

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

16202500100000
Finance Director
301 S 10th St
Adel, IA 50003

CITY OF ADEL, IOWA
DUE: December 1, 2017

(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	1,773,739		1,773,739	1,671,576
Less: Uncollected property taxes-levy year	0		0	0
Net current property taxes	1,773,739		1,773,739	1,671,576
Delinquent property taxes	0		0	0
TIF revenues	641,589		641,589	640,200
Other city taxes	542,255	0	542,255	549,947
Licenses and permits	438,980	0	438,980	381,050
Use of money and property	71,563	1,325	72,888	52,220
Intergovernmental	635,487	0	635,487	670,812
Charges for fees and service	293,010	1,937,401	2,230,411	2,126,310
Special assessments	42,259	0	42,259	14,802
Miscellaneous	83,056	0	83,056	93,551
Other financing sources	5,404,672	0	5,404,672	1,504,536
Total revenues and other sources	9,926,610	1,938,726	11,865,336	7,705,004
Expenditures and Other Financing Uses				
Public safety	1,060,923	0	1,060,923	1,022,879
Public works	473,198	0	473,198	521,624
Health and social services	0	0	0	0
Culture and recreation	904,520	0	904,520	1,044,765
Community and economic development	91,359	0	91,359	290,425
General government	328,325	0	328,325	208,308
Debt service	3,051,954	0	3,051,954	986,530
Capital projects	91,687	0	91,687	50,715
Total governmental activities expenditures	6,001,966	0	6,001,966	4,125,246
Business type activities	0	1,938,706	1,938,706	2,067,339
Total ALL expenditures	6,001,966	1,938,706	7,940,672	6,192,585
Other financing uses, including transfers out	1,231,630	174,750	1,406,380	1,504,536
Total ALL expenditures/And other financing uses	7,233,596	2,113,456	9,347,052	7,697,121
Excess revenues and other sources over (Under) Expenditures/And other financing uses	2,693,014	-174,730	2,518,284	7,883
Beginning fund balance July 1, 2016	987,809	2,228,765	3,216,574	2,174,851
Ending fund balance June 30, 2017	3,680,823	2,054,035	5,734,858	2,182,734

Note - These balances do not include \$ 35,289 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	Amount - Omit cents	Indebtedness at June 30, 2017	Amount - Omit cents
General obligation debt	\$ 9,610,000	Other long-term debt	\$ 0
Revenue debt	\$ 1,640,000	Short-term debt	\$ 0
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 11,162,607

CERTIFICATION

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

Signature of city clerk		Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk Jackie Steele	Telephone →	Area Code 515	Number 993-4525 Extension NA
Signature of Mayor or other City official (Name and Title)		Date signed	

PLEASE PUBLISH THIS PAGE ONLY

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017					CITY OF ADEL					SELECT ONLY ONE <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	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.			
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)				
1	Section A - TAXES											1			
2	Taxes levied on property	1,045,818	399,460		328,461			1,773,739			1,773,739	2			
3	Less: Uncollected property taxes - Levy year							0			0	3			
4	Net current property taxes	1,045,818	399,460		328,461	0		1,773,739		T01	1,773,739	4			
5	Delinquent property taxes							0		T01	0	5			
6	Total property tax	1,045,818	399,460		328,461	0	0	1,773,739			1,773,739	6			
7	TIF revenues			641,589				641,589		T01	641,589	7			
8	Other city taxes							0		T15	0	8			
9	Utility tax replacement excise taxes							0		T15	0	9			
10	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		C30	0	10			
11	Parimutuel wager tax							0		C30	0	11			
12	Gaming wager tax							0		C30	0	11			
13	Mobile home tax	2,479						2,479		T19	2,479	12			
14	Hotel/motel tax							0		T19	0	13			
15	Other local option taxes		539,776					539,776		T09	539,776	14			
15	TOTAL OTHER CITY TAXES	2,479	539,776	0	0	0	0	542,255	0		542,255	15			
16	Section B - LICENSES AND PERMITS	438,980						438,980		T29	438,980	16			
17	Section C - USE OF MONEY AND PROPERTY											17			
18	Interest	12,352						12,352	1,325	U20	13,677	18			
19	Rents and royalties	59,211						59,211		U40	59,211	19			
20	Other miscellaneous use of money and property							0		U20	0	20			
21								0			0	21			
22	TOTAL USE OF MONEY AND PROPERTY	71,563	0	0	0	0	0	71,563	1,325		72,888	22			
23												23			
24	Section D - INTERGOVERNMENTAL											24			
25												25			
26	Federal grants and reimbursements											26			
27	Federal grants							0		B89	0	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	0	0	0	0	0	0	0	0		0	33			
34												34			
35												35			
36												36			
37												37			
38												38			
39												39			
40												40			

