



AGENDA
CITY OF CEDAR FALLS, IOWA
COMMITTEE OF THE WHOLE MEETING
MONDAY, NOVEMBER 19, 2018
6:05 PM AT CITY HALL

1. Planning & Zoning Commission Interview - Kyle Larson.
(10 Minutes)
2. Greater Cedar Valley Alliance Update.
(20 Minutes)
3. FY2018 Audit Report.
(10 Minutes)
4. Bills & Payroll.
(5 Minutes)

CITY OF CEDAR FALLS, IOWA

APPLICATION FOR APPOINTMENT TO BOARDS AND COMMISSIONS

The City of Cedar Falls appreciates your interest in serving the community and welcomes your application. Please complete all sections of this application. If you have any questions, please contact City Hall at (319) 273-8600. The City of Cedar Falls is committed to providing equal opportunity for citizen involvement.

Name: Kyle W Larson Gender: M Date: 10/8/2018
Home Address: 4104 Wedgewood Drive Phone: 3192905953
Work Address: PO Box 277 Phone: 3192666609
Email Address: kyle@kylelarson.com Cell: 3192905953
Employer: LGC Position/Occupation: General Manager
If Cedar Falls resident, length of residency: 1988-1999 and 2005 to present. Ward:
NOMINEE FOR: Planning and Zoning Board/Commission

COMMUNITY INVOLVEMENT: Please describe your present and past community involvement including voluntary, social, city, church, school, business and professional that are applicable. (Include dates of involvement, and any offices or leadership positions held.)

Worked with numerous developers on new projects, research, design, configuraiton, esp. residential.

SPECIAL QUALIFICATIONS: Please list any special qualifications for serving on a board, including skills, training, licenses and certificates that are applicable.

Pres. of Cedar Valley Homebuilders Assoc for two years and served on board since 2007.

List reasons why you would like to be appointed and what contributions you believe you can make. To utilize my knowledge of the area, awareness of housing and business real estate needs and extensive design expertise to enhance the desirability of the community in all aspects. Architectural oversight is often over- and under-thought. I can bring a lot to the table there.

Are you aware of any conflict of interest, or potential conflict of interest, that may prevent you from carrying out your responsibilities on this Board/Commission in the best interest of the City of Cedar Falls? If so, please describe.

No conflicts of interest present. Potential conflict could arise from being owner of a home construction company. Difficult to speculate, however, would withdraw from any matter if necessary.

Please mail completed application to: City of Cedar Falls, Boards & Commissions, 220 Clay Street, Cedar Falls, IA 50613 or email to boards@cedarfalls.com.

City of Cedar Falls

PLANNING & ZONING COMMISSION Nominee's Questionnaire

1. Are you familiar with the workings/responsibility of the Planning & Zoning Commission? Please explain.

Yes. Have worked on small projects for my company, and in assisted in various capacities with larger (residential) projects both for developers and through Cedar Valley Homebuilder's Association. Aware of the steps involved and the most necessary circumstances.

2. Do you think that the City is well planning and functioning in an orderly fashion?

Yes, however, improvement is should always be pursued. My construction, design and real estate background will bring new and additional perspective to the workings of the Commission.

3. Are you willing to support existing City policies and regulations relating to planning, zoning and subdivisions?

Of course. And enthusiastic to work with staff and elected officials with any opportunities to enhance, modify or add policies or regulations.

4. Are you familiar with the City's Zoning Ordinance? Please explain.

As it has been pertinent to previous projects, and out of general interest in and curiosity about new projects and developments within the community, I have a strong familiarity with the City master plan as well as the various zoning types and related ordinances.

5. The Planning & Zoning Commission meets the second and fourth Wednesday of the month at 5:30 pm. Are you able to attend those meetings each month?

No conflicts anticipated.

6. What do you see your role on the Commission to be?

To offer my expertise as it fits within the responsibilities of the Commission in seeking thoughtful, but objective, oversight for the exciting projects within our community.


