

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

16200100100000
City of Adair
320 Audubon St
Adair IA 50002

CITY OF ADAIR, IOWA
DUE: December 1, 2017

(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	362,851		362,851	366,188
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	362,851		362,851	366,188
Delinquent property taxes	0		0	0
TIF revenues	118,339		118,339	115,000
Other city taxes	124,106	0	124,106	137,635
Licenses and permits	3,230	0	3,230	3,150
Use of money and property	12,021	0	12,021	12,660
Intergovernmental	376,374	0	376,374	1,385,012
Charges for fees and service	116,994	540,906	657,900	662,699
Special assessments	607	0	607	0
Miscellaneous	850	0	850	6,000
Other financing sources	598,094	0	598,094	1,290,519
Total revenues and other sources	1,713,466	540,906	2,254,372	3,978,863
Expenditures and Other Financing Uses				
Public safety	141,755	0	141,755	137,985
Public works	1,042,088	0	1,042,088	334,244
Health and social services	0	0	0	0
Culture and recreation	80,499	0	80,499	75,734
Community and economic development	239,980	0	239,980	16,500
General government	151,309	0	151,309	176,648
Debt service	71,693	0	71,693	71,693
Capital projects	0	0	0	2,345,000
Total governmental activities expenditures	1,727,324	0	1,727,324	3,157,804
Business type activities	0	312,885	312,885	274,015
Total ALL expenditures	1,727,324	312,885	2,040,209	3,431,819
Other financing uses, including transfers out	443,094	155,000	598,094	415,519
Total ALL expenditures/And other financing uses	2,170,418	467,885	2,638,303	3,847,338
Excess revenues and other sources over (Under) Expenditures/And other financing uses	-456,952	73,021	-383,931	131,525
Beginning fund balance July 1, 2016	1,919,795	183,182	2,102,977	
Ending fund balance June 30, 2017	1,462,843	256,203	1,719,046	131,525

Note - 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	Amount - Omit cents	Indebtedness at June 30, 2017	Amount - Omit cents
General obligation debt	\$ 1,254,000	Other long-term debt	\$ 0
Revenue debt	\$ 649,000	Short-term debt	\$ 0
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 2,176,801

CERTIFICATION

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

Signature of city clerk	Date Published/Posted 11/23/2017	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk Randi Lehman	Telephone \longrightarrow 641	Area Code 641
Signature of Mayor or other City official (Name and Title)	Number 742-3751	Extension
	Date signed 11/20/2017	

PLEASE PUBLISH THIS PAGE ONLY

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017					CITY OF ADAIR					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	Section A - TAXES											1			
2	Taxes levied on property	247,800	49,437		65,614			362,851			362,851	2			
3	Less: Uncollected property taxes - Levy year							0			0	3			
4	Net current property taxes	247,800	49,437		65,614	0		362,851		T01	362,851	4			
5	Delinquent property taxes							0		T01	0	5			
6	Total property tax	247,800	49,437		65,614	0	0	362,851			362,851	6			
7	TIF revenues			118,339				118,339		T01	118,339	7			
8	Other city taxes														
8	Utility tax replacement excise taxes	4,026	139		171			4,336		T15	4,336	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							0		T19	0	12			
13	Hotel/motel tax	25,623						25,623		T19	25,623	13			
14	Other local option taxes		94,147					94,147		T09	94,147	14			
15	TOTAL OTHER CITY TAXES	29,649	94,286	0	171	0	0	124,106	0		124,106	15			
16	Section B - LICENSES AND PERMITS	3,230						3,230		T29	3,230	16			
17	Section C - USE OF MONEY AND PROPERTY											17			
18	Interest	914					22	936		U20	936	18			
19	Rents and royalties	11,085						11,085		U40	11,085	19			
20	Other miscellaneous use of money and property							0		U20	0	20			
21								0			0	21			
22	TOTAL USE OF MONEY AND PROPERTY	11,999	0	0	0	0	22	12,021	0		12,021	22			
23												23			
24	Section D - INTERGOVERNMENTAL											24			
25												25			
26	Federal grants and reimbursements											26			
27	Federal grants					16,247		16,247		B89	16,247	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	0	0	0	0	16,247	0	16,247	0		16,247	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 ADAIR						<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)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)		(h)					
41	Section D - INTERGOVERNMENTAL - Continued											41		
42												42		
43	State shared revenues											43		
44	Road use taxes		96,956					96,956		C46	96,956	44		
45												45		
46												46		
47												47		
48	Other state grants and reimbursements											48		
49	State grants	18,323	1,508	4,383	1,866	232,323		258,403		C89	258,403	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							0		C89	0	54		
55								0			0	55		
56								0			0	56		
57								0			0	57		
58								0			0	58		
59								0			0	59		
60	Total state	18,323	98,464	4,383	1,866	232,323	0	355,359	0		355,359	60		
61												61		
62	Local grants and reimbursements											62		
63	County contributions							0			0	63		
64	Library service							0		D89	0	64		
65	Township contributions	4,768						4,768		D89	4,768	65		
66	Fire/EMT service							0		D89	0	66		
67								0		D89	0	67		
68								0			0	68		
69								0			0	69		
70	Total local grants and reimbursements	4,768	0	0	0	0	0	4,768	0		4,768	70		
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	23,091	98,464	4,383	1,866	248,570	0	376,374	0		376,374	71		
72	Section E - CHARGES FOR FEES AND SERVICE											72		
73	Water							0	298,880	A91	298,880	73		
74	Sewer							0	242,026	A80	242,026	74		
75	Electric							0		A92	0	75		
76	Gas							0		A93	0	76		
77	Parking							0		A60	0	77		
78	Airport							0		A01	0	78		
79	Landfill/garbage	84,382						84,382		A81	84,382	79		
80	Hospital							0		A36	0	80		