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF ADEL		<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	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		478,447					478,447		C46	478,447	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants							0		C89	0	49
50	Iowa Department of Transportation							0		C89	0	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Economic Development Authority							0		C89	0	52
53	CEBA grants							0		C89	0	53
54	Commercial & Industrial Replacement Claim							0		C89	0	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	0	478,447	0	0	0	0	478,447	0		478,447	60
61												61
62	Local grants and reimbursements											62
63	County contributions							0			0	63
64	Library service	43,889						43,889		D89	43,889	64
65	Township contributions	68,868						68,868		D89	68,868	65
66	Fire/EMT service							0		D89	0	66
67	SRO Reimbursements	44,283						44,283		D89	44,283	67
68								0			0	68
69								0			0	69
70	Total local grants and reimbursements	157,040	0	0	0	0	0	157,040	0		157,040	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	157,040	478,447	0	0	0	0	635,487	0		635,487	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	851,898	A91	851,898	73
74	Sewer							0	686,877	A80	686,877	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	286,823	A81	286,823	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF ADEL		<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	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
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	111,803	A80	111,803	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees	1,795						1,795		A89	1,795	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A50	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	291,215						291,215		A61	291,215	100
101	Animal control charges							0		A89	0	101
102	Other charges - Specify							0			0	102
103								0			0	103
104	TOTAL CHARGES FOR SERVICE	293,010	0	0	0	0	0	293,010	1,937,401		2,230,411	104
105												105
106	Section F - SPECIAL ASSESSMENTS	25,326				16,933		42,259		U01	42,259	106
107	Section G - MISCELLANEOUS											107
108	Contributions	13,206	176					13,382		U99	13,382	108
109	Deposits and sales/fuel tax refunds	13,069						13,069		U99	13,069	109
110	Sale of property and merchandise							0		U11	0	110
111	Fines	3,209						3,209		U30	3,209	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - Specify							0			0	113
114	Cemetery Fees	23,075						23,075			23,075	114
115	Reimbursements	1,212						1,212			1,212	115
116	Library Fees & Contributions	3,321	19,245					22,566			22,566	116
117	Fire Association		6,543					6,543			6,543	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	57,092	25,964	0	0	0	0	83,056	0		83,056	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF ADEL		<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	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	2,091,308	1,443,647	641,589	328,461	16,933	0	4,521,938	1,938,726		6,460,664	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)				2,064,924	1,933,368		3,998,292		NR	3,998,292	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans	482,330			172,030	111,820		766,180			766,180	127
128	Internal TIF loans and transfers in	104,385	25,000		510,815			640,200			640,200	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	586,715	25,000	0	2,747,769	2,045,188	0	5,404,672	0		5,404,672	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	2,678,023	1,468,647	641,589	3,076,230	2,062,121	0	9,926,610	1,938,726		11,865,336	132
133												133
134	Beginning fund balance July 1, 2016	675,323	438,413	49,979	-4,229	-171,677		987,809	2,228,765		3,216,574	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	3,353,346	1,907,060	691,568	3,072,001	1,890,444	0	10,914,419	4,167,491		15,081,910	136
137												137
138												138
139												139
140												140
141												141
142												142
143												143
144												144
145												145
146												146
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150												150
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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, 2017						CITY OF ADEL		<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	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	654,089	231,878					885,967		E62	885,967	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							0		E89	0	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	61,952	2,641					64,593		E24	64,593	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation	83,677	25,199					108,876		E66	108,876	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	1,487						1,487		E32	1,487	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	801,205	259,718		0	0	0	1,060,923			1,060,923	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued						CITY OF ADEL		<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	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation		307,032					307,032		E44	307,032	42
43	Purchase of land and equipment		79,476					79,476		G44	79,476	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	46,919						46,919		E44	46,919	48
49	Traffic control safety — Current operation	509						509		E44	509	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		39,262					39,262		E44	39,262	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							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	47,428	425,770		0	0	0	473,198			473,198	80

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF ADEL			<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)		
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							0		E32	0	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	0	0		0	0	0	0			0	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	

