

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

16208800300000
CITY CLERK
116 W ADAMS
CRESTON, IA 50801

CITY OF CRESTON, 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	2,922,211		2,922,211	2,750,305
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	2,922,211		2,922,211	2,750,305
Delinquent property taxes	0		0	
TIF revenues	272,011		272,011	270,870
Other city taxes	1,138,399	0	1,138,399	1,063,813
Licenses and permits	57,075	0	57,075	63,400
Use of money and property	108,308	11,893	120,201	100,275
Intergovernmental	2,919,972	0	2,919,972	3,114,055
Charges for fees and service	952,243	3,791,003	4,743,246	5,761,231
Special assessments	14,225	0	14,225	13,000
Miscellaneous	389,066	146,470	535,536	324,250
Other financing sources	4,436,623	0	4,436,623	5,357,673
Total revenues and other sources	13,210,133	3,949,366	17,159,499	18,818,872
Expenditures and Other Financing Uses				
Public safety	1,726,542	0	1,726,542	1,794,908
Public works	2,011,081	0	2,011,081	2,261,147
Health and social services	0	0	0	0
Culture and recreation	996,392	0	996,392	1,245,992
Community and economic development	41,713	0	41,713	42,175
General government	2,204,031	0	2,204,031	3,004,316
Debt service	1,831,362	0	1,831,362	1,831,362
Capital projects	1,529,960	0	1,529,960	1,663,000
Total governmental activities expenditures	10,341,081	0	10,341,081	11,842,900
Business type activities	0	3,611,523	3,611,523	4,293,192
Total ALL expenditures	10,341,081	3,611,523	13,952,604	16,136,092
Other financing uses, including transfers out	2,011,421	521,977	2,533,398	3,273,448
Total ALL expenditures/And other financing uses	12,352,502	4,133,500	16,486,002	19,409,540
Excess revenues and other sources over (Under) Expenditures/And other financing uses	857,631	-184,134	673,497	-590,668
Beginning fund balance July 1, 2016	8,003,672	3,456,616	11,460,288	10,248,131
Ending fund balance June 30, 2017	8,861,303	3,272,482	12,133,785	9,657,463

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 \$ 35,038 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	\$ 2,015,000	Other long-term debt	\$ 85,561
Revenue debt	\$ 692,000	Short-term debt	\$ 0
TIF Revenue debt	\$ 1,065,000		
		General obligation debt limit	\$ 17,626,576

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 type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk Lisa Williamson	Telephone →	Area Code 641	Number 782-2000 Extension
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 CRESTON					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	2,150,321	771,890					2,922,211			2,922,211	2			
3	Less: Uncollected property taxes - Levy year							0			0	3			
4	Net current property taxes	2,150,321	771,890		0	0		2,922,211		T01	2,922,211	4			
5	Delinquent property taxes							0		T01	0	5			
6	Total property tax	2,150,321	771,890		0	0	0	2,922,211			2,922,211	6			
7	TIF revenues			272,011				272,011		T01	272,011	7			
8	Other city taxes														
8	Utility tax replacement excise taxes							0		T15	0	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	147,788						147,788		T19	147,788	13			
14	Other local option taxes		990,611					990,611		T09	990,611	14			
15	TOTAL OTHER CITY TAXES	147,788	990,611	0	0	0	0	1,138,399	0		1,138,399	15			
16	Section B - LICENSES AND PERMITS	57,075						57,075		T29	57,075	16			
17	Section C - USE OF MONEY AND PROPERTY											17			
18	Interest	68,219	4,022					72,241	11,893	U20	84,134	18			
19	Rents and royalties	36,067						36,067		U40	36,067	19			
20	Other miscellaneous use of money and property							0		U20	0	20			
21								0			0	21			
22	TOTAL USE OF MONEY AND PROPERTY	104,286	4,022	0	0	0	0	108,308	11,893		120,201	22			
23												23			
24	Section D - INTERGOVERNMENTAL											24			
25												25			
26	Federal grants and reimbursements											26			
27	Federal grants	189,207				1,103,088		1,292,295		B89	1,292,295	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	189,207	0	0	0	1,103,088	0	1,292,295	0		1,292,295	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 CRESTON		<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		972,542					972,542		C46	972,542	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	11,565	160,741					172,306		C89	172,306	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	78,547	32,442					110,989		C89	110,989	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	90,112	1,165,725	0	0	0	0	1,255,837	0		1,255,837	60
61												61
62	Local grants and reimbursements											62
63	County contributions							0			0	63
64	Library service	24,677						24,677		D89	24,677	64
65	Township contributions							0		D89	0	65
66	Fire/EMT service							0		D89	0	66
67	COUNTY DISPATCHER	114,653						114,653		D89	114,653	67
68	WATER WORKS		232,510					232,510			232,510	68
69								0			0	69
70	Total local grants and reimbursements	139,330	232,510	0	0	0	0	371,840	0		371,840	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	418,649	1,398,235	0	0	1,103,088	0	2,919,972	0		2,919,972	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	2,423,886	A91	2,423,886	73
74	Sewer							0	1,367,117	A80	1,367,117	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking							0		A60	0	77
78	Airport	117,454						117,454		A01	117,454	78
79	Landfill/garbage	692,993						692,993		A81	692,993	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF CRESTON		<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	1,996						1,996		A89	1,996	90
91	Prisoner care							0		A89	0	91
92	Fire service charges	4,744						4,744		A89	4,744	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	26,275						26,275		A03	26,275	98
99	Library charges	7,916						7,916		A89	7,916	99
100	Park, recreation, and cultural charges	43,834						43,834		A61	43,834	100
101	Animal control charges	2,075						2,075		A89	2,075	101
102	Other charges - Specify							0			0	102
103	MISCELLANEOUS	35,171	19,785					54,956			54,956	103
104	TOTAL CHARGES FOR SERVICE	932,458	19,785	0	0	0	0	952,243	3,791,003		4,743,246	104
105												105
106	Section F - SPECIAL ASSESSMENTS	14,225						14,225		U01	14,225	106
107	Section G - MISCELLANEOUS											107
108	Contributions	25,774	95,993			78,643		200,410		U99	200,410	108
109	Deposits and sales/fuel tax refunds	1,070	3,314					4,384	1,790	U99	6,174	109
110	Sale of property and merchandise	16,041	977				2,560	19,578	19,790	U11	39,368	110
111	Fines	20,341						20,341		U30	20,341	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - Specify							0			0	113
114	REIMBURSEMENTS	137,545	5,916					143,461	21,434		164,895	114
115	REFUNDS	892						892			892	115
116	OTHER							0	67,684		67,684	116
117	WATER DEPOSITS							0	35,772		35,772	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	201,663	106,200	0	0	78,643	2,560	389,066	146,470		535,536	120

