

**STATE OF IOWA**  
**2018**  
**FINANCIAL REPORT**  
**FISCAL YEAR ENDED**  
**JUNE 30, 2018**  
HIAWATHA  
**CITY OF HIAWATHA, IOWA**  
**DUE: December 1, 2018**

1620570090000  
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)
<b>Revenues and Other Financing Sources</b>				
Taxes levied on property	5,617,474		5,617,474	5,565,230
Less: Uncollected property taxes-levy year	0		0	
<b>Net current property taxes</b>	<b>5,617,474</b>		<b>5,617,474</b>	<b>5,565,230</b>
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
<b>Total revenues and other sources</b>	<b>17,881,689</b>	<b>3,446,958</b>	<b>21,328,647</b>	<b>21,719,782</b>
<b>Expenditures and Other Financing Uses</b>				
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
<b>Total governmental activities expenditures</b>	<b>12,964,642</b>	<b>0</b>	<b>12,964,642</b>	<b>19,270,329</b>
Business type activities	0	2,439,669	2,439,669	2,275,075
<b>Total ALL expenditures</b>	<b>12,964,642</b>	<b>2,439,669</b>	<b>15,404,311</b>	<b>21,545,404</b>
Other financing uses, including transfers out	3,098,374	123,208	3,221,582	3,166,110
<b>Total ALL expenditures/And other financing uses</b>	<b>16,063,016</b>	<b>2,562,877</b>	<b>18,625,893</b>	<b>24,711,514</b>
<b>Excess revenues and other sources over (Under) Expenditures/And other financing uses</b>	<b>1,818,673</b>	<b>884,081</b>	<b>2,702,754</b>	<b>-2,991,732</b>
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	<input checked="" type="checkbox"/> Date Published
Printed name of city clerk		Area Code	Number
Cindy Kudrna, Finance Director		319	393-1515
Signature of Mayor or other City official (Name and Title)		Extension	
		522	
		Date signed	
		11/21/2018	

**PLEASE PUBLISH THIS PAGE ONLY**

REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2018										SELECT ONLY ONE		NON-GAAP = CASH BASIS	
CITY OF HIAWATHA										GAAP		Indicate by entering an X in the appropriate box on this sheet ONLY	
Part I	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	<b>Section A - TAXES</b>											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											5
	6	<b>Total property tax</b>	2,902,330	1,044,681		1,670,463	0	0	5,617,474		T01	5,617,474	6
	7	<b>TIF revenues</b>			2,090,809				2,090,809			2,090,809	7
	8	<b>Other city taxes</b>											8
	9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9
	10	Parimutuel wager tax							0		T15	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		9,221		0	900,762		T09	900,762	14
	15	<b>TOTAL OTHER CITY TAXES</b>	18,834	907,521		9,221		0	935,576			935,576	15
	16	<b>Section B - LICENSES AND PERMITS</b>	582,671						582,671		T29	582,671	16
	17	<b>Section C - USE OF MONEY AND PROPERTY</b>											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	<b>TOTAL USE OF MONEY AND PROPERTY</b>	96,706	12,972	7,437	13,899	42,354	0	173,368	26,551		199,919	22
	23	<b>Section D - INTERGOVERNMENTAL</b>											23
	24												24
	25												25
	26	<b>Federal grants and reimbursements</b>											26
	27	Federal grants											27
	28	Community development block grants	260,817						260,817		B89	260,817	28
	29	Housing and urban development							0		B50	0	29
	30	Public assistance grants							0		B50	0	30
	31	Payment in lieu of taxes							0		B79	0	31
	32								0		B30	0	32
	33	<b>Total Federal grants and reimbursements</b>	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

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REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2018 - Continued										CITY OF HIAWATHA		<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.	
41	<b>Section D - INTERGOVERNMENTAL - Continued</b>											41	
42												42	
43	<b>State shared revenues</b>											43	
44	Road use taxes		896,193					896,193		C46	896,193	44	
45												45	
46												46	
47												47	
48	<b>Other state grants and reimbursements</b>											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		C89	0	55	
56								0			0	56	
57								0			0	57	
58								0			0	58	
59								0			0	59	
60	<b>Total state</b>	251,640	963,009	0	89,740	0	0	1,304,389	0		1,304,389	60	
61												61	
62	<b>Local grants and reimbursements</b>											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		D89	0	68	
69								0			0	69	
70	<b>Total local grants and reimbursements</b>	111,683	0	0	0	0	0	111,683	0		111,683	70	
71	<b>TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)</b>	624,140	963,009	0	89,740	0	0	1,676,889	0		1,676,889	71	
72	<b>Section E - CHARGES FOR FEES AND SERVICE</b>											72	
73	Water							0			0	73	
74	Sewer							0		A91	2,118,044	74	
75	Electric							0		A80	1,029,658	75	
76	Gas							0		A92	0	76	
77	Parking							0		A93	0	77	
78	Airport							0		A60	0	78	
79	Landfill/garbage							0		A01	0	79	
80	Hospital							0		A36	0	80	

REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2018 -- Continued

CITY OF HIAWATHA

GAAP  NON-GAAP = CASH BASIS

Part I	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.
<b>Section E - CHARGES FOR FEES AND SERVICE - Continued</b>												
81	Transit											81
82	Cable TV									A94		82
83	Internet									T15		83
84	Telephone									A03		84
85	Housing authority									A03		85
86	Storm water									A50		86
87	Other:						136,622			A80	136,622	87
88	Nursing home											88
89	Police service fees	3,285						3,285		A89	3,285	89
90	Prisoner care									A89		90
91	Fire service charges	200						200		A89	200	91
92	Ambulance charges	353,241						353,241		A89	353,241	92
93	Sidewalk street repair charges									A44		93
94	Housing and urban renewal charges									A50		94
95	River port and terminal fees									A87		95
96	Public scales									A89		96
97	Cemetery charges									A03		97
98	Library charges									A89		98
99	Park, recreation, and cultural charges	44,968						44,968		A61	44,968	99
100	Animal control charges									A89		100
101	Other charges - Specify	13,246	2,750		56,642	32,214		104,852	24,875		129,727	101
102												102
103												103
104	<b>TOTAL CHARGES FOR SERVICE</b>	414,940	2,750	0	56,642	32,214	0	506,546	3,309,199		3,815,745	104
105												105
106	<b>Section F - SPECIAL ASSESSMENTS</b>				1,843	75,222		77,065		U01	77,065	106
107	<b>Section G - MISCELLANEOUS</b>											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									NR		112
113	Other miscellaneous - Specify	23,797	5					23,802			23,802	113
114												114
115												115
116												116
117												117
118												118
119												119
120	<b>TOTAL MISCELLANEOUS</b>	127,104	26,050	0	0	366,083	0	519,237	0		519,237	120

REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2018 -- Continued

GAAP

NON-GAAP = CASH BASIS

CITY OF HIAWATHA

Part I

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
138												138
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159												159

EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2018

CITY OF HIAWATHA

NON-GAAP = CASH BASIS

GAAP

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.
<b>Section A — PUBLIC SAFETY</b>												
1	Police department/Crime prevention	1,139,054	453,027					1,592,081		E62	1,592,081	1
3	Jail							0		E04	0	2
4	Emergency management							0		E89	0	3
5	Flood control							0		E59	0	4
6	Fire department	334,705	76,926					411,631		E24	411,631	5
7	Ambulance	310,616	54,818					365,434		E32	365,434	6
8	Building inspections	298,113	103,346					401,459		E66	401,459	7
9	Miscellaneous protective services							0		E66	0	8
10	Animal control	5,395						5,395		E32	5,395	9
11	Other public safety	14,499						14,499		E89	14,499	10
12								0			0	11
13								0			0	12
14		2,102,382	688,117		0	0	0	2,790,499			2,790,499	13
15	<b>TOTAL PUBLIC SAFETY</b>											14
<b>Section B — PUBLIC WORKS</b>												
16	Roads, bridges, sidewalks		810,087					810,087		E44	810,087	15
17	Parking meter and off-street							0		E60	0	16
18	Street lighting		101,824					101,824		E44	101,824	17
19	Traffic control safety							0		E44	0	18
20	Snow removal		41,440					41,440		E44	41,440	19
21	Highway engineering							0		E44	0	20
22	Street cleaning							0		E44	0	21
23	Airport (if not an enterprise)							0		E81	0	22
24	Garbage (if not an enterprise)							0		E81	0	23
25	Other public works	118,977						118,977		E81	118,977	24
26	Public Works Administration							0		E89	0	25
27	Engineering Management Services							0			0	26
28	<b>TOTAL PUBLIC WORKS</b>	118,977	953,351		0	0	0	1,072,328			1,072,328	27
29	<b>Section C — HEALTH AND SOCIAL SERVICES</b>											28
30	Welfare assistance							0		E79	0	29
31	City hospital							0		E36	0	30
32	Payments to private hospitals							0		E36	0	31
33	Health regulation and inspections							0		E32	0	32
34	Water, air, and mosquito control	20,000						20,000		E32	20,000	33
35	Community mental health							0		E32	0	34
36	Other health and social services							0		E79	0	35
37								0			0	36
38								0			0	37
39		20,000	0		0	0	0	20,000			20,000	38
40	<b>TOTAL HEALTH AND SOCIAL SERVICES</b>											39
<b>Section D — CULTURE AND RECREATION</b>												
41	Library services		168,074					168,074		E52	168,074	40
42	Museum, band, theater	578,661						578,661		E61	578,661	41
43	Parks	180,379	45,051					225,430		E61	225,430	42
44	Recreation	110,939	30,566					141,505		E61	141,505	43
45	Cemetery							0		E03	0	44
46	Community center, zoo, marina, and auditorium	13,703	1,668					15,371		E61	15,371	45
47	Other culture and recreation							0		E61	0	46
48								0			0	47
49								0			0	48
50	<b>TOTAL CULTURE AND RECREATION</b>	883,682	245,359		0	0	0	1,129,041			1,129,041	49
												50

EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2018 -- Continued										CITY OF HIAWATHA			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Part II	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	<b>Section E — COMMUNITY AND ECONOMIC DEVELOPMENT</b>											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	<b>TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT</b>	1,462	0	533,315	0	0	0	534,777			534,777	59	
	60	<b>Section F — GENERAL GOVERNMENT</b>											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	<b>TOTAL GENERAL GOVERNMENT</b>	998,993	247,965		0	0	0	1,246,958			1,246,958	70	
	71	<b>Section G — DEBT SERVICE</b>				3,411,972			3,411,972			3,411,972	71	
	72								0			0	72	
	73								0			0	73	
	74	<b>TOTAL DEBT SERVICE</b>	0	0	0	3,411,972	0	0	3,411,972			3,411,972	74	
	75	<b>Section H — REGULAR CAPITAL PROJECTS — Specify</b>											75	
	76						2,153,676		2,153,676			0	75	
	77								0			0	76	
	78	<b>Subtotal Regular Capital Projects</b>	0	0		0	2,153,676	0	2,153,676			2,153,676	76	
	79	<b>— TIF CAPITAL PROJECTS — Specify</b>											77	
	80						605,391		605,391			0	78	
	81								0			0	79	
	82	<b>Subtotal TIF Capital Projects</b>	0	0		0	605,391	0	605,391			605,391	80	
	83	<b>TOTAL CAPITAL PROJECTS</b>	0	0	0	0	2,759,067	0	2,759,067			2,759,067	81	
	84	<b>TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES</b>	4,125,496	2,134,792	533,315	3,411,972	2,759,067	0	12,964,642			12,964,642	82	
	85	<b>(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)</b>											83	
	86												84	
													85	
													86	

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

EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2018 -- Continued										CITY OF HIAWATHA		<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.	
87	<b>Section I — BUSINESS TYPE ACTIVITIES</b>											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										0	126	
127											0	127	
128											0	128	
129	<b>TOTAL BUSINESS TYPE ACTIVITIES</b>								2,439,669		2,439,669	129	



Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2018 - Continued										CITY OF HIAWATHA		<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (a) through (f) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
130	<b>SUBTOTAL EXPENDITURES (Sum of lines 84 and 129)</b>	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			
	<b>Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT</b>														
131	Regular transfers out	156,575	1,494,009							NE		131			
132	Internal TIF loans/repayments and transfers out			1,447,790				1,650,584	123,208		1,773,792	132			
133								1,447,790			1,447,790	133			
134								0	0		0	134			
135	<b>TOTAL OTHER FINANCING USES</b>	156,575	1,494,009	1,447,790	0	0	0	3,098,374	123,208		3,221,582	135			
136	<b>TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 130 and 135)</b>	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	Ending fund balance June 30, 2018:											137			
138	Governmental:											138			
139	Nonspendable											139			
140	Restricted											140			
141	Committed		5,232,863	303,365				5,536,228	0		5,536,228	141			
142	Assigned				566,943	6,564,362		7,131,305	0		7,131,305	142			
143	Unassigned	2,136,839						2,136,839			2,136,839	143			
144	Total Governmental	2,136,839	5,232,863	303,365	566,943	6,564,362	0	14,804,372			14,804,372	144			
145	Proprietary								3,856,152		3,856,152	145			
146	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	146			
147	<b>TOTAL REQUIREMENTS (Sum of lines 136 and 147)</b>	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	147			
148												148			
149												149			

