

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

16207900300000
City Clerk/Finance Director
520 4th Avenue
Grinnell, IA 50112

GRINNELL
CITY OF GRINNELL, IOWA

DUE: December 1, 2018

(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

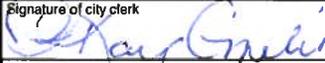
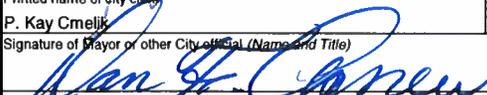
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	4,026,596		4,026,596	3,998,954
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	4,026,596		4,026,596	3,998,954
Delinquent property taxes	0		0	55,140
TIF revenues	2,297,392		2,297,392	2,285,508
Other city taxes	2,087,701	0	2,087,701	2,217,288
Licenses and permits	19,320	0	19,320	16,489
Use of money and property	151,168	35,042	186,210	162,722
Intergovernmental	2,491,569	0	2,491,569	2,333,086
Charges for fees and service	583,537	5,150,453	5,733,990	6,104,045
Special assessments	0	0	0	0
Miscellaneous	2,848,246	140,478	2,988,724	3,180,139
Other financing sources, including transfers in	8,962,510	0	8,962,510	6,173,391
Total revenues and other sources	23,468,039	5,325,973	28,794,012	26,526,762
Expenditures and Other Financing Uses				
Public safety	2,043,987	0	2,043,987	2,181,175
Public works	1,507,155	0	1,507,155	1,848,771
Health and social services	1,200	0	1,200	1,500
Culture and recreation	1,353,431	0	1,353,431	1,500,213
Community and economic development	757,970	0	757,970	859,737
General government	2,409,628	0	2,409,628	2,568,651
Debt service	2,789,577	0	2,789,577	2,782,579
Capital projects	7,849,259	0	7,849,259	10,664,550
Total governmental activities expenditures	18,712,207	0	18,712,207	22,407,176
Business type activities	0	3,436,294	3,436,294	4,059,483
Total ALL expenditures	18,712,207	3,436,294	22,148,501	26,466,659
Other financing uses, including transfers out	4,597,808	603,552	5,201,360	5,488,391
Total ALL expenditures/And other financing uses	23,310,015	4,039,846	27,349,861	31,955,050
Excess revenues and other sources over (Under) Expenditures/And other financing uses	158,024	1,286,127	1,444,151	-5,428,288
Beginning fund balance July 1, 2017	9,908,248	2,754,751	12,662,999	9,724,109
Ending fund balance June 30, 2018	10,066,272	4,040,878	14,107,150	4,295,821

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, 2018	Amount - Omit cents	Indebtedness at June 30, 2018	Amount - Omit cents
General obligation debt	\$ 20,695,000	Other long-term debt	\$ 0
Revenue debt	\$ 14,300,000	Short-term debt	\$ 0
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 27,175,409

CERTIFICATION

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

Signature of city clerk 		Date Published/Posted 8/16/2018	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk P. Kay Cmelik	Telephone →	Area Code 641	Number 236-2600
Signature of Mayor or other City official (Name and Title) 		Date signed 8/8/2018	

PLEASE PUBLISH THIS PAGE ONLY

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

CITY OF GRINNELL, IOWA

16207900300000
City Clerk/Finance Director
520 4th Avenue
Grinnell, IA 50112

ALL FUNDS

Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	4,026,596		4,026,596	3,998,954
Less: Uncollected property taxes-levy year	0		0	0
Net current property taxes	4,026,596		4,026,596	3,998,954
Delinquent property taxes	0		0	55,140
TIF revenues	2,297,392		2,297,392	2,285,508
Other city taxes	2,087,701	0	2,087,701	2,217,288
Licenses and permits	19,320	0	19,320	16,489
Use of money and property	151,168	35,042	186,210	162,722
Intergovernmental	2,491,569	0	2,491,569	2,333,086
Charges for fees and service	583,537	5,150,453	5,733,990	6,104,045
Special assessments	0	0	0	0
Miscellaneous	2,848,246	140,478	2,988,724	3,180,139
Other financing sources, including transfers in	8,962,510	0	8,962,510	6,173,391
Total revenues and other sources	23,468,039	5,325,973	28,794,012	26,526,762
Expenditures and Other Financing Uses				
Public safety	2,043,987	0	2,043,987	2,181,175
Public works	1,507,155	0	1,507,155	1,848,771
Health and social services	1,200	0	1,200	1,500
Culture and recreation	1,353,431	0	1,353,431	1,500,213
Community and economic development	757,970	0	757,970	859,737
General government	2,409,628	0	2,409,628	2,568,651
Debt service	2,789,577	0	2,789,577	2,782,579
Capital projects	7,849,259	0	7,849,259	10,664,550
Total governmental activities expenditures	18,712,207	0	18,712,207	22,407,176
Business type activities	0	3,436,294	3,436,294	4,059,483
Total ALL expenditures	18,712,207	3,436,294	22,148,501	26,466,659
Other financing uses, including transfers out	4,597,808	603,552	5,201,360	5,488,391
Total ALL expenditures/And other financing uses	23,310,015	4,039,846	27,349,861	31,955,050
Excess revenues and other sources over (under) Expenditures/And other financing uses	158,024	1,286,127	1,444,151	-5,428,288
Beginning fund balance July 1, 2017	9,908,248	2,754,751	12,662,999	9,724,109
Ending fund balance June 30, 2018	10,066,272	4,040,878	14,107,150	4,295,821
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	\$20,695,000	Other long-term debt		\$0
Revenue debt	\$14,300,000	Short-term debt		\$0
TIF Revenue debt	\$0	General Obligation Debt Limit		\$27,175,409