Signature

10/8/2018

Date



Cedar Falls City Council Work Session –November 19, 2018

Cary Darrah
CEO

Eric Johnson
Board Chair

Cassie Grimsman
Director of Talent Development

Lisa Skubal
Vice President, Economic Development

Agenda

- | | |
|---|--------------|
| 1. Opening Remarks | Eric Johnson |
| 2. External Marketing & Business Growth | L. Skubal |
| 3. Talent Initiatives | C. Grimsman |
| 4. Closing Remarks | C. Darrah |

Electronic Attachments:

[Industry Insights Report on Talent](#)

[FY18 Annual Report](#)

[Economic Indicators](#)

Greater Cedar Valley Alliance & Chamber

November 2018 Update

Economic Development Services & Prospects

❖ Projects:

- As of November 14, 2018, there were 25 opportunities external and existing opportunities for the City of Cedar Falls. Five opportunities since May 16, 2018:
 - a) Potential of 1,533 new jobs;
 - b) Potential of New Capital Investment of \$659.1 million dollars;
 - c) 23 represented external opportunities for the City of Cedar Falls;
 - d) 2 represented existing opportunities for the City of Cedar Falls;
 - e) Assisted the City with the successful attraction of PPI – Precision Pulley & Idler to locate in Cedar Falls Industrial Park. Leasing 20,000/sf of 40,000/sf speculative building effective November 1, 2018. Create between 2-3 new jobs initially for a warehouse/service center.
 - f) Prospect Visit on November 1, 2018.
 - g) Of the five new opportunities since May 16, 2018 these have a total potential of creating 780 new jobs, \$488M new capital investment. These figures are reflected in a, b, c, & d.

External Marketing

- ❖ Currently conducting Midwest Prospecting initiative, began end of October 2018 for an 8-month lead generation campaign.
 - Scope of Prospecting Initiative:
 - Company with a plan for expansion/relocation – within 36-month timeline.
 - Industry Sectors: Advanced Manufacturing, Food & Beverage Processing, Distribution, Logistics, Professional Services (excluding Call Centers), Back-office Processing,
 - Goal: 8 project leads/meetings or conference calls.

- Deliverables to Date:
 - Total Number of Companies in Data Set: 986 companies identified so far (595 in Illinois; 391 in Wisconsin);
 - 1 lead pending w/meeting.

- ❖ Retained European American Investment Council to identify lead opportunities with European companies. Three opportunities have been provided to date.

Existing Business Services

The Alliance & Chamber has visited with 9 Cedar Falls companies since May 16, 2018 to help with workforce, existing business interviews or expansion opportunity.

Entrepreneurship

The Alliance & Chamber is a founding cash and in-kind support of Red Cedar. Currently working with Red Cedar to develop program measurables and structure of the Regional Innovation Network that can successfully support entrepreneurs and early stage companies which the Alliance & Chamber will be part of the network.

The Alliance & Chamber is also committed to supporting and promoting events and activities that Red Cedar leads in the community.

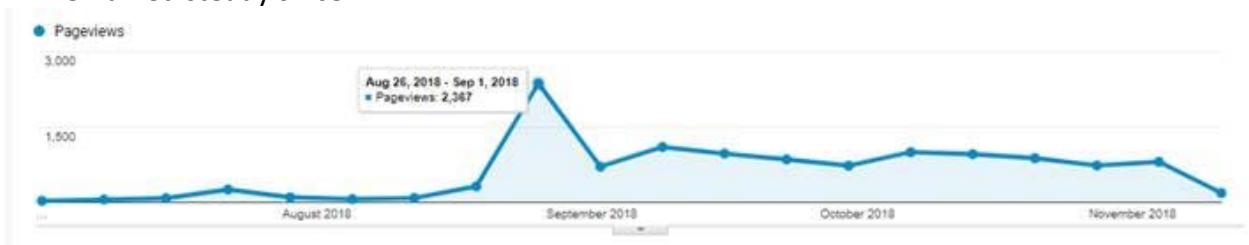
Talent Attraction

Live the Valley

Live the Valley, the Alliance & Chamber's talent attraction initiative, was re-launched on August 28. This consisted of launching a new website, a companion magazine, and more fully using its social media presence across Facebook, Twitter, Instagram, and LinkedIn. The Alliance & Chamber has begun partnering on our Live the Valley initiative with the Cedar Valley Regional Partners (CVRP.)

Since July 1, 2018 (unless otherwise noted):

- Live the Valley Website Stats
 - Unique users on Live the Valley website: 5,376
 - Average unique users per month: 1,189
 - The graph below shows how our pageviews spiked after our relaunch and has remained steady since.



- Average time spent on Live the Valley website: 1:41 (slightly below industry average)
- Live the Valley Job Board Stats
 - Cedar Falls businesses posted **219** jobs on our job board (since May 16, 2018)
 - Pageviews on job board: 5,311
 - Average time spent on job board: 2:29
- Live the Valley Facebook Stats
 - 10% increase in followers since launch
 - 529 new followers since launch (to give context, there were 52 new followers the previous quarter)



- 3,124 followed a link to the Live the Valley job board from a Facebook post
- Facebook posts focused on Cedar Falls reached 43,645 people (these posts include Live It Up profiles highlighting Cedar Falls residents and posts about businesses or events in Cedar Falls)
- Live the Valley Magazine Stats:
 - Delivered to approximately 100 Cedar Falls companies
 - Delivered to Cedar Falls Tourism & Visitors Bureau and Cedar Falls Community Main Street

Iowan Project

The Alliance & Chamber was one of four initial investors in this initiative, led by the Technology Association of Iowa, to bring tech talent to Iowa, focusing on Iowa ex-pats.

