

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

**16202800300000**  
**City of Delhi**  
**316 Franklin St**  
**Delhi, Ia 52223**

**CITY OF** DELHI, 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)
<b>Revenues and Other Financing Sources</b>				
Taxes levied on property	206,494		206,494	207,165
Less: Uncollected property taxes-levy year	0		0	
<b>Net current property taxes</b>	206,494		206,494	207,165
Delinquent property taxes	0		0	
TIF revenues	6,925		6,925	7,047
Other city taxes	46,561	0	46,561	43,716
Licenses and permits	29,720	0	29,720	38,190
Use of money and property	5,827	211	6,038	5,995
Intergovernmental	71,040	0	71,040	100,216
Charges for fees and service	89,718	194,235	283,953	221,800
Special assessments	0	0	0	
Miscellaneous	34,097	60	34,157	103,760
Other financing sources	174,788	109,483	284,271	12,250
<b>Total revenues and other sources</b>	665,170	303,989	969,159	740,139
<b>Expenditures and Other Financing Uses</b>				
Public safety	28,715	0	28,715	39,070
Public works	153,897	0	153,897	187,760
Health and social services	0	0	0	400
Culture and recreation	40,051	0	40,051	55,280
Community and economic development	0	0	0	1,035
General government	105,878	0	105,878	121,075
Debt service	10,765	0	10,765	13,847
Capital projects	27,061	0	27,061	31,000
<b>Total governmental activities expenditures</b>	366,367	0	366,367	449,467
Business type activities	0	227,941	227,941	247,671
<b>Total ALL expenditures</b>	366,367	227,941	594,308	697,138
Other financing uses, including transfers out	192,675	91,596	284,271	11,740
<b>Total ALL expenditures/And other financing uses</b>	559,042	319,537	878,579	708,878
<b>Excess revenues and other sources over (Under) Expenditures/And other financing uses</b>	106,128	-15,548	90,580	31,261
Beginning fund balance July 1, 2016	(16,029)	143,671	127,642	192,702
Ending fund balance June 30, 2017	90,099	128,123	218,222	223,963

**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	\$ 157,000	Other long-term debt	\$ 0
Revenue debt	\$ 1,044,000	Short-term debt	\$ 0
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 1,451,629

**CERTIFICATION**

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

Signature of city clerk	Date Published/Posted 09-19-2017	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk Lori Tucker	Telephone → 563	Area Code 922-2588
Signature of Mayor or other City official (Name and Title)		Date signed 9/9/2017

