

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

16206800200000
LOVILLA CITY
PO BOX 145
LOVILLA, IA 50150 145

CITY OF LOVILLA, 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	87,839		87,839	85,126
Less: Uncollected property taxes-levy year	0		0	0
Net current property taxes	87,839		87,839	85,126
Delinquent property taxes	0		0	0
TIF revenues	0		0	0
Other city taxes	50,929	0	50,929	52,737
Licenses and permits	865	0	865	1,030
Use of money and property	133	0	133	150
Intergovernmental	78,104	0	78,104	75,726
Charges for fees and service	1,775	234,694	236,469	202,435
Special assessments	0	0	0	0
Miscellaneous	60,210	0	60,210	27,800
Other financing sources	0	0	0	0
Total revenues and other sources	279,855	234,694	514,549	445,004
Expenditures and Other Financing Uses				
Public safety	37,396	0	37,396	41,065
Public works	143,672	0	143,672	92,895
Health and social services	0	0	0	0
Culture and recreation	18,352	0	18,352	27,200
Community and economic development	2,996	0	2,996	14,650
General government	45,717	0	45,717	43,038
Debt service	46,503	0	46,503	46,550
Capital projects	0	0	0	0
Total governmental activities expenditures	294,636	0	294,636	265,398
Business type activities	0	228,151	228,151	203,027
Total ALL expenditures	294,636	228,151	522,787	468,425
Other financing uses, including transfers out	0	0	0	
Total ALL expenditures/And other financing uses	294,636	228,151	522,787	468,425
Excess revenues and other sources over (Under) Expenditures/And other financing uses	-14,781	6,543	-8,238	-23,421
Beginning fund balance July 1, 2016	174,693	140,152	314,845	278,681
Ending fund balance June 30, 2017	159,912	146,695	306,607	255,260

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	\$ 66,685	Other long-term debt	\$ 0
Revenue debt	\$ 161,000	Short-term debt	\$ 0
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 659,634

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 Patti DeGross, City Clerk	Telephone →	Area Code 641	Number 646-7711 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 LOVILIA Can't be both GAAP and NON-GAAP					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	Section A - TAXES											1			
2	Taxes levied on property	63,679	13,198		10,962			87,839			87,839	2			
3	Less: Uncollected property taxes - Levy year							0			0	3			
4	Net current property taxes	63,679	13,198		10,962	0		87,839		T01	87,839	4			
5	Delinquent property taxes							0		T01	0	5			
6	Total property tax	63,679	13,198		10,962	0	0	87,839			87,839	6			
7	TIF revenues							0		T01	0	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							0		T19	0	13			
14	Other local option taxes		50,929					50,929		T09	50,929	14			
15	TOTAL OTHER CITY TAXES	0	50,929	0	0	0	0	50,929	0		50,929	15			
16	Section B - LICENSES AND PERMITS	865						865		T29	865	16			
17	Section C - USE OF MONEY AND PROPERTY											17			
18	Interest	133						133		U20	133	18			
19	Rents and royalties							0		U40	0	19			
20	Other miscellaneous use of money and property							0		U20	0	20			
21								0			0	21			
22	TOTAL USE OF MONEY AND PROPERTY	133	0	0	0	0	0	133	0		133	22			
23												23			
24	Section D - INTERGOVERNMENTAL											24			
25												25			
26	Federal grants and reimbursements											26			
27	Federal grants							0		B89	0	27			
28	Community development block grants							0		B50	0	28			
29	Housing and urban development							0		B50	0	29			
30	Public assistance grants							0		B79	0	30			
31	Payment in lieu of taxes							0		B30	0	31			
32								0			0	32			
33	Total Federal grants and reimbursements	0	0	0	0	0	0	0	0		0	33			
34												34			
35												35			
36												36			
37												37			
38												38			
39												39			
40												40			