- Iowan Project email newsletters are sent to 1,500 contacts
 - Average open rate: 35.5% (Industry average is ~25%)
 - CFU internet, Jam City, and Scientific Games highlighted in these emails
- Participated in Iowan Project networking events in Denver and Chicago, representing Cedar Valley companies hiring tech talent, including Cedar Falls based CBE, DISTek, Far Reach, Jam City, John Deere, Scientific Games and Spinutech.

College Student Engagement

● **UNI Career Fair**

The Alliance & Chamber participated in the University of Northern Iowa Fall Career Fair, and spoke to approximately 50 students about opportunities for employment in the Cedar Valley post-graduation.

● **Summer Series**

Every summer, the Alliance & Chamber hosts a series of Series of events to connect students interning and working part time in the Cedar Valley over the summer. This year, events were hosted at Lost Island, SingleSpeed in Waterloo, and Mill Race.

- 200 attendees at 3 Summer Series events
 - 40 students were from out of state
 - 64 students from UNI
 - 13 Cedar Falls companies sent students, including John Deere, Target, Mudd Advertising, Amperage, DISTek, Viking Pump, and Braceability

Economic Inclusion

Economic Inclusion Conference

The Alliance & Chamber hosted the Economic Inclusion Conference in partnership with the University of Northern Iowa at the Diamond Events Center in Cedar Falls on October 12, 2018.

Economic Inclusion Conference Stats:

- 370 attendees
- The keynote speaker, Nika White, received a 4.6/5 rating by 109 attendees who took a post-conference survey.

Economic Inclusion Tool-Kit

Resources continue to be added to the online Economic Inclusion Tool-Kit.

- Pageviews since July 1, 2018: 472

Black Hawk Child Care Coalition

Alliance & Chamber staff have been a part of the Black Hawk Child Care Coalition, and have contributed by surveying businesses on child care-specific questions. This survey helped to quantify the cost of child care for Cedar Valley companies, which can be used legislatively to champion child-care related policy. A one-sheet infographic has been compiled from these survey results; see attached.

- Survey responses: 94 companies participated
 - 84 of those companies were from Black Hawk County

Education

Tech-Education Roundtable

The Alliance & Chamber hosted a roundtable bringing technology leaders and technology educators together to discuss future skills required of tech talent.

- Number of attendees: 23
- Number of Cedar Falls companies represented: 4
- Number of attendees representing Cedar Falls High School or UNI: 8

Future Ready Cedar Valley

The Alliance & Chamber served on the planning committee, led breakout sessions and the final action forum sessions on Recruiting and Retaining Talent to the Region and Business Helping Business.

- Number of attendees: 300

Government Affairs

The 2018 Legislative Session ended with significant, positive results on several pillars of the Greater Cedar Valley Alliance & Chamber Legislative Agenda for Economic Progress. Among the successes were:

- ❖ **Tax Reform:** The GCVA supported and worked to see tax reform enacted and especially to make sure corporate tax reform was included. In that regard, corporate tax rates will be reduced to lower than 10%, federal deductibility will be eliminated, and TIF did not get changed this session. There was no activity on allowing cities and counties the ability to self-fund their bond debt.
- ❖ **Workforce and Education:** Regarding workforce, the passage of the Governor's priority, the Future Ready Iowa act, was the primary bill that we worked on. Its goal is to increase the number of Iowans with post-secondary training or education to 70%. The policy is in place for many initiatives that will help reach that goal; unfortunately, little funding has been included this year.
- ❖ **Economic Development:** The Alliance & Chamber worked with our partners, the Iowa Chamber Alliance and the Iowa Association of Business and Industry to maintain the IEDA's incentives budget at its current level, which was difficult in this fiscal environment. Nonetheless, it was recognized by the Legislature that such incentives are very important in attracting and retaining businesses in Iowa.
- ❖ **Infrastructure, Transportation, and Communications:** Expand Broadband/Connect Every Iowan program, explore new or alternative methods for funding transportation infrastructure construction and repair, explore a special state fund for sanitary system and water quality control, and support the continuation of air service subsidies. All of the items mentioned in this section were discussed at various times, however due to the state's fiscal difficulties, very little action was taken.

