



City Hall, 215 Sycamore St.
Muscatine, IA 52761-3899
(563) 264-1550
Fax (563) 264-0750

FINANCE & RECORDS

MEMO

To: Gregg Mandsager, City Administrator

From: Nancy A. Lueck, Finance Director

Date: October 16, 2017

Re: Fiscal Year 2016/2017 Annual Financial Report to State of Iowa

Introduction and Background:

Chapter 384.22 of the Iowa Code requires that cities in Iowa prepare and submit an annual financial report to the State Auditor's office in the format required by the State. The first page of the report is required to be published prior to the report's submission.

Current Year Report:

Attached is the City's annual financial report for the fiscal year ended June 30, 2017. This report includes all budgeted funds of the city and was prepared on a budget basis. An overview of the City's budget-basis year-end financial results was given at the October 12 In Depth meeting. The City's comprehensive annual financial report and audit will be released in early December.

Revenues and other financing sources totaled \$67,683,702 for the year and expenditures and other uses totaled \$65,668,873. Revenues and other financing sources are \$2,014,829 higher than expenditures and other uses primarily due to the \$2 million payment from the Canadian Pacific Railroad for the Mississippi Drive Corridor project that was received in March of 2017 but not expended until after July 1, 2017. Actual City expenditures in each functional area were within the budgeted amounts as required by the State.

Recommendation:

Please include this report on the agenda for the October 19, 2017 City Council meeting. Council action is required to approve this report, authorize publication of the first page in the *Muscatine Journal*, and the submission of the report to the State Auditor's office.

Please contact me if you have any questions.

STATE OF IOWA
2017
FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2017
MUSCATINE
CITY OF MUSCATINE, IOWA
DUE: December 1, 2017

16207000300000
City of Muscatine
215 Sycamore Street
Muscatine, Iowa 52761

(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	13,063,348		13,063,348	13,063,348
Less: Uncollected property taxes-levy year	(21,285)		-21,285	0
Net current property taxes	13,084,633		13,084,633	13,063,348
Delinquent property taxes	1,724		1,724	0
TIF revenues	1,875,600		1,875,600	1,875,400
Other city taxes	3,715,827	0	3,715,827	3,642,609
Licenses and permits	426,847	20,234	447,081	416,400
Use of money and property	274,770	889,279	1,164,049	1,125,945
Intergovernmental	8,073,336	2,188,459	10,261,795	10,702,985
Charges for fees and service	579,213	13,881,309	14,460,521	14,195,740
Special assessments	0	0	0	0
Miscellaneous	5,919,416	3,670,979	9,590,395	8,567,200
Other financing sources	7,080,361	6,001,716	13,082,077	16,797,203
Total revenues and other sources	41,031,727	26,651,975	67,683,702	70,386,630
Expenditures and Other Financing Uses				
Public safety	9,215,450	0	9,215,450	9,325,000
Public works	2,751,312	0	2,751,312	2,885,600
Health and social services	45,000	0	45,000	45,000
Culture and recreation	3,456,490	0	3,456,490	3,653,100
Community and economic development	3,924,561	0	3,924,561	4,156,732
General government	2,658,719	0	2,658,719	2,759,095
Debt service	2,815,755	0	2,815,755	2,817,255
Capital projects	7,956,627	0	7,956,627	12,848,400
Total governmental activities expenditures	32,823,914	0	32,823,914	38,490,182
Business type activities	0	19,765,400	19,765,400	22,126,825
Total ALL expenditures	32,823,914	19,765,400	52,589,314	60,617,007
Other financing uses, including transfers out	8,538,826	4,540,733	13,079,559	16,797,203
Total ALL expenditures/And other financing uses	41,362,740	24,306,133	65,668,873	77,414,210
Excess revenues and other sources over (Under) Expenditures/And other financing uses	-331,013	2,345,842	2,014,829	-7,027,360
Beginning fund balance July 1, 2016	23,803,524	10,620,188	34,423,712	34,416,681
Ending fund balance June 30, 2017	23,472,511	12,966,030	36,438,541	27,389,301

Note - These balances do not include \$ 61,871 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 - Or in cents	Indebtedness at June 30, 2017	Amount - Or in cents
General obligation debt	\$ 12,805,000	Other long-term debt	\$ 0
Revenue debt	\$ 12,446,000	Short-term debt	\$ 0
TIF Revenue debt	\$ 565,000		
		General obligation debt limit	\$ 66,030,776

