

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

**16205200100000**  
**City of Coralville**  
**PO Box 5127**  
**Coralville, IA 52241-0127**

*(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	13,503,508		13,503,508	13,717,818
Less: Uncollected property taxes-levy year	0		0	
<b>Net current property taxes</b>	13,503,508		13,503,508	13,717,818
Delinquent property taxes	0		0	
TIF revenues	19,734,389		19,734,389	20,043,923
Other city taxes	3,548,623	0	3,548,623	3,025,945
Licenses and permits	1,139,162	0	1,139,162	810,050
Use of money and property	1,896,277	8,985,171	10,881,448	248,580
Intergovernmental	7,936,063	3,861,796	11,797,859	9,939,289
Charges for fees and service	3,098,772	8,541,129	11,639,901	32,157,298
Special assessments	32,189	0	32,189	0
Miscellaneous	3,580,894	5,823,331	9,404,225	557,420
Other financing sources	147,059,767	41,092,392	188,152,159	175,704,466
<b>Total revenues and other sources</b>	201,529,644	68,303,819	269,833,463	256,204,789
<b>Expenditures and Other Financing Uses</b>				
Public safety	5,633,441	0	5,633,441	6,837,417
Public works	2,112,326	0	2,112,326	2,097,763
Health and social services	126,870	0	126,870	123,120
Culture and recreation	10,524,128	0	10,524,128	12,038,904
Community and economic development	4,609,458	0	4,609,458	4,823,773
General government	3,047,533	0	3,047,533	5,034,654
Debt service	112,376,168	0	112,376,168	113,538,565
Capital projects	22,543,841	0	22,543,841	19,415,406
<b>Total governmental activities expenditures</b>	160,973,765	0	160,973,765	163,909,602
Business type activities	0	66,301,656	66,301,656	60,976,278
<b>Total ALL expenditures</b>	160,973,765	66,301,656	227,275,421	224,885,880
Other financing uses, including transfers out	46,725,222	1,540,411	48,265,633	29,396,688
<b>Total ALL expenditures/And other financing uses</b>	207,698,987	67,842,067	275,541,054	254,282,568
<b>Excess revenues and other sources over (Under) Expenditures/And other financing uses</b>	-6,169,343	461,752	-5,707,591	1,922,221
Beginning fund balance July 1, 2016	17,122,773	19,350,349	36,473,122	35,243,934
Ending fund balance June 30, 2017	10,953,430	19,812,101	30,765,531	37,166,155

**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	\$ 98,552,000	Other long-term debt	\$ 92,105,000
Revenue debt	\$ 65,785,593	Short-term debt	\$ 0
TIF Revenue debt	\$ 12,000,000		
		General obligation debt limit	\$ 115,972,254

**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	Telephone →	Area Code
Signature of Mayor or other City official (Name and Title)	Number	Extension
	Date signed	

**PLEASE PUBLISH THIS PAGE ONLY**

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

16205200100000  
City of Coralville  
PO Box 5127  
Coralville, IA 52241-0127

CITY OF CORALVILLE, IOWA

ALL FUNDS

Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
<b>Revenues and Other Financing Sources</b>				
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Less: Uncollected property taxes-levy year	0		0	0
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Delinquent property taxes	0		0	0
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Special assessments	32,189	0	32,189	0
Miscellaneous	3,580,894	5,823,331	9,404,225	557,420
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<b>Total revenues and other sources</b>	201,529,644	68,303,819	269,833,463	256,204,789
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Public safety	5,633,441	0	5,633,441	6,837,417
Public works	2,112,326	0	2,112,326	2,097,763
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<b>Total governmental activities expenditures</b>	160,973,765	0	160,973,765	163,909,602
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Ending fund balance June 30, 2017	10,953,430	19,812,101	30,765,531	37,166,155
<b>Note</b> - These balances do not include \$0 held in non-budgeted internal service funds; \$0 held in Pension Trust Funds; \$0 held in Private Purpose Trust Funds and \$0 held in agency funds which were not budgeted and are not available for city operations.				
Indebtedness at June 30, 2017				
General obligation debt	\$98,552,000	Other long-term debt		\$92,105,000
Revenue debt	\$65,785,593	Short-term debt		\$0
TIF Revenue debt	\$12,000,000	General Obligation Debt Limit		\$115,972,254