To date in FY19, the Alliance & Chamber Government Relations Committee has hosted 3 events, impacting 92 business representatives. These events include the Investor Forum, where investors have the opportunity to discuss items that are important to them as we prepare for the upcoming state legislative session; as well as Friday Forums which feature speakers to address concerns and opportunities for future business growth and related initiatives in the Cedar Valley. The 2019 Legislative Agenda for Economic Progress, with input from the City of Cedar Falls, will be finalized in the coming weeks. Planned events in the coming months include the annual Pre-Session Legislative Reception and the Legislative Reception in Des Moines, each providing opportunities for the City of Cedar Falls and other Cedar Valley investors to meet with state and federal officials.

Alliance & Chamber Services (for period May 15, 2018 to Nov 14, 2018):

The City of Cedar Falls reps registered and/or attended 9 of these Alliance & Chamber events:

- Post Session Legislative Breakfast
- Good Morning Cedar Valley - June
- New Teacher Breakfast
- Investor Legislative Forum
- Good Morning Cedar Valley - September
- Friday Forum - October
- Economic Inclusion Conference
- Business After Hours - November
- Friday Forum - November

Notable Social Media Engagements for Cedar Falls:

- Reached over 2,000 people for Alliance & Chamber events that were held in Cedar Falls during that time frame.
- Ribbon cutting posts for 3 new Cedar Falls businesses reached over 2,500 people (Profile by Sanford, Leverage Digital Marketing, Emergent Architecture)
- Post about Spinutech making Inc. 5000 reached 483 people.

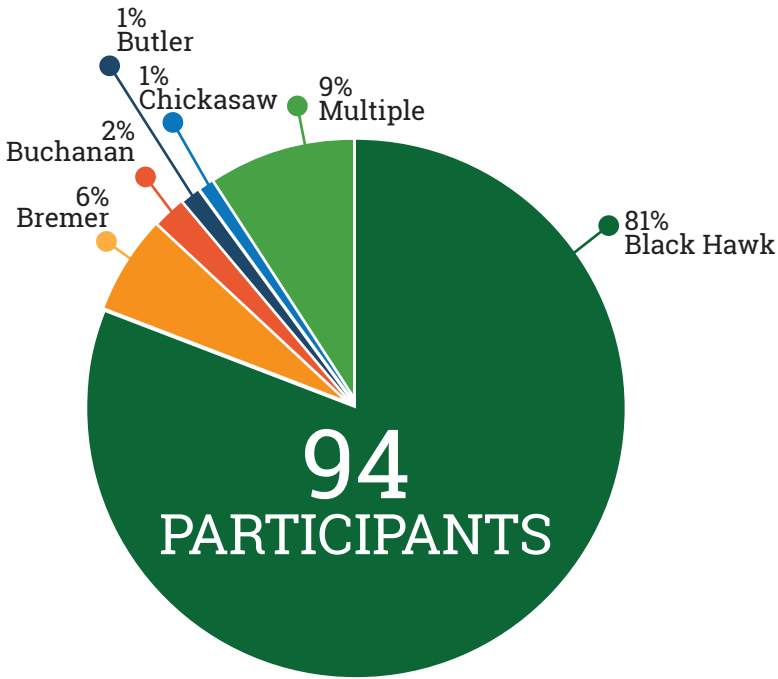
The City of Cedar Falls is sending 2 representatives through this year's Cedar Valley Leadership Institute course.

The Alliance & Chamber hosted 9 ribbon cuttings for Cedar Fall businesses bringing awareness and promotion to Cedar Falls.