CERTIFICATION

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

Signature of city clerk		Date Published/Posted	Mark (x) one
		10/21/2017	<input checked="" type="checkbox"/> Date Published
			<input type="checkbox"/> Date Posted
Printed name of city clerk	Telephone	Area Code	Number
Gregg Mandsager		563	264-1550
Signature of Mayor or other City official (Name and Title)		Extension	
		100	
		Date signed	

PLEASE PUBLISH THIS PAGE ONLY

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017					CITY OF MUSCATINE					<input checked="" type="checkbox"/> GAAP <input 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	7,110,963	3,506,036		2,446,349			13,063,348			13,063,348	2	
3	Less: Uncollected property taxes - Levy year	-13,714	-4,586		-2,985			-21,285			-21,285	3	
4	Net current property taxes	7,124,677	3,510,622		2,449,334	0		13,084,633		T01	13,084,633	4	
5	Delinquent property taxes	943	466				315	1,724		T01	1,724	5	
6	Total property tax	7,125,620	3,511,088		2,449,649	0	0	13,086,357			13,086,357	6	
7	TIF revenues			1,875,600				1,875,600		T01	1,875,600	7	
	Other city taxes												
8	Utility tax replacement excise taxes	26,078	12,664		6,415			47,357		T15	47,357	8	
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	257,494						257,494		T15	257,494	9	
10	Parimutuel wager tax							0		C30	0	10	
11	Gaming wager tax							0		C30	0	11	
12	Mobile home tax	19,230	10,107		6,611			35,948		T19	35,948	12	
13	Hotel/motel tax	441,079						441,079		T19	441,079	13	
14	Other local option taxes		2,933,949					2,933,949		T09	2,933,949	14	
15	TOTAL OTHER CITY TAXES	743,881	2,956,920	0	15,026	0	0	3,715,827	0		3,715,827	15	
16	Section B - LICENSES AND PERMITS	426,847						426,847	20,234	T29	447,081	16	
17	Section C - USE OF MONEY AND PROPERTY											17	
18	Interest	21,955	5,357	4,423	3,895	106,585	16,038	158,253	51,801	U20	210,054	18	
19	Rents and royalties	116,517						116,517	645,156	U40	761,673	19	
20	Other miscellaneous use of money and property							0	192,322	U20	192,322	20	
21								0			0	21	
22	TOTAL USE OF MONEY AND PROPERTY	138,472	5,357	4,423	3,895	106,585	16,038	274,770	889,279		1,164,049	22	
23												23	
24	Section D - INTERGOVERNMENTAL											24	
25												25	
26	Federal grants and reimbursements											26	
27	Federal grants	131,495				1,622,813		1,754,308	1,401,615	B69	3,155,923	27	
28	Community development block grants							0		B50	0	28	
29	Housing and urban development		1,957,094					1,957,094	365,217	B50	2,322,311	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	131,495	1,957,094	0	0	1,622,813	0	3,711,402	1,766,832		5,478,234	33	
34												34	
35												35	
36												36	
37												37	
38												38	
39												39	
40												40	

Continued on next page

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 - Continued					CITY OF MUSCATINE					<input checked="" type="checkbox"/> GAAP		<input 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.			
41	Section D - INTERGOVERNMENTAL - Continued											41			
42												42			
43	State shared revenues											43			
44	Road use taxes		3,035,941					3,035,941		C46	3,035,941	44			
45												45			
46												46			
47												47			
48	Other state grants and reimbursements											48			
49	State grants	15,303	35,619			226,748		277,670	26,987	C89	304,657	49			
50	Iowa Department of Transportation							0	235,164	C89	235,164	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	344,946	170,155	5,723	111,652			632,476		C89	632,476	54			
55								0			0	55			
56								0			0	56			
57								0			0	57			
58								0			0	58			
59								0			0	59			
60	Total state	360,249	3,241,715	5,723	111,652	226,748	0	3,946,087	262,151		4,208,238	60			
61												61			
62	Local grants and reimbursements											62			
63	County contributions	99,137						99,137	118,177		217,314	63			
64	Library service	128,309						128,309		D89	128,309	64			
65	Township contributions							0		D89	0	65			
66	Fire/EMT service							0	41,299	D89	41,299	66			
67	Payment in lieu of taxes	30,966						30,966		D89	30,966	67			
68	School resource officer reimbursement	139,965						139,965			139,965	68			
69	Local housing trust		17,470					17,470			17,470	69			
70	Total local grants and reimbursements	398,377	17,470	0	0	0	0	415,847	159,476		575,323	70			
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	690,121	5,216,279	5,723	111,652	1,849,561	0	8,073,336	2,188,459		10,261,795	71			
72	Section E - CHARGES FOR FEES AND SERVICE											72			
73	Water							0		A91	0	73			
74	Sewer							0	5,833,298	A90	5,833,298	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	5,656,194	A81	5,656,194	79			
80	Hospital							0		A36	0	80			

