

STATE OF IOWA
2018
FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2018
ROCK RAPIDS
CITY OF ROCK RAPIDS, IOWA
DUE: December 1, 2018

16206000800000
City of Rock Rapids
310 S 3rd Avenue
Rock Rapids IA 51246

(Please correct any error in name, address, and ZIP Code)

WHEN COMPLETED, PLEASE RETURN TO
Mary Mosiman, CPA
Office of Auditor of State
Lucas State Office Building
321 E. 12th Street, 2nd Floor
Des Moines, IA 50319

NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.

ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	1,359,375		1,359,375	1,416,473
Less: Uncollected property taxes-levy year	0		0	0
Net current property taxes	1,359,375		1,359,375	1,416,473
Delinquent property taxes	0		0	
TIF revenues	187,289		187,289	244,826
Other city taxes	264,221	0	264,221	280,039
Licenses and permits	18,091	0	18,091	9,000
Use of money and property	63,949	140,347	204,296	58,880
Intergovernmental	1,172,320	85,334	1,257,654	2,147,128
Charges for fees and service	349,787	4,750,275	5,100,062	5,342,967
Special assessments	18,298	0	18,298	18,000
Miscellaneous	253,965	184,541	438,506	538,179
Other financing sources, including transfers in	529,852	1,287,304	1,817,156	401,805
Total revenues and other sources	4,217,147	6,447,801	10,664,948	10,457,297
Expenditures and Other Financing Uses				
Public safety	389,181	0	389,181	501,776
Public works	622,186	0	622,186	1,172,572
Health and social services	11,365	0	11,365	21,000
Culture and recreation	588,046	0	588,046	950,346
Community and economic development	426,175	0	426,175	1,122,394
General government	238,932	0	238,932	261,189
Debt service	550,630	0	550,630	566,111
Capital projects	783,517	0	783,517	2,754,463
Total governmental activities expenditures	3,610,032	0	3,610,032	7,349,851
Business type activities	0	4,931,329	4,931,329	5,615,740
Total ALL expenditures	3,610,032	4,931,329	8,541,361	12,965,591
Other financing uses, including transfers out	529,852	1,281,698	1,811,550	401,805
Total ALL expenditures/And other financing uses	4,139,884	6,213,027	10,352,911	13,367,396
Excess revenues and other sources over (Under) Expenditures/And other financing uses	77,263	234,774	312,037	-2,910,099
Beginning fund balance July 1, 2017	4,778,881	4,063,222	8,842,103	6,972,663
Ending fund balance June 30, 2018	4,856,144	4,297,996	9,154,140	4,062,564

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	\$ 3,980,000	Other long-term debt	\$ 513,220
Revenue debt	\$ 0	Short-term debt	\$ 0
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 6,951,147

CERTIFICATION			
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF			
Signature of city clerk		Date Published/Posted	Mark (x) one
		11/28/2018	<input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk	Telephone	Area Code	Number
Jordan Kordahl	→	712	472-2553
Signature of Mayor or other City official (Name and Title)		Date signed	
		11/20/2018	

