

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

16208201300000
City Clerk
PO 533
Pleasant Valley, IA 52767

CITY OF PANORAMA PARK, 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)
Revenues and Other Financing Sources				
Taxes levied on property	27,581		27,581	26,511
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	27,581		27,581	26,511
Delinquent property taxes	0		0	
TIF revenues	0		0	
Other city taxes	18,925	0	18,925	29,049
Licenses and permits	10		10	
Use of money and property	285	0	285	
Intergovernmental	16,539	0	16,539	16,000
Charges for fees and service	0	19,042	19,042	16,700
Special assessments	0		0	
Miscellaneous	0	0	0	
Other financing sources, including transfers in	0	0	0	
Total revenues and other sources	63,340	19,042	82,382	88,260
Expenditures and Other Financing Uses				
Public safety	2,775		2,775	3,900
Public works	10,295		10,295	29,700
Health and social services	0	0	0	
Culture and recreation	5,013	0	5,013	5,100
Community and economic development	0	0	0	36,500
General government	28,804	0	28,804	
Debt service	0	0	0	
Capital projects	0	0	0	
Total governmental activities expenditures	46,887	0	46,887	75,200
Business type activities	0	7,134	7,134	
Total ALL expenditures	46,887	7,134	54,021	75,200
Other financing uses, including transfers out	0	0	0	
Total ALL expenditures/And other financing uses	46,887	7,134	54,021	75,200
Excess revenues and other sources over (Under) Expenditures/And other financing uses	16,453	11,908	28,361	13,060
Beginning fund balance July 1, 2017	140,351	128,592	268,943	266,049
Ending fund balance June 30, 2018	156,804	140,500	297,304	279,109

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	\$ 0	Other long-term debt	\$ 0
Revenue debt	\$ 0	Short-term debt	\$
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 433,771

CERTIFICATION

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

Signature of city clerk 		Date Published/Posted 11/23/2018	Mark (x) one <input type="checkbox"/> Date Published <input checked="" type="checkbox"/> Date Posted
Printed name of city clerk Elaine Schilling	Telephone →	Area Code 563	Number 293-1293 Extension
Signature of Mayor or other City official (Name and Title) 		Date signed 11/29/2018	

PLEASE PUBLISH THIS PAGE ONLY

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2018					CITY OF PANORAMA PARK					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	27,581						27,581			27,581	2			
3	Less: Uncollected property taxes - Levy year							0			0	3			
4	Net current property taxes	27,581	0		0	0		27,581		T01	27,581	4			
5	Delinquent property taxes							0		T01	0	5			
6	Total property tax	27,581	0		0	0		27,581			27,581	6			
7	TIF revenues							0		T01	0	7			
8	Other city taxes														
8	Utility tax replacement excise taxes	2,604						2,604		T15	2,604	8			
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	811						811		T15	811	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	15,510						15,510		T09	15,510	14			
15	TOTAL OTHER CITY TAXES	18,925	0		0	0		18,925	0		18,925	15			
16	Section B - LICENSES AND PERMITS	10						10		T29	10	16			
17	Section C - USE OF MONEY AND PROPERTY											17			
18	Interest	285						285		U20	285	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	285	0	0	0	0		285	0		285	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	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 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		16,539					16,539		C46	16,539	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	16,539	0	0	0	0	16,539	0		16,539	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	16,539	0	0	0	0	16,539	0		16,539	71			
72	Section E - CHARGES FOR FEES AND SERVICE											72			
73	Water							0		A91	0	73			
74	Sewer							0	19,042	A8Ø	19,042	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, 2018 -- 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	19,042		19,042	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, 2018 -- 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)	46,801	16,539	0	0	0	0	63,340	19,042		82,382	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)	46,801	16,539	0	0	0	0	63,340	19,042		82,382	132	
133												133	
134	Beginning fund balance July 1, 2017	90,512	49,839					140,351	128,592		268,943	134	
135												135	
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	137,313	66,378	0	0	0	0	203,691	147,634		351,325	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, 2018					CITY OF PANORAMA PARK		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention							0		E62	0	2
3	Jail							0		E04	0	3
4	Emergency management							0		E89	0	4
5	Flood control							0		E59	0	5
6	Fire department	2,775						2,775		E24	2,775	6
7	Ambulance							0		E32	0	7
8	Building inspections							0		E66	0	8
9	Miscellaneous protective services							0		E66	0	9
10	Animal control							0		E32	0	10
11	Other public safety							0		E89	0	11
12								0			0	12
13								0			0	13
14	TOTAL PUBLIC SAFETY	2,775	0		0	0	0	2,775			2,775	14
15	Section B — PUBLIC WORKS											15
16	Roads, bridges, sidewalks							0		E44	0	16
17	Parking meter and off-street							0		E60	0	17
18	Street lighting		934					934		E44	934	18
19	Traffic control safety							0		E44	0	19
20	Snow removal		1,840					1,840		E44	1,840	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)	7,415						7,415		E81	7,415	24
25	Other public works	106						106		E89	106	25
26	Public Works Administration							0			0	26
27	Engineering Management Services							0			0	27
28	TOTAL PUBLIC WORKS	7,521	2,774		0	0	0	10,295			10,295	28
29	Section C — HEALTH AND SOCIAL SERVICES											29
30	Welfare assistance							0		E79	0	30
31	City hospital							0		E36	0	31
32	Payments to private hospitals							0		E36	0	32
33	Health regulation and inspections							0		E32	0	33
34	Water, air, and mosquito control							0		E32	0	34
35	Community mental health							0		E32	0	35
36	Other health and social services							0		E79	0	36
37								0			0	37
38								0			0	38
39	TOTAL HEALTH AND SOCIAL SERVICES	0	0		0	0	0	0			0	39
40	Section D — CULTURE AND RECREATION											40
41	Library services	4,900						4,900		E52	4,900	41
42	Museum, band, theater							0		E61	0	42
43	Parks							0		E61	0	43
44	Recreation							0		E61	0	44
45	Cemetery							0		E03	0	45
46	Community center, zoo, marina, and auditorium							0		E61	0	46
47	Other culture and recreation	113						113		E61	113	47
48								0			0	48
49								0			0	49
50	TOTAL CULTURE AND RECREATION	5,013	0		0	0	0	5,013			5,013	50

