F14.

DRAFT

RESOLUTION NO. 18-
City Council

RESOLUTION APPROVING THE FY 2018 ANNUAL FINANCIAL REPORT

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF HIAWATHA, IOWA, to approve and place on file the FY 2018 Annual Financial Report (Exhibit A) and to direct the Finance Director to forward required documents to the Office of Auditor of State, State of Iowa, and provide appropriate publication as required by law.

See attached Exhibit A

PASSED AND APPROVED this 21st day of November, 2018.

AYES:
NAYS:
ABSENT:

_____
Bill Bennett, Mayor

ATTEST:

_____
Kelly Kornegor, City Clerk

Form F-66 (IA-2)
(7-13-2018)

STATE OF IOWA

2018
FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2018

HIAWATHA

CITY OF HIAWATHA, IOWA

DUE: December 1, 2018

16205700900000
Cindy Kudrna, Finance Director
101 Emmons Street
Hiawatha, Iowa 52233

(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	5,617,474		5,617,474	5,565,230
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	5,617,474		5,617,474	5,565,230
Delinquent property taxes	0		0	0
TIF revenues	2,090,809		2,090,809	1,884,988
Other city taxes	935,576	0	935,576	921,201
Licenses and permits	582,671	0	582,671	612,710
Use of money and property	173,368	26,551	199,919	138,200
Intergovernmental	1,676,889	0	1,676,889	1,629,757
Charges for fees and service	506,546	3,309,199	3,815,745	2,802,455
Special assessments	77,065	0	77,065	76,900
Miscellaneous	519,237	0	519,237	2,379,731
Other financing sources, including transfers in	5,702,054	111,208	5,813,262	5,708,610
Total revenues and other sources	17,881,689	3,446,958	21,328,647	21,719,782
Expenditures and Other Financing Uses				
Public safety	2,790,499	0	2,790,499	3,072,321
Public works	1,072,328	0	1,072,328	1,218,153
Health and social services	20,000	0	20,000	25,000
Culture and recreation	1,129,041	0	1,129,041	1,307,034
Community and economic development	534,777	0	534,777	782,625
General government	1,246,958	0	1,246,958	1,276,256
Debt service	3,411,972	0	3,411,972	3,259,040
Capital projects	2,759,067	0	2,759,067	8,329,900
Total governmental activities expenditures	12,964,642	0	12,964,642	19,270,329
Business type activities	0	2,439,669	2,439,669	2,275,075
Total ALL expenditures	12,964,642	2,439,669	15,404,311	21,545,404
Other financing uses, including transfers out	3,098,374	123,208	3,221,582	3,166,110
Total ALL expenditures/And other financing uses	16,063,016	2,562,877	18,625,893	24,711,514
Excess revenues and other sources over (Under) Expenditures/And other financing uses	1,818,673	884,081	2,702,754	-2,991,732
Beginning fund balance July 1, 2017	12,985,699	2,972,071	15,957,770	
Ending fund balance June 30, 2018	14,804,372	3,856,152	18,660,524	-2,991,732

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, 2018	Amount - Omit cents	Indebtedness at June 30, 2018	Amount - Omit cents
General obligation debt	$ 22,179,000	Other long-term debt	$ 0
Revenue debt	$ 0	Short-term debt	$ 0
TIF Revenue debt	$ 0		
		General obligation debt limit	$ 29,512,636

CERTIFICATION

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

Signature of city clerk			Date Published/Posted	Mark (x) one
			11-22-18	[X] Date Published [ ] Date Posted
Printed name of city clerk	Telephone →	Area Code	Number	Extension
Cindy Kudrna, Finance Director		319	393-1515	522
Signature of Mayor or other City official *(Name and Title)*			Date signed 11/21/2018	

PLEASE PUBLISH THIS PAGE ONLY

STATE OF IOWA
2018
FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2018
CITY OF HIAWATHA , IOWA

16205700900000
Cindy Kudrna, Finance Director
101 Emmons Street
Hiawatha, Iowa 52233

ALL FUNDS

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Beginning fund balance July 1, 2017	12,985,699	2,972,071	15,957,770	0
Ending fund balance June 30, 2018	14,804,372	3,856,152	18,660,524	-2,991,732

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, 2017

General obligation debt	$22,179,000	Other long-term debt	$0
Revenue debt	$0	Short-term debt	$0
TIF Revenue debt	$0		
		General Obligation Debt Limit	$29,512,636