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2018					CITY OF GRINNELL					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.	
1	Section A - TAXES											1	
2	Taxes levied on property	2,392,923	1,516,435				117,238	4,026,596			4,026,596	2	
3	Less: Uncollected property taxes - Levy year							0			0	3	
4	Net current property taxes	2,392,923	1,516,435				117,238	4,026,596		T01	4,026,596	4	
5	Delinquent property taxes							0		T01	0	5	
6	Total property tax	2,392,923	1,516,435				117,238	4,026,596			4,026,596	6	
7	TIF revenues			2,297,392				2,297,392		T01	2,297,392	7	
	Other city taxes												
8	Utility tax replacement excise taxes	22,315	14,179				846	37,340		T15	37,340	8	
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	768,385						768,385		T15	768,385	9	
10	Parimutuel wager tax							0		C30	0	10	
11	Gaming wager tax							0		C30	0	11	
12	Mobile home tax							0		T19	0	12	
13	Hotel/motel tax		363,084					363,084		T19	363,084	13	
14	Other local option taxes		918,892					918,892		T09	918,892	14	
15	TOTAL OTHER CITY TAXES	790,700	1,296,155				846	2,087,701	0		2,087,701	15	
16	Section B - LICENSES AND PERMITS	19,320						19,320		T29	19,320	16	
17	Section C - USE OF MONEY AND PROPERTY											17	
18	Interest	107,553	22,834	4,769	3,601	7,846	4,565	151,168	35,042	U20	186,210	18	
19	Rents and royalties							0		U40	0	19	
20	Other miscellaneous use of money and property							0		U20	0	20	
21								0			0	21	
22	TOTAL USE OF MONEY AND PROPERTY	107,553	22,834	4,769	3,601	7,846	4,565	151,168	35,042		186,210	22	
23												23	
24	Section D - INTERGOVERNMENTAL											24	
25												25	
26	Federal grants and reimbursements											26	
27	Federal grants	4,225				50,703		54,928		B89	54,928	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	4,225	0			50,703	0	54,928	0		54,928	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 GRINNELL		<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		1,258,437					1,258,437		C46	1,258,437	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	107,781	67,879			4,049	102,214	281,923		C89	281,923	49
50	Iowa Department of Transportation	53,490					680,572	734,062		C89	734,062	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Economic Development Authority	48,199						48,199		C89	48,199	52
53	CEBA grants							0		C89	0	53
54	Commercial & Industrial Replacement Claim							0		C89	0	54
55	IABD	13,161						13,161			13,161	55
56	State Shared Library	7,594						7,594			7,594	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	230,225	1,326,316	0	4,049	782,786	0	2,343,376	0		2,343,376	60
61												61
62	Local grants and reimbursements											62
63	County contributions	16,073						16,073			16,073	63
64	Library service							0		D89	0	64
65	Township contributions	30,151						30,151		D89	30,151	65
66	Fire/EMT service	11,811						11,811		D89	11,811	66
67	Misc local grants	4,000					31,230	35,230		D89	35,230	67
68								0			0	68
69								0			0	69
70	Total local grants and reimbursements	62,035	0	0	0	31,230	0	93,265	0		93,265	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	296,485	1,326,316	0	4,049	864,719	0	2,491,569	0		2,491,569	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	1,736,861	A91	1,736,861	73
74	Sewer							0	1,763,963	A80	1,763,963	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking							0		A60	0	77
78	Airport							0		A01	0	78
79	Landfill/garbage							0	1,312,185	A81	1,312,185	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2018 - Continued						CITY OF GRINNELL		<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water								337,444	A80	337,444	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees	1,175						1,175		A89	1,175	90
91	Prisoner care							0		A89	0	91
92	Fire service charges	1,765						1,765		A89	1,765	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges	296,130						296,130		A50	296,130	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges	43,980						43,980		A03	43,980	98
99	Library charges							0		A89	0	99
100	Park, recreation, and cultural charges	231,709						231,709		A61	231,709	100
101	Animal control charges							0		A89	0	101
102	Other charges - <i>Specify</i>							0			0	102
103	Snow removal/Maps Etc	8,778						8,778			8,778	103
104	TOTAL CHARGES FOR SERVICE	583,537	0	0	0	0	0	583,537	5,150,453		5,733,990	104
105												105
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106
107	Section G - MISCELLANEOUS											107
108	Contributions	750	240,609			130,000		371,359		U99	371,359	108
109	Deposits and sales/fuel tax refunds	20,503						20,503		U99	20,503	109
110	Sale of property and merchandise	48,559						48,559		U11	48,559	110
111	Fines	27,733						27,733		U30	27,733	111
112	Internal service charges	847,434	786,880	13,083		507,355		2,154,752		NR	2,154,752	112
113	Other miscellaneous - <i>Specify</i>							0			0	113
114	Ambulance reimb	54,000						54,000			54,000	114
115	Safety Building Rent/lease	25,000						25,000			25,000	115
116	Airport Reimb	8,682						8,682			8,682	116
117	Rec Reimb	8,730						8,730			8,730	117
118	Admin/General Reimb/Ins Coll	17,472	47,656			59,417		124,545	140,478		265,023	118
119	Police Reimb	4,383						4,383			4,383	119
120	TOTAL MISCELLANEOUS	1,063,246	1,075,145	13,083	0	696,772	0	2,848,246	140,478		2,988,724	120

