

STATE OF IOWA

2018
FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2018

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

CITY OF CORALVILLE, IOWA

DUE: December 1, 2018

(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

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	14,348,736		14,348,736	14,555,830
Less: Uncollected property taxes-levy year	0		0	0
Net current property taxes	14,348,736		14,348,736	14,555,830
Delinquent property taxes	0		0	0
TIF revenues	20,684,550		20,684,550	20,825,555
Other city taxes	3,486,273	0	3,486,273	3,266,592
Licenses and permits	885,447	0	885,447	815,000
Use of money and property	1,923,945	210,473	2,134,418	2,000
Intergovernmental	9,065,086	4,396,338	13,461,424	4,508,052
Charges for fees and service	3,100,362	18,044,553	21,144,915	33,874,441
Special assessments	42,299	0	42,299	0
Miscellaneous	2,557,993	6,241,068	8,799,061	117,000
Other financing sources, including transfers in	96,190,466	5,620,645	101,811,111	65,797,973
Total revenues and other sources	152,285,157	34,513,077	186,798,234	143,762,443
Expenditures and Other Financing Uses				
Public safety	6,346,716	0	6,346,716	6,419,155
Public works	2,114,764	0	2,114,764	2,810,110
Health and social services	137,764	0	137,764	120,920
Culture and recreation	10,288,165	0	10,288,165	13,579,604
Community and economic development	5,949,070	0	5,949,070	202,075
General government	3,055,955	0	3,055,955	3,973,418
Debt service	19,268,706	0	19,268,706	25,600,000
Capital projects	44,451,478	0	44,451,478	34,400,000
Total governmental activities expenditures	91,612,618	0	91,612,618	87,105,282
Business type activities	0	27,520,235	27,520,235	30,597,676
Total ALL expenditures	91,612,618	27,520,235	119,132,853	117,702,958
Other financing uses, including transfers out	54,300,463	4,375,596	58,676,059	23,797,973
Total ALL expenditures/And other financing uses	145,913,081	31,895,831	177,808,912	141,500,931
Excess revenues and other sources over (Under) Expenditures/And other financing uses	6,372,076	2,617,246	8,989,322	2,261,512
Beginning fund balance July 1, 2017	10,953,430	19,812,101	30,765,531	41,143,369
Ending fund balance June 30, 2018	17,325,506	22,429,347	39,754,853	43,404,881

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, 2018	Amount - Omit cents	Indebtedness at June 30, 2018	Amount - Omit cents
General obligation debt	\$ 104,637,000	Other long-term debt	\$ 107,940,000
Revenue debt	\$ 66,300,140	Short-term debt	\$ 0
TIF Revenue debt	\$ 11,710,526	General obligation debt limit	\$ 120,794,157

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 checked="" type="checkbox"/> Date Published	<input type="checkbox"/> Date Posted
Printed name of city clerk	Telephone	Area Code	Number
Thorsten J. Johnson		319	248-1700
Signature of Mayor or other City official (Name and Title)	Date signed		
	11/28/2018		