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2018	CITY OF HIAWATHA					SELECT ONLY ONE ☐ 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**	2,902,330	1,044,681		1,670,463			5,617,474			5,617,474	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	2,902,330	1,044,681		1,670,463	0		5,617,474		T01	5,617,474	4
5	Delinquent property taxes							0		T01	0	5
6	**Total property tax**	2,902,330	1,044,681		1,670,463	0	0	5,617,474			5,617,474	6
7	**TIF revenues**			2,090,809				2,090,809		T01	2,090,809	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	18,834	6,759		9,221			34,814		T19	34,814	12
13	Hotel/motel tax							0		T19	0	13
14	Other local option taxes		900,762					900,762		T09	900,762	14
15	**TOTAL OTHER CITY TAXES**	18,834	907,521		9,221	0	0	935,576	0		935,576	15
16	**Section B - LICENSES AND PERMITS**	582,671						582,671		T29	582,671	16
17	**Section C - USE OF MONEY AND PROPERTY**											17
18	Interest	44,893	12,972	7,437	13,899	42,354		121,555	26,551	U20	148,106	18
19	Rents and royalties	51,813						51,813		U40	51,813	19
20	Other miscellaneous use of money and property							0		U20	0	20
21								0			0	21
22	**TOTAL USE OF MONEY AND PROPERTY**	96,706	12,972	7,437	13,899	42,354	0	173,368	26,551		199,919	22
23												23
24	**Section D - INTERGOVERNMENTAL**											24
25												25
26	**Federal grants and reimbursements**											26
27	Federal grants	260,817						260,817		B89	260,817	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**	260,817	0		0	0	0	260,817	0		260,817	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

Continued on next page

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2018 -- Continued	CITY OF HIAWATHA					☐ 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		896,193					896,193		C46	896,193	44
45												45
46												46
47												47
48	**Other state grants and reimbursements**											48
49	State grants	66,215						66,215		C89	66,215	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	185,425	66,816		89,740			341,981		C89	341,981	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	**Total state**	251,640	963,009	0	89,740	0	0	1,304,389	0		1,304,389	60
61												61
62	**Local grants and reimbursements**											62
63	County contributions	58,414						58,414			58,414	63
64	Library service	33,269						33,269		D89	33,269	64
65	Township contributions	20,000						20,000		D89	20,000	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**	111,683	0	0	0	0	0	111,683	0		111,683	70
71	**TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)**	624,140	963,009	0	89,740	0	0	1,676,889	0		1,676,889	71
72	**Section E - CHARGES FOR FEES AND SERVICE**											72
73	Water							0	2,118,044	A91	2,118,044	73
74	Sewer							0	1,029,658	A8Ø	1,029,658	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							0		A81	0	79
80	Hospital							0		A36	0	80

Continued on next page

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2018 -- Continued	CITY OF HIAWATHA					☐ 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	136,622	A80	136,622	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees	3,285						3,285		A89	3,285	90
91	Prisoner care							0		A89	0	91
92	Fire service charges	200						200		A89	200	92
93	Ambulance charges	353,241						353,241		A89	353,241	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	44,968						44,968		A61	44,968	100
101	Animal control charges							0		A89	0	101
102	Other charges - *Specify*	13,246	2,750		56,642	32,214		104,852	24,875		129,727	102
103								0			0	103
104	**TOTAL CHARGES FOR SERVICE**	414,940	2,750	0	56,642	32,214	0	506,546	3,309,199		3,815,745	104
105												105
106	**Section F - SPECIAL ASSESSMENTS**				1,843	75,222		77,065		U01	77,065	106
107	**Section G - MISCELLANEOUS**											107
108	Contributions	21,036	26,045			365,967		413,048		U99	413,048	108
109	Deposits and sales/fuel tax refunds	4,909						4,909		U99	4,909	109
110	Sale of property and merchandise	2,542				116		2,658		U11	2,658	110
111	Fines	74,820						74,820		U30	74,820	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - *Specify*	23,797	5					23,802			23,802	113
114								0			0	114
115								0			0	115
116								0			0	116
117								0			0	117
118								0			0	118
119								0			0	119
120	**TOTAL MISCELLANEOUS**	127,104	26,050	0	0	366,083	0	519,237	0		519,237	120