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2018 -- 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.	
51	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											51	
52	Community beautification							0			E89	0	52
53	Economic development							0			E89	0	53
54	Housing and urban renewal							0			E50	0	54
55	Planning and zoning							0			E29	0	55
56	Other community and economic development							0			E89	0	56
57	TIF Rebates							0			E89	0	57
58								0				0	58
59	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	0	0	0	0	0	0	0				0	59
60	Section F — GENERAL GOVERNMENT												60
61	Mayor, council and city manager							0			E29	0	61
62	Clerk, Treasurer, financial administration	10,184						10,184			E23	10,184	62
63	Elections	558						558			E89	558	63
64	Legal services and city attorney	1,431						1,431			E25	1,431	64
65	City hall and general buildings	14,415						14,415			E31	14,415	65
66	Tort liability	2,145						2,145			E89	2,145	66
67	Other general government	71						71			E89	71	67
68								0				0	68
69								0				0	69
70	TOTAL GENERAL GOVERNMENT	28,804	0		0	0	0	28,804				28,804	70
71	Section G — DEBT SERVICE											0	71
72								0				0	72
73								0				0	73
74	TOTAL DEBT SERVICE	0	0	0	0	0	0	0				0	74
75	Section H — REGULAR CAPITAL PROJECTS — Specify											0	75
76								0				0	76
77								0				0	77
78	Subtotal Regular Capital Projects	0	0		0	0	0	0				0	78
79	— TIF CAPITAL PROJECTS — Specify											0	79
80								0				0	80
81								0				0	81
82	Subtotal TIF Capital Projects	0	0		0	0	0	0				0	82
83	TOTAL CAPITAL PROJECTS	0	0		0	0	0	0				0	83
84	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	44,113	2,774	0	0	0	0	46,887				46,887	84
85	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)												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 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.
87	Section I — BUSINESS TYPE ACTIVITIES											87
88	Water — Current operation									E91	0	88
89	Capital outlay									G91	0	89
90	Debt Service									F91	0	90
91	Sewer and sewage disposal — Current operation								7,134	E80	7,134	91
92	Capital outlay									G80	0	92
93	Debt Service									F80	0	93
94	Electric — Current operation									E92	0	94
95	Capital outlay									G92	0	95
96	Debt Service									F92	0	96
97	Gas Utility — Current operation									E93	0	97
98	Capital outlay									G93	0	98
99	Debt Service									F93	0	99
100	Parking — Current operation									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								7,134		7,134	129

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2018 -- Continued						CITY OF PANORAMA PARK						<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	SUBTOTAL EXPENDITURES (Sum of lines 84 and 129)	44,113	2,774	0	0	0	0	46,887	7,134		54,021	130					
131	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		131					
132	Regular transfers out							0			0	132					
133	Internal TIF loans/repayments and transfers out							0			0	133					
134								0			0	134					
135	TOTAL OTHER FINANCING USES	0	0	0	0	0	0	0	0		0	135					
136	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 130 and 135)	44,113	2,774	0	0	0	0	46,887	7,134		54,021	136					
137												137					
138	Ending fund balance June 30, 2018:											138					
139	Governmental:											139					
140	Nonspendable							0			0	140					
141	Restricted		63,604					63,604			63,604	141					
142	Committed							0			0	142					
143	Assigned							0			0	143					
144	Unassigned	93,200						93,200			93,200	144					
145	Total Governmental	93,200	63,604	0	0	0	0	156,804			156,804	145					
146	Proprietary								140,500		140,500	146					
147	Total ending fund balance June 30, 2018	93,200	63,604	0	0	0	0	156,804	140,500		297,304	147					
148	TOTAL REQUIREMENTS (Sum of lines 136 and 147)	137,313	66,378	0	0	0	0	203,691	147,634		351,325	148					
149												149					