PLEASE PUBLISH THIS PAGE ONLY

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2018						CITY OF CORALVILLE		SELECT ONLY ONE			
							<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	Indicate by entering an X in the appropriate box on this sheet ONLY			
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
1	Section A - TAXES											1
2	Taxes levied on property	8,776,206	2,080,827		3,491,703			14,348,736			14,348,736	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	8,776,206	2,080,827		3,491,703	0		14,348,736		T01	14,348,736	4
5	Delinquent property taxes							0		T01	0	5
6	Total property tax	8,776,206	2,080,827		3,491,703	0	0	14,348,736			14,348,736	6
7	TIF revenues			20,684,550				20,684,550		T01	20,684,550	7
	Other city taxes											
8	Utility tax replacement excise taxes	313,490			76,795			390,285		T15	390,285	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	291,671						291,671		T15	291,671	9
10	Parimutuel wager tax							0		C30	0	10
11	Gaming wager tax							0		C30	0	11
12	Mobile home tax	9,153			2,241			11,394		T19	11,394	12
13	Hotel/motel tax	2,792,923						2,792,923		T19	2,792,923	13
14	Other local option taxes							0		T09	0	14
15	TOTAL OTHER CITY TAXES	3,407,237	0		79,036	0	0	3,486,273	0		3,486,273	15
16	Section B - LICENSES AND PERMITS	885,447						885,447		T29	885,447	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	90,009		5,836	21,276	419	5,522	123,062	111,647	U20	234,709	18
19	Rents and royalties	237,459	1,473,592	23,485		30,625		1,765,161	98,826	U40	1,863,987	19
20	Other miscellaneous use of money and property	29,865		5,857				35,722		U20	35,722	20
21								0			0	21
22	TOTAL USE OF MONEY AND PROPERTY	357,333	1,473,592	35,178	21,276	31,044	5,522	1,923,945	210,473		2,134,418	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants	12,153	3,517			1,769,615	2	1,785,287	409,131	B89	2,194,418	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	12,153	3,517		0	1,769,615	2	1,785,287	409,131		2,194,418	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, 2018 -- 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)	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		2,552,680					2,552,680		C46	2,552,680	44			
45												45			
46												46			
47												47			
48	Other state grants and reimbursements											48			
49	State grants	2,500	24,576				1,027,212	1,733,486	1,254	2,789,028	3,886,775	C89	6,675,803	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	558,292	127,756	748,464	181,489					1,616,001		C89	1,616,001	54	
55	City share liquor	41,055								41,055				55	
56	Fire protection	18,579								18,579				56	
57	PILOT	0								0				57	
58	Other state grants and reimbursements	24,409								24,409				58	
59										0				59	
60	Total state	644,835	2,705,012	748,464	1,208,701	1,733,486	1,254	7,041,752	3,886,775				10,928,527	60	
61												61			
62	Local grants and reimbursements											62			
63	County contributions	119,662						5,250		124,912				124,912	63
64	Library service									0		D89	0	64	
65	Township contributions									0		D89	0	65	
66	Fire/EMT service	23,388								23,388		D89	23,388	66	
67	School districts	89,747								89,747	100,432	D89	190,179	67	
68										0			0	68	
69										0			0	69	
70	Total local grants and reimbursements	232,797	0	0	0	0	0	5,250	238,047	100,432			338,479	70	
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	889,785	2,708,529	748,464	1,208,701	3,503,101	6,506	9,065,086	4,396,338				13,461,424	71	
72	Section E - CHARGES FOR FEES AND SERVICE											72			
73	Water							0	2,564,334			A91	2,564,334	73	
74	Sewer							0	4,090,467			A80	4,090,467	74	
75	Electric							0				A92	0	75	
76	Gas							0				A93	0	76	
77	Parking							0	517,143			A60	517,143	77	
78	Airport							0				A01	0	78	
79	Landfill/garbage							0	1,073,149			A81	1,073,149	79	
80	Hospital							0				A36	0	80	

