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7-3-2017)

STATE OF IOWA

2017 FINANCIAL REPORT FISCAL YEAR ENDED **JUNE 30, 2017**

CITY OF Clarinda , IOWA 16207300300000 City of Clarinda 200 South 15th Street Clarinda, IA 51632

DUE: December 1, 2017

Mary Mosiman, CPA Office of Auditor of State **Lucas State Office Building** (Please correct any error in name, address, and ZIP Code)

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

COMPLETED, **PLEASE** 321 E. 12th Street, 2nd Floor and federal agencies. **RETURN TO** Des Moines, IA 50319 ALL FUNDS Item description Governmental Proprietary Total actual Budget (a) (b) (c) (d) Revenues and Other Financing Sources 2,040,810 2,040,810 2,012,283 Taxes levied on property 0 0 Less: Uncollected property taxes-levy year Net current property taxes 2,040,810 2,040,810 2,012,283 Delinquent property taxes 0 0 TIF revenues 110,599 110,599 109,356 526,278 Other city taxes 610,962 0 610.962 10,500 Licenses and permits 16,857 0 16,857 915 5,300 Use of money and property 74,376 75,291 Intergovernmental 1,394,079 0 1,394,079 1,752,146 339,577 42,771,520 35,266,808 35,606,385 Charges for fees and service Special assessments 908 0 908 Miscellaneous 63,094 0 63,094 5,000 Other financing sources 912,865 54,719 967,584 552,659 5,564,127 Total revenues and other sources 35.322.442 40.886.569 47.745.042 **Expenditures and Other Financing Uses** 1,062,090 Public safety 1,047,252 1,047,252 622,861 Public works 622.861 0 702,910 Health and social services 1,500 0 1,500 21,500 999,073 0 999,073 987,444 Culture and recreation 118,514 0 118,514 120,000 Community and economic development 0 346,732 377.684 General government 346,732 0 574,921 Debt service 573,720 573,720 939,137 1,000,000 Capital projects 939.137 0 **Total governmental activities** expenditures 4,648,789 4.648.789 4.846.549 0 35,337,484 35,337,484 42,183,736 Business type activities Total ALL expenditures 4.648.789 47.030.285 35.337.484 39.986.273 Other financing uses, including transfers out 912,865 54,719 967,584 552,659 Total ALL expenditures/And other financing uses 5,561,654 35,392,203 40,953,857 47,582,944 Excess revenues and other sources over (Under) Expenditures/And other financing uses 2,473 -69,761 -67,288 162,098 Beginning fund balance July 1, 2016 6,564,524 7,199,925 1,737,766 4,826,758 1,740,239 4,756,997 6,497,236 7,362,023 Ending fund balance June 30, 2017 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 Indebtedness at June 30, 2017 Amount - Omit cents Amount - Omit cents General obligation debt 2,410,000 Other long-term debt Revenue debt 3,402,000 Short-term debt TIF Revenue debt General obligation debt limit 9,388,176 CERTIFICATION THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF Date Published/Posted Mark (x) one Signature of city clerk Date Published 10-19-2017 Printed name of city clerk Area Code Extension Telephone Gary McClarnon 208 712 542-2136 Signature of Mayor or other City official (Name and Title) Date signed 10/12/2017 PLEASE PUBLISH THIS PAGE ONLY