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF CRESTON					<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)	4,026,465	3,290,743	272,011	0	1,181,731	2,560	8,773,510	3,949,366		12,722,876	121			
122												122			
123	Section H - OTHER FINANCING SOURCES											123			
124	Proceeds of capital asset sales	4,000						4,000		NR	4,000	124			
125	Proceeds of long-term debt (Excluding TIF internal borrowing)				1,899,225			1,899,225		NR	1,899,225	125			
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126			
127	Regular transfers in and interfund loans	739,598	287,423		546,088	567,387		2,140,496			2,140,496	127			
128	Internal TIF loans and transfers in	10,000			382,902			392,902			392,902	128			
129								0			0	129			
130								0			0	130			
131	TOTAL OTHER FINANCING SOURCES	753,598	287,423	0	2,828,215	567,387	0	4,436,623	0		4,436,623	131			
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	4,780,063	3,578,166	272,011	2,828,215	1,749,118	2,560	13,210,133	3,949,366		17,159,499	132			
133												133			
134	Beginning fund balance July 1, 2016	1,384,568	5,344,042	911,640	48,303	50,083	265,036	8,003,672	3,456,616		11,460,288	134			
135												135			
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	6,164,631	8,922,208	1,183,651	2,876,518	1,799,201	267,596	21,213,805	7,405,982		28,619,787	136			
137												137			
138												138			
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Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017					CITY OF CRESTON		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	932,687	152,161					1,084,848		E62	1,084,848	2
3	Purchase of land and equipment	5,400	3,406					8,806		G62	8,806	3
4	Construction							0		F62	0	4
5	Jail — Current operation	87,586						87,586		E04	87,586	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	389,821	60,822					450,643		E24	450,643	13
14	Purchase of land and equipment	14,852						14,852		G24	14,852	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	68,564						68,564		E66	68,564	18
19	Purchase of land and equipment	370						370		G66	370	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	10,873						10,873		E32	10,873	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	1,510,153	216,389		0	0	0	1,726,542			1,726,542	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued						CITY OF CRESTON		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)					
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation		970,585					970,585		E44	970,585	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	113,415						113,415		E44	113,415	48
49	Traffic control safety — Current operation	13,819						13,819		E44	13,819	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		19,010					19,010		E44	19,010	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation		1,332					1,332		E44	1,332	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	167,879						167,879		E01	167,879	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction	170,818						170,818		F01	170,818	61
62	Garbage (if not an enterprise) — Current operation	554,223						554,223		E81	554,223	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	1,020,154	990,927		0	0	0	2,011,081			2,011,081	80

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF CRESTON		<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
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118												118
119												119
120												120