Continued on next page

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2018 -- Continued	CITY OF HIAWATHA					☐ 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)***	4,766,725	2,956,983	2,098,246	1,841,808	515,873	0	12,179,635	3,335,750		15,515,385	121
122												122
123	**Section H - OTHER FINANCING SOURCES**											123
124	Proceeds of capital asset sales		25,759					25,759	4,000	NR	29,759	124
125	Proceeds of long-term debt (*Excluding TIF internal borrowing*)				0	2,561,921		2,561,921		NR	2,561,921	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	*Regular transfers in and interfund loans*	14,943	271,825			1,379,816		1,666,584	107,208		1,773,792	127
128	*Internal TIF loans and transfers in*				1,447,790			1,447,790			1,447,790	128
129								0			0	129
130								0			0	130
131	**TOTAL OTHER FINANCING SOURCES**	14,943	297,584	0	1,447,790	3,941,737	0	5,702,054	111,208		5,813,262	131
132	**TOTAL REVENUES except for beginning balances *(Sum of lines 121 and 131)***	4,781,668	3,254,567	2,098,246	3,289,598	4,457,610	0	17,881,689	3,446,958		21,328,647	132
133												133
134	**Beginning fund balance July 1, 2017**	1,637,242	5,607,097	186,224	689,317	4,865,819		12,985,699	2,972,071		15,957,770	134
135												135
136	**TOTAL REVENUES AND OTHER FINANCING SOURCES** *(Sum of lines 132 and 134)*	6,418,910	8,861,664	2,284,470	3,978,915	9,323,429	0	30,867,388	6,419,029		37,286,417	136
137												137
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2018	CITY OF HIAWATHA						☐ 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	1,139,054	453,027					1,592,081		E62	1,592,081	2
3	Jail							0		E04	0	3
4	Emergency management							0		E89	0	4
5	Flood control							0		E59	0	5
6	Fire department	334,705	76,926					411,631		E24	411,631	6
7	Ambulance	310,616	54,818					365,434		E32	365,434	7
8	Building inspections	298,113	103,346					401,459		E66	401,459	8
9	Miscellaneous protective services							0		E66	0	9
10	Animal control	5,395						5,395		E32	5,395	10
11	Other public safety	14,499						14,499		E89	14,499	11
12								0			0	12
13								0			0	13
14	**TOTAL PUBLIC SAFETY**	2,102,382	688,117		0	0	0	2,790,499			2,790,499	14
15	**Section B — PUBLIC WORKS**											15
16	Roads, bridges, sidewalks		810,087					810,087		E44	810,087	16
17	Parking meter and off-street							0		E60	0	17
18	Street lighting		101,824					101,824		E44	101,824	18
19	Traffic control safety							0		E44	0	19
20	Snow removal		41,440					41,440		E44	41,440	20
21	Highway engineering							0		E44	0	21
22	Street cleaning							0		E81	0	22
23	Airport (if not an enterprise)							0		E01	0	23
24	Garbage (if not an enterprise)							0		E81	0	24
25	Other public works	118,977						118,977		E89	118,977	25
26	Public Works Administration							0			0	26
27	Engineering Management Services							0			0	27
28	**TOTAL PUBLIC WORKS**	118,977	953,351		0	0	0	1,072,328			1,072,328	28
29	**Section C — HEALTH AND SOCIAL SERVICES**											29
30	Welfare assistance							0		E79	0	30
31	City hospital							0		E36	0	31
32	Payments to private hospitals							0		E36	0	32
33	Health regulation and inspections							0		E32	0	33
34	Water, air, and mosquito control	20,000						20,000		E32	20,000	34
35	Community mental health							0		E32	0	35
36	Other health and social services							0		E79	0	36
37								0			0	37
38								0			0	38
39	**TOTAL HEALTH AND SOCIAL SERVICES**	20,000	0		0	0	0	20,000			20,000	39
40	**Section D — CULTURE AND RECREATION**											40
41	Library services	578,661	168,074					746,735		E52	746,735	41
42	Museum, band, theater							0		E61	0	42
43	Parks	180,379	45,051					225,430		E61	225,430	43
44	Recreation	110,939	30,566					141,505		E61	141,505	44
45	Cemetery							0		E03	0	45
46	Community center, zoo, marina, and auditorium	13,703	1,668					15,371		E61	15,371	46
47	Other culture and recreation							0		E61	0	47
48								0			0	48
49								0			0	49
50	**TOTAL CULTURE AND RECREATION**	883,682	245,359		0	0	0	1,129,041			1,129,041	50

