

**STATE OF IOWA**  
**2018**  
**FINANCIAL REPORT**  
**FISCAL YEAR ENDED**  
**JUNE 30, 2018**

**16201600800000**  
**West Branch City**  
**PO Box 218**  
**West Branch, IA 52358-0218**

West Branch  
**CITY OF West Branch, 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  
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	1,631,622		1,631,622	1,635,553
Less: Uncollected property taxes-levy year	0		0	0
<b>Net current property taxes</b>	<b>1,631,622</b>		<b>1,631,622</b>	<b>1,635,553</b>
Delinquent property taxes	0		0	0
TIF revenues	249,972		249,972	250,000
Other city taxes	246,156	0	246,156	196,308
Licenses and permits	34,538	0	34,538	41,897
Use of money and property	40,266	23,398	63,664	4,150
Intergovernmental	653,336	20,000	673,336	1,070,407
Charges for fees and service	122,607	973,302	1,095,909	1,082,074
Special assessments	0	0	0	0
Miscellaneous	122,263	49,856	172,119	40,910
Other financing sources, including transfers in	5,700,401	8,501	5,708,902	5,070,308
<b>Total revenues and other sources</b>	<b>8,801,161</b>	<b>1,075,057</b>	<b>9,876,218</b>	<b>9,391,607</b>
<b>Expenditures and Other Financing Uses</b>				
Public safety	1,294,638	0	1,294,638	1,322,284
Public works	395,374	0	395,374	479,776
Health and social services	0	0	0	0
Culture and recreation	643,394	0	643,394	676,552
Community and economic development	52,657	0	52,657	132,770
General government	200,911	0	200,911	208,457
Debt service	681,872	0	681,872	688,908
Capital projects	1,629,485	0	1,629,485	4,541,269
<b>Total governmental activities expenditures</b>	<b>4,898,331</b>	<b>0</b>	<b>4,898,331</b>	<b>8,050,016</b>
Business type activities	0	794,964	794,964	968,447
<b>Total ALL expenditures</b>	<b>4,898,331</b>	<b>794,964</b>	<b>5,693,295</b>	<b>9,018,463</b>
Other financing uses, including transfers out	1,085,330	381,045	1,466,375	827,781
<b>Total ALL expenditures/And other financing uses</b>	<b>5,983,661</b>	<b>1,176,009</b>	<b>7,159,670</b>	<b>9,846,244</b>
<b>Excess revenues and other sources over (Under) Expenditures/And other financing uses</b>	<b>2,817,500</b>	<b>-100,952</b>	<b>2,716,548</b>	<b>-454,637</b>
Beginning fund balance July 1, 2017	2,201,661	396,502	2,598,163	2,598,163
Ending fund balance June 30, 2018	5,019,161	295,550	5,314,711	2,143,526

**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	\$ 8,366,673	Other long-term debt	\$ 0
Revenue debt	\$ 444,000	Short-term debt	\$ 236
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 10,114,578

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

**PLEASE PUBLISH THIS PAGE ONLY**

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FISCAL YEAR ENDED  
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PO Box 218  
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CITY OF West Branch, IOWA

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<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, 2018				
General obligation debt	\$8,366,673	Other long-term debt		\$0
Revenue debt	\$444,000	Short-term debt		\$236
TIF Revenue debt	\$0	General Obligation Debt Limit		\$10,114,578