Part III

INTERGOVERNMENTAL EXPENDITURES

City of Hawathia  
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	Amount paid to State
Correction.....	M05 \$	
Health.....	M32 \$	
Highways.....	M42	L44 \$
Transit subsidies.....	M44	L89 \$
Libraries.....	M52	
Police protection.....	M62	
Sewerage.....	M80	
Sanitation.....	M81	
All other.....	M88 \$	

Part IV

SALARIES AND WAGES

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

Total salaries and wages paid.....	Z00 \$	Amount - Omit cents
		3,759,021

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt during the fiscal year						Interest paid this year (b)
	Debt outstanding JULY 1, 2017 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	
1. Water utility	18U \$ 20U	38U \$ 48U	38U \$ 48U	48U \$ 48U	48U \$ 48U	48U \$ 48U	181 \$ 189
2. Sewer utility	18U \$ 20U	38U \$ 48U	38U \$ 48U	48U \$ 48U	48U \$ 48U	48U \$ 48U	182 \$ 189
3. Electric utility	18U \$ 20U	38U \$ 48U	38U \$ 48U	48U \$ 48U	48U \$ 48U	48U \$ 48U	183 \$ 189
4. Gas utility	18U \$ 20U	38U \$ 48U	38U \$ 48U	48U \$ 48U	48U \$ 48U	48U \$ 48U	184 \$ 189
5. Transit-bus	18T \$ 24T	34T \$ 44T	34T \$ 44T	44T \$ 44T	44T \$ 44T	44T \$ 44T	185 \$ 189
6. Industrial Revenue	18T \$ 24T	34T \$ 44T	34T \$ 44T	44T \$ 44T	44T \$ 44T	44T \$ 44T	186 \$ 189
7. Mortgage revenue	18U \$ 20U	38U \$ 48U	38U \$ 48U	48U \$ 48U	48U \$ 48U	48U \$ 48U	187 \$ 189
8. TIF revenue	18U \$ 20U	38U \$ 48U	38U \$ 48U	48U \$ 48U	48U \$ 48U	48U \$ 48U	188 \$ 189
9. Notes Payable	18U \$ 20U	38U \$ 48U	38U \$ 48U	48U \$ 48U	48U \$ 48U	48U \$ 48U	189 \$ 189
10. Obligation General	18U \$ 20U	38U \$ 48U	38U \$ 48U	48U \$ 48U	48U \$ 48U	48U \$ 48U	190 \$ 189
11. Obligation-TIF General	18U \$ 20U	38U \$ 48U	38U \$ 48U	48U \$ 48U	48U \$ 48U	48U \$ 48U	191 \$ 189
12. Obligation-WA General	18U \$ 20U	38U \$ 48U	38U \$ 48U	48U \$ 48U	48U \$ 48U	48U \$ 48U	192 \$ 189
13. Stormwater	18U \$ 20U	38U \$ 48U	38U \$ 48U	48U \$ 48U	48U \$ 48U	48U \$ 48U	193 \$ 189
14. Section 108	18U \$ 20U	38U \$ 48U	38U \$ 48U	48U \$ 48U	48U \$ 48U	48U \$ 48U	194 \$ 189
Total long-term debt	22,085,000	2,475,000	0	22,179,000	0	0	513,955

B. Short-term debt

Outstanding as of JULY 1, 2017	61V \$	Amount - Omit cents
Outstanding as of JUNE 30, 2018	64V \$	0
<b>DEBT LIMITATION FOR GENERAL OBLIGATION BONDS</b>		
Assessed Valuations by Levy County and County, AYZ-08PZ2018		
Actual Valuations as of JULY 1, 2018	\$	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)	Permanente funds (c)	all other funds (d)	Total (e)
Cash and Investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, all other securities. Exclude value of real property.	WD1 \$	WD31 \$	WD61 \$	WD81 \$	WD99 \$
	8,564,392	6,564,392	12,086,162	18,600,524	

REMARKS