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2018 – Continued					CITY OF GRINNELL					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.	
		(a)	(b)	(c)	(d)	(e)	(f)						
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	5,253,764	5,236,885	2,315,244	125,734	1,569,337	4,565	14,505,529	5,325,973		19,831,502	121	
122												122	
123	Section H - OTHER FINANCING SOURCES											123	
124	Proceeds of capital asset sales							0		NR	0	124	
125	Proceeds of long-term debt (Excluding TIF internal borrowing)				700,000	3,061,150		3,761,150		NR	3,761,150	125	
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126	
127	Regular transfers in and interfund loans	191,678	349,593		1,560,376	1,162,063		3,263,710			3,263,710	127	
128	Internal TIF loans and transfers in				1,127,650	810,000		1,937,650			1,937,650	128	
129								0			0	129	
130								0			0	130	
131	TOTAL OTHER FINANCING SOURCES	191,678	349,593	0	3,388,026	5,033,213	0	8,962,510	0		8,962,510	131	
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	5,445,442	5,586,478	2,315,244	3,513,760	6,602,550	4,565	23,468,039	5,325,973		28,794,012	132	
133												133	
134	Beginning fund balance July 1, 2017	1,386,413	3,795,779	295,653	203,262	3,711,333	515,808	9,908,248	2,754,751		12,662,999	134	
135												135	
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	6,831,855	9,382,257	2,610,897	3,717,022	10,313,883	520,373	33,376,287	8,080,724		41,457,011	136	
137												137	
138												138	
139												139	
140												140	
141												141	
142												142	
143												143	
144												144	
145												145	
146												146	
147												147	
148												148	
149												149	
150												150	
151												151	
152												152	
153												153	
154												154	
155												155	
156												156	
157												157	
158												158	
159												159	