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017					CITY OF CORALVILLE					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY			
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.			
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)				
1	<b>Section A - TAXES</b>											1			
2	<b>Taxes levied on property</b>	8,409,272	1,784,983		3,309,253			13,503,508			13,503,508	2			
3	Less: Uncollected property taxes - Levy year							0			0	3			
4	Net current property taxes	8,409,272	1,784,983		3,309,253	0		13,503,508		T01	13,503,508	4			
5	Delinquent property taxes							0		T01	0	5			
6	<b>Total property tax</b>	8,409,272	1,784,983		3,309,253	0	0	13,503,508			13,503,508	6			
7	<b>TIF revenues</b>			19,734,389				19,734,389		T01	19,734,389	7			
	<b>Other city taxes</b>														
8	Utility tax replacement excise taxes	317,952			76,723			394,675		T15	394,675	8			
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	281,673						281,673		T15	281,673	9			
10	Parimutuel wager tax							0		C30	0	10			
11	Gaming wager tax							0		C30	0	11			
12	Mobile home tax	8,591			2,073			10,664		T19	10,664	12			
13	Hotel/motel tax	2,861,611						2,861,611		T19	2,861,611	13			
14	Other local option taxes							0		T09	0	14			
15	<b>TOTAL OTHER CITY TAXES</b>	3,469,827	0	0	78,796	0	0	3,548,623	0		3,548,623	15			
16	<b>Section B - LICENSES AND PERMITS</b>	1,139,162						1,139,162		T29	1,139,162	16			
17	<b>Section C - USE OF MONEY AND PROPERTY</b>											17			
18	Interest	61,201		919	12,831		8,329	83,280	57,450	U20	140,730	18			
19	Rents and royalties	209,187	1,504,104	47,400		35,000		1,795,691	81,697	U40	1,877,388	19			
20	Other miscellaneous use of money and property	17,306						17,306		U20	17,306	20			
21	Hotel room revenue							0	8,846,024		8,846,024	21			
22	<b>TOTAL USE OF MONEY AND PROPERTY</b>	287,694	1,504,104	48,319	12,831	35,000	8,329	1,896,277	8,985,171		10,881,448	22			
23												23			
24	<b>Section D - INTERGOVERNMENTAL</b>											24			
25												25			
26	<b>Federal grants and reimbursements</b>											26			
27	Federal grants	12,471				315,156	4,782	332,409	845,404	B89	1,177,813	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	<b>Total Federal grants and reimbursements</b>	12,471	0	0	0	315,156	4,782	332,409	845,404		1,177,813	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 CORALVILLE						<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.		
41	<b>Section D - INTERGOVERNMENTAL - Continued</b>											41		
42												42		
43	<b>State shared revenues</b>											43		
44	Road use taxes		2,347,184					2,347,184		C46	2,347,184	44		
45												45		
46												46		
47												47		
48	<b>Other state grants and reimbursements</b>											48		
49	State grants	7,500	21,184		1,023,805	2,106,910	8,137	3,167,536	2,891,042	C89	6,058,578	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	582,195	118,994	613,063	174,920			1,489,172		C89	1,489,172	54		
55	City share liquor	37,292						37,292			37,292	55		
56	Fire protection	18,502						18,502			18,502	56		
57	PILOT	291,050			10,800			301,850			301,850	57		
58	Other state grants and reimbursements	17,242						17,242			17,242	58		
59								0			0	59		
60	<b>Total state</b>	<b>953,781</b>	<b>2,487,362</b>	<b>613,063</b>	<b>1,209,525</b>	<b>2,106,910</b>	<b>8,137</b>	<b>7,378,778</b>	<b>2,891,042</b>		<b>10,269,820</b>	60		
61												61		
62	<b>Local grants and reimbursements</b>											62		
63	County contributions	103,333						103,333			103,333	63		
64	Library service							0		D89	0	64		
65	Township contributions							0		D89	0	65		
66	Fire/EMT service	23,019						23,019		D89	23,019	66		
67	School districts	98,524						98,524	125,350	D89	223,874	67		
68								0			0	68		
69								0			0	69		
70	<b>Total local grants and reimbursements</b>	<b>224,876</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>224,876</b>	<b>125,350</b>		<b>350,226</b>	70		
71	<b>TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)</b>	<b>1,191,128</b>	<b>2,487,362</b>	<b>613,063</b>	<b>1,209,525</b>	<b>2,422,066</b>	<b>12,919</b>	<b>7,936,063</b>	<b>3,861,796</b>		<b>11,797,859</b>	71		
72	<b>Section E - CHARGES FOR FEES AND SERVICE</b>											72		
73	Water							0	2,509,583	A91	2,509,583	73		
74	Sewer							0	3,564,962	A80	3,564,962	74		
75	Electric							0		A92	0	75		
76	Gas							0		A93	0	76		
77	Parking							0	529,557	A60	529,557	77		
78	Airport							0		A01	0	78		
79	Landfill/garbage							0	1,064,894	A81	1,064,894	79		
80	Hospital							0		A36	0	80		

