F5

City of Hiawatha

Finance Director's Office
319-393-1515

Memo:

To: Mayor and Council Members
From: Cindy Kudrna
Finance Director
Date: September 22, 2017
Re: FY 2017 year end summary

As you know, June 30, 2017 ended Fiscal Year 2017.
I have attached 3 different spreadsheets to summarize the year end. Overall, we expended 80.62% of our budgeted estimate, which came to be $4,407,861 less than estimated. The revenues ended at 98.34% of estimated, which is $352,519 less than the budgeted amount. Timing of projects and pay estimates are evident in the end of the fiscal year totals. As you know, the end of the fiscal year is right in the middle of construction season, so it makes it more difficult to know how much we will spend with these projects, which is the reason for the large differences in the budget amount verses the actual. Overall, department heads did another great job of holding their expenses to the budgeted amount.
Please do not hesitate to contact me if you have any questions.

FY 2016-2017

EXPENSES

Department	Budgeted	Actual	Difference	Percent of Budget
Police Department	$1,150,036.00	$1,115,359.63	-$34,676.37	96.98%
Emergency Management	$8,000.00	$1,603.65	-$6,396.35	20.05%
Fire Department	$656,171.00	$612,324.84	-$43,846.16	93.32%
Ambulance	$264,815.00	$261,632.78	-$3,182.22	98.80%
Building Department	$303,050.00	$292,000.77	-$11,049.23	96.35%
Animal Control	$12,000.00	$6,605.00	-$5,395.00	55.04%
City Clean Up	$12,000.00	$16,108.65	$4,108.65	134.24%
Transit	$104,657.00	$110,941.00	$6,284.00	106.00%
Mosquito Control	$20,000.00	$20,000.00	$0.00	100.00%
Library	$596,873.00	$580,809.51	-$16,063.49	97.31%
Park Department	$245,382.00	$173,677.95	-$71,704.05	70.78%
Recreation Department	$102,383.00	$107,691.34	$5,308.34	105.18%
Community Center	$19,730.00	$15,438.75	-$4,291.25	78.25%
Economic Development	$0.00	$0.00	$0.00	0.00%
Planning & Zoning	$3,800.00	$69.00	-$3,731.00	1.82%
Mayor and Council	$23,300.00	$18,461.35	-$4,838.65	79.23%
City Administrator	$144,300.00	$142,734.82	-$1,565.18	98.92%
Clerk/Finance	$246,084.00	$238,795.29	-$7,288.71	97.04%
Elections	$4,000.00	$0.00	-$4,000.00	0.00%
Legal Fees	$30,000.00	$21,774.00	-$8,226.00	72.58%
City Hall	$389,132.00	$368,978.12	-$20,153.88	94.82%
Building/Grounds/Maintenance	$95,148.00	$95,333.20	$185.20	100.19%
Engineering Coordinator	$80,290.00	$80,657.82	$367.82	100.46%
Transfer out-equipment reserve	$172,575.00	$172,575.00	$0.00	100.00%
Street Maintenance Road Use Tax	$885,863.00	$770,547.18	-$115,315.82	86.98%
Employee Benefits	$1,061,470.00	$1,052,222.45	-$9,247.55	99.13%
Veterans Memorial	$0.00	$0.00	$0.00	0.00%
Transfer out-emergency	$0.00	$0.00	$0.00	0.00%
Transfer out-LOST(10-14)	$500,000.00	$500,000.00	$0.00	100.00%
Transfer out-LOST(15-24)	$1,600,000.00	$900,000.00	-$700,000.00	56.25%
TIF	$1,869,812.00	$1,753,251.04	-$116,560.96	93.77%
Fire Trust	$0.00	$7,200.00	$7,200.00	#DIV/0!
Forfeiture/Police Trust	$3,000.00	$1,365.90	-$1,634.10	45.53%
K-9 Department	$7,000.00	$6,264.86	-$735.14	89.50%
Police Trust	$4,500.00	$3,779.95	-$720.05	0.00%
Equipment Reserve	$251,000.00	$142,261.27	-$108,738.73	56.68%
Debt Service	$4,752,557.00	$4,497,917.52	-$254,639.48	94.64%
Capital Projects	$2,738,800.00	$1,436,619.74	-$1,302,180.26	52.45%