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YE	AR ENDED JUNE 30. 2017		CITY OF Clar	rinda			SEI GAAP	LECT ONLY ONE	NON-0	BAAP = CASH BA	ASIS
						nd NON-GAAP			in the appropriate b	oox on t	his sheet ONLY	
				- Can t D			maioato	Total	птино арргорнаю к	0000011	1110 011001 01121	
				TIF special				governmental			GRAND TOTAL	
Line	Item description	General	Special revenue	revenue	Debt service	Capital projects	Permanent	(Sum of cols.	Proprietary	Code		Line
No.	nom addonption	Goriorai	opeoidi reveride	10101100	2001.001.1100	Capital projecto	Tomanone	(a) through (f))	riophotary	0000	(g) and (h))	No.
110.		(a)	(b)	(c)	(d)	(e)	(f)	(a) (a)	(h)		(g) and (n))	140.
1	Section A - TAXES	(4)	(2)	(0)	(4)	(0)	\.,	(9)	(,	1	(.)	1
	Taxes levied on property	1,166,877	543,499		330,434			2,040,810			2,040,810	2
3	Less: Uncollected property taxes - Levy year	1,100,011	0.10,100		333,131			0			0	3
4	Net current property taxes	1,166,877	543,499		330,434	. 0		2,040,810		T01	2,040,810	4
5	Delinquent property taxes	1,100,011			555,151			0		T01	0	5
6	Total property tax	1,166,877	543,499		330,434	. 0	0	2,040,810			2,040,810	6
	TIF revenues	1,100,011		110,599		-1		110,599		T01	110,599	7
	Other city taxes		I.	,	4			,			,	
8	Utility tax replacement excise taxes	28,473	13,291		7,862	!		49,626		T15	49,626	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)		,		1,000			0		T15	0	9
10	Parimutuel wager tax				1	†		0	-	C30	0	10
11	Gaming wager tax							0		C30	0	11
12	Mobile home tax							0		T19	0	12
13	Hotel/motel tax	50,166						50,166		T19	50,166	13
14	Other local option taxes	,	511,170					511,170		T09	511,170	14
15	TOTAL OTHER CITY TAXES	78,639	524,461	0	7,862	. 0	0	610,962	0		610,962	15
16	Section B - LICENSES AND PERMITS	16,857						16,857		T29	16,857	16
	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	6,063	493				4	6,560	915	U20	7,475	18
19	Rents and royalties	13,481						13,481		U40	13,481	19
20	Other miscellaneous use of money and property	,						0		U20	0	20
	Airport Rental Revenue	54,335						54,335			54,335	21
22	TOTAL USE OF MONEY AND PROPERTY	73,879	493	0	0	0	4		915		75,291	22
23		·	•		•	•		· ·		•	·	23
	Section D - INTERGOVERNMENTAL										Ī	24
25												25
	Federal grants and reimbursements											26
27	Federal grants	1,563				16,446		18,009	-	B89	18,009	27
28	Community development block grants	.,555			1	12,110		0	-	B50	0	28
29	Housing and urban development				1	†		0	-	B50	0	29
30	Public assistance grants							0		B79	0	30
31	Payment in lieu of taxes							0		B30	0	31
32	•							0			0	32
33	Total Federal grants and reimbursements	1,563	0	0	0	16,446	0	18,009	0		18,009	33
34	-	·			•					-	·	
35 36 37 38 39											ļ	34 35
36											ļ	36 37 38 39
37											Ţ	37
38											Ī	38
39											[39
40												40
												

,	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JU	JNE 30, 2017 Cont	tinued	CITY OF Cla	rinda			GAAP	D	NON-0	GAAP = CASH E	3ASIS
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)	
41	Section D - INTERGOVERNMENTAL - Continued	` '	· , ,	` ,	, ,		, ,		, ,		,,	41
42												42
	State shared revenues		-									43
44	Road use taxes		691,729					691,729		C46	691,729	
45												45
46												46
47	Other state wants and reliable was a set											47
	Other state grants and reimbursements	4 224				T T		4 224		C00	4 224	48
49 50	State grants Iowa Department of Transportation	4,334	'			578,760		4,334 578,760		C89	4,334 578,760	
51	lowa Department of Transportation lowa Department of Natural Resources					570,700		0		C89	0,760	
52	lowa Economic Development Authority							0		C89	0	_
53	CEBA grants							0		C89	0	
54	Commercial & Industrial Replacement Claim	43,459	20,287		12,001			75,747		C89	75,747	
55	Commercial & mudstrial replacement Claim	+0,+00	20,201		12,001			73,747		1000	73,747	
56								0			0	
57								0			0	
58								0			0	
59								0			0	59
60	Total state	47,793	712,016	0	12,001	578,760	(1,350,570	(0	1,350,570	
61		,			· ·	, , <u>, , , , , , , , , , , , , , , , , </u>					, ,	61
62	Local grants and reimbursements											62
63	County contributions							0			0	
64	Library service	11,000						11,000		D89	11,000	
65	Township contributions							0		D89	0	65
66	Fire/EMT service	3,000						3,000		D89	3,000	
67	Local Grants	11,500						11,500		D89	11,500	67
68								0			0	
69								0			0	
70	Total local grants and reimbursements	25,500	0	0	C	0	(25,500	(0	25,500	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	74,856	712,016	0	12,001	595,206	(1,394,079	(0	1,394,079	
	Section E - CHARGES FOR FEES AND SERVICE				1	,						72
73	Water							0	1,229,112		1,229,112	
74	Sewer							0	795,920	_	795,920	
75 76	Electric							0		A92	0	
76 77	Gas Parking							0		A93 A6Ø	0	
78								0		A6Ø1	0	
78 79	Airport Landfill/garbage		 			+		0		A81	0	
80	Hospital		 			+		0	33,088,430		33,088,430	