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2018 -- 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 (i)	GRAND TOTAL (Sum of cols. (g) and (h)) (j)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0	399,240	A94	399,240	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	649,309	A80	649,309	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees	4,285						4,285		A89	4,285	90
91	Prisoner care							0		A89	0	91
92	Fire service charges	46,021						46,021		A89	46,021	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges	5,016						5,016		A44	5,016	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						4,475	4,475		A03	4,475	98
99	Library charges	1,165						1,165		A89	1,165	99
100	Park, recreation, and cultural charges	2,745,886					85,141	2,831,027		A61	2,831,027	100
101	Animal control charges							0		A89	0	101
102	Other charges - <i>Specify</i>	208,373						208,373			208,373	102
103	Hotel Room Revenue							0	8,750,911		8,750,911	103
104	TOTAL CHARGES FOR SERVICE	3,010,746	0	0	0	0	89,616	3,100,362	18,044,553		21,144,915	104
105												105
106	Section F - SPECIAL ASSESSMENTS				42,299			42,299		U01	42,299	106
107	Section G - MISCELLANEOUS											107
108	Contributions	63,997				553,833	196,080	813,910	50,000	U99	863,910	108
109	Deposits and sales/fuel tax refunds	25,051	7,793					32,844	11,470	U99	44,314	109
110	Sale of property and merchandise	1,102,786						1,102,786	6,031,823	U11	7,134,609	110
111	Fines	234,037						234,037		U30	234,037	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - <i>Specify</i>	164,857						164,857	74,312		239,169	113
114	Insurance settlements and reimb.	12,591	6,026					18,617	65,732		84,349	114
115	Connection fees					190,942		190,942	7,731		198,673	115
116								0			0	116
117								0			0	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	1,603,319	13,819	0	0	744,775	196,080	2,557,993	6,241,068		8,799,061	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2018 -- 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 (i)	GRAND TOTAL (Sum of cols. (g) and (h)) (j)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	18,930,073	6,276,767	21,468,192	4,843,015	4,278,920	297,724	56,094,691	28,892,432		84,987,123	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales	330,156	7,662	6,716,492		9,997		7,064,307	64,841	NR	7,129,148	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)				31,973,357			31,973,357	4,032,547	NR	36,005,904	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans	3,269,466	22,081			32,620,616	15,000	35,927,163	1,523,257		37,450,420	127
128	Internal TIF loans and transfers in			2,420,122	14,329,116	4,476,399		21,225,636			21,225,636	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	3,599,622	29,743	9,136,614	46,302,473	37,107,012	15,000	96,190,466	5,620,645		101,811,111	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	22,529,695	6,306,510	30,604,806	51,145,490	41,385,932	312,724	152,285,157	34,513,077		186,798,234	132
133												133
134	Beginning fund balance July 1, 2017	9,816,368	2,497,435	1,509,621	3,511,676	-7,237,729	856,058	10,953,430	19,812,101		30,765,535	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	32,346,063	8,803,945	32,114,427	54,657,166	34,148,203	1,168,783	163,238,587	54,325,178		217,563,765	136
137												137
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2018						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	Section A — PUBLIC SAFETY											1	
2	Police department/Crime prevention	4,420,797	41,132					4,461,929		E62	4,461,929	2	
3	Jail							0		E04	0	3	
4	Emergency management							0		E89	0	4	
5	Flood control	16,251						16,251		E59	16,251	5	
6	Fire department	1,719,335					8,400	1,727,735		E24	1,727,735	6	
7	Ambulance							0		E32	0	7	
8	Building inspections							0		E66	0	8	
9	Miscellaneous protective services							0		E66	0	9	
10	Animal control	135,509						135,509		E32	135,509	10	
11	Other public safety	5,292						5,292		E89	5,292	11	
12								0			0	12	
13								0			0	13	
14	TOTAL PUBLIC SAFETY	6,297,184	41,132				8,400	6,346,716			6,346,716	14	
15	Section B — PUBLIC WORKS											15	
16	Roads, bridges, sidewalks		1,247,306					1,247,306		E44	1,247,306	16	
17	Parking meter and off-street							0		E60	0	17	
18	Street lighting		251,821					251,821		E44	251,821	18	
19	Traffic control safety		379,726					379,726		E44	379,726	19	
20	Snow removal		130,172					130,172		E44	130,172	20	
21	Highway engineering		81,556					81,556		E44	81,556	21	
22	Street cleaning		17,588					17,588		E81	17,588	22	
23	Airport (if not an enterprise)							0		E01	0	23	
24	Garbage (if not an enterprise)							0		E81	0	24	
25	Other public works		6,595					6,595		E89	6,595	25	
26	Public Works Administration							0			0	26	
27	Engineering Management Services							0			0	27	
28	TOTAL PUBLIC WORKS	0	2,114,764				0	2,114,764			2,114,764	28	
29	Section C — HEALTH AND SOCIAL SERVICES											29	
30	Welfare assistance							0		E79	0	30	
31	City hospital							0		E36	0	31	
32	Payments to private hospitals							0		E36	0	32	
33	Health regulation and inspections							0		E32	0	33	
34	Water, air, and mosquito control							0		E32	0	34	
35	Community mental health							0		E32	0	35	
36	Other health and social services	137,764						137,764		E79	137,764	36	
37								0			0	37	
38								0			0	38	
39	TOTAL HEALTH AND SOCIAL SERVICES	137,764	0				0	137,764			137,764	39	
40	Section D — CULTURE AND RECREATION											40	
41	Library services	1,988,264					25,424	2,013,688		E52	2,013,688	41	
42	Museum, band, theater	23,817						23,817		E61	23,817	42	
43	Parks	1,999,033						1,999,033		E61	1,999,033	43	
44	Recreation	5,589,264					2,030	5,591,294		E61	5,591,294	44	
45	Cemetery							0		E03	0	45	
46	Community center, zoo, marina, and auditorium							0		E61	0	46	
47	Other culture and recreation	557,379					102,954	660,333		E61	660,333	47	
48								0			0	48	
49								0			0	49	
50	TOTAL CULTURE AND RECREATION	10,157,757	0				130,408	10,288,165			10,288,165	50	

Part II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2018 -- Continue CITY OF CORALVILLE