Library Trust	$3,000.00	$5,702.03	$2,702.03	190.07%
LOST(10-14) Projects	$615,310.00	$460,879.21	-$154,430.79	74.90%
LOST(15-24) Projects	$1,067,200.00	$364,498.45	-$702,701.55	34.15%
TIF Capital Projects	$1,479,500.00	$1,074,669.50	-$404,830.50	72.64%
Sewer Department	$988,028.00	$742,890.07	-$245,137.93	75.19%
Storm Sewer Department	$162,838.00	$92,244.46	-$70,593.54	56.65%
Enterprise Equipment Reserve	$71,000.00	$70,856.00	-$144.00	99.80%
ALL EXPENSES TOTAL	**$22,744,604.00**	**$18,336,742.10**	**-$4,407,861.90**	**80.62%**

Negative=under budget
Positive=over budget

REVENUES

Department	Budgeted	Actual	Difference	Percent of Budget
General Fund	$4,725,329.00	$4,455,230.03	-$270,098.97	94.28%
Road Use Tax	$828,832.00	$871,985.16	$43,153.16	105.21%
Employee Benefits	$1,024,776.00	$1,021,739.03	-$3,036.97	99.70%
Veterans Memorial	$0.00	$250.00	$250.00	#DIV/0!
Emergency Levy	$300.00	$249.82	-$50.18	83.27%
LOST (10-14)	$1,000.00	$767.77	-$232.23	76.78%
LOST (15-24)	$875,000.00	$996,530.46	$121,530.46	113.89%
TIF	$1,699,479.00	$1,686,392.69	-$13,086.31	99.23%
Fire Trust	$3,000.00	$862.52	-$2,137.48	28.75%
Police Forfeiture	$329.00	$329.00	$0.00	100.00%
Police K-9	$8,200.00	$10,690.00	$2,490.00	130.37%
Police Trust	$4,100.00	$4,100.00	$0.00	0.00%
Equipment Reserve	$328,325.00	$296,156.46	-$32,168.54	90.20%
Debt Service	$4,734,432.00	$4,699,075.08	-$35,356.92	99.25%
Capital Projects	$2,096,020.00	$2,556,282.29	$460,262.29	121.96%
Library Trust	$116,750.00	$153,585.48	$36,835.48	131.55%
LOST(10-14) Transfer In	$500,000.00	$500,000.00	$0.00	100.00%
LOST (15-24) Transfer In	$1,600,000.00	$900,000.00	-$700,000.00	56.25%
TIF Capital Projects	$1,507,214.00	$1,560,241.56	$53,027.56	103.52%
Sewer	$1,050,000.00	$1,022,629.55	-$27,370.45	97.39%
Storm Water	$135,200.00	$137,634.26	$2,434.26	101.80%
Enterprise Equpment Reserve	$49,300.00	$60,335.73	$11,035.73	122.38%
ALL REVENUES TOTAL	**$21,287,586.00**	**$20,935,066.89**	**-$352,519.11**	**98.34%**

Negative=under budget
Positive=over budget

ALL FUNDS WITHOUT WATER

	EXPENSES			REVENUE		
FISCAL YEAR	BUDGETED	ACTUAL	% OF BUDGET	BUDGETED	ACTUAL	% OF BUDGET
FY2008-2009	$12,354,919.00	$12,147,688.51	98%	$11,099,651.00	$12,607,679.57	114%
FY2009-2010	$12,246,721.00	$11,733,287.25	96%	$13,966,844.00	$15,449,307.52	111%
FY2010-2011	$20,187,258.00	$18,934,221.18	94%	$16,532,227.00	$16,741,130.99	101%
FY2011-2012	$21,691,803.00	$18,138,071.79	84%	$19,831,569.75	$19,217,846.31	97%
FY2012-2013	$24,160,657.00	$20,196,179.21	84%	$24,922,983.75	$23,520,725.33	94%
FY2013-2014	$19,906,390.00	$15,711,573.07	79%	$17,132,398.00	$17,248,292.00	101%
FY2014-2015	$19,904,533.00	$17,569,401.41	88%	$18,582,715.00	$18,346,077.21	99%
FY2015-2016	$24,434,473.00	$19,075,368.73	78%	$20,544,369.00	$18,924,872.57	92%
FY2016-2017	$22,744,604.00	$18,336,742.00	81%	$21,287,586.00	$20,935,067.00	98%