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- Continued						CITY OF MUSCATINE		<input checked="" type="checkbox"/> GAAP		<input 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.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0	373,600	A94	373,600	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	10,177						10,177		A89	10,177	90
91	Prisoner care							0		A89	0	91
92	Fire service charges	81,742						81,742		A89	81,742	92
93	Ambulance charges							0	1,506,662	A89	1,506,662	93
94	Sidewalk street repair charges	16,558						16,558		A44	16,558	94
95	Housing and urban renewal charges	168,658						168,658		A50	168,658	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges	52,268						52,268		A03	52,268	98
99	Library charges	4,582						4,582		A89	4,582	99
100	Park, recreation, and cultural charges	238,787						238,787	511,554	A61	750,341	100
101	Animal control charges							0		A89	0	101
102	Other charges - Specify							0			0	102
103	Community Development misc charges	6,441						6,441			6,441	103
104	TOTAL CHARGES FOR SERVICE	579,213	0	0	0	0	0	579,213	13,881,308		14,460,521	104
105												105
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106
107	Section G - MISCELLANEOUS											107
108	Contributions		87,395			3,726,198		3,813,593	21,167	U99	3,834,760	108
109	Deposits and sales/fuel tax refunds							0		U99	0	109
110	Sale of property and merchandise	25,203	3,673					28,876	192,917	U11	221,793	110
111	Fines	862,417						862,417		U30	862,417	111
112	Internal service charges	606,485						606,485		NR	606,485	112
113	Other miscellaneous - Specify							0			0	113
114	Reimbursement of expenses-Public Works	11,624						11,624			11,624	114
115	Reimbursement of expenses-Art Center	41,938						41,938			41,938	115
116	Sales tax collections	507						507	66,283		66,790	116
117	Other reimbursements and miscellaneous revenues	100,638	15,891			356,032	4,021	476,582	86,734		563,316	117
118	Health & dental plan contributions							0	3,273,993		3,273,993	118
119	Insurance reimbursement	18,231				59,163		77,394	9,885		87,279	119
120	TOTAL MISCELLANEOUS	1,667,043	106,959	0	0	4,141,393	4,021	5,919,416	3,670,979		9,590,395	120

Part #		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017					CITY OF MUSCATINE					<input checked="" type="checkbox"/> GAAP		<input 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.			
1	Section A — PUBLIC SAFETY											1			
2	Police department/Crime prevention — Current operation	4,590,691	11,426					4,602,117		E62	4,602,117	2			
3	Purchase of land and equipment	53,256	189,743					242,999		G62	242,999	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	4,194,222						4,194,222		E24	4,194,222	13			
14	Purchase of land and equipment	51,589						51,589		G24	51,589	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	124,523						124,523		E32	124,523	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	9,014,281	201,169					9,215,450			9,215,450	40			