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF ADAIR					<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)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)						
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	188					63	251		A03	251	98			
99	Library charges							0		A89	0	99			
100	Park, recreation, and cultural charges	2,034						2,034		A61	2,034	100			
101	Animal control charges							0		A89	0	101			
102	Other charges - Specify	30,327						30,327			30,327	102			
103								0			0	103			
104	TOTAL CHARGES FOR SERVICE	116,931	0	0	0	0	63	116,994	540,906		657,900	104			
105												105			
106	Section F - SPECIAL ASSESSMENTS	607						607		U01	607	106			
107	Section G - MISCELLANEOUS											107			
108	Contributions							0		U99	0	108			
109	Deposits and sales/fuel tax refunds	850						850		U99	850	109			
110	Sale of property and merchandise							0		U11	0	110			
111	Fines							0		U30	0	111			
112	Internal service charges							0		NR	0	112			
113	Other miscellaneous - Specify							0			0	113			
114								0			0	114			
115								0			0	115			
116								0			0	116			
117								0			0	117			
118								0			0	118			
119								0			0	119			
120	TOTAL MISCELLANEOUS	850	0	0	0	0	0	850	0		850	120			

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- Continued						CITY OF ADAIR						<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)) (g)	Proprietary	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)	434,157	242,187	122,722	67,651	248,570	85	1,115,372	540,906		1,656,278	121		
122												122		
123	Section H - OTHER FINANCING SOURCES											123		
124	Proceeds of capital asset sales							0		NR	0	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	226,054	40,144		4,042	90,132		360,372			360,372	127		
128	Internal TIF loans and transfers in					237,722		237,722			237,722	128		
129								0			0	129		
130								0			0	130		
131	TOTAL OTHER FINANCING SOURCES	226,054	40,144	0	4,042	327,854	0	598,094	0		598,094	131		
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	660,211	282,331	122,722	71,693	576,424	85	1,713,466	540,906		2,254,372	132		
133												133		
134	Beginning fund balance July 1, 2016	362,848	174,666	115,000	137,212	1,100,238	29,831	1,919,795	183,182		2,102,977	134		
135												135		
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	1,023,059	456,997	237,722	208,905	1,676,662	29,916	3,633,261	724,088		4,357,349	136		
137												137		
138												138		
139												139		
140												140		
141												141		
142												142		
143												143		
144												144		
145												145		
146												146		
147												147		
148												148		
149												149		
150												150		
151												151		
152												152		
153												153		
154												154		
155												155		
156												156		
157												157		
158												158		
159												159		

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017						CITY OF ADAIR		<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 — Current operation	69,748	27,819					97,567		E62	97,567	2
3	Purchase of land and equipment							0		G62	0	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	3,007						3,007		E89	3,007	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	40,745						40,745		E24	40,745	13
14	Purchase of land and equipment							0		G24	0	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	436						436		E32	436	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	113,936	27,819		0	0	0	141,755			141,755	40

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF ADAIR		<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	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	146,373	56,743			750,330		953,446		E44	953,446	42
43	Purchase of land and equipment							0		G44	0	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		24,859					24,859		E44	24,859	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation							0		E44	0	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	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	63,783						63,783		E81	63,783	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	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	TOTAL PUBLIC WORKS	210,156	81,602		0	750,330	0	1,042,088			1,042,088	80

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF ADAIR		<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	Section C — HEALTH AND SOCIAL SERVICES											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							0		E79	0	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	TOTAL HEALTH AND SOCIAL SERVICES	0	0		0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
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113												113
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116												116
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119												119
120												120