GENERAL FUND

	EXPENSES			REVENUE						
FISCAL YEAR	BUDGETED	ACTUAL	% OF BUDGET	BUDGETED	ACTUAL	% OF BUDGET	Budgeted Deficit/Surplus	Actual Deficit/Surplus	General Fund balance at fiscal year end	Annual General Fund growth
FY2008-2009	$3,167,659	$3,039,532.49	95.96%	$2,866,400	$2,922,417.83	101.95%	-$301,259	-$117,114.66	**$762,760.42**	
FY2009-2010	$3,338,151	$3,217,215.50	96.38%	$2,871,115	$2,888,592.14	100.61%	-$467,036	-$328,623.36	**$434,137.06**	**-$328,623.36**
FY2010-2011	$3,525,965	$3,345,815.96	94.89%	$3,270,920	$3,337,303.46	102.03%	-$255,045	-$8,512.50	**$428,537.35**	**-$5,599.71**
FY2011-2012	$3,331,524	$3,052,668.42	91.63%	$3,335,224	$3,393,860.13	101.76%	$3,700	$341,191.71	**$773,194.83**	**$344,657.48**
FY2012-2013	$3,554,163	$3,342,476.87	94.04%	$3,546,864	$3,635,331.33	102.49%	-$7,299	$292,854.46	**$1,067,058.57**	**$293,863.74**
FY2013-2014	$3,855,872	$3,639,925.73	94.40%	$3,787,451	$3,898,486.80	102.93%	-$68,421	$258,561.07	**$1,324,970.40**	**$257,911.83**
FY2014-2015	$4,119,307	$3,902,121.52	94.73%	$3,960,346	$4,142,855.09	104.61%	-$158,961	$240,733.57	**$1,450,695.51**	**$125,725.11**
FY2015-2016	$4,229,394	$3,995,884.38	94.48%	$4,044,147	$4,103,065.96	101.46%	-$185,247	$107,181.58	**$1,633,593.53**	**$182,898.02**
FY2016-2017	$4,683,726	$4,453,572.47	95.09%	$4,725,329	$4,455,230.03	94.28%	$41,603	$1,657.56	**$1,636,842.19**	**$3,248.66**

Annual Financial Report General Fund Actuals

Year	Revenue	Revenue Growth	Rev Growth %	Expenses	Expense Growth	Exp Growth %
2008	2,646,593			2,732,922		
2009	2,922,418	275,825	10.42%	3,039,532	306,610	11.22%
2010	2,888,591	(33,827)	-1.16%	3,217,217	177,685	5.85%
2011	3,337,303	448,712	15.53%	3,345,816	128,599	4.00%
2012	3,393,860	56,557	1.69%	3,053,668	(292,148)	-8.73%
2013	3,635,331	241,471	7.11%	3,342,477	288,809	9.46%
2014	3,787,451	152,120	4.18%	3,855,872	513,395	15.36%
2015	4,142,855	355,404	9.38%	3,902,122	46,250	1.20%
2016	4,103,066	(39,789)	-0.96%	3,995,884	93,763	2.40%
2017	4,455,230	352,164	8.58%	4,453,572	457,688	11.45%

DRAFT

RESOLUTION NO. 17-
City Council

RESOLUTION APPROVING THE FY 2016-2017 ANNUAL FINANCIAL REPORT

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF HIAWATHA, IOWA, to approve and place on file the FY 2016-2017 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 4th day of October, 2017.