PLEASE PUBLISH THIS PAGE ONLY

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2018					CITY OF ROCK RAPIDS					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.	
1	Section A - TAXES											1	
2	Taxes levied on property	661,866	207,096		490,413			1,359,375			1,359,375	2	
3	Less: Uncollected property taxes - Levy year							0			0	3	
4	Net current property taxes	661,866	207,096		490,413	0		1,359,375		T01	1,359,375	4	
5	Delinquent property taxes							0		T01	0	5	
6	Total property tax	661,866	207,096		490,413	0	0	1,359,375			1,359,375	6	
7	TIF revenues			187,289				187,289		T01	187,289	7	
8	Other city taxes												
8	Utility tax replacement excise taxes	20	6		14			40		T15	40	8	
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9	
10	Parimutuel wager tax							0		C30	0	10	
11	Gaming wager tax							0		C30	0	11	
12	Mobile home tax	1,235	385		686			2,306		T19	2,306	12	
13	Hotel/motel tax							0		T19	0	13	
14	Other local option taxes		261,875					261,875		T09	261,875	14	
15	TOTAL OTHER CITY TAXES	1,255	262,266		700	0	0	264,221	0		264,221	15	
16	Section B - LICENSES AND PERMITS	18,091	0					18,091		T29	18,091	16	
17	Section C - USE OF MONEY AND PROPERTY											17	
18	Interest	17,479	7,010		2,516	9,754		36,759	129,009	U20	165,768	18	
19	Rents and royalties	25,090	2,100					27,190	7,720	U40	34,910	19	
20	Other miscellaneous use of money and property							0	3,618	U20	3,618	20	
21								0			0	21	
22	TOTAL USE OF MONEY AND PROPERTY	42,569	9,110	0	2,516	9,754	0	63,949	140,347		204,296	22	
23												23	
24	Section D - INTERGOVERNMENTAL											24	
25												25	
26	Federal grants and reimbursements											26	
27	Federal grants					263,103		263,103	10,000	B89	273,103	27	
28	Community development block grants							0		B50	0	28	
29	Housing and urban development							0		B50	0	29	
30	Public assistance grants		13,622			217,500		231,122		B79	231,122	30	
31	Payment in lieu of taxes							0		B30	0	31	
32								0			0	32	
33	Total Federal grants and reimbursements	0	13,622		0	480,603	0	494,225	10,000		504,225	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, 2018 -- Continued					CITY OF ROCK RAPIDS					<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	Section D - INTERGOVERNMENTAL - Continued											41			
42												42			
43	State shared revenues											43			
44	Road use taxes		325,228					325,228		C46	325,228	44			
45												45			
46												46			
47												47			
48	Other state grants and reimbursements											48			
49	State grants	1,504				33,354		34,858		C89	34,858	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	53,142	16,827	21,315	40,996			132,280		C89	132,280	54			
55								0			0	55			
56								0			0	56			
57								0			0	57			
58								0			0	58			
59								0			0	59			
60	Total state	54,646	342,055	21,315	40,996	33,354	0	492,366	0		492,366	60			
61												61			
62	Local grants and reimbursements											62			
63	County contributions	20,736						20,736			20,736	63			
64	Library service							0		D89	0	64			
65	Township contributions	61,951						61,951		D89	61,951	65			
66	Fire/EMT service							0		D89	0	66			
67	Municipal Utilities	89,893						89,893		D89	89,893	67			
68	Municipal Housing	13,149						13,149			13,149	68			
69	City of Rock Rapids/LCRF pass thru							0	75,334		75,334	69			
70	Total local grants and reimbursements	185,729	0	0	0	0	0	185,729	75,334		261,063	70			
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	240,375	355,677	21,315	40,996	513,957	0	1,172,320	85,334		1,257,654	71			
72	Section E - CHARGES FOR FEES AND SERVICE											72			
73	Water							0	864,698	A91	864,698	73			
74	Sewer	5,280						5,280	313,723	A80	319,003	74			
75	Electric							0	2,418,493	A92	2,418,493	75			
76	Gas							0	1,153,361	A93	1,153,361	76			
77	Parking							0		A60	0	77			
78	Airport	35,551						35,551		A01	35,551	78			
79	Landfill/garbage	201,549						201,549		A81	201,549	79			
80	Hospital							0		A36	0	80			