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2018						CITY OF GRINNELL		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.	
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)		
1	Section A — PUBLIC SAFETY											1	
2	Police department/Crime prevention	1,136,073	219,948					1,356,021		E62	1,356,021	2	
3	Jail							0		E04	0	3	
4	Emergency management	7,472						7,472		E89	7,472	4	
5	Flood control							0		E59	0	5	
6	Fire department	401,112	78,000					479,112		E24	479,112	6	
7	Ambulance	120,000						120,000		E32	120,000	7	
8	Building inspections							0		E66	0	8	
9	Miscellaneous protective services	73,523						73,523		E66	73,523	9	
10	Animal control	3,447						3,447		E32	3,447	10	
11	Other public safety		4,412					4,412		E89	4,412	11	
12								0			0	12	
13								0			0	13	
14	TOTAL PUBLIC SAFETY	1,741,627	302,360		0	0	0	2,043,987			2,043,987	14	
15	Section B — PUBLIC WORKS											15	
16	Roads, bridges, sidewalks	62,140	635,400					697,540		E44	697,540	16	
17	Parking meter and off-street							0		E60	0	17	
18	Street lighting		93,223					93,223		E44	93,223	18	
19	Traffic control safety		42,440					42,440		E44	42,440	19	
20	Snow removal		154,002					154,002		E44	154,002	20	
21	Highway engineering							0		E44	0	21	
22	Street cleaning		56,092					56,092		E81	56,092	22	
23	Airport (if not an enterprise)	105,411						105,411		E01	105,411	23	
24	Garbage (if not an enterprise)							0		E81	0	24	
25	Other public works		358,447					358,447		E89	358,447	25	
26	Public Works Administration							0			0	26	
27	Engineering Management Services							0			0	27	
28	TOTAL PUBLIC WORKS	167,551	1,339,604		0	0	0	1,507,155			1,507,155	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							0		E32	0	34	
35	Community mental health							0		E32	0	35	
36	Other health and social services	1,200						1,200		E79	1,200	36	
37								0			0	37	
38								0			0	38	
39	TOTAL HEALTH AND SOCIAL SERVICES	1,200	0		0	0	0	1,200			1,200	39	
40	Section D — CULTURE AND RECREATION											40	
41	Library services	565,247	62,269					627,516		E52	627,516	41	
42	Museum, band, theater	17,238						17,238		E61	17,238	42	
43	Parks	124,076						124,076		E61	124,076	43	
44	Recreation	428,495						428,495		E61	428,495	44	
45	Cemetery	79,557						79,557		E03	79,557	45	
46	Community center, zoo, marina, and auditorium	1,549						1,549		E61	1,549	46	
47	Other culture and recreation	75,000						75,000		E61	75,000	47	
48								0			0	48	
49								0			0	49	
50	TOTAL CULTURE AND RECREATION	1,291,162	62,269		0	0	0	1,353,431			1,353,431	50	

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2018 – Continued					CITY OF GRINNELL		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
51	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											51
52	Community beautification	17,260	1,500					18,760		E89	18,760	52
53	Economic development			69,995				69,995		E89	69,995	53
54	Housing and urban renewal	37						37		E50	37	54
55	Planning and zoning	291,013						291,013		E29	291,013	55
56	Other community and economic development	132,787	183,553					316,340		E89	316,340	56
57	TIF Rebates			61,825				61,825		E89	61,825	57
58								0			0	58
59	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	441,097	185,053	131,820	0	0	0	757,970			757,970	59
60	Section F — GENERAL GOVERNMENT											60
61	Mayor, council and city manager	39,624						39,624		E29	39,624	61
62	Clerk, Treasurer, financial administration	141,618						141,618		E23	141,618	62
63	Elections							0		E89	0	63
64	Legal services and city attorney	9,720						9,720		E25	9,720	64
65	City hall and general buildings	102,451						102,451		E31	102,451	65
66	Tort liability	65,164						65,164		E89	65,164	66
67	Other general government	509,507	1,541,544					2,051,051		E89	2,051,051	67
68								0			0	68
69								0			0	69
70	TOTAL GENERAL GOVERNMENT	868,084	1,541,544		0	0	0	2,409,628			2,409,628	70
71	Section G — DEBT SERVICE				2,789,577			2,789,577			2,789,577	71
72								0			0	72
73								0			0	73
74	TOTAL DEBT SERVICE	0	0	0	2,789,577	0	0	2,789,577			2,789,577	74
75	Section H — REGULAR CAPITAL PROJECTS — Specify											75
76						7,849,259		7,849,259			7,849,259	76
77								0			0	77
78	Subtotal Regular Capital Projects	0	0		0	7,849,259	0	7,849,259			7,849,259	78
79	— TIF CAPITAL PROJECTS — Specify										0	79
80								0			0	80
81								0			0	81
82	Subtotal TIF Capital Projects	0	0		0	0	0	0			0	82
83	TOTAL CAPITAL PROJECTS	0	0		0	7,849,259	0	7,849,259			7,849,259	83
84	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	4,510,721	3,430,830	131,820	2,789,577	7,849,259	0	18,712,207			18,712,207	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"

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2018 – Continued					CITY OF GRINNELL		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (h))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
87	Section I — BUSINESS TYPE ACTIVITIES											87
88	Water — Current operation								1,318,651	E91	1,318,651	88
89	Capital outlay									G91	0	89
90	Debt Service									F91	0	90
91	Sewer and sewage disposal — Current operation								774,030	E80	774,030	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								1,125,542	E81	1,125,542	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								218,071	E80	218,071	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 — <i>Specify</i>											126
127												0
128												0
129	TOTAL BUSINESS TYPE ACTIVITIES								3,436,294		3,436,294	129