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF LOVILIA		<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		66,789					66,789		C46	66,789	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants							0		C89	0	49
50	Iowa Department of Transportation							0		C89	0	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Economic Development Authority							0		C89	0	52
53	CEBA grants							0		C89	0	53
54	Commercial & Industrial Replacement Claim							0		C89	0	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	0	66,789	0	0	0	0	66,789	0		66,789	60
61												61
62	Local grants and reimbursements											62
63	County contributions							0			0	63
64	Library service							0		D89	0	64
65	Township contributions	11,315						11,315		D89	11,315	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	11,315	0	0	0	0	0	11,315	0		11,315	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	11,315	66,789	0	0	0	0	78,104	0		78,104	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	101,230	A91	101,230	73
74	Sewer							0	133,464	A80	133,464	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking							0		A60	0	77
78	Airport							0		A01	0	78
79	Landfill/garbage							0		A81	0	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF LOVILIA		<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							0		A44	0	94
95	Housing and urban renewal charges							0		A50	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges							0		A03	0	98
99	Library charges							0		A89	0	99
100	Park, recreation, and cultural charges	1,775						1,775		A61	1,775	100
101	Animal control charges							0		A89	0	101
102	Other charges - Specify							0			0	102
103								0			0	103
104	TOTAL CHARGES FOR SERVICE	1,775	0	0	0	0	0	1,775	234,694		236,469	104
105												105
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106
107	Section G - MISCELLANEOUS											107
108	Contributions							0		U99	0	108
109	Deposits and sales/fuel tax refunds							0		U99	0	109
110	Sale of property and merchandise							0		U11	0	110
111	Fines	424						424		U30	424	111
112	Internal service charges	17,030						17,030		NR	17,030	112
113	Other miscellaneous - Specify	42,756						42,756			42,756	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	60,210	0	0	0	0	0	60,210	0		60,210	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF LOVILIA		<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)	137,977	130,916	0	10,962	0	0	279,855	234,694		514,549	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							0			0	127
128	Internal TIF loans and transfers in							0			0	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	0	0	0	0	0	0	0	0		0	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	137,977	130,916	0	10,962	0	0	279,855	234,694		514,549	132
133												133
134	Beginning fund balance July 1, 2016	91,540	79,430		3,723			174,693	140,152		314,845	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	229,517	210,346	0	14,685	0	0	454,548	374,846		829,394	136
137												137
138												138
139												139
140												140
141												141
142												142
143												143
144												144
145												145
146												146
147												147
148												148
149												149
150												150
151												151
152												152
153												153
154												154
155												155
156												156
157												157
158												158
159												159

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017						CITY OF LOVILIA						<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	4,500						4,500		E62	4,500	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	25,425	6,750					32,175		E24	32,175	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	721						721		E32	721	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	30,646	6,750		0	0	0	37,396			37,396	40				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued						CITY OF LOVILIA		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	19,250	62,575					81,825		E44	81,825	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	4,959						4,959		E44	4,959	48
49	Traffic control safety — Current operation	5,741						5,741		E44	5,741	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation							0		E44	0	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation	2,704	48,443					51,147		E89	51,147	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	32,654	111,018		0	0	0	143,672			143,672	80

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF LOVILIA			<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.	
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)		
81	Section C — HEALTH AND SOCIAL SERVICES											81	
82	Welfare assistance — Current operation							0		E79	0	82	
83	Purchase of land and equipment							0		G79	0	83	
84	City hospital — Current operation							0		E36	0	84	
85	Purchase of land and equipment							0		G36	0	85	
86	Construction							0		F36	0	86	
87	Payments to private hospitals — Current operation							0		E36	0	87	
88	Health regulation and inspections — Current operation							0		E32	0	88	
89	Purchase of land and equipment							0		G32	0	89	
90	Construction							0		F32	0	90	
91	Water, air, and mosquito control — Current operation							0		E32	0	91	
92	Purchase of land and equipment							0		G32	0	92	
93	Construction							0		F32	0	93	
94	Community mental health — Current operation							0		E32	0	94	
95	Purchase of land and equipment							0		G32	0	95	
96	Construction							0		F32	0	96	
97	Other health and social services — Current operation							0		E79	0	97	
98	Purchase of land and equipment							0		G79	0	98	
99	Construction							0		F79	0	99	
100								0			0	100	
101								0			0	101	
102								0			0	102	
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0		0	0	0	0			0	103	
104												104	
105												105	
106												106	
107												107	
108												108	
109												109	
110												110	
111												111	
112												112	
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117												117	
118												118	
119												119	
120												120	

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF LOVILIA		<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	750						750		E52	750	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	7,529						7,529		E61	7,529	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	9,266						9,266		E03	9,266	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	807						807		E61	807	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	18,352	0		0	0	0	18,352			18,352	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	2,996						2,996		E89	2,996	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	2,996	0	0	0	0	0	2,996			2,996	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 LOVILIA		<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)	
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	2,474						2,474		E29	2,474	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	12,344						12,344		E23	12,344	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	2,517						2,517		E25	2,517	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	6,981						6,981		E31	6,981	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	1,168						1,168		E89	1,168	171
172	Other general government — Current operation	6,797	13,436					20,233		E89	20,233	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	32,281	13,436	0	0	0	0	45,717			45,717	176
177	Section G — DEBT SERVICE		35,503		11,000			46,503			46,503	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	35,503	0	11,000	0	0	46,503			46,503	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184								0			0	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0			0	0	0			0	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	0	0	0			0	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	116,929	166,707	0	11,000	0	0	294,636			294,636	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 LOVILIA		<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								99,680	E91	99,680	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								128,471	E80	128,471	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 LOVILIA		<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)	
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								228,151		228,151	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	116,929	166,707	0	11,000	0	0	294,636	228,151		522,787	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out							0			0	255
256	Internal TIF loans/repayments and transfers out							0			0	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	0	0	0	0	0	0	0	0		0	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	116,929	166,707	0	11,000	0	0	294,636	228,151		522,787	259
260												260
261	Ending fund balance June 30, 2017:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted							0			0	264
265	Committed							0			0	265
266	Assigned							0			0	266
267	Unassigned	112,588	43,639		3,685			159,912			159,912	267
268	Total Governmental	112,588	43,639	0	3,685	0	0	159,912			159,912	268
269	Proprietary								146,695		146,695	269
270	Total ending fund balance June 30, 2017	112,588	43,639	0	3,685	0	0	159,912	146,695		306,607	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	229,517	210,346	0	14,685	0	0	454,548	374,846		829,394	271
272												272

