

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

16208201300000
City Clerk
PO 533
Pleasant Valley, IA 52767

CITY OF PANORAMA PARK, 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	20,150		20,150	23,310
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	20,150		20,150	23,310
Delinquent property taxes	0		0	
TIF revenues	0		0	
Other city taxes	28,088	0	28,088	25,090
Licenses and permits	10	0	10	200
Use of money and property	125	0	125	400
Intergovernmental	15,697	0	15,697	14,000
Charges for fees and service	0	16,741	16,741	16,700
Special assessments	0	0	0	
Miscellaneous	0	0	0	
Other financing sources	0	0	0	
Total revenues and other sources	64,070	16,741	80,811	79,700
Expenditures and Other Financing Uses				
Public safety	2,440	0	2,440	3,400
Public works	68,267	0	68,267	56,000
Health and social services	0	0	0	
Culture and recreation	4,834	0	4,834	5,800
Community and economic development	0	0	0	2,000
General government	20,124	0	20,124	38,900
Debt service	0	0	0	
Capital projects	0	0	0	
Total governmental activities expenditures	95,665	0	95,665	106,100
Business type activities	0	8,666	8,666	8,000
Total ALL expenditures	95,665	8,666	104,331	114,100
Other financing uses, including transfers out	0	0	0	
Total ALL expenditures/And other financing uses	95,665	8,666	104,331	114,100
Excess revenues and other sources over (Under) Expenditures/And other financing uses	-31,595	8,075	-23,520	-34,400
Beginning fund balance July 1, 2016	289,569	0	289,569	224,989
Ending fund balance June 30, 2017	257,974	8,075	266,049	190,589

Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.

Indebtedness at June 30, 2017	Amount - Omit cents	Indebtedness at June 30, 2017	Amount - Omit cents
General obligation debt	\$ 0	Other long-term debt	\$ 0
Revenue debt	\$ 0	Short-term debt	\$ 0
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 392,781

CERTIFICATION

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

Signature of city clerk		Date Published/Posted	Mark (x) one
		11-06-2017	<input type="checkbox"/> Date Published
			<input checked="" type="checkbox"/> Date Posted
Printed name of city clerk	Telephone	Area Code	Number
Marti Ahlgren		563	343-5207
Signature of Mayor or other City official (Name and Title)		Date signed	

PLEASE PUBLISH THIS PAGE ONLY

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017					CITY OF PANORAMA PARK					<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	20,150						20,150			20,150	2			
3	Less: Uncollected property taxes - Levy year							0			0	3			
4	Net current property taxes	20,150	0		0	0		20,150		T01	20,150	4			
5	Delinquent property taxes							0		T01	0	5			
6	Total property tax	20,150	0		0	0	0	20,150			20,150	6			
7	TIF revenues							0		T01	0	7			
8	Other city taxes														
8	Utility tax replacement excise taxes							0		T15	0	8			
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	846						846		T15	846	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							0		T19	0	13			
14	Other local option taxes	27,242						27,242		T09	27,242	14			
15	TOTAL OTHER CITY TAXES	28,088	0	0	0	0	0	28,088	0		28,088	15			
16	Section B - LICENSES AND PERMITS	10						10		T29	10	16			
17	Section C - USE OF MONEY AND PROPERTY											17			
18	Interest	125						125		U20	125	18			
19	Rents and royalties							0		U40	0	19			
20	Other miscellaneous use of money and property							0		U20	0	20			
21								0			0	21			
22	TOTAL USE OF MONEY AND PROPERTY	125	0	0	0	0	0	125	0		125	22			
23												23			
24	Section D - INTERGOVERNMENTAL											24			
25												25			
26	Federal grants and reimbursements											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								0			0	32			
33	Total Federal grants and reimbursements	0	0	0	0	0	0	0	0		0	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 PANORAMA PARK					<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		15,697					15,697		C46	15,697	44			
45												45			
46												46			
47												47			
48	Other state grants and reimbursements											48			
49	State grants							0		C89	0	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	0	15,697	0	0	0	0	15,697	0		15,697	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							0		D89	0	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	0	0	0	0	0	0	0	0		0	70			
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	0	15,697	0	0	0	0	15,697	0		15,697	71			
72	Section E - CHARGES FOR FEES AND SERVICE											72			
73	Water							0		A91	0	73			
74	Sewer							0	16,741	A8Ø	16,741	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							0		A81	0	79			
80	Hospital							0		A36	0	80			