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2018 – Continued					CITY OF GRINNELL		<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.
130	SUBTOTAL EXPENDITURES (Sum of lines 84 and 129)	4,510,721	3,430,830	131,820	2,789,577	7,849,259	0	18,712,207	3,436,294		22,148,501	130
131	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		131
132	Regular transfers out	176,493	1,655,413		798,252	30,000		2,660,158	603,552		3,263,710	132
133	Internal TIF loans/repayments and transfers out			1,937,650				1,937,650			1,937,650	133
134								0			0	134
135	TOTAL OTHER FINANCING USES	176,493	1,655,413	1,937,650	798,252	30,000	0	4,597,808	603,552		5,201,360	135
136	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 130 and 135)	4,687,214	5,086,243	2,069,470	3,587,829	7,879,259	0	23,310,015	4,039,846		27,349,861	136
137												137
138	Ending fund balance June 30, 2018:											138
139	Governmental:											139
140	Nonspendable							0			0	140
141	Restricted						520,373	520,373			520,373	141
142	Committed			541,427				541,427			541,427	142
143	Assigned					2,434,624		2,434,624			2,434,624	143
144	Unassigned	2,144,641	4,296,014		129,193			6,569,848			6,569,848	144
145	Total Governmental	2,144,641	4,296,014	541,427	129,193	2,434,624	520,373	10,066,272			10,066,272	145
146	Proprietary								4,040,878		4,040,878	146
147	Total ending fund balance June 30, 2018	2,144,641	4,296,014	541,427	129,193	2,434,624	520,373	10,066,272	4,040,878		14,107,150	147
148	TOTAL REQUIREMENTS (Sum of lines 136 and 147)	6,831,855	9,382,257	2,610,897	3,717,022	10,313,883	520,373	33,376,287	8,080,724		41,457,011	148
149												149