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF MUSCATINE		<input checked="" type="checkbox"/> GAAP		<input 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)	
41	Section B -- PUBLIC WORKS											41
42	Roads, bridges, sidewalks -- Current operation	104,848	1,266,563					1,371,411		E44	1,371,411	42
43	Purchase of land and equipment		214,477					214,477		G44	214,477	43
44	Construction							0		F44	0	44
45	Parking meter and off-street -- Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting -- Current operation							0		E44	0	48
49	Traffic control safety -- Current operation		198,908					198,908		E44	198,908	49
50	Purchase of land and equipment		18,265					18,265		G44	18,265	50
51	Construction							0		F44	0	51
52	Snow removal -- Current operation		293,872					293,872		E44	293,872	52
53	Purchase of land and equipment		51,909					51,909		G44	51,909	53
54	Highway engineering -- Current operation		108,474					108,474		E44	108,474	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning -- Current operation		174,854					174,854		E81	174,854	57
58	Purchase of land and equipment		197,000					197,000		GB1	197,000	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		119,223					119,223		E89	119,223	65
66	Purchase of land and equipment		2,919					2,919		G89	2,919	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	104,848	2,646,464		0	0	0	2,751,312			2,751,312	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 - Continued	CITY OF MUSCATINE					<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH			
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 TOT. (Sum of col. (g)) (i)
121	Section D — CULTURE AND RECREATION										
122	Library services — Current operation	1,007,641	65,757					1,073,398		E52	1,073.3
123	Purchase of land and equipment	108,659	14,402					123,061		G52	123.0
124	Construction							0		F52	
125	Museum, band, theater — Current operation	326,810	181,099				6,600	514,509		E61	514.5
126	Purchase of land and equipment	600						600		G61	6
127	Parks — Current operation	1,200,687						1,200,687		E61	1,200.6
128	Purchase of land and equipment		92,513					92,513		G61	92.5
129	Construction							0		F61	
130	Recreation — Current operation	261,513						261,513		E61	261.5
131	Purchase of land and equipment	6,461						6,461		G61	6.4
132	Construction							0		F61	
133	Cemetery — Current operation	162,028					3,340	165,368		E03	165.3
134	Purchase of land and equipment							0		G03	
135	Community center, zoo, marina, and auditorium							0		E61	
136	Other culture and recreation	18,380						18,380		E61	18.3
137	Purchase of land and equipment							0		G61	
138	Construction							0		F61	
139	TOTAL CULTURE AND RECREATION	3,092,779	353,771		0	0	9,940	3,456,490			3,456.4
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT										
141	Community beautification — Current operation							0		E89	
142	Purchase of land and equipment							0		G89	
143	Economic development — Current operation	49,992	62,700					112,692		E89	112.6
144	Purchase of land and equipment							0		G89	
145	Housing and urban renewal — Current operation		1,976,115					1,976,115		E50	1,976.1
146	Purchase of land and equipment							0		G50	
147	Construction							0		F50	
148	Planning and zoning — Current operation	713,955						713,955		E29	713.9
149	Purchase of land and equipment	2,982						2,982		G29	2.9
150	Other community and economic development — Current operation							0		E89	
151	Purchase of land and equipment							0		G89	
152	Construction							0		F89	
153	TIF Rebates			1,118,817				1,118,817		E89	1,118.8
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	766,929	2,038,815	1,118,817	0	0	0	3,924,561			3,924.5
155											
156											
157											
158											

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

Part III INTERGOVERNMENTAL EXPENDITURES		CITY OF MUSCATINE						
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	M02	All other	L88 \$					
Highways	M41							
Transit subsidies	M94							
Libraries	M52							
Police protection	M82							
Sewerage	M80							
Sanitation	M81							
All other	M99 \$ 95,900							
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.								
Total salaries and wages paid.....		Z00 \$	Amount - Omit cents 13,668,725					
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 \$	01 \$
2. Sewer utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	09 \$
3. Electric utility	19U	29U	39U	49U	49U	49U		02 \$
4. Gas utility	19U	29U	39U	49U	49U	49U		03 \$
5. Trans-bus	19U	29U	39U	49U	49U	49U		04 \$
6. Industrial Revenue	19T	24T	34T		44T	44T		09 \$
7. Mortgage revenue	19T	24T	34T		44T	44T		09 \$
8. TIF revenue	19U 690,000	29U	39U 125,000	49U 0	49U 565,000	49U	49U	09 \$ 38,705
Other Specify	19U	29U	39U	49U	49U	49U	49U	09 \$
9. G.O.	19U 15,095,000	29U	39U 2,290,000	49U 12,805,000	49U	49U	49U	09 \$ 360,050
10. Revolving	19U 13,082,000	29U	39U 638,000	49U 0	49U	49U 12,446,000	49U	09 \$ 425,165
11.	19U	29U	39U	49U	49U	49U	49U	09 \$
12.	19U	29U	39U	49U	49U	49U	49U	09 \$
13.	19U	29U	39U	49U	49U	49U	49U	09 \$
14.	19U	29U	39U	49U	49U	49U	49U	09 \$
Total long-term debt	28,867,000	0	3,051,000	12,805,000	565,000	12,446,000	0	823,920
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		\$		1,320,615,512				66,030,776
Actual valuation - January 1, 2015		\$		x .05 = \$				
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.	WK1 \$	W31 \$		W61				
	\$ 110,475	\$		37,151,411	37,261,886			
REMARKS	V98							