Part III	INTERGOVERNMENTAL EXPENDITURES CITY OF LOVILIA Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>																																																																																																																																																																
		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 30%;">Purpose</th> <th style="width: 10%;">Amount paid to other local governments</th> <th style="width: 60%;"></th> </tr> <tr><td>Correction.....</td><td>M05 \$</td><td>0</td></tr> <tr><td>Health.....</td><td>M32</td><td>0</td></tr> <tr><td>Highways.....</td><td>M44</td><td>0</td></tr> <tr><td>Transit subsidies.....</td><td>M94</td><td>0</td></tr> <tr><td>Libraries.....</td><td>M52</td><td>0</td></tr> <tr><td>Police protection.....</td><td>M62</td><td>0</td></tr> <tr><td>Sewerage.....</td><td>M80</td><td>0</td></tr> <tr><td>Sanitation.....</td><td>M81</td><td>0</td></tr> <tr><td>All other.....</td><td>M89 \$</td><td>0</td></tr> </table>				Purpose	Amount paid to other local governments		Correction.....	M05 \$	0	Health.....	M32	0	Highways.....	M44	0	Transit subsidies.....	M94	0	Libraries.....	M52	0	Police protection.....	M62	0	Sewerage.....	M80	0	Sanitation.....	M81	0	All other.....	M89 \$	0			<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 30%;">Purpose</th> <th style="width: 10%;">Amount paid to State</th> <th style="width: 60%;"></th> </tr> <tr><td>Highways.....</td><td>L44 \$</td><td>0</td></tr> <tr><td>All other.....</td><td>L89 \$</td><td>0</td></tr> </table>				Purpose	Amount paid to State		Highways.....	L44 \$	0	All other.....	L89 \$	0																																																																																																															
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Highways.....	L44 \$	0																																																																																																																																																															
All other.....	L89 \$	0																																																																																																																																																															
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 \$	73,649																																																																																																																																																						
Part V	DEBT OUTSTANDING, ISSUED, AND RETIRED																																																																																																																																																																
A. Long-term debt		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th rowspan="3" style="width: 10%;">Purpose</th> <th rowspan="3" style="width: 10%;">Debt outstanding JULY 1, 2016 (a)</th> <th colspan="2" style="width: 20%;">Debt during the fiscal year</th> <th colspan="4" style="width: 40%;">Debt Outstanding JUNE 30, 2017</th> <th rowspan="3" style="width: 10%;">Interest paid this year (h)</th> </tr> <tr> <th rowspan="2" style="width: 10%;">Issued (b)</th> <th rowspan="2" style="width: 10%;">Retired (c)</th> <th rowspan="2" style="width: 10%;">General obligation (d)</th> <th rowspan="2" style="width: 10%;">TIF revenue (e)</th> <th rowspan="2" style="width: 10%;">Revenue (f)</th> <th rowspan="2" style="width: 10%;">Other (g)</th> </tr> <tr></tr> <tr><td>1. Water utility</td><td>19U \$</td><td>29U \$</td><td>39U \$</td><td>49U \$</td><td>49U \$</td><td>49U \$</td><td>49U \$</td><td>191 \$</td></tr> <tr><td>2. Sewer utility</td><td>19U 185,000</td><td>29U</td><td>39U 24,000</td><td>49U</td><td>49U</td><td>49U 161,000</td><td>49U</td><td>189 3,700</td></tr> <tr><td>3. Electric utility</td><td>19U</td><td>29U</td><td>39U</td><td>49U</td><td>49U</td><td>49U</td><td></td><td>192</td></tr> <tr><td>4. Gas utility</td><td>19U</td><td>29U</td><td>39U</td><td>49U</td><td>49U</td><td>49U</td><td></td><td>193</td></tr> <tr><td>5. Transit-bus</td><td>19U</td><td>29U</td><td>39U</td><td>49U</td><td>49U</td><td>49U</td><td></td><td>194</td></tr> <tr><td>6. Industrial Revenue</td><td>19T</td><td>24T</td><td>34T</td><td></td><td>44T</td><td>44T</td><td></td><td>189</td></tr> <tr><td>7. Mortgage revenue</td><td>19T</td><td>24T</td><td>34T</td><td></td><td>44T</td><td>44T</td><td></td><td>189</td></tr> <tr><td>8. TIF revenue</td><td>19U</td><td>29U</td><td>39U</td><td>49U</td><td>49U</td><td>49U</td><td>49U</td><td>189</td></tr> <tr><td>9. Other-Specify</td><td>19U</td><td>29U</td><td>39U</td><td>49U</td><td>49U</td><td>49U</td><td>49U</td><td>189</td></tr> <tr><td>10. Sewer utility GO</td><td>19U 46,000</td><td>29U</td><td>39U 6,000</td><td>49U 40,000</td><td>49U</td><td>49U</td><td>49U</td><td>189 920</td></tr> <tr><td>11. Street Asphalt GO</td><td>19U 52,081</td><td>29U</td><td>39U 25,396</td><td>49U 26,685</td><td>49U</td><td>49U</td><td>49U</td><td>189 1,633</td></tr> <tr><td>12. Street Sealcoat GO</td><td>19U 33,448</td><td>29U</td><td>39U 10,000</td><td>49U</td><td>49U</td><td>49U</td><td>49U</td><td>189 2,554</td></tr> <tr><td>13.</td><td>19U</td><td>29U</td><td>39U</td><td>49U</td><td>49U</td><td>49U</td><td>49U</td><td>189</td></tr> <tr><td>14.