AYES:
NAYS:
ABSENT:

_____
Bill Bennett, Mayor

ATTEST:

_____
Kelly Kornegor, City Clerk

Form F-66 (IA-2)
(7-3-2017)

STATE OF IOWA

2017
FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2017

HIAWATHA

CITY OF HIAWATHA, IOWA

DUE: December 1, 2017

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	5,503,120		5,503,120	5,550,572
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	5,503,120		5,503,120	5,550,572
Delinquent property taxes	0		0	
TIF revenues	1,684,560		1,684,560	1,699,479
Other city taxes	1,029,507	0	1,029,507	875,100
Licenses and permits	643,832	0	643,832	610,975
Use of money and property	82,595	7,369	89,964	81,110
Intergovernmental	1,473,704	0	1,473,704	1,709,444
Charges for fees and service	514,985	3,259,781	3,774,766	2,848,794
Special assessments	2,068	0	2,068	2,000
Miscellaneous	309,942	0	309,942	515,756
Other financing sources	8,506,645	64,572	8,571,217	12,588,250
Total revenues and other sources	19,750,958	3,331,722	23,082,680	26,481,480
Expenditures and Other Financing Uses				
Public safety	3,005,853	0	3,005,853	3,120,152
Public works	892,918	0	892,918	1,054,270
Health and social services	20,000	0	20,000	20,000
Culture and recreation	1,103,912	0	1,103,912	1,224,500
Community and economic development	452,335	0	452,335	563,225
General government	1,160,637	0	1,160,637	1,220,012
Debt service	4,497,917	0	4,497,917	4,752,557
Capital projects	3,378,861	0	3,378,861	5,950,810
Total governmental activities expenditures	14,512,433	0	14,512,433	17,905,526
Business type activities	0	2,813,364	2,813,364	2,618,613
Total ALL expenditures	14,512,433	2,813,364	17,325,797	20,524,139
Other financing uses, including transfers out	2,954,810	97,564	3,052,374	3,759,000
Total ALL expenditures/And other financing uses	17,467,243	2,910,928	20,378,171	24,283,139
Excess revenues and other sources over (Under) Expenditures/And other financing uses	2,283,715	420,794	2,704,509	2,198,341
Beginning fund balance July 1, 2016	10,700,908	2,500,337	13,201,245	
Ending fund balance June 30, 2017	12,984,623	2,921,131	15,905,754	2,198,341

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, 2017	Amount - Omit cents	Indebtedness at June 30, 2017	Amount - Omit cents
General obligation debt	$ 23,325,000	Other long-term debt	$ 0
Revenue debt	$ 0	Short-term debt	$ 0
TIF Revenue debt	$ 0		
		General obligation debt limit	$ 28,633,837

CERTIFICATION

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

Signature of city clerk			Date Published/Posted	Mark (x) one ☐ Date Published ☐ Date Posted
Printed name of city clerk	Telephone →	Area Code	Number	Extension
Signature of Mayor or other City official *(Name and Title)*			Date signed	

PLEASE PUBLISH THIS PAGE ONLY

STATE OF IOWA
2017
FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2017
CITY OF HIAWATHA, IOWA

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

ALL FUNDS

Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	5,503,120		5,503,120	5,550,572
Less: Uncollected property taxes-levy year	0		0	0
Net current property taxes	5,503,120		5,503,120	5,550,572
Delinquent property taxes	0		0	0
TIF revenues	1,684,560		1,684,560	1,699,479
Other city taxes	1,029,507	0	1,029,507	875,100
Licenses and permits	643,832	0	643,832	610,975
Use of money and property	82,595	7,369	89,964	81,110
Intergovernmental	1,473,704	0	1,473,704	1,709,444
Charges for fees and service	514,985	3,259,781	3,774,766	2,848,794
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Miscellaneous	309,942	0	309,942	515,756
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Expenditures and Other Financing Uses				
Public safety	3,005,853	0	3,005,853	3,120,152
Public works	892,918	0	892,918	1,054,270
Health and social services	20,000	0	20,000	20,000
Culture and recreation	1,103,912	0	1,103,912	1,224,500
Community and economic development	452,335	0	452,335	563,225
General government	1,160,637	0	1,160,637	1,220,012
Debt service	4,497,917	0	4,497,917	4,752,557
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Beginning fund balance July 1, 2016	10,700,908	2,500,337	13,201,245	0
Ending fund balance June 30, 2017	12,984,623	2,921,131	15,905,754	2,198,341

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	$23,325,000	Other long-term debt	$0
Revenue debt	$0	Short-term debt	$0
TIF Revenue debt	$0		
		General Obligation Debt Limit	$28,633,837