Continued on next page

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2018 -- Continued	CITY OF HIAWATHA										
							☐ 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.
51	**Section E — COMMUNITY AND ECONOMIC DEVELOPMENT**											51
52	Community beautification							0		E89	0	52
53	Economic development			533,315				533,315		E89	533,315	53
54	Housing and urban renewal							0		E50	0	54
55	Planning and zoning	1,462						1,462		E29	1,462	55
56	Other community and economic development							0		E89	0	56
57	TIF Rebates							0		E89	0	57
58								0			0	58
59	**TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT**	1,462	0	533,315	0	0	0	534,777			534,777	59
60	**Section F — GENERAL GOVERNMENT**											60
61	Mayor, council and city manager	157,053	41,737					198,790		E29	198,790	61
62	Clerk, Treasurer, financial administration	244,085	82,375					326,460		E23	326,460	62
63	Elections	5,000						5,000		E89	5,000	63
64	Legal services and city attorney	32,002						32,002		E25	32,002	64
65	City hall and general buildings	378,407	74,926					453,333		E31	453,333	65
66	Tort liability	98,675						98,675		E89	98,675	66
67	Other general government	83,771	48,927					132,698		E89	132,698	67
68								0			0	68
69								0			0	69
70	**TOTAL GENERAL GOVERNMENT**	998,993	247,965		0	0	0	1,246,958			1,246,958	70
71	**Section G — DEBT SERVICE**				3,411,972			3,411,972			3,411,972	71
72								0			0	72
73								0			0	73
74	**TOTAL DEBT SERVICE**	0	0	0	3,411,972	0	0	3,411,972			3,411,972	74
75	**Section H — REGULAR CAPITAL PROJECTS —** *Specify*										0	75
76						2,153,676		2,153,676			2,153,676	76
77								0			0	77
78	**Subtotal Regular Capital Projects**	0	0		0	2,153,676	0	2,153,676			2,153,676	78
79	**— TIF CAPITAL PROJECTS —** *Specify*										0	79
80						605,391		605,391			605,391	80
81								0			0	81
82	**Subtotal TIF Capital Projects**	0	0		0	605,391	0	605,391			605,391	82
83	**TOTAL CAPITAL PROJECTS**	0	0		0	2,759,067	0	2,759,067			2,759,067	83
84	**TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES**	4,125,496	2,134,792	533,315	3,411,972	2,759,067	0	12,964,642			12,964,642	84
85	**(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)**											85
86												86

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

Continued on next page

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2018 -- Continued	CITY OF HIAWATHA						☐ 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.
87	**Section I — BUSINESS TYPE ACTIVITIES**											87
88	Water — Current operation								1,594,149	E91	1,594,149	88
89	Capital outlay									G91	0	89
90	Debt Service									F91	0	90
91	Sewer and sewage disposal — Current operation								769,833	E80	769,833	91
92	Capital outlay									G80	0	92
93	Debt Service									F80	0	93
94	Electric — Current operation									E92	0	94
95	Capital outlay									G92	0	95
96	Debt Service									F92	0	96
97	Gas Utility — Current operation									E93	0	97
98	Capital outlay									G93	0	98
99	Debt Service									F93	0	99
100	Parking — Current operation									E60	0	100
101	Capital outlay									G60	0	101
102	Debt Service									F60	0	102
103	Airport — Current operation									E01	0	103
104	Capital outlay									G01	0	104
105	Debt Service									F01	0	105
106	Landfill/Garbage — Current operation									E81	0	106
107	Capital outlay									G81	0	107
108	Debt Service									F81	0	108
109	Hospital — Current operation									E36	0	109
110	Capital outlay									G36	0	110
111	Debt Service									F36	0	111
112	Transit — Current operation									E94	0	112
113	Capital outlay									G94	0	113
114	Debt Service									F94	0	114
115	Cable TV, telephone, Internet — Current operation									E03	0	115
116	Capital outlay									G03	0	116
117	Housing authority — Current operation									E50	0	117
118	Capital outlay									G50	0	118
119	Debt Service									F50	0	119
120	Storm water — Current operation								75,687	E80	75,687	120
121	Capital outlay									G80	0	121
122	Debt Service									F80	0	122
123	Other business type — Current operation									E89	0	123
124	Capital outlay									G89	0	124
125	Debt Service									F89	0	125
126	Internal service funds — *Specify*											126
127											0	127
128											0	128
129	**TOTAL BUSINESS TYPE ACTIVITIES**								2,439,669		2,439,669	129