**PLEASE PUBLISH THIS PAGE ONLY**

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017						CITY OF DELHI						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 (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
1	<b>Section A - TAXES</b>											1				
2	<b>Taxes levied on property</b>	181,351	22,136		3,007			206,494			206,494	2				
3	Less: Uncollected property taxes - Levy year							0			0	3				
4	Net current property taxes	181,351	22,136		3,007	0		206,494		T01	206,494	4				
5	Delinquent property taxes							0		T01	0	5				
6	<b>Total property tax</b>	181,351	22,136		3,007	0	0	206,494			206,494	6				
7	<b>TIF revenues</b>			6,925				6,925		T01	6,925	7				
8	<b>Other city taxes</b>															
8	Utility tax replacement excise taxes	1,498	186		25			1,709		T15	1,709	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		44,852					44,852		T09	44,852	14				
15	<b>TOTAL OTHER CITY TAXES</b>	1,498	45,038	0	25	0	0	46,561	0		46,561	15				
16	<b>Section B - LICENSES AND PERMITS</b>	29,720						29,720		T29	29,720	16				
17	<b>Section C - USE OF MONEY AND PROPERTY</b>											17				
18	Interest	409	18					427	211	U20	638	18				
19	Rents and royalties	2,400						2,400		U40	2,400	19				
20	Other miscellaneous use of money and property	3,000						3,000		U20	3,000	20				
21								0			0	21				
22	<b>TOTAL USE OF MONEY AND PROPERTY</b>	5,809	18	0	0	0	0	5,827	211		6,038	22				
23												23				
24	<b>Section D - INTERGOVERNMENTAL</b>											24				
25												25				
26	<b>Federal grants and reimbursements</b>											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	2,500						2,500		B79	2,500	30				
31	Payment in lieu of taxes							0		B30	0	31				
32								0			0	32				
33	<b>Total Federal grants and reimbursements</b>	2,500	0	0	0	0	0	2,500	0		2,500	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 DELHI		<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		42,279					42,279		C46	42,279	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	3,786	343					4,129		C89	4,129	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				46			46		C89	46	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	3,786	42,622	0	46	0	0	46,454	0		46,454	60
61												61
62	Local grants and reimbursements											62
63	County contributions	7,626	14,460					22,086			22,086	63
64	Library service							0		D89	0	64
65	Township contributions							0		D89	0	65
66	Fire/EMT service							0		D89	0	66
67								0		D89	0	67
68								0			0	68
69								0			0	69
70	Total local grants and reimbursements	7,626	14,460	0	0	0	0	22,086	0		22,086	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	13,912	57,082	0	46	0	0	71,040	0		71,040	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	81,542	A91	81,542	73
74	Sewer							0	112,693	A80	112,693	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking							0		A60	0	77
78	Airport							0		A01	0	78
79	Landfill/garbage	37,856						37,856		A81	37,856	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF DELHI		<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							0		A89	0	93
94	Sidewalk street repair charges	4,470						4,470		A44	4,470	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							0		A61	0	100
101	Animal control charges							0		A89	0	101
102	Other charges - Specify							0			0	102
103	Reimbursements/charge for services/donations	47,392						47,392			47,392	103
104	TOTAL CHARGES FOR SERVICE	89,718	0	0	0	0	0	89,718	194,235		283,953	104
105												105
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106
107	Section G - MISCELLANEOUS											107
108	Contributions	3,397				30,105		33,502		U99	33,502	108
109	Deposits and sales/fuel tax refunds							0		U99	0	109
110	Sale of property and merchandise	503						503	60	U11	563	110
111	Fines	92						92		U30	92	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - Specify							0			0	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	3,992	0	0	0	30,105	0	34,097	60		34,157	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- Continued						CITY OF DELHI						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	326,000	124,274	6,925	3,078	30,105	0	490,382	194,506		684,888	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		7,498			160,243		167,741	109,483		277,224	127				
128	Internal TIF loans and transfers in				7,047			7,047			7,047	128				
129								0			0	129				
130								0			0	130				
131	TOTAL OTHER FINANCING SOURCES	0	7,498	0	7,047	160,243	0	174,788	109,483		284,271	131				
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	326,000	131,772	6,925	10,125	190,348	0	665,170	303,989		969,159	132				
133												133				
134	Beginning fund balance July 1, 2016	319,500	255,327	-6,645	-342,903	-241,308		-16,029	143,671		127,642	134				
135												135				
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	645,500	387,099	280	-332,778	-50,960	0	649,141	447,660		1,096,801	136				
137												137				
138												138				
139												139				
140												140				
141												141				
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157												157				
158												158				
159												159				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017						CITY OF DELHI						<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	15,907						15,907		E62	15,907	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	12,808						12,808		E24	12,808	13				
14	Purchase of land and equipment							0		G24	0	14				
15	Construction							0		F24	0	15				
16	Ambulance — Current operation							0		E32	0	16				
17	Purchase of land and equipment							0		G32	0	17				
18	Building inspections — Current operation							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							0		E32	0	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	28,715	0		0	0	0	28,715			28,715	40				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued						CITY OF DELHI		<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	60,581	48,148					108,729		E44	108,729	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		14,598					14,598		E44	14,598	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		1,227					1,227		E44	1,227	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	29,343						29,343		E81	29,343	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	89,924	63,973		0	0	0	153,897			153,897	80