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF ADEL		<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	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	228,851	54,849					283,700		E52	283,700	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	180,238	18,512					198,750		E61	198,750	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction	2,342						2,342		F61	2,342	129
130	Recreation — Current operation	110,240	9,198					119,438		E61	119,438	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	28,165	6,192					34,357		E03	34,357	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation	234,409	31,524					265,933		E61	265,933	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	784,245	120,275		0	0	0	904,520			904,520	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							0		E89	0	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	83,677	7,682					91,359		E29	91,359	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	83,677	7,682	0	0	0	0	91,359			91,359	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued CITY OF ADEL						<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.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	21,967	8,182					30,149		E29	30,149	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	19,280	7,182					26,462		E23	26,462	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	74,245						74,245		E25	74,245	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	121,084						121,084		E31	121,084	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	5,308						5,308		E89	5,308	171
172	Other general government — Current operation	71,077						71,077		E89	71,077	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	312,961	15,364	0	0	0	0	328,325			328,325	176
177	Section G — DEBT SERVICE				3,051,954			3,051,954			3,051,954	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	3,051,954	0	0	3,051,954			3,051,954	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Capital Improvement Park/Industrial Park Project	50,460						50,460			50,460	184
185	LOST		5,594					5,594			5,594	185
186	Brick Streets 2017					35,633		35,633			35,633	186
187	Subtotal Regular Capital Projects	50,460	5,594			35,633	0	91,687			91,687	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	50,460	5,594	0	0	35,633	0	91,687			91,687	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	2,079,976	834,403	0	3,051,954	35,633	0	6,001,966			6,001,966	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued						CITY OF ADEL		<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)	
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								632,378	E91	632,378	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								480,548	E80	480,548	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								274,183	E81	274,183	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								112,516	E80	112,516	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF ADEL		<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.
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								150,331		150,331	242
243	Enterprise Capital Projects								288,750		288,750	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								1,938,706		1,938,706	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	2,079,976	834,403	0	3,051,954	35,633	0	6,001,966	1,938,706		7,940,672	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	111,820	465,155			14,455		591,430	174,750		766,180	255
256	Internal TIF loans/repayments and transfers out			640,200				640,200			640,200	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	111,820	465,155	640,200	0	14,455	0	1,231,630	174,750		1,406,380	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	2,191,796	1,299,558	640,200	3,051,954	50,088	0	7,233,596	2,113,456		9,347,052	259
260												260
261	Ending fund balance June 30, 2017:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted	7,275	550,500	51,368	20,047	1,840,356		2,469,546			2,469,546	264
265	Committed							0			0	265
266	Assigned		57,002					57,002			57,002	266
267	Unassigned	1,154,275						1,154,275			1,154,275	267
268	Total Governmental	1,161,550	607,502	51,368	20,047	1,840,356	0	3,680,823			3,680,823	268
269	Proprietary								2,054,035		2,054,035	269
270	Total ending fund balance June 30, 2017	1,161,550	607,502	51,368	20,047	1,840,356	0	3,680,823	2,054,035		5,734,858	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	3,353,346	1,907,060	691,568	3,072,001	1,890,444	0	10,914,419	4,167,491		15,081,910	271
272												272

Part III	INTERGOVERNMENTAL EXPENDITURES CITY OF ADEL 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. <i>Enter amount, omit cents.</i>									
Purpose		Amount paid to other local governments				Purpose		Amount paid to State		
Correction.....		M05 \$				Highways.....		L44 \$		
Health.....		M32				All other.....		L89 \$		
Highways.....		M44								
Transit subsidies.....		M94								
Libraries.....		M52								
Police protection.....		M62								
Sewerage.....		M80								
Sanitation.....		M81								
All other.....		M89 \$								
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.....										Z00 \$ 1,458,942
Part V	DEBT OUTSTANDING, ISSUED, AND RETIRED									
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2017				Interest paid this year		
Purpose	Debt outstanding JULY 1, 2016 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	(h)		
1. Water utility	19U \$ 1,225,000	29U \$	39U \$ 60,000	49U \$	49U \$	49U 1,165,000	49U \$	191 \$	33,331	
2. Sewer utility	19U 516,000	29U	39U 41,000	49U	49U	49U 475,000	49U	189	14,993	
3. Electric utility	19U	29U	39U	49U	49U	49U		192		
4. Gas utility	19U	29U	39U	49U	49U	49U		193		
5. Transit-bus	19U	29U	39U	49U	49U	49U		194		
6. Industrial Revenue	19T	24T	34T		44T	44T		189		
7. Mortgage revenue	19T	24T	34T		44T	44T		189		
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	189		
9. Other-Specify 2012 B Ref	19U 890,000	29U	39U 120,000	49U 770,000	49U	49U	49U	189	26,700	
10. Library	19U 1,250,000	29U	39U 150,000	49U 1,100,000	49U	49U	49U	189	30,670	
11. 2011 A Ref/Adel 2017	19U 2,160,000	29U 3,935,000	39U 2,160,000	49U 3,935,000	49U	49U	49U	189	72,224	
12. Fire Truck	19U 410,000	29U	39U 40,000	49U 370,000	49U	49U	49U	189	9,060	
13. 2011 B Ref	19U 450,000	29U	39U 275,000	49U 175,000	49U	49U	49U	189	7,725	
14. Aquatic Center	19U 3,330,000	29U	39U 70,000	49U 3,260,000	49U	49U	49U	189	87,075	
Total long-term debt	10,231,000	3,935,000	2,916,000	9,610,000	0	1,640,000	0	281,778		
B. Short-term debt		Outstanding as of JULY 1, 2016				Amount - Omit cents				
		Outstanding as of JUNE 30, 2017				0				
Part VI	DEBT LIMITATION FOR GENERAL OBLIGATION BONDS									
Assessed Valuations by Levy Authority and County, AY2015/FY2017										
Actual valuation -- January 1, 2015										
		\$ 223,252,149				x .05 = \$		11,162,607		
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 (d)	Total (e)					
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61							
	\$	\$	5,791,047		5,791,047					
REMARKS										