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- Continued						CITY OF CORALVILLE		<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.
81	<b>Section E - CHARGES FOR FEES AND SERVICE - Continued</b>											81
82	Transit							0	400,756	A94	400,756	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	471,377	A80	471,377	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees	3,767						3,767		A89	3,767	90
91	Prisoner care							0		A89	0	91
92	Fire service charges	38,764						38,764		A89	38,764	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges	9,057						9,057		A44	9,057	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						3,175	3,175		A03	3,175	98
99	Library charges	1,838						1,838		A89	1,838	99
100	Park, recreation, and cultural charges	2,692,648					74,476	2,767,124		A61	2,767,124	100
101	Animal control charges							0		A89	0	101
102	Other charges - <i>Specify</i>	274,440	607					275,047			275,047	102
103								0			0	103
104	<b>TOTAL CHARGES FOR SERVICE</b>	<b>3,020,514</b>	<b>607</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>77,651</b>	<b>3,098,772</b>	<b>8,541,129</b>		<b>11,639,901</b>	104
105												105
106	<b>Section F - SPECIAL ASSESSMENTS</b>				32,189			32,189		U01	32,189	106
107	<b>Section G - MISCELLANEOUS</b>											107
108	Contributions	42,818				1,520,822	228,266	1,791,906		U99	1,791,906	108
109	Deposits and sales/fuel tax refunds	10,444	1,407					11,851	3,692	U99	15,543	109
110	Sale of property and merchandise	1,298,101						1,298,101	5,791,961	U11	7,090,062	110
111	Fines	220,085						220,085	2,500	U30	222,585	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - <i>Specify</i>	174,036						174,036			174,036	113
114	Insurance settlements and reimb.		14,529					14,529	22,283		36,812	114
115	Connection fees					70,386		70,386	2,895		73,281	115
116								0			0	116
117								0			0	117
118								0			0	118
119								0			0	119
120	<b>TOTAL MISCELLANEOUS</b>	<b>1,745,484</b>	<b>15,936</b>	<b>0</b>	<b>0</b>	<b>1,591,208</b>	<b>228,266</b>	<b>3,580,894</b>	<b>5,823,331</b>		<b>9,404,225</b>	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- Continued						CITY OF CORALVILLE						<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 cols. (g) and (h))	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)			
121	<b>TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)</b>	19,263,081	5,792,992	20,395,771	4,642,594	4,048,274	327,165	54,469,877	27,211,427		81,681,304	121		
122												122		
123	<b>Section H - OTHER FINANCING SOURCES</b>											123		
124	Proceeds of capital asset sales	67,323	10,973	3,535,000				3,613,296	455	NR	3,613,751	124		
125	Proceeds of long-term debt (Excluding TIF internal borrowing)			6,343,090	90,342,209			96,685,299	39,587,476	NR	136,272,775	125		
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126		
127	Regular transfers in and interfund loans	2,979,135	200,000		12,768,210	10,788,884		26,736,229	1,504,461		28,240,690	127		
128	Internal TIF loans and transfers in			20,024,943				20,024,943			20,024,943	128		
129								0			0	129		
130								0			0	130		
131	<b>TOTAL OTHER FINANCING SOURCES</b>	3,046,458	210,973	29,903,033	103,110,419	10,788,884	0	147,059,767	41,092,392		188,152,159	131		
132	<b>TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)</b>	22,309,539	6,003,965	50,298,804	107,753,013	14,837,158	327,165	201,529,644	68,303,819		269,833,463	132		
133												133		
134	<b>Beginning fund balance July 1, 2016</b>	9,166,829	2,082,807	1,761,695	2,743,911	541,454	826,077	17,122,773	19,350,349		36,473,122	134		
135												135		
136	<b>TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)</b>	31,476,368	8,086,772	52,060,499	110,496,924	15,378,612	1,153,242	218,652,417	87,654,168		306,306,585	136		
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Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017					CITY OF CORALVILLE					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.	
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)		
1	<b>Section A — PUBLIC SAFETY</b>											1	
2	Police department/Crime prevention — Current operation	4,188,480	30,362					4,218,842		E62	4,218,842	2	
3	Purchase of land and equipment	75,687						75,687		G62	75,687	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	22,078						22,078		E59	22,078	10	
11	Purchase of land and equipment							0		G59	0	11	
12	Construction							0		F59	0	12	
13	Fire department — Current operation	826,192						826,192		E24	826,192	13	
14	Purchase of land and equipment	345,163						345,163		G24	345,163	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	116,919						116,919		E32	116,919	24	
25	Purchase of land and equipment							0		G32	0	25	
26	Construction							0		F32	0	26	
27	Other public safety — Current operation	28,560						28,560		E89	28,560	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	<b>TOTAL PUBLIC SAFETY</b>	<b>5,603,079</b>	<b>30,362</b>					<b>5,633,441</b>			<b>5,633,441</b>	<b>40</b>	