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2018					CITY OF West Branch					SELECT ONLY ONE <input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.	
1	<b>Section A - TAXES</b>											1	
2	<b>Taxes levied on property</b>	1,114,084	267,222		250,316			1,631,622			1,631,622	2	
3	Less: Uncollected property taxes - Levy year							0			0	3	
4	Net current property taxes	1,114,084	267,222		250,316	0		1,631,622		T01	1,631,622	4	
5	Delinquent property taxes							0		T01	0	5	
6	<b>Total property tax</b>	1,114,084	267,222		250,316	0	0	1,631,622			1,631,622	6	
7	<b>TIF revenues</b>			249,972				249,972		T01	249,972	7	
8	<b>Other city taxes</b>												
8	Utility tax replacement excise taxes	11,129	2,675		2,341			16,145		T15	16,145	8	
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	24,378			1,788			26,166		T15	26,166	9	
10	Parimutuel wager tax							0		C30	0	10	
11	Gaming wager tax							0		C30	0	11	
12	Mobile home tax	8,536	2,043					10,579		T19	10,579	12	
13	Hotel/motel tax							0		T19	0	13	
14	Other local option taxes		193,266					193,266		T09	193,266	14	
15	<b>TOTAL OTHER CITY TAXES</b>	44,043	197,984		4,129	0	0	246,156	0		246,156	15	
16	<b>Section B - LICENSES AND PERMITS</b>	34,538						34,538		T29	34,538	16	
17	<b>Section C - USE OF MONEY AND PROPERTY</b>											17	
18	Interest	28,314	160	14,179	-6,129		2,417	38,941	23,398	U20	62,339	18	
19	Rents and royalties	1,325						1,325		U40	1,325	19	
20	Other miscellaneous use of money and property							0		U20	0	20	
21								0			0	21	
22	<b>TOTAL USE OF MONEY AND PROPERTY</b>	29,639	160	14,179	-6,129	0	2,417	40,266	23,398		63,664	22	
23												23	
24	<b>Section D - INTERGOVERNMENTAL</b>											24	
25												25	
26	<b>Federal grants and reimbursements</b>											26	
27	Federal grants							0		B89	0	27	
28	Community development block grants							0		B50	0	28	
29	Housing and urban development							0		B50	0	29	
30	Public assistance grants							0		B79	0	30	
31	Payment in lieu of taxes							0		B30	0	31	
32	Storm water utility reimbursement							0	20,000		20,000	32	
33	<b>Total Federal grants and reimbursements</b>	0	0		0	0	0	0	20,000		20,000	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 West Branch						<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		296,264					296,264		C46	296,264	44				
45												45				
46												46				
47												47				
48	<b>Other state grants and reimbursements</b>											48				
49	State grants	150				73,800		73,950		C89	73,950	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	62,091	14,925		13,061			90,077		C89	90,077	54				
55	Library funding	3,226						3,226			3,226	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	<b>Total state</b>	<b>65,467</b>	<b>311,189</b>	<b>0</b>	<b>13,061</b>	<b>73,800</b>	<b>0</b>	<b>463,517</b>	<b>0</b>		<b>463,517</b>	60				
61												61				
62	<b>Local grants and reimbursements</b>											62				
63	County contributions							0			0	63				
64	Library service	19,219						19,219		D89	19,219	64				
65	Township contributions	169,085						169,085		D89	169,085	65				
66	Fire/EMT service							0		D89	0	66				
67	Community foundation grant	1,515						1,515		D89	1,515	67				
68								0			0	68				
69								0			0	69				
70	<b>Total local grants and reimbursements</b>	<b>189,819</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>189,819</b>	<b>0</b>		<b>189,819</b>	70				
71	<b>TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)</b>	<b>255,286</b>	<b>311,189</b>	<b>0</b>	<b>13,061</b>	<b>73,800</b>	<b>0</b>	<b>653,336</b>	<b>20,000</b>		<b>673,336</b>	71				
72	<b>Section E - CHARGES FOR FEES AND SERVICE</b>											72				
73	Water							0	524,912	A91	524,912	73				
74	Sewer							0	393,777	A8Ø	393,777	74				
75	Electric							0		A92	0	75				
76	Gas							0		A93	0	76				
77	Parking							0		A6Ø	0	77				
78	Airport							0		AØ1	0	78				
79	Landfill/garbage	45,780						45,780		A81	45,780	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2018 -- Continued						CITY OF West Branch				<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)			
81	<b>Section E - CHARGES FOR FEES AND SERVICE - Continued</b>											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	54,613	A80	54,613	87		
88	Other:											88		
89	Nursing home							0		A89	0	89		
90	Police service fees	8,818						8,818		A89	8,818	90		
91	Prisoner care							0		A89	0	91		
92	Fire service charges	450						450		A89	450	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	7,175						7,175		A03	7,175	98		
99	Library charges							0		A89	0	99		
100	Park, recreation, and cultural charges	24,464						24,464		A61	24,464	100		
101	Animal control charges							0		A89	0	101		
102	Other charges - <i>Specify</i>							0			0	102		
103	Subdivision & Sidewalk repair charges	22,328	13,592					35,920			35,920	103		
104	<b>TOTAL CHARGES FOR SERVICE</b>	<b>109,015</b>	<b>13,592</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>122,607</b>	<b>973,302</b>		<b>1,095,909</b>	104		
105												105		
106	<b>Section F - SPECIAL ASSESSMENTS</b>							0		U01	0	106		
107	<b>Section G - MISCELLANEOUS</b>											107		
108	Contributions	28,243				25,000		53,243		U99	53,243	108		
109	Deposits and sales/fuel tax refunds							0		U99	0	109		
110	Sale of property and merchandise	2,858					1,140	3,998		U11	3,998	110		
111	Fines	1,613						1,613		U30	1,613	111		
112	Internal service charges							0		NR	0	112		
113	Other miscellaneous - <i>Specify</i>							0			0	113		
114	REIMBURSEMENTS	1,062	120			7,107		8,289	38,347		46,636	114		
115	GARBAGE STICKERS	1,561						1,561			1,561	115		
116	MISCELLANEOUS	53,581	-22					53,559	-130		53,429	116		
117	METERS							0	11,639		11,639	117		
118								0			0	118		
119								0			0	119		
120	<b>TOTAL MISCELLANEOUS</b>	<b>88,918</b>	<b>98</b>	<b>0</b>	<b>0</b>	<b>32,107</b>	<b>1,140</b>	<b>122,263</b>	<b>49,856</b>		<b>172,119</b>	120		