GAAP 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.
51	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											51
52	Community beautification	869						869		E89	869	52
53	Economic development	230,701						230,701		E89	230,701	53
54	Housing and urban renewal							0		E50	0	54
55	Planning and zoning	491,876						491,876		E29	491,876	55
56	Other community and economic development		1,017,770	382,100				1,399,870		E89	1,399,870	56
57	TIF Rebates			1,990,983				1,990,983		E89	1,990,983	57
58	Purchase of land and equipment			1,834,771				1,834,771			1,834,771	58
59	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	723,446	1,017,770	4,207,854	0	0	0	5,949,070			5,949,070	59
60	Section F — GENERAL GOVERNMENT											60
61	Mayor, council and city manager	431,952						431,952		E29	431,952	61
62	Clerk, Treasurer, financial administration	806,621						806,621		E23	806,621	62
63	Elections							0		E89	0	63
64	Legal services and city attorney	150,267						150,267		E25	150,267	64
65	City hall and general buildings							0		E31	0	65
66	Tort liability							0		E89	0	66
67	Other general government	1,664,726					2,389	1,667,115		E89	1,667,115	67
68								0			0	68
69								0			0	69
70	TOTAL GENERAL GOVERNMENT	3,053,566	0	0	0	0	2,389	3,055,955			3,055,955	70
71	Section G — DEBT SERVICE				19,268,706			19,268,706			19,268,706	71
72								0			0	72
73								0			0	73
74	TOTAL DEBT SERVICE	0	0	0	19,268,706	0	0	19,268,706			19,268,706	74
75	Section H — REGULAR CAPITAL PROJECTS — Specify										0	75
76	Various roads, bridges, buildings, etc.					44,451,478		44,451,478			44,451,478	76
77								0			0	77
78	Subtotal Regular Capital Projects	0	0	0	0	44,451,478	0	44,451,478			44,451,478	78
79	— TIF CAPITAL PROJECTS — Specify										0	79
80								0			0	80
81								0			0	81
82	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	82
83	TOTAL CAPITAL PROJECTS	0	0	0	0	44,451,478	0	44,451,478			44,451,478	83
84	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURE	20,369,717	3,173,666	4,207,854	19,268,706	44,451,478	141,197	91,612,618			91,612,618	84
85	(Sum of lines 14, 28, 39, 50, 59, 70, 74, 83)											85
86												86

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, 2018 -- Continues CITY OF CORALVILLE							GAAP		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)	
87	Section I — BUSINESS TYPE ACTIVITIES											87
88	Water — Current operation								1,695,006	E91	1,695,006	88
89	Capital outlay									G91	0	89
90	Debt Service								1,132,503	F91	1,132,503	90
91	Sewer and sewage disposal — Current operation								1,460,383	E80	1,460,383	91
92	Capital outlay								69,496	G80	69,496	92
93	Debt Service								1,602,147	F80	1,602,147	93
94	Electric — Current operation									E92	0	94
95	Capital outlay									G92	0	95
96	Debt Service									F92	0	96
97	Gas Utility — Current operation									E93	0	97
98	Capital outlay									G93	0	98
99	Debt Service									F93	0	99
100	Parking — Current operation								1,234,182	E60	1,234,182	100
101	Capital outlay								243,619	G60	243,619	101
102	Debt Service								1,544,485	F60	1,544,485	102
103	Airport — Current operation									E01	0	103
104	Capital outlay									G01	0	104
105	Debt Service									F01	0	105
106	Landfill/Garbage — Current operation								845,427	E81	845,427	106
107	Capital outlay								7,534	G81	7,534	107
108	Debt Service									F81	0	108
109	Hospital — Current operation									E36	0	109
110	Capital outlay									G36	0	110
111	Debt Service									F36	0	111
112	Transit — Current operation								1,727,501	E94	1,727,501	112
113	Capital outlay								1,935,182	G94	1,935,182	113
114	Debt Service									F94	0	114
115	Cable TV, telephone, Internet — Current operation									E03	0	115
116	Capital outlay									G03	0	116
117	Housing authority — Current operation									E50	0	117
118	Capital outlay									G50	0	118
119	Debt Service									F50	0	119
120	Storm water — Current operation								269,834	E80	269,834	120
121	Capital outlay								3,268	G80	3,268	121
122	Debt Service								80,960	F80	80,960	122
123	Other business type — Current operation								11,567,575	E89	11,567,575	123
124	Capital outlay								683,206	G89	683,206	124
125	Debt Service								1,417,925	F89	1,417,925	125
126	Internal service funds — Specify											126
127											0	127
128											0	128
129	TOTAL BUSINESS TYPE ACTIVITIES								27,520,235		27,520,235	129