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF CORALVILLE		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	<b>Section B — PUBLIC WORKS</b>											41
42	Roads, bridges, sidewalks — Current operation		1,062,702					1,062,702		E44	1,062,702	42
43	Purchase of land and equipment		29,475					29,475		G44	29,475	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		559,275					559,275		E44	559,275	48
49	Traffic control safety — Current operation		85,150					85,150		E44	85,150	49
50	Purchase of land and equipment		10,104					10,104		G44	10,104	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		105,712					105,712		E44	105,712	52
53	Purchase of land and equipment		165,028					165,028		G44	165,028	53
54	Highway engineering — Current operation		81,264					81,264		E44	81,264	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation		7,262					7,262		E81	7,262	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		6,354					6,354		E89	6,354	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	<b>TOTAL PUBLIC WORKS</b>	0	2,112,326				0	2,112,326			2,112,326	80



Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF CORALVILLE		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	<b>Section C — HEALTH AND SOCIAL SERVICES</b>											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	126,870						126,870		E79	126,870	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	<b>TOTAL HEALTH AND SOCIAL SERVICES</b>	126,870	0					126,870			126,870	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
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 CORALVILLE		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	<b>Section D — CULTURE AND RECREATION</b>											121
122	Library services — Current operation	1,932,113					49,291	1,981,404		E52	1,981,404	122
123	Purchase of land and equipment	52,461						52,461		G52	52,461	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation	18,481						18,481		E61	18,481	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	1,691,740						1,691,740		E61	1,691,740	127
128	Purchase of land and equipment	63,657						63,657		G61	63,657	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	5,842,390					2,435	5,844,825		E61	5,844,825	130
131	Purchase of land and equipment	103,286						103,286		G61	103,286	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	540,534					227,740	768,274		E61	768,274	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	<b>TOTAL CULTURE AND RECREATION</b>	<b>10,244,662</b>	<b>0</b>				<b>0</b>	<b>10,524,128</b>			<b>10,524,128</b>	<b>139</b>
140	<b>Section E — COMMUNITY AND ECONOMIC DEVELOPMENT</b>											140
141	Community beautification — Current operation	20						20		E89	20	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	248,901						248,901		E89	248,901	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	480,091						480,091		E29	480,091	148
149	Purchase of land and equipment	17,668						17,668		G29	17,668	149
150	Other community and economic development — Current operation		1,103,541	483,229				1,586,770		E89	1,586,770	150
151	Purchase of land and equipment			182,000				182,000		G89	182,000	151
152	Construction							0		F89	0	152
153	TIF Rebates			2,094,008				2,094,008		E89	2,094,008	153
154	<b>TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT</b>	<b>746,680</b>	<b>1,103,541</b>	<b>2,759,237</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,609,458</b>			<b>4,609,458</b>	<b>154</b>
155												155
156												156
157												157
158												158