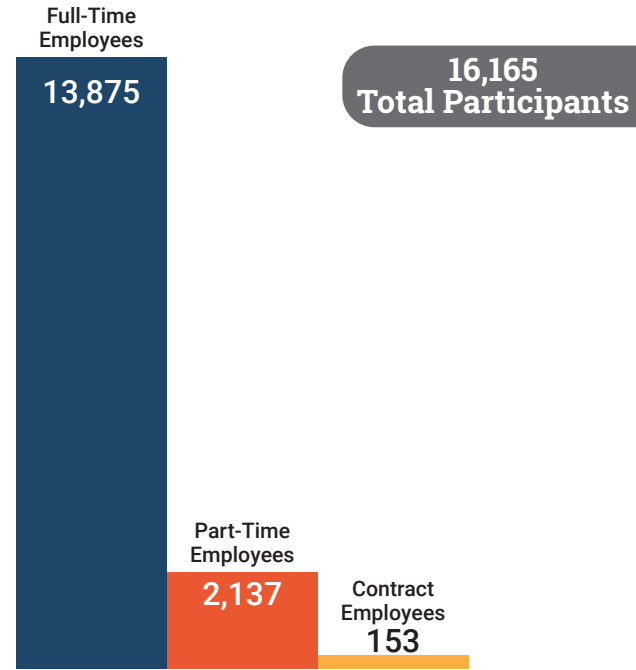
2018 Child Care Survey

Black Hawk Child Care Coalition

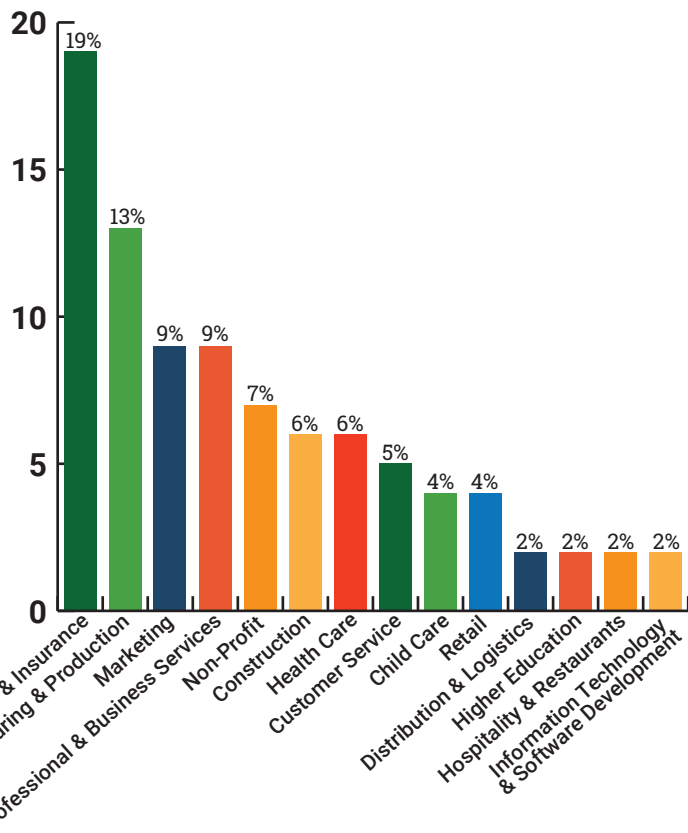
Participation Overview



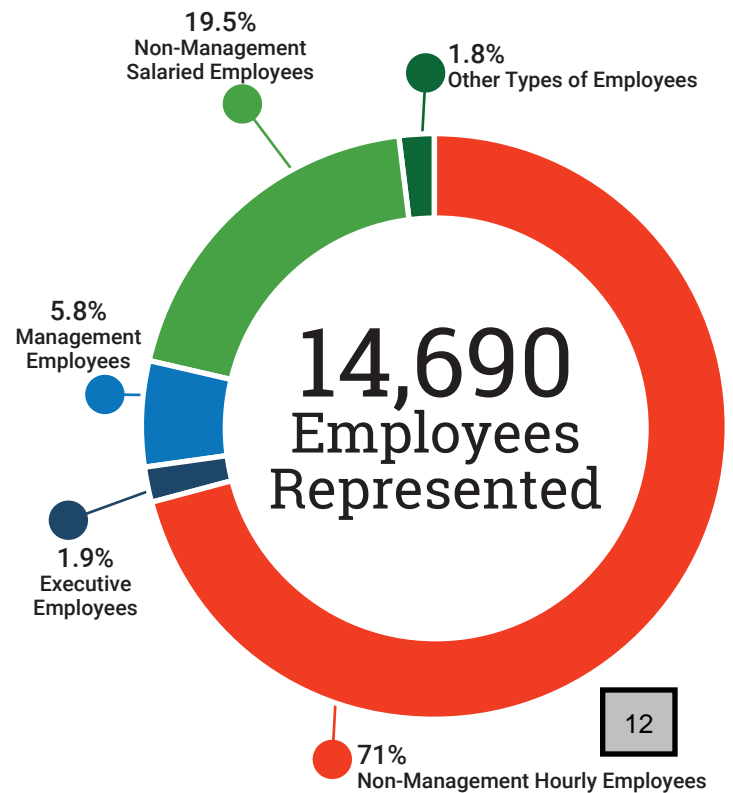
Represented by Participants



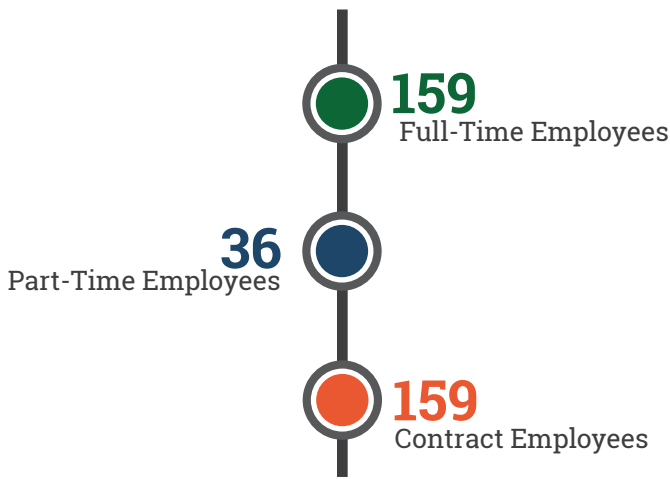
Percent of Industries Represented



Total Number of Employees Represented

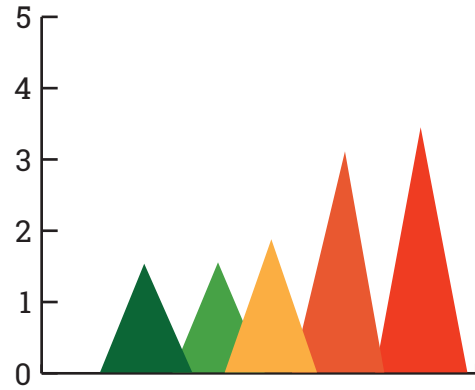


Average Number Employed by Participants



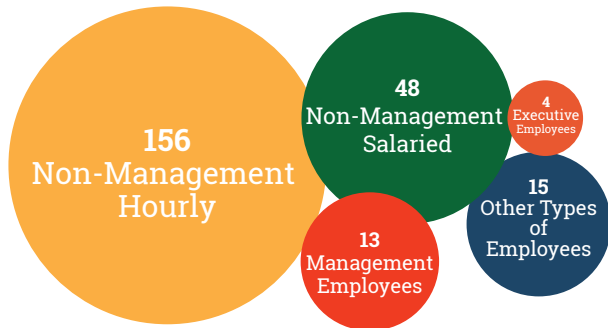
Average Rank of Reasons for Turnover

Scale of 1-5 (5 being the biggest reason)



- 1.5 Language Barrier
- 1.5 Transportation Issues
- 1.8 Child Care Issues
- 3.1 Personnel Issues
