

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

16201400200000
City of Breda
108 N 2nd St
Breda, IA 51436-0129

CITY OF Breda, 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	176,680		176,680	169,999
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	176,680		176,680	169,999
Delinquent property taxes	0		0	
TIF revenues	26,368		26,368	23,000
Other city taxes	68,257	0	68,257	59,451
Licenses and permits	1,537	0	1,537	1,375
Use of money and property	172	0	172	1,100
Intergovernmental	121,719	0	121,719	105,723
Charges for fees and service	54,029	937,060	991,089	877,950
Special assessments	0	0	0	
Miscellaneous	4,645	0	4,645	
Other financing sources	38,038	0	38,038	84,000
Total revenues and other sources	491,445	937,060	1,428,505	1,322,598
Expenditures and Other Financing Uses				
Public safety	51,891	0	51,891	81,920
Public works	84,329	0	84,329	88,275
Health and social services	1,700	0	1,700	2,500
Culture and recreation	85,301	0	85,301	87,902
Community and economic development	2,352	0	2,352	55,000
General government	73,555	0	73,555	83,005
Debt service	33,355	0	33,355	33,360
Capital projects	0	0	0	25,000
Total governmental activities expenditures	332,483	0	332,483	456,962
Business type activities	0	870,903	870,903	862,675
Total ALL expenditures	332,483	870,903	1,203,386	1,319,637
Other financing uses, including transfers out	38,038	0	38,038	84,000
Total ALL expenditures/And other financing uses	370,521	870,903	1,241,424	1,403,637
Excess revenues and other sources over (Under) Expenditures/And other financing uses	120,924	66,157	187,081	-81,039
Beginning fund balance July 1, 2016	177,685	985,885	1,163,570	
Ending fund balance June 30, 2017	298,609	1,052,042	1,350,651	-81,039

Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.

Indebtedness at June 30, 2017	Amount - Omit cents	Indebtedness at June 30, 2017	Amount - Omit cents
General obligation debt	\$ 10,000	Other long-term debt	\$ 0
Revenue debt	\$ 616,000	Short-term debt	\$ 0
TIF Revenue debt	\$ 312,181		
		General obligation debt limit	\$ 1,328,630

CERTIFICATION

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

Signature of city clerk		Date Published/Posted	Mark (x) one
		10/19/17	<input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk	Telephone	Area Code	Number
Nancy A. Janssen	→	712	673-2660
Signature of Mayor or other City official (Name and Title)		Date signed	
		10/30/2017	

PLEASE PUBLISH THIS PAGE ONLY

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017					CITY OF BREDA					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	143,436	22,502		10,742			176,680			176,680	2			
3	Less: Uncollected property taxes - Levy year							0			0	3			
4	Net current property taxes	143,436	22,502		10,742	0		176,680		T01	176,680	4			
5	Delinquent property taxes							0		T01	0	5			
6	Total property tax	143,436	22,502		10,742	0	0	176,680			176,680	6			
7	TIF revenues			26,368				26,368		T01	26,368	7			
8	Other city taxes														
8	Utility tax replacement excise taxes	205						205		T15	205	8			
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9			
10	Parimutuel wager tax							0		C30	0	10			
11	Gaming wager tax							0		C30	0	11			
12	Mobile home tax							0		T19	0	12			
13	Hotel/motel tax							0		T19	0	13			
14	Other local option taxes		68,052					68,052		T09	68,052	14			
15	TOTAL OTHER CITY TAXES	205	68,052	0	0	0	0	68,257	0		68,257	15			
16	Section B - LICENSES AND PERMITS	1,537						1,537		T29	1,537	16			
17	Section C - USE OF MONEY AND PROPERTY											17			
18	Interest	172						172		U20	172	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	172	0	0	0	0	0	172	0		172	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 BREDA		<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)			
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		68,031					68,031		C46	68,031	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	68,031	0	0	0	0	68,031	0		68,031	60
61												61
62	Local grants and reimbursements											62
63	County contributions							0			0	63
64	Library service							0		D89	0	64
65	Township contributions	43,188						43,188		D89	43,188	65
66	Fire/EMT service							0		D89	0	66
67	Foundation grant-REC	10,500						10,500		D89	10,500	67
68								0			0	68
69								0			0	69
70	Total local grants and reimbursements	53,688	0	0	0	0	0	53,688	0		53,688	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	53,688	68,031	0	0	0	0	121,719	0		121,719	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	219,941	A91	219,941	73
74	Sewer							0	99,572	A80	99,572	74
75	Electric							0	579,007	A92	579,007	75
76	Gas							0		A93	0	76
77	Parking							0		A60	0	77
78	Airport							0		A01	0	78
79	Landfill/garbage							0	38,540	A81	38,540	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF BREDA		<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		A80	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees							0		A89	0	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges	16,800						16,800		A89	16,800	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	37,229						37,229		A61	37,229	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	54,029	0	0	0	0	0	54,029	937,060		991,089	104
105												105
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106
107	Section G - MISCELLANEOUS											107
108	Contributions	500						500		U99	500	108
109	Deposits and sales/fuel tax refunds							0		U99	0	109
110	Sale of property and merchandise	1,645						1,645		U11	1,645	110
111	Fines							0		U30	0	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - Specify	2,500						2,500			2,500	113
114								0			0	114
115								0			0	115
116								0			0	116
117								0			0	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	4,645	0	0	0	0	0	4,645	0		4,645	120

