Specify*										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	**Subtotal TIF Capital Projects**	0	0	0	0	0	0	0			0	192
193	**TOTAL CAPITAL PROJECTS**	0	0	0	0	0	0	0			0	193
194	**TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES**	442,785	0	0	0	0	0	442,785			442,785	194
195	**(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)**											195
196												196

Continued on next page

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 – Continued	CITY OF WAHPETON					☐ 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								745,433	E91	745,433	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation									E80	0	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

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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 – Continued	CITY OF WAHPETON					☐ 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 (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**								745,433		745,433	251
252												252
253	**TOTAL EXPENDITURES** ***(Sum of lines 194 and 251)***	442,785	0	0	0	0	0	442,785	745,433		1,188,218	253
254	**Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT**									NE		254
255	Regular transfers out	25,000						25,000			25,000	255
256	Internal TIF loans/repayments and transfers out							0			0	256
257								0			0	257
258	**TOTAL OTHER FINANCING USES**	25,000	0	0	0	0	0	25,000	0		25,000	258
259	**TOTAL EXPENDITURES AND OTHER FINANCING USES** ***(Sum of lines 253 and 258)***	467,785	0	0	0	0	0	467,785	745,433		1,213,218	259
260												260
261	**Ending fund balance June 30, 2015:**											261
262	**Governmental:**											262
263	**Nonspendable**							0			0	263
264	**Restricted**							0			0	264
265	**Committed**	800,000	324,174		375	337,239		1,461,788			1,461,788	265
266	**Assigned**							0			0	266
267	**Unassigned**	638,035						638,035			638,035	267
268	**Total Governmental**	1,438,035	324,174	0	375	337,239	0	2,099,823			2,099,823	268
269	**Proprietary**								-101,532		-101,532	269
270	**Total ending fund balance June 30, 2015**	1,438,035	324,174	0	375	337,239	0	2,099,823	-101,532		1,998,291	270
271	**TOTAL REQUIREMENTS** ***(Sum of lines 259 and 270)***	1,905,820	324,174	0	375	337,239	0	2,567,608	643,901		3,211,509	271
272												272

Continued on next page

Part III INTERGOVERNMENTAL EXPENDITURES

CITY OF WAHPETON

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	
Correction	MØ5 $	
Health	M32	
Highways	M44	
Transit subsidies	M94	
Libraries	M52	4,000
Police protection	M62	16,960
Sewerage	M8Ø	
Sanitation	M81	
All other	M89 $	

Purpose	Amount paid to State
Highways	L44 $
All other	L89 $

Part IV SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - *Omit cents*	
Total salaries and wages paid	ZØØ $	151,403

Part V DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year: Issued (b)	Debt during the fiscal year: Retired (c)	Debt Outstanding JUNE 30, 2015: General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	Interest paid this year (h)
1. Water utility	19U $ 868,000	29U $ 1,513,000	39U $ 76,000	49U $	49U $	49U $ 792,000	49U $ 2,170	191 $ 15,190
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. Other-Specify	19U	29U	39U	49U	49U	49U	49U	189
10.	19U	29U	39U	49U	49U	49U	49U	189
11.	19U	29U	39U	49U	49U	49U	49U	189
12.	19U	29U	39U	49U	49U	49U	49U	189
13.	19U	29U	39U	49U	49U	49U	49U	189
14.	19U	29U	39U	49U	49U	49U	49U	189
Total long-term debt	868,000	1,513,000	76,000	0	0	792,000	2,170	15,190

B. Short-term debt

		Amount - Omit cents
Outstanding as of JULY 1, 2014	61V $	
Outstanding as of JUNE 30, 2015	64V $	

Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15

		Amount - Omit cents		
Actual valuation -- January 1, 2013	$	358,256,197	x .05 = $	17,912,810

Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015

Type of asset	Amount - Omit cents: Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds 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*	WØ1 $ 1,998,291	W31 $	W61		1,998,291

REMARKS V98

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