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- Continued						CITY OF PANORAMA PARK			<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							0		A89	0	99	
100	Park, recreation, and cultural charges							0		A61	0	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	0	0	0	0	0	0	0	16,741		16,741	104	
105												105	
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106	
107	Section G - MISCELLANEOUS											107	
108	Contributions							0		U99	0	108	
109	Deposits and sales/fuel tax refunds							0		U99	0	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 - <i>Specify</i>							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	0	0	0	0	0	0	0	0		0	120	

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF PANORAMA PARK					<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)	48,373	15,697	0	0	0	0	64,070	16,741		80,811	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							0			0	127	
128	Internal TIF loans and transfers in							0			0	128	
129								0			0	129	
130								0			0	130	
131	TOTAL OTHER FINANCING SOURCES	0	0	0	0	0	0	0	0		0	131	
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	48,373	15,697	0	0	0	0	64,070	16,741		80,811	132	
133												133	
134	Beginning fund balance July 1, 2016	169,186	120,383					289,569			289,569	134	
135												135	
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	217,559	136,080	0	0	0	0	353,639	16,741		370,380	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 PANORAMA PARK			<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							0		E62	0	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							0		E89	0	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	2,440						2,440		E24	2,440	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							0		E32	0	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	2,440	0		0	0	0	2,440			2,440	40	

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF PANORAMA PARK					<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							0		E44	0	42			
43	Purchase of land and equipment							0		G44	0	43			
44	Construction	58,316						58,316		F44	58,316	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		1,041					1,041		E44	1,041	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		870					870		E44	870	52			
53	Purchase of land and equipment							0		G44	0	53			
54	Highway engineering -- Current operation		80					80		E44	80	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	7,960						7,960		E81	7,960	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	66,276	1,991				0	68,267			68,267	80			

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF PANORAMA PARK		<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	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
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117												117
118												118
119												119
120												120

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF PANORAMA PARK					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.			
121	Section D — CULTURE AND RECREATION											121			
122	Library services — Current operation	4,834						4,834		E52	4,834	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							0		E61	0	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							0		E03	0	133			
134	Purchase of land and equipment							0		G03	0	134			
135	Community center, zoo, marina, and auditorium							0		E61	0	135			
136	Other culture and recreation							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	4,834	0			0	0	4,834			4,834	139			
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140			
141	Community beautification — Current operation							0		E89	0	141			
142	Purchase of land and equipment							0		G89	0	142			
143	Economic development — Current operation							0		E89	0	143			
144	Purchase of land and equipment							0		G89	0	144			
145	Housing and urban renewal — Current operation							0		E50	0	145			
146	Purchase of land and equipment							0		G50	0	146			
147	Construction							0		F50	0	147			
148	Planning and zoning — Current operation							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	0	0	0	0	0	0	0			0	154			
155												155			
156												156			
157												157			
158												158			