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED) JUNE 30, 2017 Cont	inued	CITY OF Cla	rinda			GAAP	X	NON-0	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 cols. (g) and (h))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	
84	Internet							0		A03	0	.
85	Telephone							0		A03	0	
86	Housing authority							0		A50	0	86
87	Storm water							0	61,520	A80	61,520	
88	Other:				•	_						88
89	Nursing home							0		A89	0	89
90	Police service fees	5,564						5,564		A89	5,564	
91	Prisoner care							0		A89	0	
92	Fire service charges							0		A89	0	
93	Ambulance charges							0		A89	0	
94	Sidewalk street repair charges	2,892						2,892		A44	2,892	
95	Housing and urban renewal charges							0		A5Ø	0	
96	River port and terminal fees							0		A87	0	96
97	Public scales	20.422						0		A89	0	01
98	Cemetery charges	29,100						29,100		A03	29,100	
99	Library charges	7,882						7,882		A89	7,882	
100	Park, recreation, and cultural charges	281,366						281,366		A61	281,366	
101	Animal control charges							0	04.440	A89	0	101
102	Other charges - Specify	40.770						40.770	24,113		24,113	
103	Sales Tax	12,773						12,773	67,713		80,486	103
104 105	TOTAL CHARGES FOR SERVICE	339,577	0	0	C	0	C	339,577	35,266,808		35,606,385	104
	Section F - SPECIAL ASSESSMENTS	908				1 1		908		U01	000	103
		900						906		001	906	
	Section G - MISCELLANEOUS	070	<u> </u>		T			1 070		1100	070	107
108	Contributions	879						879		U99		108
109	Deposits and sales/fuel tax refunds	04.000						0		U99	0	
110	Sale of property and merchandise	21,600				 		21,600		U11	21,600	
111	Fines	2,871						2,871		U30		111
112	Internal service charges Other miscellaneous - Specify							0		NR		112
		40.000						0				113
114 115	Cemetery Lot Sales Refunds/Reimbursements/Rebates	10,600 27,109						10,600 27,109			10,600	
116	Misc. Revenue	27,109				 		35			27,109	116
117	IVIISC. INEVERIUE	35				+		35				117
118						+		0				118
119								0				119
120	TOTAL MISCELLANEOUS	63,094	0	0		0		63,094	^		63,094	

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUI	NE 30, 2017 Conti	inued	CITY OF Clar	inda			GAAP	X	NON-0	GAAP = CASH E	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 cols. (g) and (h))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	1,814,687	1,780,469	110,599	350,297	595,206	4	4,651,262	35,267,723		39,918,985	121
122		•										122
	Section H - OTHER FINANCING SOURCES					-						123
124	Proceeds of capital asset sales							0		NR		124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR		125
126	Proceeds of anticipatory warrants or other short-term debt	004.404	10.110		444.750	000.407	0.040	0	54.740	A89		126
127	Regular transfers in and interfund loans	364,431	19,118		141,753		2,040	813,509	54,719		868,228	
128 129	Internal TIF loans and transfers in				99,356)		99,356			99,356	128
130								0			0	
131	TOTAL OTHER FINANCING SOURCES	364,431	19,118	0	241,109	286,167	2,040	912,865	54,719		967,584	
131	TOTAL OTHER FINANCING SOURCES TOTAL REVENUES except for beginning balances	304,431	19,110	U	241,109	200,107	2,040	912,003	54,719		907,304	131
132	(Sum of lines 121 and 131)	2,179,118	1,799,587	110,599	591,406	881,373	2,044	5,564,127	35,322,442		40,886,569	122
133	(Sum of lines 121 and 131)	2,179,110	1,799,567	110,599	391,400	001,373	2,044	5,504,127	35,322,442		40,000,009	133
	Beginning fund balance July 1, 2016	582,636	657,342		2,025	332,577	163,186	1,737,766	4,826,758	I	6,564,524	
135		002,000	001,012	ı	2,020	002,011	100,100	1,101,100	1,020,100	1	0,001,021	135
	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum											
136	of lines 132 and 134)	2,761,754	2,456,929	110,599	593,431	1,213,950	165,230	7,301,893	40,149,200		47,451,093	136
137		,										137
138												138
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142												142
143 144												143 144
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150												150
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154												154
155												155
156												156
157												157
158												158
159												159