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017	CITY OF HIAWATHA Can't be both GAAP and NON-GAAP					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**	2,767,486	954,196		1,781,438			5,503,120			5,503,120	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	2,767,486	954,196		1,781,438	0		5,503,120		T01	5,503,120	4
5	Delinquent property taxes							0		T01	0	5
6	**Total property tax**	2,767,486	954,196		1,781,438	0	0	5,503,120			5,503,120	6
7	**TIF revenues**			1,684,560				1,684,560		T01	1,684,560	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	17,400	6,059		9,518			32,977		T19	32,977	12
13	Hotel/motel tax							0		T19	0	13
14	Other local option taxes		996,530					996,530		T09	996,530	14
15	**TOTAL OTHER CITY TAXES**	17,400	1,002,589	0	9,518	0	0	1,029,507	0		1,029,507	15
16	**Section B - LICENSES AND PERMITS**	643,832						643,832		T29	643,832	16
17	**Section C - USE OF MONEY AND PROPERTY**											17
18	Interest	14,747	3,464	1,832	2,758	5,295		28,096	7,369	U20	35,465	18
19	Rents and royalties	54,499						54,499		U40	54,499	19
20	Other miscellaneous use of money and property							0		U20	0	20
21								0			0	21
22	**TOTAL USE OF MONEY AND PROPERTY**	69,246	3,464	1,832	2,758	5,295	0	82,595	7,369		89,964	22
23												23
24	**Section D - INTERGOVERNMENTAL**											24
25												25
26	**Federal grants and reimbursements**											26
27	Federal grants	1,610						1,610		B89	1,610	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**	1,610	0	0	0	0	0	1,610	0		1,610	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

Continued on next page

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- 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		871,985					871,985		C46	871,985	44
45												45
46												46
47												47
48	**Other state grants and reimbursements**											48
49	State grants	77,111				57,620		134,731		C89	134,731	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	178,922	61,734		99,775			340,431		C89	340,431	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	**Total state**	256,033	933,719	0	99,775	57,620	0	1,347,147	0		1,347,147	60
61												61
62	**Local grants and reimbursements**											62
63	County contributions	74,820						74,820			74,820	63
64	Library service	30,127						30,127		D89	30,127	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**	124,947	0	0	0	0	0	124,947	0		124,947	70
71	**TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)**	382,590	933,719	0	99,775	57,620	0	1,473,704	0		1,473,704	71
72	**Section E - CHARGES FOR FEES AND SERVICE**											72
73	Water							0	2,081,338	A91	2,081,338	73
74	Sewer							0	1,020,129	A8Ø	1,020,129	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

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- 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	137,214	A80	137,214	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees	3,375						3,375		A89	3,375	90
91	Prisoner care							0		A89	0	91
92	Fire service charges	474						474		A89	474	92
93	Ambulance charges	367,384						367,384		A89	367,384	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	41,906						41,906		A61	41,906	100
101	Animal control charges							0		A89	0	101
102	Other charges - *Specify*	11,397	2,750		55,485	32,214		101,846	21,100		122,946	102
103								0			0	103
104	**TOTAL CHARGES FOR SERVICE**	424,536	2,750	0	55,485	32,214	0	514,985	3,259,781		3,774,766	104
105												105
106	**Section F - SPECIAL ASSESSMENTS**				380	1,688		2,068		U01	2,068	106
107	**Section G - MISCELLANEOUS**											107
108	Contributions	10,671	15,888			153,441		180,000		U99	180,000	108
109	Deposits and sales/fuel tax refunds	4,790						4,790		U99	4,790	109
110	Sale of property and merchandise	1,251				144		1,395		U11	1,395	110
111	Fines	65,060						65,060		U30	65,060	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - *Specify*	58,368	329					58,697			58,697	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**	140,140	16,217	0	0	153,585	0	309,942	0		309,942	120