Part III	INTERGOVERNMENTAL EXPENDITURES CITY OF GRINNELL																																																																																																																																																																	
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.																																																																																																																																																																		
	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td>Purpose</td> <td>Amount paid to other local governments</td> </tr> <tr> <td>Correction</td> <td>M05 \$</td> </tr> <tr> <td>Health</td> <td>M32</td> </tr> <tr> <td>Highways</td> <td>M44</td> </tr> <tr> <td>Transit subsidies</td> <td>M94</td> </tr> <tr> <td>Libraries</td> <td>M52</td> </tr> <tr> <td>Police protection</td> <td>M52</td> </tr> <tr> <td>Sewerage</td> <td>M80</td> </tr> <tr> <td>Sanitation</td> <td>M81</td> </tr> <tr> <td>All other</td> <td>M89 \$</td> </tr> </table>	Purpose	Amount paid to other local governments	Correction	M05 \$	Health	M32	Highways	M44	Transit subsidies	M94	Libraries	M52	Police protection	M52	Sewerage	M80	Sanitation	M81	All other	M89 \$	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td>Purpose</td> <td>Amount paid to State</td> </tr> <tr> <td>Highways</td> <td>L44 \$</td> </tr> <tr> <td>All other</td> <td>L89 \$</td> </tr> </table>	Purpose	Amount paid to State	Highways	L44 \$	All other	L89 \$																																																																																																																																						
Purpose	Amount paid to other local governments																																																																																																																																																																	
Correction	M05 \$																																																																																																																																																																	
Health	M32																																																																																																																																																																	
Highways	M44																																																																																																																																																																	
Transit subsidies	M94																																																																																																																																																																	
Libraries	M52																																																																																																																																																																	
Police protection	M52																																																																																																																																																																	
Sewerage	M80																																																																																																																																																																	
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.																																																																																																																																																																		
		<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td colspan="2" style="text-align: center;">Amount - Omit cents</td> </tr> <tr> <td style="width:50%;">Total salaries and wages paid</td> <td style="text-align: right;">Z00 \$ 3,559,187</td> </tr> </table>	Amount - Omit cents		Total salaries and wages paid	Z00 \$ 3,559,187																																																																																																																																																												
Amount - Omit cents																																																																																																																																																																		
Total salaries and wages paid	Z00 \$ 3,559,187																																																																																																																																																																	
Part V	DEBT OUTSTANDING, ISSUED, AND RETIRED																																																																																																																																																																	
A. Long-term debt	<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th rowspan="2">Purpose</th> <th rowspan="2">Debt outstanding JULY 1, 2017 (a)</th> <th colspan="2">Debt during the fiscal year</th> <th colspan="4">Debt Outstanding JUNE 30, 2018</th> <th rowspan="2">Interest paid this year (h)</th> </tr> <tr> <th>Issued (b)</th> <th>Retired (c)</th> <th>General obligation (d)</th> <th>TIF revenue (e)</th> <th>Revenue (f)</th> <th>Other (g)</th> </tr> </thead> <tbody> <tr> <td>1. Water utility</td> <td>19U \$ 0</td> <td>29U \$ 0</td> <td>39U \$ 0</td> <td>49U \$ 0</td> <td>49U \$ 0</td> <td>49U \$ 0</td> <td>49U \$ 0</td> <td>191 \$ 0</td> </tr> <tr> <td>2. Sewer utility</td> <td>19U 0</td> <td>29U 14,300,000</td> <td>39U 0</td> <td>49U 0</td> <td>49U 0</td> <td>49U 14,300,000</td> <td>49U 0</td> <td>189 0</td> </tr> <tr> <td>3. Electric utility</td> <td>19U</td> <td>29U</td> <td>39U</td> <td>49U</td> <td>49U</td> <td>49U</td> <td>49U</td> <td>192</td> </tr> <tr> <td>4. Gas utility</td> <td>19U</td> <td>29U</td> <td>39U</td> <td>49U</td> <td>49U</td> <td>49U</td> <td>49U</td> <td>193</td> </tr> <tr> <td>5. Transit-bus</td> <td>19U</td> <td>29U</td> <td>39U</td> <td>49U</td> <td>49U</td> <td>49U</td> <td>49U</td> <td>194</td> </tr> <tr> <td>6. Industrial Revenue</td> <td>19T</td> <td>24T</td> <td>34T</td> <td></td> <td>44T</td> <td>44T</td> <td></td> <td>189</td> </tr> <tr> <td>7. Mortgage revenue</td> <td>19T</td> <td>24T</td> <td>34T</td> <td></td> <td>44T</td> <td>44T</td> <td></td> <td>189</td> </tr> <tr> <td>8. TIF revenue</td> <td>19U</td> <td>29U</td> <td>39U</td> <td>49U</td> <td>49U</td> <td>49U</td> <td>49U</td> <td>189</td> </tr> <tr> <td>9. Other-Specialty Notes Payable</td> <td>19U</td> <td>29U</td> <td>39U</td> <td>49U</td> <td>49U</td> <td>49U</td> <td>49U</td> <td>189</td> </tr> <tr> <td>10. GO</td> <td>19U 19,995,000</td> <td>29U 700,000</td> <td>39U 0</td> <td>49U 20,695,000</td> <td>49U 0</td> <td>49U 0</td> <td>49U 0</td> <td>189 335,246</td> </tr> <tr> <td>11. Parking</td> <td>19U</td> <td>29U</td> <td>39U</td> <td>49U</td> <td>49U</td> <td>49U</td> <td>49U</td> <td>189</td> </tr> <tr> <td>12. Airport</td> <td>19U</td> <td>29U</td> <td>39U</td> <td>49U</td> <td>49U</td> <td>49U</td> <td>49U</td> <td>189</td> </tr> <tr> <td>13. Stormwater</td> <td>19U</td> <td>29U</td> <td>39U</td> <td>49U</td> <td>49U</td> <td>49U</td> <td>49U</td> <td>189</td> </tr> <tr> <td>14. Section 108</td> <td>19U</td> <td>29U</td> <td>39U</td> <td>49U</td> <td>49U</td> <td>49U</td> <td>49U</td> <td>189</td> </tr> <tr> <td>Total long-term debt</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td colspan="2"></td> <td style="text-align: right;">19,995,000</td> <td style="text-align: right;">15,000,000</td> <td style="text-align: right;">0</td> <td style="text-align: right;">20,695,000</td> <td style="text-align: right;">0</td> <td style="text-align: right;">14,300,000</td> <td style="text-align: right;">0</td> <td style="text-align: right;">335,246</td> </tr> </tbody> </table>		Purpose	Debt outstanding JULY 1, 2017 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2018				Interest paid this year (h)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	1. Water utility	19U \$ 0	29U \$ 0	39U \$ 0	49U \$ 0	49U \$ 0	49U \$ 0	49U \$ 0	191 \$ 0	2. Sewer utility	19U 0	29U 14,300,000	39U 0	49U 0	49U 0	49U 14,300,000	49U 0	189 0	3. Electric utility	19U	29U	39U	49U	49U	49U	49U	192	4. Gas utility	19U	29U	39U	49U	49U	49U	49U	193	5. Transit-bus	19U	29U	39U	49U	49U	49U	49U	194	6. Industrial Revenue	19T	24T	34T		44T	44T		189	7. Mortgage revenue	19T	24T	34T		44T	44T		189	8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	189	9. Other-Specialty Notes Payable	19U	29U	39U	49U	49U	49U	49U	189	10. GO	19U 19,995,000	29U 700,000	39U 0	49U 20,695,000	49U 0	49U 0	49U 0	189 335,246	11. Parking	19U	29U	39U	49U	49U	49U	49U	189	12. Airport	19U	29U	39U	49U	49U	49U	49U	189	13. Stormwater	19U	29U	39U	49U	49U	49U	49U	189	14. Section 108	19U	29U	39U	49U	49U	49U	49U	189	Total long-term debt											19,995,000	15,000,000	0	20,695,000	0	14,300,000	0	335,246
Purpose	Debt outstanding JULY 1, 2017 (a)	Debt during the fiscal year			Debt Outstanding JUNE 30, 2018				Interest paid this year (h)																																																																																																																																																									