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCA	AL YEAR ENDED JUNE	30, 2017	CITY OF Cla	rinda			GAAP		Non-C	GAAP = CASH	BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f))	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY	(α)	(2)	(0)	(4)	(0)	(1)	(9)	(11)		('/	1
	Police department/Crime prevention — Current operation	612,573	270,500					883,073		E62	883,073	-
3	Purchase of land and equipment	0.12,0.0						0		G62	0	3
4	Construction							0		F62	0) 4
	Jail — Current operation							0		E04	0	
6	Purchase of land and equipment							0		G04	C) 6
7	Construction							0		F04	0) 7
8	Emergency management — Current operation	1,860						1,860		E89	1,860	8
9	Purchase of land and equipment	1,000						0		G89	C	9
	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	119,687	21,652					141,339		E24	141,339	
14	Purchase of land and equipment	-,	,					0		G24		14
15	Construction							0		F24	C	15
	Ambulance — Current operation							0		E32	С	16
17	Purchase of land and equipment							0		G32	C	17
	Building inspections — Current operation							0		E66	С	18
19	Purchase of land and equipment							0		G66	С	19
20	Construction							0		F66	С	20
	Miscellaneous protective services — Current operation							0		E66	О	21
22	Purchase of land and equipment							0		G66	О) 22
23	Construction							0		F66	C	23
24	Animal control — Current operation	20,980						20,980		E32	20,980) 24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	C	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	C	28
29	• •							0			0	29
30			_					0			0	30
31							<u> </u>	0			0	31
32								0			0	32
33								0			0	33
34								0			0	
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	755,100	292,152		0	0	(1,047,252			1,047,252	2 40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL Y	EAR ENDED JUNE 30, 201	7 Continued	CITY OF Cla	rinda			GAAP		X 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))	L Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
	Section B — PUBLIC WORKS			•								41
	Roads, bridges, sidewalks — Current operation	145	506,122					506,267		E44	506,267	
43	Purchase of land and equipment							0		G44	0	0 10
44	Construction							0		F44	0	0 44
45	Parking meter and off-street — Current operation							0		E60	0	0 45
46	Purchase of land and equipment							0		G60	0	0 46
47	Construction							0		F60	O O	0 47
	Street lighting — Current operation		62,680					62,680		E44	62,680	
	Traffic control safety — Current operation		16,942					16,942		E44	16,942	
50	Purchase of land and equipment							0		G44	0	0 50
51	Construction							0		F44	0	0 51
	Snow removal — Current operation		19,227					19,227		E44	19,227	
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	0 54
55	Purchase of land and equipment							0		G44	0	0 55
56	Construction							0		F44	0	56
	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	J	58
	Airport (if not an enterprise) — Current operation	17,745						17,745		E01	17,745	5 59
60	Purchase of land and equipment							0		G01	0	0 60
61	Construction							0		F01	0	0 61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	0 62
63	Purchase of land and equipment							0		G81	0	0
64	Construction							0		F81	0	0 64
65	Other public works — Current operation							0		E89	0	0 65
66	Purchase of land and equipment							0		G89	0	0 66
67	Construction							0		F89	0	0 67
68								0			0	0 68
69								0			0	0 69
70								0			0	0 70
71								0			0	0 71
72								0			0	0 72
73								0			0	0 73
74								0			0	0 74
75								0			0	0 75
76								0			0	0 76
77								0			0	0 77
78								0			0	0 78
79								0			0	0 79
80	TOTAL PUBLIC WORKS	17,890	604,971		0	0	(622,861			622,861	1 80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YE	EAR ENDED JUNE 30, 20°	7 Continued	CITY OF Cla	rinda			GAAP		Non-c	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.
110.		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	110.
81	Section C — HEALTH AND SOCIAL SERVICES	(-)	(-)	(-)	(-)	(-)	· · · · · · · · · · · · · · · · · · ·	(3)	()			81
	Welfare assistance — Current operation							0		E79	С	82
83	Purchase of land and equipment							0		G79	С	83
	City hospital — Current operation							0		E36	С	84
85	Purchase of land and equipment							0		G36	С	85
86	Construction							0		F36	С	86
87	Payments to private hospitals — Current operation							0		E36	С	87
88	Health regulation and inspections — Current operation							0		E32	C	88
89	Purchase of land and equipment							0		G32	C	89
90	Construction							0		F32	C	90
91	Water, air, and mosquito control — Current operation							0		E32	C	91
92	Purchase of land and equipment							0		G32	C	92
93	Construction							0		F32	C	93
94	Community mental health — Current operation							0		E32	C	94
95	Purchase of land and equipment							0		G32	C	95
96	Construction							0		F32	C	96
97	Other health and social services — Current operation	1,500						1,500		E79	1,500	97
98	Purchase of land and equipment							0		G79	C	98
99	Construction							0		F79	C	99
100								0			C	100
101								0			C	101
102								0			C	102
103	TOTAL HEALTH AND SOCIAL SERVICES	1,500	0		C	0	(1,500			1,500	103
104											*	104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
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118												118 119
117 118 119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENI	DED JUNE 30, 2017	Continued	CITY OF Clar	rinda			GAAP	2	NON-	GAAP = CASH E	3ASIS
Line No.	Item description	General (a)	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent (f)	Total governmental (Sum of cols. (a) through (f))	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION	(a)	(b)	(0)	(u)	(c)	(1)	(9)	(11)		(1)	121
122	Library services — Current operation	260,611	68,533			I I		329,144		E52	329,144	122
123	Purchase of land and equipment	200,011	00,000					020,144		G52	020,111	123
124	Construction		35,000					35,000		F52	35,000	124
	Museum, band, theater — Current operation		30,000					00,000		E61	00,000	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	40,157	1.906					42,063		E61	42,063	127
128	Purchase of land and equipment	.5,.01	.,550					0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	493.825	66,902					560,727		E61	560,727	130
131	Purchase of land and equipment		, , , , , ,					0		G61	0	131
132	Construction							0		F61	0	132
	Cemetery — Current operation	31,433						31,433		E03	31,433	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	706						706		E61	706	
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	826,732	172,341		0	0	(999,073			999,073	139
	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT		,		1	1						140
	Community beautification — Current operation	12,764						12,764		E89	12,764	141
142	Purchase of land and equipment							0		G89	0	142
	Economic development — Current operation	96,794						96,794		E89	96,794	
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
148 149	Planning and zoning — Current operation							0		E29 G29	0	148 149
150	Purchase of land and equipment Other community and economic development — Current operation							0		E89	0	150
150	Purchase of land and equipment — Current operation							0		G89	0	150
152	Construction							1 0		F89	0	152
153	TIF Rebates		 	8,956				8,956		E89	8,956	152
155	III I/chaics			0,930				0,930		E09	0,930	100
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	109,558	0	8,956	0	0	(118,514			118,514	154
155			TIF Rebates are	e expended out of	the TIF Special							155