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2018 -- Continued						CITY OF ROCK RAPIDS				<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	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0		A80	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees							0		A89	0	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A50	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges							0		A03	0	98
99	Library charges	1,616						1,616		A89	1,616	99
100	Park, recreation, and cultural charges	105,791						105,791		A61	105,791	100
101	Animal control charges							0		A89	0	101
102	Other charges - <i>Specify</i>							0			0	102
103								0			0	103
104	TOTAL CHARGES FOR SERVICE	349,787	0	0	0	0	0	349,787	4,750,275		5,100,062	104
105												105
106	Section F - SPECIAL ASSESSMENTS				18,298			18,298		U01	18,298	106
107	Section G - MISCELLANEOUS											107
108	Contributions	137,580	1,350			60,000	40	198,970	3,859	U99	202,829	108
109	Deposits and sales/fuel tax refunds	1,514						1,514		U99	1,514	109
110	Sale of property and merchandise	11,418	300				2,842	14,560		U11	14,560	110
111	Fines	1,477						1,477		U30	1,477	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - <i>Specify</i>							0			0	113
114	Refunds/Reimbursements	11,983	1,124			1,980		15,087			15,087	114
115	Loan Repayments		20,857					20,857	180,682		201,539	115
116	Misc Sales	1,500						1,500			1,500	116
117								0			0	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	165,472	23,631	0	0	61,980	2,882	253,965	184,541		438,506	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2018 -- Continued						CITY OF ROCK RAPIDS					<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	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	1,479,415	857,780	208,604	552,923	585,691	2,882	3,687,295	5,160,497		8,847,792	121			
122												122			
123	Section H - OTHER FINANCING SOURCES											123			
124	Proceeds of capital asset sales							0	5,606	NR	5,606	124			
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR	0	125			
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126			
127	Regular transfers in and interfund loans	300,000	132,606			73,891		506,497	1,281,698		1,788,195	127			
128	Internal TIF loans and transfers in	14,102				9,253		23,355			23,355	128			
129								0			0	129			
130								0			0	130			
131	TOTAL OTHER FINANCING SOURCES	314,102	132,606	0	0	83,144	0	529,852	1,287,304		1,817,156	131			
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	1,793,517	990,386	208,604	552,923	668,835	2,882	4,217,147	6,447,801		10,664,948	132			
133												133			
134	Beginning fund balance July 1, 2017	1,796,003	1,170,377	18,036	119,624	1,569,738	105,103	4,778,881	4,063,222		8,842,103	134			
135												135			
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	3,589,520	2,160,763	226,640	672,547	2,238,573	107,985	8,996,028	10,511,023		19,507,051	136			
137												137			
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Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2018					CITY OF ROCK RAPIDS			<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.	
1	Section A — PUBLIC SAFETY											1	
2	Police department/Crime prevention	258,617						258,617		E62	258,617	2	
3	Jail							0		E04	0	3	
4	Emergency management	76,600						76,600		E89	76,600	4	
5	Flood control							0		E59	0	5	
6	Fire department	48,526	2,684					51,210		E24	51,210	6	
7	Ambulance	2,500						2,500		E32	2,500	7	
8	Building inspections							0		E66	0	8	
9	Miscellaneous protective services							0		E66	0	9	
10	Animal control	209	45					254		E32	254	10	
11	Other public safety							0		E89	0	11	
12								0			0	12	
13								0			0	13	
14	TOTAL PUBLIC SAFETY	386,452	2,729					389,181			389,181	14	
15	Section B — PUBLIC WORKS											15	
16	Roads, bridges, sidewalks		214,689					214,689		E44	214,689	16	
17	Parking meter and off-street							0		E60	0	17	
18	Street lighting	32,798						32,798		E44	32,798	18	
19	Traffic control safety							0		E44	0	19	
20	Snow removal		80,152					80,152		E44	80,152	20	
21	Highway engineering							0		E44	0	21	
22	Street cleaning		17,646					17,646		E81	17,646	22	
23	Airport (if not an enterprise)	76,856	4,604					81,460		E01	81,460	23	
24	Garbage (if not an enterprise)	156,414						156,414		E81	156,414	24	
25	Other public works	23,743	15,284					39,027		E89	39,027	25	
26	Public Works Administration							0			0	26	
27	Engineering Management Services							0			0	27	
28	TOTAL PUBLIC WORKS	289,811	332,375					622,186			622,186	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	11,365						11,365		E32	11,365	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	TOTAL HEALTH AND SOCIAL SERVICES	11,365	0					11,365			11,365	39	
40	Section D — CULTURE AND RECREATION											40	
41	Library services	142,877	22,008					164,885		E52	164,885	41	
42	Museum, band, theater							0		E61	0	42	
43	Parks	175,318	20,089					195,407		E61	195,407	43	
44	Recreation	1,000						1,000		E61	1,000	44	
45	Cemetery	28,422	5,871					34,293		E03	34,293	45	
46	Community center, zoo, marina, and auditorium	77,721	654					78,375		E61	78,375	46	
47	Other culture and recreation	106,465	7,621					114,086		E61	114,086	47	
48								0			0	48	
49								0			0	49	
50	TOTAL CULTURE AND RECREATION	531,803	56,243					588,046			588,046	50	