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.....	M95 \$	Highways.....	L44 \$						
Health.....	M32	All other.....	L89 \$						
Highways.....	M44								
Transit subsidies.....	M94								
Libraries.....	M52 4,900								
Police protection.....	M62								
Sewerage.....	M80 7,120								
Sanitation.....	M81								
All other.....	M89 \$ 2,775								
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							
		2000 \$	6,508						
Part V		DEBT OUTSTANDING, ISSUED, AND RETIRED							
A. Long-term debt		Debt during the fiscal year			Debt Outstanding JUNE 30, 2018				
Purpose	Debt outstanding JULY 1, 2017 (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 \$	49U \$	191 \$	
2. Sewer utility	19U	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	
9. Notes Payable	19U	29U	39U	49U	49U	49U	49U	189	
10. Parking	19U	29U	39U	49U	49U	49U	49U	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	0	0	0	0	0	0	0	0	0
B. Short-term debt		Outstanding as of JULY 1, 2017			61V \$	Amount - Omit cents			
		Outstanding as of JUNE 30, 2018			64V \$				
Part VI		DEBT LIMITATION FOR GENERAL OBLIGATION BONDS							
		Assessed Valuations by Levy Authority and County, AY2016/FY2018							
		Actual valuation -- January 1, 2016		\$	8,675,415	x .05 = \$	433,771		
Part VII		CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2018							
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	297,305	297,305			
REMARKS	V98								

ERROR/REVIEW FLAGS LISTING PAGE

ERROR OR REVIEW FLAGS LISTED ON THIS PAGE ARE IN **RED**

PLEASE CORRECT ALL ERRORS DISPLAYED IN ORDER TO PREVENT THE REPORT FROM BEING RETURNED FOR CORRECTION.

PLEASE CORRECT ALL ERRORS DISPLAYED IN ORDER TO PREVENT THE REPORT FROM BEING RETURNED FOR CORRECTION.	
(1)	City Name
(2)	GAAP or NON-GAAP Report Basis
(3)	Beginning Fund Balance
(4)	Ending Fund Balance Budget
(5)	Ending Fund Balance / Cash and Investment Assets Comparison (Applicable to NON-GAAP Only)
(6)	Transfers In / Transfers Out Comparisons
(7)	Unspent Ending Balance Allocation
(8)	Salaries and Wages
(9)	Cash and Investments

Upload Process: Step 3 - Confirmation

Congratulations! You have successfully submitted your AFR file.

An email message has been sent to the email address you provided.

You may print a copy of the submittal confirmation for your records by clicking on the Print button below.

The confirmation contains the time and date the AFR file was submitted.

Your file was submitted at 5:28:52 PM on Thursday, November 29, 2018

AFR Year:	<input type="text" value="FY18"/>
City Name:	<input type="text" value="782 - Panorama Park"/>
Submitter's Name:	<input type="text" value="Ronald Rice"/>
Submitter's E-Mail Address:	<input type="text" value="ron@panoramaparkiowa.com"/>
Submitter's Phone:	<input type="text" value="563-293-1293"/>
Control County:	<input type="text" value="Scott"/>
Beginning Balance:	<input type="text" value="\$268,943"/>
Total Revenues:	<input type="text" value="\$82,382"/>
Total Expenditures:	<input type="text" value="\$54,021"/>
Ending Balance:	<input type="text" value="\$297,304"/>

Subject: AFR Submitted
From: dom-noreply@iowa.gov
Date: 11/29/2018 5:28 PM
To: ron@panoramaparkiowa.com

Your file was submitted at 5:28:52 PM on Thursday, November 29, 2018

AFR Year: FY18
City Name: 782 - PANORAMA PARK
Submitter Name: Ronald Rice
Submitter's E-Mail Address: ron@panoramaparkiowa.com
Control County: Scott
Beginning Balance: \$268,943
Total Revenues: \$82,382
Total Expenditures: \$54,021
Ending Balance: \$297,304

COPY



RESOLUTION 2018-35
Date: November 28, 2018

RESOLUTION OF THE CITY OF PANORAMA PARK APPROVING THE ANNUAL FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2018.

WHEREAS, in accordance with the requirements of the Iowa Department of Revenue & Finance and the State Auditor's Office, and

WHEREAS, the Mayor and City Council of the City of Panorama Park has reviewed the report that included city expenditures, revenues, and funds transfers for periods July 1, 2017 through June 30, 2018

NOW, THEREFORE BE IT RESOLVED by the Mayor and the City Council of the City of Panorama Park does hereby approve the City of Panorama Park Annual Financial Report for Fiscal Year Ended June 30, 2018.

PASSED BY THE COUNCIL THE 28TH DAY OF NOVEMBER, 2018, AND APPROVED THIS 28TH DAY OF NOVEMBER, 2018.

[Redacted signature]

Ronald Rice, Mayor

ATTEST:

[Redacted signature]

Elaine Schilling, City Clerk