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

156

157 158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR EN	DED JUNE 30, 2017	Continued	CITY OF Cla	rinda			GAAP		X NON-0	BAAP = CASH	BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	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	,	`	\ /		. , , , , , , , , , , , , , , , , , , ,	. ,	ιο,	` '			159
160	Mayor, council and city manager — Current operation	14,586	766					15,352		E29	15,352	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	40,313	26,195					66,508		E23	66,508	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	23,025						23,025		E25	23,025	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	67,924						67,924		E31	67,924	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	173,923						173,923		E89	173,923	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	319,771	26,961	0	0	0	(346,732			346,732	176
177	Section G — DEBT SERVICE				573,720			573,720			573,720	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	573,720	0	(573,720			573,720	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify	-	- 1	_	,	_		,			0	183
	Glenn Miller Drive Project					878,067		878,067			878,067	
185	Downtown Façade Project					32,979		32,979			32,979	
186	Other Capital Projects					28,091		28,091			28,091	
187	Subtotal Regular Capital Projects	0	0		0		(939,137			939,137	
188	— TIF CAPITAL PROJECTS — Specify							<u> </u>			0	188
189	and the state of t							0			0	189
190					1			0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	(ol ŏ			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	939,137	(939.137			939,137	
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	2,030,551	1,096,425	8,956	,			4,648,789			4,648,789	
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)	2,030,331	1,030,423	0,900	313,120	303,10 <i>1</i>		7,040,709			4,040,709	194
196	(Juni of lines 40, 00, 103, 133, 134, 170, 102, 133)											195