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF BREDA					<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)	257,712	158,585	26,368	10,742	0	0	453,407	937,060		1,390,467	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)							0		NR	0	125			
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126			
127	Regular transfers in and interfund loans	18,042			19,996			38,038			38,038	127			
128	Internal TIF loans and transfers in							0			0	128			
129								0			0	129			
130								0			0	130			
131	TOTAL OTHER FINANCING SOURCES	18,042	0	0	19,996	0	0	38,038	0		38,038	131			
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	275,754	158,585	26,368	30,738	0	0	491,445	937,060		1,428,505	132			
133												133			
134	Beginning fund balance July 1, 2016	68,790	94,746	-1,581	15,730			177,685	985,885		1,163,570	134			
135												135			
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	344,544	253,331	24,787	46,468	0	0	669,130	1,922,945		2,592,075	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			
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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 BREDA		<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)			
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	7,292						7,292		E62	7,292	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	24,050						24,050		E24	24,050	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	20,497						20,497		E32	20,497	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	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	52						52		E32	52	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	51,891	0		0	0	0	51,891			51,891	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued						CITY OF BREDA		<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		33,772					33,772		E44	33,772	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation							0		E44	0	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		4,856					4,856		E44	4,856	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	21,120	24,581					45,701		E89	45,701	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	21,120	63,209		0	0	0	84,329			84,329	80

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF BREDA		<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	1,700						1,700		E32	1,700	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	1,700	0		0	0	0	1,700			1,700	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
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119												119
120												120