- 3.3 Resign for Pay/Benefits Elsewhere

Average Number of Types of Employees Represented by Participants

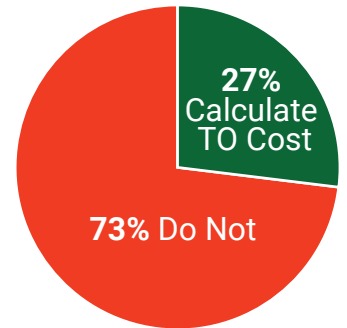


Turnover Costs

Average cost of turnover per person due to child care



Average cost of turnover per company due to child care



Average percent of Annual Turnover Attributed to Employees Leaving

12.7%

Which represents on average

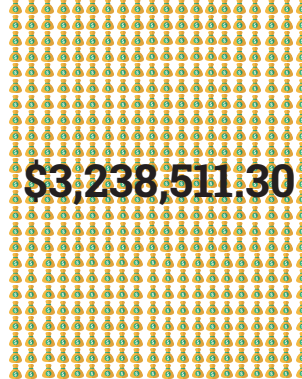
30.24
employees

In total, represents

1,512
employees for all respondents

Total Cost of turnover due to child care

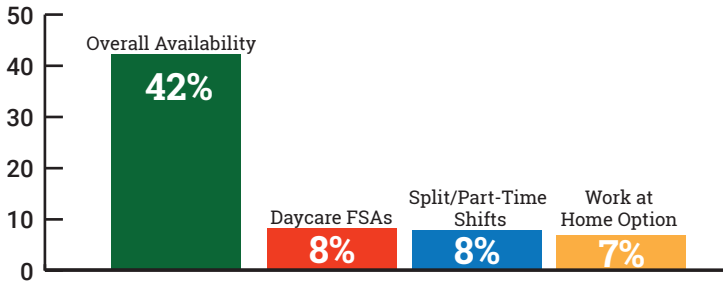
(Based on 50 responses on child care related turnover)