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YE	EAR ENDED JUNE 30, 20	017 Continued	CITY OF Clar	inda			GAAP	X	NON-0	GAAP = CASH E	BASIS
Line No.	Item description	General (a)	Special revenue	TIF Special revenue (c)	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f))	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES	. ,	1 ,	, ,	. ,	, , ,		, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	()			197
	Water — Current operation								809,425	E91	809,425	198
199	Purchase of land and equipment								·	G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								582,991	E80	582,991	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation									E81	0	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation								33,315,043	E36	33,315,043	
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment							_		G03	0	226
227	Housing authority — Current operation							<u> </u>		E50	0	227
228	Purchase of land and equipment							<u> </u>		G50	0	228
229	Construction							L		F50	0	229
	Storm water — Current operation							<u> </u>	17,960		17,960	
231	Purchase of land and equipment							Ļ		G80	0	231
232	Construction							L		F80	0	232
233												233
234												234
235												235
236												236

art II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR EN	DED JUNE 30, 2017	Continued	CITY OF Clar	rinda			GAAP	X	NON-C	SAAP = CASH	3ASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	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	1						Γ	28,668	E89	28,668	238
239	Purchase of land and equipment									G89	0	239
240	Construction	1						-		F89	0	240
241								_				241
242	Enterprise Debt Service							Γ	395,460	1	395,460	242
243	Enterprise Capital Projects	1						-	187,937	•	187,937	243
244	Enterprise TIF Capital Projects	1						F	, , , , , ,		0	244
245	Internal service funds — Specify	1						L			·	245
246		1						Γ			0	246
247		1						-			0	247
248		1						-			0	248
249		-						-			0	249
250		-						-			0	250
251	TOTAL BUSINESS TYPE ACTIVITIES	-						-	35,337,484		35,337,484	251
252	101/12 20011200 111 2 /101111120							<u> </u>	00,007, 101		00,001,101	252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	2,030,551	1,096,425	8,956	573,720	939,137	0	4,648,789	35,337,484		39,986,273	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	194,555	520,605			98,349		813,509	54,719		868,228	255
256	Internal TIF loans/repayments and transfers out			99,356				99,356			99,356	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	194,555	520,605	99,356	0	98,349	0	912,865	54,719		967,584	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	2,225,106	1.617.030	108,312	573,720	1.037.486	0	5.561.654	35.392.203		40.953.857	259
260		, ,	, , ,	,	. ,	, , ,		, ,	, ,		, ,	260
261	Ending fund balance June 30, 2017:											261
201	Governmental:	-										262
262	Nonspendable				1		165,230	165,230			165,230	263
			839,899	2,287	19,711		100,230	861,897		-	861,897	264
263				۷,۷01	13,711	176,464		176,464			176,464	265
263 264	Restricted		555,555			170,404		170,404		-	170,404	
263 264 265	Restricted Committed		333,033									
263 264 265 266	Restricted Committed Assigned	526 640						526 649			526 640	
263 264 265 266 267	Restricted Committed Assigned Unassigned	536,648		2 207	10 711	176 464	16F 220	536,648			536,648	267
263 264 265 266 267 268	Restricted Committed Assigned Unassigned Total Governmental	536,648 536,648		2,287	19,711	176,464	165,230	536,648 1,740,239	A 756 007		1,740,239	267 268
263 264 265 266 267 268 269	Restricted Committed Assigned Unassigned Total Governmental Proprietary	536,648	839,899					1,740,239	4,756,997		1,740,239 4,756,997	267 268 269
262 263 264 265 266 267 268 269 270	Restricted Committed Assigned Unassigned Total Governmental			2,287 2,287 110,599	19,711 19,711 593,431	176,464 176,464 1,213,950	165,230 165,230 165,230		4,756,997 4,756,997 40,149,200		1,740,239	266 267 268 269 270 271