Continued on next page

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2018 – Continued	CITY OF HIAWATHA					☐ 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.
130	**SUBTOTAL EXPENDITURES** ***(Sum of lines 84 and 129)***	4,125,496	2,134,792	533,315	3,411,972	2,759,067	0	12,964,642	2,439,669		15,404,311	130
131	**Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT**									NE		131
132	Regular transfers out	156,575	1,494,009					1,650,584	123,208		1,773,792	132
133	Internal TIF loans/repayments and transfers out			1,447,790				1,447,790			1,447,790	133
134								0			0	134
135	**TOTAL OTHER FINANCING USES**	156,575	1,494,009	1,447,790	0	0	0	3,098,374	123,208		3,221,582	135
136	**TOTAL EXPENDITURES AND OTHER FINANCING USES** ***(Sum of lines 130 and 135)***	4,282,071	3,628,801	1,981,105	3,411,972	2,759,067	0	16,063,016	2,562,877		18,625,893	136
137												137
138	**Ending fund balance June 30, 2018:**											138
139	**Governmental:**											139
140	**Nonspendable**							0			0	140
141	**Restricted**		5,232,863	303,365				5,536,228			5,536,228	141
142	**Committed**							0			0	142
143	**Assigned**				566,943	6,564,362		7,131,305			7,131,305	143
144	**Unassigned**	2,136,839						2,136,839			2,136,839	144
145	**Total Governmental**	2,136,839	5,232,863	303,365	566,943	6,564,362	0	14,804,372			14,804,372	145
146	**Proprietary**								3,856,152		3,856,152	146
147	**Total ending fund balance June 30, 2018**	2,136,839	5,232,863	303,365	566,943	6,564,362	0	14,804,372	3,856,152		18,660,524	147
148	**TOTAL REQUIREMENTS** ***(Sum of lines 136 and 147)***	6,418,910	8,861,664	2,284,470	3,978,915	9,323,429	0	30,867,388	6,419,029		37,286,417	148
149												149

Continued on next page

Part III INTERGOVERNMENTAL EXPENDITURES

CITY OF HIAWATHA

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	MØ4 118,977
Libraries	M52
Police protection	MØ2
Sewerage	MØØ 632,850
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 $ 3,759,021

Part V DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2017 (a)	Debt during the fiscal year: Issued (b)	Debt during the fiscal year: Retired (c)	Debt Outstanding JUNE 30, 2018: General obligation (d)	Debt Outstanding JUNE 30, 2018: TIF revenue (e)	Debt Outstanding JUNE 30, 2018: Revenue (f)	Debt Outstanding JUNE 30, 2018: Other (g)	Interest paid this year (h)
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 Notes Payable	19U	29U	39U	49U	49U	49U	49U	I89
10. General Obligation	19U 16,117,500	29U 2,475,000	39U	49U 14,646,500	49U	49U	49U	I89 307,004
11. General Obligation-TIF	19U 6,606,500	29U	39U	49U 7,320,500	49U	49U	49U	I89 200,790
12. General Obligation-WA	19U 261,000	29U	39U	49U 212,000	49U	49U	49U	I89 6,161
13. Stormwater	19U	29U	39U	49U	49U	49U	49U	I89
14. Section 108	19U	29U	39U	49U	49U	49U	49U	I89
Total long-term debt	22,985,000	2,475,000	0	22,179,000	0	0	0	513,955

B. Short-term debt

		Amount - Omit cents
Outstanding as of JULY 1, 2017	61V $	
Outstanding as of JUNE 30, 2018	64V $	

Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Assessed Valuations by Levy Authority and County, AY2016/FY2018

	Amount - Omit cents		
Actual valuation -- January 1, 2016	$ 590,252,718	x .05 = $	29,512,636

Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2018

Type of asset	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds funds (d)	Total (e)
			Amount - Omit cents		
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 $	W31 $ 6,564,362		W61 12,096,162	18,660,524

REMARKS V98

Continued on next page

ERROR/REVIEW FLAGS LISTING PAGE

ERROR OR REVIEW FLAGS LISTED ON THIS PAGE ARE IN RED

PLEASE CORRECT ALL ERRORS DISPLAYED IN ORDER TO PREVENT THE REPORT FROM BEING RETURNED FOR CORRECTION.

(1)	City Name
(2)	GAAP or NON-GAAP Report Basis
(3)	Beginning Fund Balance
(4)	Ending Fund Balance Budget
(5)	Ending Fund Balance / Cash and Investment Assets Comparison (Applicable to NON-GAAP Only)
(6)	Transfers In / Transfers Out Comparisons
(7)	Unspent Ending Balance Allocation
(8)	Salaries and Wages
(9)	Cash and Investments