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2018 -- Continued					CITY OF ROCK RAPIDS		<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.
51	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											51
52	Community beautification	14,296	5,008					19,304		E89	19,304	52
53	Economic development	182,174	37,129	172,416				391,719		E89	391,719	53
54	Housing and urban renewal	2,595						2,595		E50	2,595	54
55	Planning and zoning	3,807	702					4,509		E29	4,509	55
56	Other community and economic development	8,048						8,048		E89	8,048	56
57	TIF Rebates							0		E89	0	57
58								0			0	58
59	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	210,920	42,839	172,416	0	0	0	426,175			426,175	59
60	Section F — GENERAL GOVERNMENT											60
61	Mayor, council and city manager	8,845	916					9,761		E29	9,761	61
62	Clerk, Treasurer, financial administration	179,149	36,906					216,055		E23	216,055	62
63	Elections							0		E89	0	63
64	Legal services and city attorney	13,116						13,116		E25	13,116	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	TOTAL GENERAL GOVERNMENT	201,110	37,822		0	0	0	238,932			238,932	70
71	Section G — DEBT SERVICE				550,630			550,630			550,630	71
72								0			0	72
73								0			0	73
74	TOTAL DEBT SERVICE	0	0	0	550,630	0	0	550,630			550,630	74
75	Section H — REGULAR CAPITAL PROJECTS — Specify										0	75
76	Street, Trail, Airport, Drainage Projects					202,306		202,306			202,306	76
77	Housing Mitigation					86,350		86,350			86,350	77
78	Subtotal Regular Capital Projects	0	0			288,656	0	288,656			288,656	78
79	— TIF CAPITAL PROJECTS — Specify										0	79
80						494,861		494,861			494,861	80
81								0			0	81
82	Subtotal TIF Capital Projects	0	0		0	494,861	0	494,861			494,861	82
83	TOTAL CAPITAL PROJECTS	0	0		0	783,517	0	783,517			783,517	83
84	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	1,631,461	472,008	172,416	550,630	783,517	0	3,610,032			3,610,032	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 -- Continued					CITY OF ROCK RAPIDS		<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)	
87	Section I — BUSINESS TYPE ACTIVITIES											87
88	Water — Current operation								629,693	E91	629,693	88
89	Capital outlay								633,746	G91	633,746	89
90	Debt Service									F91	0	90
91	Sewer and sewage disposal — Current operation								221,560	E80	221,560	91
92	Capital outlay								33,260	G80	33,260	92
93	Debt Service									F80	0	93
94	Electric — Current operation								2,007,743	E92	2,007,743	94
95	Capital outlay								287,242	G92	287,242	95
96	Debt Service									F92	0	96
97	Gas Utility — Current operation								1,066,109	E93	1,066,109	97
98	Capital outlay								51,976	G93	51,976	98
99	Debt Service									F93	0	99
100	Parking — Current operation									E60	0	100
101	Capital outlay									G60	0	101
102	Debt Service									F60	0	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									E81	0	106
107	Capital outlay									G81	0	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									E94	0	112
113	Capital outlay									G94	0	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									E80	0	120
121	Capital outlay									G80	0	121
122	Debt Service									F80	0	122
123	Other business type — Current operation									E89	0	123
124	Capital outlay									G89	0	124
125	Debt Service									F89	0	125
126	Internal service funds — <i>Specify</i>											126
127											0	127
128											0	128
129	TOTAL BUSINESS TYPE ACTIVITIES								4,931,329		4,931,329	129