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

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF CORALVILLE		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	<b>Section F -- GENERAL GOVERNMENT</b>											159
160	Mayor, council and city manager -- Current operation	391,519						391,519		E29	391,519	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration -- Current operation	850,109						850,109		E23	850,109	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	173,526						173,526		E25	173,526	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings -- Current operation							0		E31	0	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability -- Current operation							0		E89	0	171
172	Other general government -- Current operation	1,477,086						1,477,086		E89	1,477,086	172
173	Purchase of land and equipment	155,293						155,293		G89	155,293	173
174								0			0	174
175								0			0	175
176	<b>TOTAL GENERAL GOVERNMENT</b>	<b>3,047,533</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,047,533</b>			<b>3,047,533</b>	<b>176</b>
177	<b>Section G -- DEBT SERVICE</b>			34,299,128	78,077,040			112,376,168			112,376,168	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	<b>TOTAL DEBT SERVICE</b>	<b>0</b>	<b>0</b>	<b>34,299,128</b>	<b>78,077,040</b>	<b>0</b>	<b>0</b>	<b>112,376,168</b>			<b>112,376,168</b>	<b>182</b>
183	<b>Section H -- REGULAR CAPITAL PROJECTS -- Specify</b>										0	183
184	Various roads, bridges, buildings, etc.					22,543,841		22,543,841			22,543,841	184
185								0			0	185
186								0			0	186
187	<b>Subtotal Regular Capital Projects</b>	<b>0</b>	<b>0</b>			<b>22,543,841</b>	<b>0</b>	<b>22,543,841</b>			<b>22,543,841</b>	<b>187</b>
188	<b>-- TIF CAPITAL PROJECTS -- Specify</b>										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	<b>Subtotal TIF Capital Projects</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>			<b>0</b>	<b>192</b>
193	<b>TOTAL CAPITAL PROJECTS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>22,543,841</b>	<b>0</b>	<b>22,543,841</b>			<b>22,543,841</b>	<b>193</b>
194	<b>TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES</b>	<b>19,768,824</b>	<b>3,246,229</b>	<b>37,058,365</b>	<b>78,077,040</b>	<b>22,543,841</b>	<b>279,466</b>	<b>160,973,765</b>			<b>160,973,765</b>	<b>194</b>
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 CORALVILLE					<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	<b>Section I — BUSINESS TYPE ACTIVITIES</b>											197			
198	Water — Current operation							1,371,442	E91	1,371,442	198				
199	Purchase of land and equipment						634	634	G91	634	199				
200	Construction							0	F91	0	200				
201	Sewer and sewage disposal — Current operation							1,523,083	E80	1,523,083	201				
202	Purchase of land and equipment						1,479,541	1,479,541	G80	1,479,541	202				
203	Construction							0	F80	0	203				
204	Electric — Current operation							0	E92	0	204				
205	Purchase of land and equipment							0	G92	0	205				
206	Construction							0	F92	0	206				
207	Gas Utility — Current operation							0	E93	0	207				
208	Purchase of land and equipment							0	G93	0	208				
209	Construction							0	F93	0	209				
210	Parking — Current operation						1,192,278	1,192,278	E60	1,192,278	210				
211	Purchase of land and equipment						52,695	52,695	G60	52,695	211				
212	Construction							0	F60	0	212				
213	Airport — Current operation							0	E01	0	213				
214	Purchase of land and equipment							0	G01	0	214				
215	Construction							0	F01	0	215				
216	Landfill/Garbage — Current operation						891,078	891,078	E81	891,078	216				
217	Purchase of land and equipment						149	149	G81	149	217				
218	Construction							0	F81	0	218				
219	Hospital — Current operation							0	E36	0	219				
220	Purchase of land and equipment							0	G36	0	220				
221	Construction							0	F36	0	221				
222	Transit — Current operation						1,651,028	1,651,028	E94	1,651,028	222				
223	Purchase of land and equipment						27,551	27,551	G94	27,551	223				
224	Construction							0	F94	0	224				
225	Cable TV, telephone, Internet — Current operation							0	E03	0	225				
226	Purchase of land and equipment							0	G03	0	226				
227	Housing authority — Current operation							0	E50	0	227				
228	Purchase of land and equipment							0	G50	0	228				
229	Construction							0	F50	0	229				
230	Storm water — Current operation						329,753	329,753	E80	329,753	230				
231	Purchase of land and equipment						93,652	93,652	G80	93,652	231				
232	Construction							0	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 CORALVILLE		<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	<b>Section I -- BUSINESS TYPE ACTIVITIES -- Cont.</b>											237
238	Other business type -- Current operation								11,506,890	E89	11,506,890	238
239	Purchase of land and equipment								936,271	G89	936,271	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								45,245,611		45,245,611	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	<b>TOTAL BUSINESS TYPE ACTIVITIES</b>								66,301,656		66,301,656	251
252												252
253	<b>TOTAL EXPENDITURES (Sum of lines 194 and 251)</b>	19,768,824	3,246,229	37,058,365	78,077,040	22,543,841	279,466	160,973,765	66,301,656		227,275,421	253
254	<b>Section J -- OTHER FINANCING USES INCLUDING TRANSFERS OUT</b>									NE		254
255	Regular transfers out	1,891,176	2,343,108		22,375,778	72,500	17,717	26,700,279	1,540,411		28,240,690	255
256	Internal TIF loans/repayments and transfers out			13,492,513	6,532,430			20,024,943			20,024,943	256
257								0			0	257
258	<b>TOTAL OTHER FINANCING USES</b>	1,891,176	2,343,108	13,492,513	28,908,208	72,500	17,717	46,725,222	1,540,411		48,265,633	258
259	<b>TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)</b>	21,660,000	5,589,337	50,550,878	106,985,248	22,616,341	297,183	207,698,987	67,842,067		275,541,054	259
260												260
261	<b>Ending fund balance June 30, 2017:</b>											261
262	<b>Governmental:</b>											262
263	Nonspendable							0			0	263
264	Restricted		2,497,435	1,509,621	3,511,676		856,059	8,374,791			8,374,791	264
265	Committed	3,009,000						3,009,000			3,009,000	265
266	Assigned							0			0	266
267	Unassigned	6,807,368				-7,237,729		-430,361			-430,361	267
268	<b>Total Governmental</b>	9,816,368	2,497,435	1,509,621	3,511,676	-7,237,729	856,059	10,953,430			10,953,430	268
269	<b>Proprietary</b>								19,812,101		19,812,101	269
270	<b>Total ending fund balance June 30, 2017</b>	9,816,368	2,497,435	1,509,621	3,511,676	-7,237,729	856,059	10,953,430	19,812,101		30,765,531	270
271	<b>TOTAL REQUIREMENTS (Sum of lines 259 and 270)</b>	31,476,368	8,086,772	52,060,499	110,496,924	15,378,612	1,153,242	218,652,417	87,654,168		306,306,585	271
272												272