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

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 – Continued					CITY OF PANORAMA PARK					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.			
159	Section F — GENERAL GOVERNMENT											159			
160	Mayor, council and city manager — Current operation							0		E29	0	160			
161	Purchase of land and equipment							0		G29	0	161			
162	Clerk, Treasurer, financial administration — Current operation	11,956						11,956		E23	11,956	162			
163	Purchase of land and equipment							0		G23	0	163			
164	Elections — Current operation							0		E89	0	164			
165	Purchase of land and equipment							0		G89	0	165			
166	Legal services and city attorney — Current operation							0		E25	0	166			
167	Purchase of land and equipment							0		G25	0	167			
168	City hall and general buildings — Current operation	2,173						2,173		E31	2,173	168			
169	Purchase of land and equipment							0		G31	0	169			
170	Construction							0		F31	0	170			
171	Tort liability — Current operation							0		E89	0	171			
172	Other general government — Current operation	5,995						5,995		E89	5,995	172			
173	Purchase of land and equipment							0		G89	0	173			
174								0			0	174			
175								0			0	175			
176	TOTAL GENERAL GOVERNMENT	20,124	0	0	0	0	0	20,124			20,124	176			
177	Section G — DEBT SERVICE							0			0	177			
178								0			0	178			
179								0			0	179			
180								0			0	180			
181								0			0	181			
182	TOTAL DEBT SERVICE	0	0	0	0	0	0	0			0	182			
183	Section H — REGULAR CAPITAL PROJECTS — Specify							0			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			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	93,674	1,991	0	0	0	0	95,665			95,665	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 PANORAMA PARK		<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.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation									E91	0	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								8,666	E80	8,666	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 PANORAMA PARK					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
237	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								8,666		8,666	251			
252												252			
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	93,674	1,991	0	0	0	0	95,665	8,666		104,331	253			
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254			
255	Regular transfers out							0			0	255			
256	Internal TIF loans/repayments and transfers out							0			0	256			
257								0			0	257			
258	TOTAL OTHER FINANCING USES	0	0	0	0	0	0	0	0		0	258			
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	93,674	1,991	0	0	0	0	95,665	8,666		104,331	259			
260												260			
261	Ending fund balance June 30, 2017:											261			
262	Governmental:											262			
263	Nonspendable							0			0	263			
264	Restricted		134,089					134,089			134,089	264			
265	Committed							0			0	265			
266	Assigned							0			0	266			
267	Unassigned	123,885						123,885			123,885	267			
268	Total Governmental	123,885	134,089	0	0	0	0	257,974			257,974	268			
269	Proprietary								8,075		8,075	269			
270	Total ending fund balance June 30, 2017	123,885	134,089	0	0	0	0	257,974	8,075		266,049	270			
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	217,559	136,080	0	0	0	0	353,639	16,741		370,380	271			
272												272			

Part III		INTERGOVERNMENTAL EXPENDITURES		CITY OF PANORAMA PARK				
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							
Libraries.....	M52 4,834							
Police protection.....	M62							
Sewerage.....	M80 8,666							
Sanitation.....	M81							
All other.....	M89 \$ 2,440							
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	9,760					
		\$						
Part V		DEBT OUTSTANDING, ISSUED, AND RETIRED						
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2017			Interest paid this year	
Purpose	Debt outstanding JULY 1, 2016 (a)	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 0	29U	39U	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	189
Other-Specify	19U	29U	39U	49U	49U	49U	49U	189
9.	19U	29U	39U	49U	49U	49U	49U	189
10.	19U	29U	39U	49U	49U	49U	49U	189
11.	19U	29U	39U	49U	49U	49U	49U	189
12.	19U	29U	39U	49U	49U	49U	49U	189
13.	19U	29U	39U	49U	49U	49U	49U	189
14.	19U	29U	39U	49U	49U	49U	49U	189
Total long-term debt	0	0	0	0	0	0	0	0
B. Short-term debt		Outstanding as of JULY 1, 2016		61V \$	Amount - Omit cents			
		Outstanding as of JUNE 30, 2017		64V \$	0			
Part VI		DEBT LIMITATION FOR GENERAL OBLIGATION BONDS		Assessed Valuations by Levy Authority and County, AY2015/FY2017				
		Actual valuation -- January 1, 2015		\$	7,855,613	x .05 = \$	392,781	
Part VII		CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2017		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	W31		W61				
	\$	\$		267,790	267,790			
REMARKS				V98				