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)																																																																																																																																																											
1. Water utility	19U \$ 0	29U \$ 0	39U \$ 0	49U \$ 0	49U \$ 0	49U \$ 0	49U \$ 0	191 \$ 0																																																																																																																																																										
2. Sewer utility	19U 0	29U 14,300,000	39U 0	49U 0	49U 0	49U 14,300,000	49U 0	189 0																																																																																																																																																										
3. Electric utility	19U	29U	39U	49U	49U	49U	49U	192																																																																																																																																																										
4. Gas utility	19U	29U	39U	49U	49U	49U	49U	193																																																																																																																																																										
5. Transit-bus	19U	29U	39U	49U	49U	49U	49U	194																																																																																																																																																										
6. Industrial Revenue	19T	24T	34T		44T	44T		189																																																																																																																																																										
7. Mortgage revenue	19T	24T	34T		44T	44T		189																																																																																																																																																										
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	189																																																																																																																																																										
9. Other-Specialty Notes Payable	19U	29U	39U	49U	49U	49U	49U	189																																																																																																																																																										
10. GO	19U 19,995,000	29U 700,000	39U 0	49U 20,695,000	49U 0	49U 0	49U 0	189 335,246																																																																																																																																																										
11. Parking	19U	29U	39U	49U	49U	49U	49U	189																																																																																																																																																										
12. Airport	19U	29U	39U	49U	49U	49U	49U	189																																																																																																																																																										
13. Stormwater	19U	29U	39U	49U	49U	49U	49U	189																																																																																																																																																										
14. Section 108	19U	29U	39U	49U	49U	49U	49U	189																																																																																																																																																										
Total long-term debt																																																																																																																																																																		
		19,995,000	15,000,000	0	20,695,000	0	14,300,000	0	335,246																																																																																																																																																									
B. Short-term debt	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td colspan="2" style="text-align: center;">Amount - Omit cents</td> </tr> <tr> <td style="width:50%;">Outstanding as of JULY 1, 2017</td> <td style="text-align: right;">61V \$ 0</td> </tr> <tr> <td>Outstanding as of JUNE 30, 2018</td> <td style="text-align: right;">64V \$ 0</td> </tr> </table>		Amount - Omit cents		Outstanding as of JULY 1, 2017	61V \$ 0	Outstanding as of JUNE 30, 2018	64V \$ 0																																																																																																																																																										
Amount - Omit cents																																																																																																																																																																		
Outstanding as of JULY 1, 2017	61V \$ 0																																																																																																																																																																	
Outstanding as of JUNE 30, 2018	64V \$ 0																																																																																																																																																																	
Part VI	DEBT LIMITATION FOR GENERAL OBLIGATION BONDS																																																																																																																																																																	
Assessed Valuations by Levy Authority and County, AY2016/FY2016 Actual valuation - January 1, 2016																																																																																																																																																																		
		<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td colspan="2" style="text-align: center;">Amount - Omit cents</td> </tr> <tr> <td style="width:50%;">\$ 543,508,186</td> <td style="text-align: right;">x .05 = \$ 27,175,409</td> </tr> </table>	Amount - Omit cents		\$ 543,508,186	x .05 = \$ 27,175,409																																																																																																																																																												
Amount - Omit cents																																																																																																																																																																		
\$ 543,508,186	x .05 = \$ 27,175,409																																																																																																																																																																	
Part VII	CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2018																																																																																																																																																																	
	<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th rowspan="2">Type of asset</th> <th colspan="4">Amount - Omit cents</th> <th rowspan="2">Total (e)</th> </tr> <tr> <th>Bond and interest funds (a)</th> <th>Bond construction funds (b)</th> <th>Pension/retirement funds (c)</th> <th>all other funds (d)</th> </tr> </thead> <tbody> <tr> <td rowspan="2">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.</td> <td>W01</td> <td>W31</td> <td colspan="2">W61</td> <td></td> </tr> <tr> <td>\$</td> <td>\$</td> <td colspan="2"></td> <td style="text-align: right;">14,107,148</td> </tr> <tr> <td colspan="5"></td> <td style="text-align: right;">14,107,148</td> </tr> </tbody> </table>		Type of asset	Amount - Omit cents				Total (e)	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Cash and investments - include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61			\$	\$			14,107,148						14,107,148																																																																																																																																					
Type of asset	Amount - Omit cents				Total (e)																																																																																																																																																													
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)																																																																																																																																																														
Cash and investments - include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61																																																																																																																																																															
	\$	\$			14,107,148																																																																																																																																																													
					14,107,148																																																																																																																																																													
REMARKS		V98																																																																																																																																																																