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2018 -- Continued						CITY OF West Branch		<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.
121	<b>TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)</b>	1,675,523	790,245	264,151	261,377	105,907	3,557	3,100,760	1,066,556		4,167,316	121
122												122
123	<b>Section H - OTHER FINANCING SOURCES</b>											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)					4,242,527		4,242,527		NR	4,242,527	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans	215,049	182,104		363,016	498,424		1,258,593	8,501		1,267,094	127
128	Internal TIF loans and transfers in	87,303			111,978			199,281			199,281	128
129								0			0	129
130								0			0	130
131	<b>TOTAL OTHER FINANCING SOURCES</b>	302,352	182,104	0	474,994	4,740,951	0	5,700,401	8,501		5,708,902	131
132	<b>TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)</b>	1,977,875	972,349	264,151	736,371	4,846,858	3,557	8,801,161	1,075,057		9,876,218	132
133												133
134	<b>Beginning fund balance July 1, 2017</b>	1,078,467	314,948	53,825	1,084	590,418	162,919	2,201,661	396,502		2,598,163	134
135												135
136	<b>TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)</b>	3,056,342	1,287,297	317,976	737,455	5,437,276	166,476	11,002,822	1,471,559		12,474,381	136
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Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2018					CITY OF West Branch		<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	386,394	93,618					480,012		E62	480,012	2
3	Jail							0		E04	0	3
4	Emergency management							0		E89	0	4
5	Flood control							0		E59	0	5
6	Fire department	797,791	2,701					800,492		E24	800,492	6
7	Ambulance							0		E32	0	7
8	Building inspections	10,010	1,660					11,670		E66	11,670	8
9	Miscellaneous protective services							0		E66	0	9
10	Animal control	2,464						2,464		E32	2,464	10
11	Other public safety							0		E89	0	11
12								0			0	12
13								0			0	13
14	<b>TOTAL PUBLIC SAFETY</b>	<b>1,196,659</b>	<b>97,979</b>					<b>1,294,638</b>			<b>1,294,638</b>	<b>14</b>
15	<b>Section B — PUBLIC WORKS</b>											15
16	Roads, bridges, sidewalks	24,332	269,767					294,099		E44	294,099	16
17	Parking meter and off-street							0		E60	0	17
18	Street lighting	31,109						31,109		E44	31,109	18
19	Traffic control safety							0		E44	0	19
20	Snow removal		7,510					7,510		E44	7,510	20
21	Highway engineering							0		E44	0	21
22	Street cleaning							0		E81	0	22
23	Airport (if not an enterprise)							0		E01	0	23
24	Garbage (if not an enterprise)	62,656						62,656		E81	62,656	24
25	Other public works							0		E89	0	25
26	Public Works Administration							0			0	26
27	Engineering Management Services							0			0	27
28	<b>TOTAL PUBLIC WORKS</b>	<b>118,097</b>	<b>277,277</b>					<b>395,374</b>			<b>395,374</b>	<b>28</b>
29	<b>Section C — HEALTH AND SOCIAL SERVICES</b>											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							0		E79	0	36
37								0			0	37
38								0			0	38
39	<b>TOTAL HEALTH AND SOCIAL SERVICES</b>	<b>0</b>	<b>0</b>					<b>0</b>			<b>0</b>	<b>39</b>
40	<b>Section D — CULTURE AND RECREATION</b>											40
41	Library services	215,518	38,191					253,709		E52	253,709	41
42	Museum, band, theater							0		E61	0	42
43	Parks	102,386	17,815					120,201		E61	120,201	43
44	Recreation							0		E61	0	44
45	Cemetery	121,365	22,630					143,995		E03	143,995	45
46	Community center, zoo, marina, and auditorium	13,547						13,547		E61	13,547	46
47	Other culture and recreation	106,511	5,431					111,942		E61	111,942	47
48								0			0	48
49								0			0	49
50	<b>TOTAL CULTURE AND RECREATION</b>	<b>559,327</b>	<b>84,067</b>					<b>643,394</b>			<b>643,394</b>	<b>50</b>