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF BREDA		<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	1,080						1,080		E52	1,080	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	29,120						29,120		E61	29,120	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	52,600						52,600		E61	52,600	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation							0		E03	0	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	2,501						2,501		E61	2,501	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	85,301	0		0	0	0	85,301			85,301	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	2,102						2,102		E89	2,102	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							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation	250						250		E89	250	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	2,352	0	0	0	0	0	2,352			2,352	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 BREDA		<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)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	8,727						8,727		E29	8,727	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	32,708						32,708		E23	32,708	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	640						640		E25	640	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	24,001						24,001		E31	24,001	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	1,846						1,846		E89	1,846	171
172	Other general government — Current operation	5,633						5,633		E89	5,633	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	73,555	0	0	0	0	0	73,555			73,555	176
177	Section G — DEBT SERVICE			2,998	30,357			33,355			33,355	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	2,998	30,357	0	0	33,355			33,355	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184								0			0	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0			0	0	0			0	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	0	0	0	0	0	0	0			0	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	235,919	63,209	2,998	30,357	0	0	332,483			332,483	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 BREDA		<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)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								248,842	E91	248,842	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation							138,250		E80	138,250	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation							452,208		E92	452,208	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							31,603		E81	31,603	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									E80	0	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 BRED A		<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)			
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								870,903		870,903	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	235,919	63,209	2,998	30,357	0	0	332,483	870,903		1,203,386	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	4,516	33,522					38,038			38,038	255
256	Internal TIF loans/repayments and transfers out							0			0	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	4,516	33,522	0	0	0	0	38,038	0		38,038	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	240,435	96,731	2,998	30,357	0	0	370,521	870,903		1,241,424	259
260												260
261	Ending fund balance June 30, 2017:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted							0			0	264
265	Committed	104,109	156,600	21,789	16,111			298,609			298,609	265
266	Assigned							0			0	266
267	Unassigned							0			0	267
268	Total Governmental	104,109	156,600	21,789	16,111	0	0	298,609			298,609	268
269	Proprietary								1,052,042		1,052,042	269
270	Total ending fund balance June 30, 2017	104,109	156,600	21,789	16,111	0	0	298,609	1,052,042		1,350,651	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	344,544	253,331	24,787	46,468	0	0	669,130	1,922,945		2,592,075	271
272												272