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- 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)***	4,445,230	2,912,935	1,686,392	1,949,354	250,402	0	11,244,313	3,267,150		14,511,463	121
122												122
123	**Section H - OTHER FINANCING SOURCES**											123
124	Proceeds of capital asset sales	10,000	29,400					39,400	11,000	NR	50,400	124
125	Proceeds of long-term debt (*Excluding TIF internal borrowing*)				1,448,736	4,019,707		5,468,443		NR	5,468,443	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	*Regular transfers in and interfund loans*		261,325			1,436,492		1,697,817	53,572		1,751,389	127
128	*Internal TIF loans and transfers in*				1,300,985			1,300,985			1,300,985	128
129								0			0	129
130								0			0	130
131	**TOTAL OTHER FINANCING SOURCES**	10,000	290,725	0	2,749,721	5,456,199	0	8,506,645	64,572		8,571,217	131
132	**TOTAL REVENUES except for beginning balances *(Sum of lines 121 and 131)***	4,455,230	3,203,660	1,686,392	4,699,075	5,706,601	0	19,750,958	3,331,722		23,082,680	132
133												133
134	**Beginning fund balance July 1, 2016**	1,635,184	2,978,830	253,083	488,159	5,345,652		10,700,908	2,500,337		13,201,245	134
135												135
136	**TOTAL REVENUES AND OTHER FINANCING SOURCES** *(Sum of lines 132 and 134)*	6,090,414	6,182,490	1,939,475	5,187,234	11,052,253	0	30,451,866	5,832,059		36,283,925	136
137												137
138												138
139												139
140												140
141												141
142												142
143												143
144												144
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150												150
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153												153
154												154
155												155
156												156
157												157
158												158
159												159

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Part II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 — 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 — Current operation	1,115,360	458,596					1,573,956		E62	1,573,956	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	1,604						1,604		E89	1,604	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	612,325	82,178					694,503		E24	694,503	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	261,633	52,478					314,111		E32	314,111	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation	292,000	106,965					398,965		E66	398,965	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	6,605						6,605		E32	6,605	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation	16,109						16,109		E89	16,109	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**	2,305,636	700,217		0	0	0	3,005,853			3,005,853	40

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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- 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.
41	**Section B — PUBLIC WORKS**											41
42	Roads, bridges, sidewalks — Current operation		672,708					672,708		E44	672,708	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		81,727					81,727		E44	81,727	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		27,542					27,542		E44	27,542	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	110,941						110,941		E89	110,941	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**	110,941	781,977		0	0	0	892,918			892,918	80

Continued on next page

Part II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- 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.
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	20,000						20,000		E32	20,000	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							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**	20,000	0		0	0	0	20,000			20,000	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

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Part II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- 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.
121	**Section D — CULTURE AND RECREATION**											121
122	Library services — Current operation	580,810	167,758					748,568		E52	748,568	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	173,678	26,886					200,564		E61	200,564	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	107,691	30,029					137,720		E61	137,720	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	15,439	1,621					17,060		E61	17,060	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**	877,618	226,294		0	0	0	1,103,912			1,103,912	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			452,266				452,266		E89	452,266	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	69						69		E29	69	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**	69	0	452,266	0	0	0	452,335			452,335	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, 2017 – 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.
159	**Section F — GENERAL GOVERNMENT**											159
160	Mayor, council and city manager — Current operation	161,196	42,129					203,325		E29	203,325	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	238,795	75,067					313,862		E23	313,862	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	21,774						21,774		E25	21,774	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	364,071	31,920					395,991		E31	395,991	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	100,240						100,240		E89	100,240	171
172	Other general government — Current operation	80,657	44,788					125,445		E89	125,445	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	**TOTAL GENERAL GOVERNMENT**	966,733	193,904	0	0	0	0	1,160,637			1,160,637	176
177	**Section G — DEBT SERVICE**				4,497,917			4,497,917			4,497,917	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	**TOTAL DEBT SERVICE**	0	0	0	4,497,917	0	0	4,497,917			4,497,917	182
183	**Section H — REGULAR CAPITAL PROJECTS** — *Specify*										0	183
184						2,325,141		2,325,141			2,325,141	184
185								0			0	185
186								0			0	186
187	**Subtotal Regular Capital Projects**	0	0		0	2,325,141	0	2,325,141			2,325,141	187
188	**— TIF CAPITAL PROJECTS** — *Specify*										0	188
189						1,053,720		1,053,720			1,053,720	189
190								0			0	190
191								0			0	191
192	**Subtotal TIF Capital Projects**	0	0	0	0	1,053,720	0	1,053,720			1,053,720	192
193	**TOTAL CAPITAL PROJECTS**	0	0	0	0	3,378,861	0	3,378,861			3,378,861	193
194	**TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES**	4,280,997	1,902,392	452,266	4,497,917	3,378,861	0	14,512,433			14,512,433	194
195	**(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)**											195
196												196