Part III	Ple	ase report belov	w expe	L EXPENDITURE enditures made to es in part II. Ente	the		local	OF Clarinda I governments or	nar	eimbursement or c	ost s	sharing basis.				
	Pι	ırpose	Amou	ınt paid to other	1									Purpose		Amount paid
			loca	governments										•	1.44.0	to State
			MØ5 M32	\$										Highways All other	. L44 \$	
			M44													
			M94 M52													
		ce protection	M62													
	Sani	itation	M81													
Part IV		ther LARIES AND W		\$												
Turtiv	Rep reti	oort here the tot rement, etc. Inc	al sala lude a	ries and wages p	vage	s paid to employ	ees c	of any utility own	ed a	e deductions of so nd operated by you						
											[A	mount - Omit cer	ts	
		Total salaries a	nd wa	ges paid								zøø \$		1,3	39,455	
Part V	DE	BT OUTSTAND	ING,	ISSUED, AND RE	ETIR	ED										
A. Long-term debt		Debt		Debt during the f	iscal y	/ear				Debt Outstan	ding	JUNE 30, 2017				
		outstanding										_				Interest paid
Purpose		JULY 1, 2016		Issued		Retired		General obligation		TIF revenue		Revenue		Other		this year
. α.ροσο		(a)		(b)		(c)		(d)		(e)		(f)		(g)		(h)
1. Water utility	19U \$	3,723,000	29U \$		39U \$		49U \$		49U \$	(49U ₿	3,402,000	49U \$		191 \$	65,152
2. Sewer utility	19U	0	29U		39U		49U		49U	4	49U		49U		189	
Sewer utility Electric utility	19U		29U		39U		49U		49U	•	49U				192	
Gas utility	19U		29U		39U		49U		49U	4	49U				193	
-	19U		29U		39U		49U		49U	4	49U				194	
 Transit-bus Industrial 	19T		24T		34T				44T	4	14T				189	
Revenue 7. Mortgage	19T		24T		34T				44T	4	44T				189	
revenue	19U		29U		39U		49U		49U	4	49U		49U		189	
8. TIF revenue Other-Specify	19U		29U		39U		49U		49U		49U		49U		189	
9. 2009 Corp Purp 2011 Refunding	1911	515,000	29U		39U	120,000	49U	395,000	49U		49U		49U		189	19,673
10.		915,000				175,000		740,000								22,410
2011B Corp 11. Purpose	19U	575,000			39U	110,000	49U	465,000	49U		49U		49U		189	12,125
2015 Corp 12. Purpose	19U	905,000	29U		39U	95,000	49U	810,000	49U	4	49U		49U		189	17,513
	19U	,	29U		39U		49U	, , , , , , , , , , , , , , , , , , , ,	49U		49U		49U		189	,
13.	19U		29U		39U		49U		49U	4	49U		49U		189	
14. Total long-term																
debt		6,633,000		0		500,000		2,410,000		0	Λ.	3,402,000 mount - Omit cen	40	()	136,873
B. Short-term deb								61V			A					
	Outs	standing as of J	ULY 1	, 2016				\$ 64V				С)			
Dow M		tstanding as of			10.4	TION DONDO		\$				0				
Part VI Ass				GENERAL OBL thority and County								Amount - Omit cents	3			
Part VII	C			aluation Janua		2015 JUNE 30, 2017		\$		187,76	3,52	26		x .05 = \$		9,388,176
T CIT VII	0,	ASIT AND INVE	JIWIL	NI ASSETS AS C	<u>''</u>	JONE 30, 2017		Amount - Omit cer	nts							
Туре о	f asse	t		Bond and interest funds (a)		Bond construction funds (b)		Pension/retirements funds (c)	ent	all other funds funds (d)		Total				
Cash and invest																
cash on hand, C checking and sav																
Federal securities	s, Fed	deral agency														
securities, State government secu other securities.																
	Exclu	ide value of	WØ1	ı	W31	ı				W61						
real property.			\$	19,711	\$	208	3,488			6,269		6,497	7,236			
REMARKS]	V98				