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2018 -- Continued					CITY OF ROCK RAPIDS		<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 (Sum of lines 84 and 129)	1,631,461	472,008	172,416	550,630	783,517	0	3,610,032	4,931,329		8,541,361	130
131	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		131
132	Regular transfers out	206,497	300,000					506,497	1,281,698		1,788,195	132
133	Internal TIF loans/repayments and transfers out			23,355				23,355	0		23,355	133
134								0			0	134
135	TOTAL OTHER FINANCING USES	206,497	300,000	23,355	0	0	0	529,852	1,281,698		1,811,550	135
136	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 130 and 135)	1,837,958	772,008	195,771	550,630	783,517	0	4,139,884	6,213,027		10,352,911	136
137												137
138	Ending fund balance June 30, 2018:											138
139	Governmental:											139
140	Nonspendable						107,985	107,985			107,985	140
141	Restricted		1,388,755	30,869	121,917	1,455,056		2,996,597			2,996,597	141
142	Committed	82,387						82,387			82,387	142
143	Assigned	1,041,272						1,041,272			1,041,272	143
144	Unassigned	627,903						627,903			627,903	144
145	Total Governmental	1,751,562	1,388,755	30,869	121,917	1,455,056	107,985	4,856,144			4,856,144	145
146	Proprietary								4,297,996		4,297,996	146
147	Total ending fund balance June 30, 2018	1,751,562	1,388,755	30,869	121,917	1,455,056	107,985	4,856,144	4,297,996		9,154,140	147
148	TOTAL REQUIREMENTS (Sum of lines 136 and 147)	3,589,520	2,160,763	226,640	672,547	2,238,573	107,985	8,996,028	10,511,023		19,507,051	148
149												149

Part III INTERGOVERNMENTAL EXPENDITURES CITY OF ROCK RAPIDS
 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
Correction.....	M05 \$
Health.....	M32
Highways.....	M44
Transit subsidies.....	M94
Libraries.....	M52
Police protection.....	M62 258,520
Sewerage.....	M80
Sanitation.....	M81
All other.....	M89 \$

Purpose	Amount paid to State
Highways.....	L44 \$
All other.....	L89 \$

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 \$	
		1,325,314

Part V DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt 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 \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	191 \$
2. Sewer utility	19U	29U	39U	49U	49U	49U	49U	189
3. Electric utility	19U	29U	39U	49U	49U	49U	49U	192
4. Gas utility	19U	29U	39U	49U	49U	49U	49U	193
5. Transit-bus	19U	29U	39U	49U	49U	49U	49U	194
6. Industrial Revenue	19T	24T	34T		44T	44T		189
7. Mortgage revenue	19T	24T	34T		44T	44T		189
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	189
9. Street	19U 4,430,000	29U	39U 450,000	49U 3,980,000	49U	49U	49U	189 98,130
10. CDL	19U 513,220	29U	39U	49U	49U	49U	49U 513,220	189
11. Airport	19U	29U	39U	49U	49U	49U	49U	189
12. Stormwater	19U	29U	39U	49U	49U	49U	49U	189
13. Section 108	19U	29U	39U	49U	49U	49U	49U	189
14. Total long-term debt	4,943,220	0	450,000	3,980,000	0	0	513,220	98,130

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	\$	139,022,938	x .05 = \$
Actual valuation -- January 1, 2016			6,951,147

Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2018	Amount - Omit cents				
Type of asset	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01 \$ 121,917	W31 \$ 1,455,056		W61 7,577,167	9,154,140

REMARKS V98