Part III		INTERGOVERNMENTAL EXPENDITURES		CITY OF CORALVILLE				
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.....	M25 \$	Highways.....	L44 \$					
Health.....	M32	All other.....	L89 \$					
Highways.....	M44							
Transit subsidies.....	M94 218,904							
Libraries.....	M52							
Police protection.....	M62							
Sewerage.....	M80							
Sanitation.....	M81 180,745							
All other.....	M89 \$ 1,946,714							
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.....		Amount - Omit cents						
		2009 \$	12,458,267					
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 \$ 2,239,681	29U \$ 445,986	39U \$ 900,000	49U \$	49U \$	49U \$ 1,785,667	49U \$	191 \$ 53,432
2. Sewer utility	19U 8,610,501	29U 843,425	39U 613,000	49U	49U	49U 8,840,926	49U	189 234,798
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 38,130,045	29U 6,500,000	39U 32,630,045	49U	49U 12,000,000	49U	49U	189 1,985,833
9. Other-Specify GO Ann Approp	19U 74,210,000	29U 48,650,000	39U 30,755,000	49U	49U	49U	49U 92,105,000	189 3,225,668
10. Storm Water Rev Bond	19U 1,156,000	29U	39U 58,000	49U	49U	49U 1,098,000	49U	189 20,230
11. Parking Rev Bond	19U 18,489,000	29U	39U 998,000	49U	49U	49U 17,491,000	49U	189 545,426
12. Hotel Rev Bond	19U 39,420,000	29U 36,570,000	39U 39,420,000	49U	49U	49U 36,570,000	49U	189 1,797,259
13. General Obligation	19U 94,899,874	29U 42,320,000	39U 38,667,874	49U 98,552,000	49U	49U	49U	189 3,752,977
14.	19U	29U	39U	49U	49U	49U	49U	189
<b>Total long-term debt</b>	<b>277,155,101</b>	<b>135,329,411</b>	<b>144,041,919</b>	<b>98,552,000</b>	<b>12,000,000</b>	<b>65,785,593</b>	<b>92,105,000</b>	<b>11,615,623</b>
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		\$	2,319,445,078	x .05 = \$	115,972,254			
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 \$ 5,021,297	W31 \$	W61	25,744,233	30,765,530			
REMARKS	V98							