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF CRESTON		<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)			
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	172,965	64,325					237,290		E52	237,290	122
123	Purchase of land and equipment	12,918						12,918		G52	12,918	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	191,225	322,408					513,633		E61	513,633	127
128	Purchase of land and equipment	22,250						22,250		G61	22,250	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	95,611						95,611		E61	95,611	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	84,193						84,193		E03	84,193	133
134	Purchase of land and equipment	10,700						10,700		G03	10,700	134
135	Community center, zoo, marina, and auditorium	19,797						19,797		E61	19,797	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	609,659	386,733		0	0	0	996,392			996,392	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	41,713						41,713		E89	41,713	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							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	41,713	0	0	0	0	0	41,713			41,713	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 CRESTON						<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	36,578						36,578		E29	36,578	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	885,821						885,821		E23	885,821	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	29,861						29,861		E25	29,861	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	49,957						49,957		E31	49,957	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	342,967						342,967		E89	342,967	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174	EMPLOYEE BENEFITS		858,847					858,847			858,847	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	1,345,184	858,847	0	0	0	0	2,204,031			2,204,031	176
177	Section G — DEBT SERVICE				1,831,362			1,831,362			1,831,362	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	1,831,362	0	0	1,831,362			1,831,362	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Bridge work					1,529,960		1,529,960			1,529,960	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0			0	1,529,960	0			1,529,960	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	1,529,960	0	1,529,960			1,529,960	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	4,526,863	2,452,896	0	1,831,362	1,529,960	0	10,341,081			10,341,081	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 CRESTON		<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								2,807,241	E91	2,807,241	198
199	Purchase of land and equipment							64,835	64,835	G91	64,835	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation							660,815	660,815	E80	660,815	201
202	Purchase of land and equipment							43,943	43,943	G80	43,943	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									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 CRESTON		<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										0	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246	WATER DEPOSIT REFUNDS								34,689		34,689	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								3,611,523		3,611,523	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	4,526,863	2,452,896	0	1,831,362	1,529,960	0	10,341,081	3,611,523		13,952,604	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	6,825	921,096		500,000	190,598		1,618,519	521,977		2,140,496	255
256	Internal TIF loans/repayments and transfers out			392,902				392,902			392,902	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	6,825	921,096	392,902	500,000	190,598	0	2,011,421	521,977		2,533,398	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	4,533,688	3,373,992	392,902	2,331,362	1,720,558	0	12,352,502	4,133,500		16,486,002	259
260												260
261	Ending fund balance June 30, 2017:											261
262	Governmental:											262
263	Nonspendable						267,596	267,596			267,596	263
264	Restricted		5,548,216	790,749	545,156	78,643		6,962,764			6,962,764	264
265	Committed	15,457						15,457			15,457	265
266	Assigned							0			0	266
267	Unassigned	1,615,486						1,615,486			1,615,486	267
268	Total Governmental	1,630,943	5,548,216	790,749	545,156	78,643	267,596	8,861,303			8,861,303	268
269	Proprietary								3,272,482		3,272,482	269
270	Total ending fund balance June 30, 2017	1,630,943	5,548,216	790,749	545,156	78,643	267,596	8,861,303	3,272,482		12,133,785	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	6,164,631	8,922,208	1,183,651	2,876,518	1,799,201	267,596	21,213,805	7,405,982		28,619,787	271
272												272

Part III	INTERGOVERNMENTAL EXPENDITURES CITY OF CRESTON 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 87,586								
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 \$		3,285,635		
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 \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	191 \$		
2. Sewer utility	19U 0	29U	39U	49U	49U	49U	49U	189		
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	19U	29U	39U	49U	49U	49U	49U	189		
9. STATE REVOLV	968,000		276,000			692,000		25,378		
10. GEN CORP PURPOSE	2,565,000	830,000	1,380,000	2,015,000				43,917		
11. GO URBAN RENEWAL	10,900	1,054,100			1,065,000			23,104		
12. CAPITAL LEASE		109,116	23,555				85,561			
13.	19U	29U	39U	49U	49U	49U	49U	189		
14.	19U	29U	39U	49U	49U	49U	49U	189		
Total long-term debt	3,543,900	1,993,216	1,679,555	2,015,000	1,065,000	692,000	85,561	92,399		
B. Short-term debt		Amount - Omit cents								
Outstanding as of JULY 1, 2016				61V \$						
Outstanding as of JUNE 30, 2017				64V \$	0					
Part VI	DEBT LIMITATION FOR GENERAL OBLIGATION BONDS				Amount - Omit cents					
Assessed Valuations by Levy Authority and County, AY2015/FY2017										
Actual valuation -- January 1, 2015					\$	352,531,510	x .05 = \$	17,626,576		
Part VII	CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2017				Amount - Omit cents					
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							
	\$	\$		12,133,785	12,133,785					
REMARKS						V98				