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2018 -- Continued					CITY OF West Branch		<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)		
51	<b>Section E — COMMUNITY AND ECONOMIC DEVELOPMENT</b>											51	
52	Community beautification							0			E89	0	52
53	Economic development	42,963						42,963			E89	42,963	53
54	Housing and urban renewal							0			E50	0	54
55	Planning and zoning	9,694						9,694			E29	9,694	55
56	Other community and economic development							0			E89	0	56
57	TIF Rebates							0			E89	0	57
58								0				0	58
59	<b>TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT</b>	<b>52,657</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>52,657</b>				<b>52,657</b>	<b>59</b>
60	<b>Section F — GENERAL GOVERNMENT</b>												60
61	Mayor, council and city manager	16,406	1,321					17,727			E29	17,727	61
62	Clerk, Treasurer, financial administration	137,818	14,985					152,803			E23	152,803	62
63	Elections							0			E89	0	63
64	Legal services and city attorney	30,381						30,381			E25	30,381	64
65	City hall and general buildings							0			E31	0	65
66	Tort liability							0			E89	0	66
67	Other general government							0			E89	0	67
68								0				0	68
69								0				0	69
70	<b>TOTAL GENERAL GOVERNMENT</b>	<b>184,605</b>	<b>16,306</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>200,911</b>				<b>200,911</b>	<b>70</b>
71	<b>Section G — DEBT SERVICE</b>				681,872			681,872				681,872	71
72								0				0	72
73								0				0	73
74	<b>TOTAL DEBT SERVICE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>681,872</b>	<b>0</b>	<b>0</b>	<b>681,872</b>				<b>681,872</b>	<b>74</b>
75	<b>Section H — REGULAR CAPITAL PROJECTS — Specify</b>											0	75
76	Reap grt pro, 4th St Imp, Park Imp PV, Ph I Park Imp					813,195		813,195				813,195	76
77	Coll St Br, Dtn Red, Mn St Si4, N 1st Imp, Mn St Wtr					816,290		816,290				816,290	77
78	<b>Subtotal Regular Capital Projects</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>1,629,485</b>	<b>0</b>	<b>1,629,485</b>				<b>1,629,485</b>	<b>78</b>
79	<b>— TIF CAPITAL PROJECTS — Specify</b>											0	79
80								0				0	80
81								0				0	81
82	<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>82</b>
83	<b>TOTAL CAPITAL PROJECTS</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>1,629,485</b>	<b>0</b>	<b>1,629,485</b>				<b>1,629,485</b>	<b>83</b>
84	<b>TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES</b>	<b>2,111,345</b>	<b>475,629</b>	<b>0</b>	<b>681,872</b>	<b>1,629,485</b>	<b>0</b>	<b>4,898,331</b>				<b>4,898,331</b>	<b>84</b>
85	<b>(Sum of lines 14, 28, 39, 50, 59, 70, 74, 83)</b>												<b>85</b>
86													<b>86</b>