</td><td>19U</td><td>29U</td><td>39U</td><td>49U</td><td>49U</td><td>49U</td><td>49U</td><td>189</td></tr> <tr><td>Total long-term debt</td><td>316,529</td><td>0</td><td>65,396</td><td>66,685</td><td>0</td><td>161,000</td><td>0</td><td>8,807</td></tr> </table>										Purpose	Debt outstanding JULY 1, 2016 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2017				Interest paid this year (h)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	191 \$	2. Sewer utility	19U 185,000	29U	39U 24,000	49U	49U	49U 161,000	49U	189 3,700	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	10. Sewer utility GO	19U 46,000	29U	39U 6,000	49U 40,000	49U	49U	49U	189 920	11. Street Asphalt GO	19U 52,081	29U	39U 25,396	49U 26,685	49U	49U	49U	189 1,633	12. Street Sealcoat GO	19U 33,448	29U	39U 10,000	49U	49U	49U	49U	189 2,554	13.	19U	29U	39U	49U	49U	49U	49U	189	14.	19U	29U	39U	49U	49U	49U	49U	189	Total long-term debt	316,529	0	65,396	66,685	0	161,000	0	8,807
Purpose	Debt outstanding JULY 1, 2016 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2017				Interest paid this year (h)																																																																																																																																																									
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1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	191 \$																																																																																																																																																									
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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																																																																																																																																																									
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14.	19U	29U	39U	49U	49U	49U	49U	189																																																																																																																																																									
Total long-term debt	316,529	0	65,396	66,685	0	161,000	0	8,807																																																																																																																																																									
B. Short-term debt		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 40%;">Outstanding as of JULY 1, 2016</td> <td style="width: 10%;">61V \$</td> <td style="width: 50%;">Amount - Omit cents</td> </tr> <tr> <td>Outstanding as of JUNE 30, 2017</td> <td>64V \$</td> <td>0</td> </tr> </table>										Outstanding as of JULY 1, 2016	61V \$	Amount - Omit cents	Outstanding as of JUNE 30, 2017	64V \$	0																																																																																																																																																
Outstanding as of JULY 1, 2016	61V \$	Amount - Omit cents																																																																																																																																																															
Outstanding as of JUNE 30, 2017	64V \$	0																																																																																																																																																															
Part VI	DEBT LIMITATION FOR GENERAL OBLIGATION BONDS																																																																																																																																																																
Assessed Valuations by Levy Authority and County, AY2015/FY2017 Actual valuation -- January 1, 2015																																																																																																																																																																	
		\$	13,192,684		x .05 = \$		659,634																																																																																																																																																										
Part VII	CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2017																																																																																																																																																																
Type of asset		Amount - Omit cents																																																																																																																																																															
		Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)																																																																																																																																																											
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.		W01	W31	W61																																																																																																																																																													
		\$	\$			306,673		306,673																																																																																																																																																									
REMARKS		V98																																																																																																																																																															