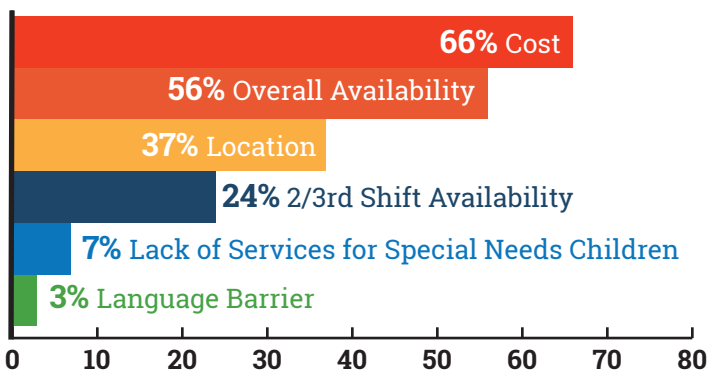
28% of companies are open to considering solutions to child care in the workplace

13

Current Company Initiatives



Barriers in Relation to Child Care





DEPARTMENT OF FINANCE & BUSINESS OPERATIONS

CITY OF CEDAR FALLS, IOWA
220 CLAY STREET
CEDAR FALLS, IOWA 50613
319-273-8600
FAX 319-268-5126

INTEROFFICE MEMORANDUM

TO: Mayor Brown & City Council Members
FROM: Lisa Roeding, Controller/City Treasurer
DATE: November 14, 2018
SUBJECT: FY18 Comprehensive Annual Financial Report

Attached for your review are the following items:

FY18 Comprehensive Annual Financial Report – This report includes the transmittal letter; the Independent Auditor’s Report; Management’s Discussion and Analysis; the audited financial statements for the year ending June 30, 2018; supplementary information; and statistical information about the City of Cedar Falls.

Management Letter – This document addresses any issues that the auditors noted during their engagement and also provides suggestions for improvement.

FY18 Information to Comply with Government Auditing Standards and Uniform Guidance – This report contains the Auditor’s reports on the financial information and internal controls as it relates to the Federal Financial Programs; a summary of the Auditor’s results; and the findings related to required statutory reporting.

Upon Council approval, these reports will be filed with the State Auditor’s Office and sent to the appropriate agencies. If you have any further questions regarding these audit reports or about our annual audit, please feel free to contact Jennifer Rodenbeck or myself.

cc: Jennifer Rodenbeck, Director of Finance & Business Operations



City of Cedar Falls, Iowa

**Comprehensive Annual
Financial Report
For the Fiscal Year Ended
June 30, 2018**

Prepared by the Department of Finance & Business
Operations

CITY OF CEDAR FALLS, IOWA

Comprehensive Annual Financial Report

**For the Fiscal Year Ended
June 30, 2018**

Prepared by:

Financial Services
Of

Finance & Business Operations

Jennifer Rodenbeck, CPA, CPFO
Director of Finance & Business Operations

**City of Cedar Falls, Iowa
Comprehensive Annual Financial Report
For the Fiscal Year Ended June 30, 2018**

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DEPARTMENT OF FINANCE AND BUSINESS OPERATIONS

CITY OF CEDAR FALLS, IOWA

220 CLAY STREET
CEDAR FALLS, IOWA 50613
PHONE 319-273-8600
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www.cedarfalls.com

November 16, 2018

To the Honorable Mayor, Members of the City Council and Citizens of the City of Cedar Falls:

The City of Cedar Falls, Iowa (City) is required by the Code of Iowa to publish a complete set of audited financial statements presented in conformity with generally accepted accounting principles. Pursuant to these requirements, I am pleased to submit to you the Comprehensive Annual Financial Report (CAFR) of the City of Cedar Falls, Iowa, for the year ended June 30, 2018. This is the third CAFR completed in compliance with the Government Standards Board (GASB) Statements No. 68 and No. 71.

Management assumes full responsibility for the completeness and reliability of the information contained in the report, based upon a comprehensive framework of internal control that it has established for this purpose. Because of the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

Eide Bailly, LLP, a firm of independent public accountants has issued an unmodified ("clean") opinion on the City's financial statements for the year ended June 30, 2018. Their opinion is included in the Financial Section of this report.

Management's Discussion and Analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview, and analysis of the basic financial statements. This letter of transmittal is designed to complement MD&A and should be read in conjunction with it.

The City is required to undergo an annual single audit in conformity with the provisions of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Information to comply with the Uniform Guidance and "Government Auditing Standards" is included in another report under a separate cover.

PROFILE OF THE CITY OF CEDAR FALLS

The City, incorporated in 1854, is located in the northeastern part of the state, has a land area of 28.9 square miles and a population of 39,260. The City is empowered to levy a property tax on both real and personal property located within its boundaries, and has the power by state statute to extend its corporate limits by annexation, which occur periodically when deemed appropriate by the City Council.