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 -- Continued					CITY OF West Branch		<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 Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
87	<b>Section I — BUSINESS TYPE ACTIVITIES</b>											87
88	Water — Current operation							414,204	E91		414,204	88
89	Capital outlay								G91	0	0	89
90	Debt Service							58,365	F91	58,365	58,365	90
91	Sewer and sewage disposal — Current operation							288,636	E80	288,636	288,636	91
92	Capital outlay								G80	0	0	92
93	Debt Service								F80	0	0	93
94	Electric — Current operation								E92	0	0	94
95	Capital outlay								G92	0	0	95
96	Debt Service								F92	0	0	96
97	Gas Utility — Current operation								E93	0	0	97
98	Capital outlay								G93	0	0	98
99	Debt Service								F93	0	0	99
100	Parking — Current operation								E60	0	0	100
101	Capital outlay								G60	0	0	101
102	Debt Service								F60	0	0	102
103	Airport — Current operation								E01	0	0	103
104	Capital outlay								G01	0	0	104
105	Debt Service								F01	0	0	105
106	Landfill/Garbage — Current operation								E81	0	0	106
107	Capital outlay								G81	0	0	107
108	Debt Service								F81	0	0	108
109	Hospital — Current operation								E36	0	0	109
110	Capital outlay								G36	0	0	110
111	Debt Service								F36	0	0	111
112	Transit — Current operation								E94	0	0	112
113	Capital outlay								G94	0	0	113
114	Debt Service								F94	0	0	114
115	Cable TV, telephone, Internet — Current operation								E03	0	0	115
116	Capital outlay								G03	0	0	116
117	Housing authority — Current operation								E50	0	0	117
118	Capital outlay								G50	0	0	118
119	Debt Service								F50	0	0	119
120	Storm water — Current operation							33,759	E80	33,759	33,759	120
121	Capital outlay								G80	0	0	121
122	Debt Service								F80	0	0	122
123	Other business type — Current operation								E89	0	0	123
124	Capital outlay								G89	0	0	124
125	Debt Service								F89	0	0	125
126	Internal service funds — <i>Specify</i>											126
127											0	127
128											0	128
129	<b>TOTAL BUSINESS TYPE ACTIVITIES</b>							794,964			794,964	129

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2018 -- Continued					CITY OF West Branch		<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)	
130	<b>SUBTOTAL EXPENDITURES (Sum of lines 84 and 129)</b>	2,111,345	475,629	0	681,872	1,629,485	0	4,898,331	794,964		5,693,295	130
131	<b>Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT</b>									NE		131
132	Regular transfers out	212,104	335,444			338,501		886,049	381,045		1,267,094	132
133	Internal TIF loans/repayments and transfers out			199,281				199,281			199,281	133
134								0			0	134
135	<b>TOTAL OTHER FINANCING USES</b>	212,104	335,444	199,281	0	338,501	0	1,085,330	381,045		1,466,375	135
136	<b>TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 130 and 135)</b>	2,323,449	811,073	199,281	681,872	1,967,986	0	5,983,661	1,176,009		7,159,670	136
137												137
138	<b>Ending fund balance June 30, 2018:</b>											138
139	<b>Governmental:</b>											139
140	<b>Nonspendable</b>						166,476	166,476			166,476	140
141	<b>Restricted</b>	174,168	476,224	118,695	55,583	3,469,290		4,293,960			4,293,960	141
142	<b>Committed</b>	62,721						62,721			62,721	142
143	<b>Assigned</b>							0			0	143
144	<b>Unassigned</b>	496,004						496,004			496,004	144
145	<b>Total Governmental</b>	732,893	476,224	118,695	55,583	3,469,290	166,476	5,019,161			5,019,161	145
146	<b>Proprietary</b>								295,550		295,550	146
147	<b>Total ending fund balance June 30, 2018</b>	732,893	476,224	118,695	55,583	3,469,290	166,476	5,019,161	295,550		5,314,711	147
148	<b>TOTAL REQUIREMENTS (Sum of lines 136 and 147)</b>	3,056,342	1,287,297	317,976	737,455	5,437,276	166,476	11,002,822	1,471,559		12,474,381	148
149												149