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF ADAIR		<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)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	14,410						14,410		E52	14,410	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	27,991	57					28,048		E61	28,048	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation							0		E61	0	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	14,809						14,809		E03	14,809	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	23,232						23,232		E61	23,232	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	80,442	57		0	0	0	80,499			80,499	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	13,817						13,817		E89	13,817	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	762						762		E89	762	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation	2,371				223,030		225,401		E50	225,401	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	16,950	0	0	0	223,030	0	239,980			239,980	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF ADAIR		<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)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	6,750	461					7,211				160
161	Purchase of land and equipment							0				161
162	Clerk, Treasurer, financial administration — Current operation	126,903	6,133					133,036				162
163	Purchase of land and equipment							0				163
164	Elections — Current operation							0				164
165	Purchase of land and equipment							0				165
166	Legal services and city attorney — Current operation							0				166
167	Purchase of land and equipment							0				167
168	City hall and general buildings — Current operation	9,202						9,202				168
169	Purchase of land and equipment							0				169
170	Construction							0				170
171	Tort liability — Current operation	1,860						1,860				171
172	Other general government — Current operation							0				172
173	Purchase of land and equipment							0				173
174								0				174
175								0				175
176	TOTAL GENERAL GOVERNMENT	144,715	6,594	0	0	0	0	151,309			151,309	176
177	Section G — DEBT SERVICE							0			0	177
178					71,693			71,693			71,693	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	71,693	0	0	71,693			71,693	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184								0			0	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0			0	0	0			0	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	0	0	0			0	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	566,199	116,072	0	71,693	973,360	0	1,727,324			1,727,324	194
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 ADAIR		<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	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								142,621	E91	142,621	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								170,264	E80	170,264	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation									E81	0	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									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 ADAIR		<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)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service										0	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	TOTAL BUSINESS TYPE ACTIVITIES								312,885		312,885	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	566,199	116,072	0	71,693	973,360	0	1,727,324	312,885		2,040,209	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	39,101	166,271					205,372	155,000		360,372	255
256	Internal TIF loans/repayments and transfers out			237,722				237,722			237,722	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	39,101	166,271	237,722	0	0	0	443,094	155,000		598,094	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	605,300	282,343	237,722	71,693	973,360	0	2,170,418	467,885		2,638,303	259
260												260
261	Ending fund balance June 30, 2017:											261
262	Governmental:											262
263	Nonspendable						29,916	29,916			29,916	263
264	Restricted							0			0	264
265	Committed				137,212	703,302		840,514			840,514	265
266	Assigned							0			0	266
267	Unassigned	417,759	174,654	0				592,413			592,413	267
268	Total Governmental	417,759	174,654	0	137,212	703,302	29,916	1,462,843			1,462,843	268
269	Proprietary								256,203		256,203	269
270	Total ending fund balance June 30, 2017	417,759	174,654	0	137,212	703,302	29,916	1,462,843	256,203		1,719,046	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	1,023,059	456,997	237,722	208,905	1,676,662	29,916	3,633,261	724,088		4,357,349	271
272												272

Part III		INTERGOVERNMENTAL EXPENDITURES		CITY OF ADAIR		
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		
Correction.....		M05 \$		Highways.....		
Health.....		M32		All other.....		
Highways.....		M44		L44 \$		
Transit subsidies.....		M84		L89 \$		
Libraries.....		M52				
Police protection.....		M62				
Sewerage.....		M80				
Sanitation.....		M81				
All other.....		M89 \$				
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		
				200 \$ 184,553		
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 \$	29U \$	39U \$	49U \$	49U \$	49U \$
2. Sewer utility	19U 722,000	29U 0	39U 68,000	49U 0	49U 0	49U 649,000
3. Electric utility	19U	29U	39U	49U	49U	49U
4. Gas utility	19U	29U	39U	49U	49U	49U
5. Transit-bus	19U	29U	39U	49U	49U	49U
6. Industrial Revenue	19T	24T	34T		44T	44T
7. Mortgage revenue	19T	24T	34T		44T	44T
8. TIF revenue	19U	29U	39U	49U	49U	49U
Other-Specify	19U	29U	39U	49U	49U	49U
9. Roads	1,302,000	0	48,000	1,254,000		
Annual	19U	29U	39U	49U	49U	49U
10. Appropriation	285,000	0	0			
11.	19U	29U	39U	49U	49U	49U
12.	19U	29U	39U	49U	49U	49U
13.	19U	29U	39U	49U	49U	49U
14.	19U	29U	39U	49U	49U	49U
Total long-term debt	2,309,000	0	116,000	1,254,000	0	649,000
B. Short-term debt		Outstanding as of JULY 1, 2016		Amount - Omit cents		
		Outstanding as of JUNE 30, 2017		0		
				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		\$ 43,536,012 x .05 = \$ 2,176,801				
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 \$	W31 \$	W61	1,462,843	1,462,843	
REMARKS	V98					