Part II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2018 -- Continues 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.
130	SUBTOTAL EXPENDITURES <i>(Sum of lines 84 and 129)</i>	20,369,717	3,173,666	4,207,854	19,268,706	44,451,478	141,197	91,612,618	27,520,235		119,132,853	130
131	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		131
132	Regular transfers out	2,108,684	2,993,702		27,899,938	72,500		33,074,824	4,375,596		37,450,420	132
133	Internal TIF loans/repayments and transfers out			21,225,639				21,225,639			21,225,639	133
134								0			0	134
135	TOTAL OTHER FINANCING USES	2,108,684	2,993,702	21,225,639	27,899,938	72,500	0	54,300,463	4,375,596		58,676,059	135
136	TOTAL EXPENDITURES AND OTHER FINANCING <i>(Sum of lines 130 and 135)</i>	22,478,401	6,167,368	25,433,493	47,168,644	44,523,978	141,197	145,913,081	31,895,831		177,808,912	136
137												137
138	Ending fund balance June 30, 2018:											138
139	Governmental:											139
140	Nonspendable							0			0	140
141	Restricted		2,636,577	6,680,934	7,488,522		1,027,586	17,833,619			17,833,619	141
142	Committed	3,444,660						3,444,660			3,444,660	142
143	Assigned							0			0	143
144	Unassigned	6,423,002				-10,375,775		-3,952,773			-3,952,773	144
145	Total Governmental	9,867,662	2,636,577	6,680,934	7,488,522	-10,375,775	1,027,586	17,325,506			17,325,506	145
146	Proprietary								22,429,347		22,429,347	146
147	Total ending fund balance June 30, 2018	9,867,662	2,636,577	6,680,934	7,488,522	-10,375,775	1,027,586	17,325,506	22,429,347		39,754,853	147
148	TOTAL REQUIREMENTS <i>(Sum of lines 136 and 147)</i>	32,346,063	8,803,945	32,114,427	54,657,166	34,148,203	1,168,783	163,238,587	54,325,178		217,563,765	148
149												149

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.....	M05	\$	Highways.....	L44 \$
Health.....	M32		All other.....	L89 \$
Highways.....	M44			
Transit subsidies.....	M94	280,648		
Libraries.....	M52			
Police protection.....	M62			
Sewerage.....	M80			
Sanitation.....	M81	181,631		
All other.....	M89	\$ 281,489		

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
		Z00 \$
		12,302,724

Part V	DEBT OUTSTANDING, ISSUED, AND RETIRED									
A. Long-term debt	Debt during the fiscal year		Debt Outstanding JUNE 30, 2018							Interest paid this year
Purpose	Debt outstanding JULY 1, 2017 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	(h)		
1. Water utility	19U \$ 1,785,667	29U \$ 3,877,473	39U \$ 1,050,000	49U \$	49U \$	49U \$ 4,613,140	49U \$	191 \$ 82,503		
2. Sewer utility	19U 8,840,926	29U 155,074	39U 1,382,000	49U	49U	49U 7,614,000	49U	189 218,647		
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 12,000,000	29U	39U 289,474	49U	49U 11,710,526	49U	49U	189 543,938		
Other-Specify	19U	29U	39U	49U	49U	49U	49U	189		
9. Ann Approp	19U 92,105,000	29U 17,690,000	39U 1,855,000	49U	49U	49U	49U 107,940,000	189 3,806,748		
10. General Obligation	19U 98,552,000	29U 14,032,000	39U 7,950,000	49U 104,637,000	49U	49U	49U	189 3,961,031		
11. Bond	19U 17,491,000	29U	39U 1,027,000	49U	49U	49U 16,464,000	49U	189 515,985		
12. Hotel Rev Bond	19U 36,570,000	29U	39U	49U	49U	49U 36,570,000	49U	189 1,412,925		
13. Stormwater Rev Bond	19U 1,098,000	29U	39U 59,000	49U	49U	49U 1,039,000	49U	189 20,588		
14. Section 108	19U	29U	39U	49U	49U	49U	49U	189		
Total long-term debt	268,442,593	35,754,547	13,612,474	104,637,000	11,710,526	66,300,140	107,940,000	10,562,365		

B. Short-term debt	Amount - Omit cents	
Outstanding as of JULY 1, 2017	61V \$	
Outstanding as of JUNE 30, 2018	64V \$	

Part VI	DEBT LIMITATION FOR GENERAL OBLIGATION BONDS		Amount - Omit cents	
Assessed Valuations by Levy Authority and County, AY2016/FY2018				
Actual valuation -- January 1, 2016				
	\$	2,415,883,145	x .05 = \$	120,794,157

Part VII	CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2018				
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	
	14,169,456			25,585,397	39,754,853
REMARKS	V98				