<b>Part III</b>	<b>INTERGOVERNMENTAL EXPENDITURES</b> <span style="float:right">CITY OF West Branch</span>									
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>										
Purpose		Amount paid to other local governments				Purpose		Amount paid to State		
Correction.....		M95 \$				Highways.....		L44 \$		
Health.....		M32				All other.....		L89 \$		
Highways.....		M44								
Transit subsidies.....		M94								
Libraries.....		M52								
Police protection.....		M62								
Sewerage.....		M80								
Sanitation.....		M81								
All other.....		M89 \$								
<b>Part IV</b>	<b>SALARIES AND WAGES</b>									
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
										2008 \$ 1,006,599
<b>Part V</b>	<b>DEBT OUTSTANDING, ISSUED, AND RETIRED</b>									
<b>A. Long-term debt</b>										
Purpose	Debt outstanding JULY 1, 2017 (a)	Debt during the fiscal year				Debt Outstanding JUNE 30, 2018				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)			
1. Water utility	19U \$ 492,000	29U \$	39U \$ 48,000	49U \$	49U \$	49U \$ 444,000	49U \$	49U \$	191 \$ 10,365	
2. Sewer utility	19U	29U	39U	49U	49U	49U	49U	49U	189	
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	49U	189	
9. Other-Specify Notes Payable	19U 495,000	29U	39U	49U 495,000	49U	49U	49U	49U	189 16,088	
10. GO REFUND & SEWER PROJ 2013	19U 2,000,000	29U	39U 165,000	49U 1,835,000	49U	49U	49U	49U	189 36,940	
11. PARKLAND GO SERIES 2015	19U 90,757	29U	39U 39,084	49U 51,673	49U	49U	49U	49U	189 2,723	
12. GO SERIES 2015 A & B	19U 715,000	29U	39U 85,000	49U 630,000	49U	49U	49U	49U	189 14,420	
13. GO SERIES 2016 A & B	19U 1,400,000	29U	39U 85,000	49U 1,315,000	49U	49U	49U	49U	189 24,093	
14. GO SERIES 2017	19U	29U 4,200,000	39U 180,000	49U 4,040,000	49U	49U	49U	49U	189 51,075	
<b>Total long-term debt</b>	<b>5,192,757</b>	<b>4,200,000</b>	<b>582,084</b>	<b>8,366,673</b>	<b>0</b>	<b>444,000</b>	<b>0</b>		<b>155,704</b>	
<b>B. Short-term debt</b>										
Outstanding as of JULY 1, 2017					61V \$	Amount - Omit cents				
					64V \$	2,430				
Outstanding as of JUNE 30, 2018					61V \$	236				
					64V \$					
<b>Part VI</b>	<b>DEBT LIMITATION FOR GENERAL OBLIGATION BONDS</b>									
Assessed Valuations by Levy Authority and County, AY2016/FY2018 Actual valuation -- January 1, 2016										
					\$	<b>202,291,560</b>	<b>x .05 = \$</b>	<b>10,114,578</b>		
<b>Part VII</b>	<b>CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2018</b>									
Type of asset	Amount - Omit cents									
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	<b>Total (e)</b>					
<b>Cash and investments</b> - 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 \$ 164,419	W31 \$ 3,384,218		W61 1,766,074	<b>5,314,711</b>					
REMARKS	V98									