Services Agencies Social

Upload Process: Step 3 - Confirmation

Congratulations! You have successfully submitted your AFR file.

An email message has been sent to the email address you provided.

You may print a copy of the submittal confirmation for your records by clicking on the Print button below.

The confirmation contains the time and date the AFR file was submitted.

Print

Your file was submitted at 3:57:48 PM on Wednesday, August 22, 2018

AFR Year:	FY18
City Name:	745 - Grinnell
Submitter's Name:	P. Kay Cmelik
Submitter's E-Mail Address:	kcmelik@grinnelliowa.gov
Submitter's Phone:	641 236-2600
Control County:	Poweshiek
Beginning Balance:	\$12,662,999
Total Revenues:	\$28,794,012
Total Expenditures:	\$22,148,501
Ending Balance:	\$14,107,150

Close Window

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

AFFIDAVIT OF PUBLICATION

STATE OF IOWA,
Poweshiek County, ss.

I, Peggy Elliott, having been duly sworn, do depose and say that I am managing editor of the GRINNELL HERALD-REGISTER, a semi-weekly newspaper in Grinnell in said county; that I am cognizant of the matters and things therein contained; and that the annexed Notice was published in said paper on the following dates:

August 14, 2018
_____, 2018
_____, 2018
_____, 2018
_____, 2018
_____, 2018

Brandie Sebeniecher

Acknowledged before me on this date

August 17, 2018

Brandie Sebeniecher

Notary Public

Brandie Sebeniecher

Notarial Seal-ICWA
Commission #756903



STATE OF IOWA 2018 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2018		16207900300000 City Clerk/Finance Director 520 4th Avenue Grinnell, IA 50112		
CITY OF <u>GRINNELL</u> , IOWA		ALL FUNDS		
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	4,026,596		4,026,596	3,998,9
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	4,026,596		4,026,596	3,998,9
Delinquent property taxes	0		0	55,1
TIF revenues	2,297,392		2,297,392	2,285,5
Other city taxes	2,087,701	0	2,087,701	2,217,2
Licenses and permits	19,320	0	19,320	16,4
Use of money and property	151,168	35,042	186,210	162,7
Intergovernmental	2,491,569	0	2,491,569	2,333,0
Charges for fees and service	583,537	5,150,453	5,733,990	6,104,0
Special assessments	0	0	0	
Miscellaneous	2,848,246	140,478	2,988,724	3,180,1
Other financing sources, including transfers in	8,962,510	0	8,962,510	6,173,3
Total revenues and other sources	23,468,039	5,325,973	28,794,012	26,526,7
Expenditures and Other Financing Uses				
Public safety	2,043,987	0	2,043,987	2,181,1
Public works	1,507,155	0	1,507,155	1,848,7
Health and social services	1,200	0	1,200	1,50
Culture and recreation	1,353,431	0	1,353,431	1,500,2
Community and economic development	757,970	0	757,970	859,7
General government	2,409,628	0	2,409,628	2,568,6
Debt service	2,789,577	0	2,789,577	2,782,5
Capital projects	7,849,259	0	7,849,259	10,664,5
Total governmental activities expenditures	18,712,207	0	18,712,207	22,407,1
Business type activities	0	3,436,294	3,436,294	4,059,4
Total ALL expenditures	18,712,207	3,436,294	22,148,501	26,466,6
Other financing uses, including transfers out	4,597,808	603,552	5,201,360	5,488,3
Total ALL expenditures/And other financing uses	23,310,015	4,039,846	27,349,861	31,955,0
Excess revenues and other sources over (under) Expenditures/And other financing uses	158,024	1,286,127	1,444,151	-5,428,2
Beginning fund balance July 1, 2017	9,908,248	2,754,751	12,662,999	9,724,10
Ending fund balance June 30, 2018	10,066,272	4,040,876	14,107,150	4,295,62
Note - These balances do not include				
	\$0	held in non-budgeted internal service funds;	\$0	
	\$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	\$20,695,000	Other long-term debt		\$0
Revenue debt	\$14,300,000	Short-term debt		\$0
TIF Revenue debt	\$0			
		General Obligation Debt Limit		\$27,175,400