Part III	INTERGOVERNMENTAL EXPENDITURES CITY OF BREDa 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>																																																																																																																																																													
	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th style="width:50%;">Purpose</th> <th style="width:50%;">Amount paid to other local governments</th> </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 1,080</td></tr> <tr><td>Police protection.....</td><td>M62 7,292</td></tr> <tr><td>Sewerage.....</td><td>M80</td></tr> <tr><td>Sanitation.....</td><td>M81 5,620</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 1,080	Police protection.....	M62 7,292	Sewerage.....	M80	Sanitation.....	M81 5,620	All other.....	M89 \$	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th style="width:50%;">Purpose</th> <th style="width:50%;">Amount paid to State</th> </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 \$																																																																																																																																		
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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> <th style="width:80%;"></th> <th colspan="2" style="text-align:center;">Amount - Omit cents</th> </tr> <tr> <td>Total salaries and wages paid.....</td> <td style="width:10%; text-align:center;">Z00 \$</td> <td style="width:10%; text-align:center;">149,191</td> </tr> </table>			Amount - Omit cents		Total salaries and wages paid.....	Z00 \$	149,191																																																																																																																																																						
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Part V	DEBT OUTSTANDING, ISSUED, AND RETIRED																																																																																																																																																													
A. Long-term debt	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th rowspan="3" style="width:10%;">Purpose</th> <th rowspan="3" style="width:10%;">Debt outstanding JULY 1, 2016 (a)</th> <th colspan="2" style="width:20%;">Debt during the fiscal year</th> <th colspan="4" style="width:40%;">Debt Outstanding JUNE 30, 2017</th> <th rowspan="3" style="width:10%;">Interest paid this year (h)</th> </tr> <tr> <th rowspan="2" style="width:10%;">Issued (b)</th> <th rowspan="2" style="width:10%;">Retired (c)</th> <th rowspan="2" style="width:10%;">General obligation (d)</th> <th rowspan="2" style="width:10%;">TIF revenue (e)</th> <th rowspan="2" style="width:10%;">Revenue (f)</th> <th rowspan="2" style="width:10%;">Other (g)</th> </tr> <tr></tr> <tr> <td>1. Water utility</td> <td>19U \$ 261,000</td> <td>29U \$</td> <td>39U \$ 30,000</td> <td>49U \$</td> <td>49U \$</td> <td>49U \$ 231,000</td> <td>49U \$</td> <td>191 \$ 5,220</td> </tr> <tr> <td>2. Sewer utility</td> <td>19U 106,000</td> <td>29U</td> <td>39U 34,000</td> <td>49U</td> <td>49U</td> <td>49U 72,000</td> <td>49U</td> <td>189 1,590</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></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></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></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. Water utility</td> <td>19U 50,000</td> <td>29U</td> <td>39U 6,000</td> <td>49U</td> <td>49U</td> <td>49U 45,000</td> <td>49U</td> <td>189 1,530</td> </tr> <tr> <td>10. Sewer utility</td> <td>19U 20,000</td> <td>29U</td> <td>39U 10,000</td> <td>49U 10,000</td> <td>49U</td> <td>49U</td> <td>49U</td> <td>189 360</td> </tr> <tr> <td>11. Water utility</td> <td>19U 280,000</td> <td>29U</td> <td>39U 12,000</td> <td>49U</td> <td>49U</td> <td>49U 268,000</td> <td>49U</td> <td>189 5,360</td> </tr> <tr> <td>12. TIF revenue</td> <td>19U 328,910</td> <td>29U</td> <td>39U 16,422</td> <td>49U</td> <td>49U 312,181</td> <td>49U</td> <td>49U</td> <td>189 6,572</td> </tr> <tr> <td>13.</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.</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>1,045,910</td> <td>0</td> <td>108,422</td> <td>10,000</td> <td>312,181</td> <td>616,000</td> <td>0</td> <td>20,632</td> </tr> </table>								Purpose	Debt outstanding JULY 1, 2016 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2017				Interest paid this year (h)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	1. Water utility	19U \$ 261,000	29U \$	39U \$ 30,000	49U \$	49U \$	49U \$ 231,000	49U \$	191 \$ 5,220	2. Sewer utility	19U 106,000	29U	39U 34,000	49U	49U	49U 72,000	49U	189 1,590	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. Water utility	19U 50,000	29U	39U 6,000	49U	49U	49U 45,000	49U	189 1,530	10. Sewer utility	19U 20,000	29U	39U 10,000	49U 10,000	49U	49U	49U	189 360	11. Water utility	19U 280,000	29U	39U 12,000	49U	49U	49U 268,000	49U	189 5,360	12. TIF revenue	19U 328,910	29U	39U 16,422	49U	49U 312,181	49U	49U	189 6,572	13.	19U	29U	39U	49U	49U	49U	49U	189	14.	19U	29U	39U	49U	49U	49U	49U	189	Total long-term debt	1,045,910	0	108,422	10,000	312,181	616,000	0	20,632
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Total long-term debt	1,045,910	0	108,422	10,000	312,181	616,000	0	20,632																																																																																																																																																						
B. Short-term debt	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th style="width:45%;"></th> <th colspan="2" style="text-align:center;">Amount - Omit cents</th> </tr> <tr> <td>Outstanding as of JULY 1, 2016</td> <td style="width:10%; text-align:center;">61V \$</td> <td style="width:45%;"></td> </tr> <tr> <td>Outstanding as of JUNE 30, 2017</td> <td style="text-align:center;">64V \$</td> <td style="text-align:center;">0</td> </tr> </table>									Amount - Omit cents		Outstanding as of JULY 1, 2016	61V \$		Outstanding as of JUNE 30, 2017	64V \$	0																																																																																																																																													
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Outstanding as of JUNE 30, 2017	64V \$	0																																																																																																																																																												
Part VI	DEBT LIMITATION FOR GENERAL OBLIGATION BONDS Assessed Valuations by Levy Authority and County, AY2015/FY2017 Actual valuation -- January 1, 2015																																																																																																																																																													
	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th style="width:45%;"></th> <th colspan="2" style="text-align:center;">Amount - Omit cents</th> </tr> <tr> <td>\$</td> <td style="width:10%; text-align:center;">26,572,609</td> <td style="width:45%; text-align:center;">x .05 = \$ 1,328,630</td> </tr> </table>									Amount - Omit cents		\$	26,572,609	x .05 = \$ 1,328,630																																																																																																																																																
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\$	26,572,609	x .05 = \$ 1,328,630																																																																																																																																																												
Part VII	CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2017																																																																																																																																																													
Type of asset	Amount - Omit cents																																																																																																																																																													
	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																																																																																																																																																											
	\$ 1,350,651	\$				1,350,651																																																																																																																																																								
REMARKS							V98																																																																																																																																																							