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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- 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.
197	**Section I — BUSINESS TYPE ACTIVITIES**											197
198	Water — Current operation								2,013,730	E91	2,013,730	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								729,890	E80	729,890	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								69,744	E80	69,744	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Continued on next page

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 – 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.
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**								2,813,364		2,813,364	251
252												252
253	**TOTAL EXPENDITURES** ***(Sum of lines 194 and 251)***	4,280,997	1,902,392	452,266	4,497,917	3,378,861	0	14,512,433	2,813,364		17,325,797	253
254	**Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT**									NE		254
255	Regular transfers out	172,575	1,481,250					1,653,825	97,564		1,751,389	255
256	Internal TIF loans/repayments and transfers out			1,300,985				1,300,985			1,300,985	256
257								0			0	257
258	**TOTAL OTHER FINANCING USES**	172,575	1,481,250	1,300,985	0	0	0	2,954,810	97,564		3,052,374	258
259	**TOTAL EXPENDITURES AND OTHER FINANCING USES** ***(Sum of lines 253 and 258)***	4,453,572	3,383,642	1,753,251	4,497,917	3,378,861	0	17,467,243	2,910,928		20,378,171	259
260												260
261	**Ending fund balance June 30, 2017:**											261
262	**Governmental:**											262
263	**Nonspendable**							0			0	263
264	**Restricted**		2,798,848	186,224				2,985,072			2,985,072	264
265	**Committed**							0			0	265
266	**Assigned**				689,317	7,673,392		8,362,709			8,362,709	266
267	**Unassigned**	1,636,842						1,636,842			1,636,842	267
268	**Total Governmental**	1,636,842	2,798,848	186,224	689,317	7,673,392	0	12,984,623			12,984,623	268
269	**Proprietary**								2,921,131		2,921,131	269
270	**Total ending fund balance June 30, 2017**	1,636,842	2,798,848	186,224	689,317	7,673,392	0	12,984,623	2,921,131		15,905,754	270
271	**TOTAL REQUIREMENTS** ***(Sum of lines 259 and 270)***	6,090,414	6,182,490	1,939,475	5,187,234	11,052,253	0	30,451,866	5,832,059		36,283,925	271
272												272

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
Libraries	M52 110,941
Police protection	MØ2
Sewerage	M8Ø 651,613
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 $	3,770,177

Part V DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2016 (a)	Debt during the fiscal year: Issued (b)	Debt during the fiscal year: Retired (c)	Debt Outstanding JUNE 30, 2017: General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	Interest paid this year (h)
1. Water utility	19U $ 115,000	29U $	39U $ 115,000	49U $	49U $	49U $	49U $	I91 $ 4,260
2. Sewer utility	19U 0	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	19U	29U	39U	49U	49U	49U	49U	I89
10. General Obligation	19U 13,245,500	29U 2,965,000	39U 1,705,000	49U 14,503,500	49U	49U	49U	I89 251,158
11. General Obligation-TIF	19U 8,362,500	29U 2,187,000	39U	49U 8,821,500	49U	49U	49U	I89 165,195
12. General Obligation-WA	19U 137,000	29U 113,000	39U	49U	49U	49U	49U	I89 5,425
13.	19U	29U	39U	49U	49U	49U	49U	I89
14.	19U	29U	39U	49U	49U	49U	49U	I89
Total long-term debt	21,860,000	5,265,000	1,820,000	23,325,000	0	0	0	426,038

B. Short-term debt

		Amount - Omit cents
Outstanding as of JULY 1, 2016	61V $	
Outstanding as of JUNE 30, 2017	64V $	0

Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Assessed Valuations by Levy Authority and County, AY2015/FY2017

	Amount - Omit cents		
Actual valuation -- January 1, 2015	$ 572,676,737	x .05 = $	28,633,837

Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2017

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 $ 7,673,392	W61	8,232,362	15,905,754 V98

REMARKS

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