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

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF DELHI		<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	25,585	1,822					27,407		E52	27,407	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	12,606	24					12,630		E61	12,630	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation							0		E61	0	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							0		E61	0	135
136	Other culture and recreation	14						14		E61	14	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	38,205	1,846		0	0	0	40,051			40,051	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation							0		E89	0	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							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	0	0	0	0	0	0	0			0	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 DELHI		<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)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	4,860	360					5,220		E29	5,220	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	31,073	13,398					44,471		E23	44,471	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	1,980						1,980		E25	1,980	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	38,864						38,864		E31	38,864	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	15,343						15,343		E89	15,343	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	92,120	13,758	0	0	0	0	105,878			105,878	176
177	Section G — DEBT SERVICE				10,765			10,765			10,765	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	10,765	0	0	10,765			10,765	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Welcome Signs							0			0	184
185						27,061		27,061			27,061	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0			0	27,061	0			27,061	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	27,061	0	27,061			27,061	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	248,964	79,577	0	10,765	27,061	0	366,367			366,367	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 DELHI		<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								96,104	E91	96,104	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								131,837	E80	131,837	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									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 DELHI		<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											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								227,941		227,941	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	248,964	79,577	0	10,765	27,061	0	366,367	227,941		594,308	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	168,272	17,356					185,628	91,596		277,224	255
256	Internal TIF loans/repayments and transfers out			7,047				7,047			7,047	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	168,272	17,356	7,047	0	0	0	192,675	91,596		284,271	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	417,236	96,933	7,047	10,765	27,061	0	559,042	319,537		878,579	259
260												260
261	Ending fund balance June 30, 2017:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted			-6,767	-343,543			-350,310			-350,310	264
265	Committed		290,166			-78,021		212,145			212,145	265
266	Assigned	228,264						228,264			228,264	266
267	Unassigned							0			0	267
268	Total Governmental	228,264	290,166	-6,767	-343,543	-78,021	0	90,099			90,099	268
269	Proprietary								128,123		128,123	269
270	Total ending fund balance June 30, 2017	228,264	290,166	-6,767	-343,543	-78,021	0	90,099	128,123		218,222	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	645,500	387,099	280	-332,778	-50,960	0	649,141	447,660		1,096,801	271
272												272

Part III		INTERGOVERNMENTAL EXPENDITURES		CITY OF DELHI		
Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. Enter amount, omit cents.						
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 15,907					
Sewerage.....	M80					
Sanitation.....	M81					
All other.....	M89 \$ 10,000					
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 \$	112,178			
Part V		DEBT OUTSTANDING, ISSUED, AND RETIRED				
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2017		
Purpose	Debt outstanding JULY 1, 2016 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	
				Revenue (f)	Other (g)	
					Interest paid this year (h)	
1. Water utility	19U \$ 55,000	29U \$	39U \$	49U \$	49U \$ 49,000	191 \$ 963
2. Sewer utility	19U 1,022,000	29U	39U	49U	49U 995,000	189 30,660
3. Electric utility	19U	29U	39U	49U	49U	192
4. Gas utility	19U	29U	39U	49U	49U	193
5. Transit-bus	19U	29U	39U	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	189
Other-Specify	19U 29U	39U	49U	49U	49U	189
9. Urban Dev.	160,000			157,000		4,047
10.	19U 29U	39U	49U	49U	49U	189
11.	19U 29U	39U	49U	49U	49U	189
12.	19U 29U	39U	49U	49U	49U	189
13.	19U 29U	39U	49U	49U	49U	189
14.	19U 29U	39U	49U	49U	49U	189
Total long-term debt	1,237,000	0	0	157,000	0 1,044,000	35,670
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				
Assessed Valuations by Levy Authority and County, AY2015/FY2017		Amount - Omit cents				
Actual valuation -- January 1, 2015		\$	29,032,584	x .05 = \$	1,451,629	
Part VII		CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2017				
Type of asset	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)	
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01 \$ 69,724	W31 \$	W61		69,724	
REMARKS					V98	