The City operates under a mayor-council form of government with an appointed city administrator. Policy-making and legislative authority are vested in the governing council, which consists of seven members. The City Council is responsible, among other things, for passing ordinances, adopting the budget, setting goals, and approving mayor-appointed committees. The mayor is responsible for supervising the City Administrator. The City Administrator is appointed by the Council and serves as the chief administrative officer. The mayor and council members are elected on a nonpartisan basis. The Council consists of two council members elected at large and one council member elected from each of the five wards as established by ordinance, elected for terms of four years. The mayor is elected at large and to a two-year term.

The City of Cedar Falls provides many municipal services including fire and police protection, streets, garbage collection, parks, recreation, cultural arts, planning, zoning, general administration, and sewer and storm water services. For financial reporting purposes, all funds, agencies, boards, commissions, trusts and authorities involved in the provision of these services are included if the City is financially accountable. Financial accountability is determined by several different factors, including fiscal dependence, ability to impose will upon the entity's governing body, provision of specific financial burdens or benefits and separate legal entity status. After careful evaluation of these factors, the City has included in this financial report the Cedar Falls Electric Utility, Gas Utility, Water Utility, and Communications Utility, as well as all funds of the City. The Utilities are each reported as discretely presented component units.

The City Council is required by Chapter 384 of the Code of Iowa to adopt an annual budget on or before March 15 of each year. The annual budget serves as the foundation for the City's financial planning and control and is prepared by function. The adopted budget provides appropriations (authority to spend) for program operations for the fiscal year that begins on July 1 and ends on June 30 of the following year. Budget amendments must be prepared and adopted in the same manner as the original budget.

ECONOMIC CONDITION AND OUTLOOK

The economic condition and outlook of Cedar Falls continues to be strong. The Cedar Falls economy was insulated from many of the impacts created by the recent recession due to the growth and stability of the University of Northern Iowa and a diverse service business sector.

The Greater Cedar Valley Alliance was formed in the metro area to organize the human resources and generate needed development capital to attract new business and industry to the area and to encourage expansion of businesses already in the area. As a result, many new businesses have located offices and plants in the metro area. Target Corporation constructed a distribution center with an assessed value of approximately \$45 million in FY02 and in FY08 completed a second refrigeration center. The Cedar Falls Industrial and Technology Park continues to show tremendous expansion.

Since the devaluation of property in 1986-1988, Cedar Falls has had steady growth in property values. Assessed values increased in FY19 by \$133 million. Even with the implementation of the commercial rollback by the State of Iowa, taxable values still increased by approximately \$82 million. (See Attachment A)

The City of Cedar Falls maintains a comparatively low tax rate. Cedar Falls has the sixth lowest tax rate per capita of the twenty largest cities in the state of Iowa for FY18 (See Attachment B). This low rate can

be attributed to the efforts of the City to streamline operations over the past twenty years. This has been accomplished by maintaining the approximate same number of employees or even reducing some positions in some areas, even when demand for service has increased. Cedar Falls has the lowest numbers of full-time employees per 1,000 residents in FY17. (See Attachment C).

Over the past ten years Cedar Falls' residential housing sales prices have significantly increased. In 2007, the average sales price reported was \$195,080. In 2017, the average sales price was \$219,263, which is a twelve (12) percent increase in the past ten years (See Attachment D). These statistics indicate that Cedar Falls' local economy is sound and there is a strong market for Cedar Falls homes.

Housing values have surged from the recession and devaluation of the mid-1980's to values that once again place the homeowners living in Cedar Falls in an advantageous market position. Building permit valuations are still showing continued growth in Cedar Falls (See Attachment E). This market growth is a credit to businesses, the school system, utilities, and quality of City services in Cedar Falls. Each entity has worked together to strengthen the local economy, create jobs, and improve Cedar Falls' quality of life.

MAJOR INITIATIVES

Street Projects

The City has partnered with the Iowa DOT to substantially upgrade some of the major transportation routes through the City. Greenhill Road Extension was completed and opened in 2018 from Hudson Road to Union Road. This roadway extension has provided an alternate access to and from UNI west campus and will help alleviate traffic congestion after UNI Dome and McLeod Center events. This project was funded by LOST, Federal/State funding and G.O. Bonds. In 2018, significant improvements to the Highway 58 and Viking Road Intersection corridor began, which will include pedestrian accommodations. The \$32 million project is projected to be complete in FY2020 without debt and with the assistance of TIF revenues as well as federal transportation funding. The most recent of these reconstruction projects include West 1st Street Reconstruction project which began in 2018 with design and right of way acquisition. The City will have additional costs including reconstructing curb and gutter, intakes, and public utilities. Local option sales tax funding and G.O. Bond funding will be used along with Federal/State funding. University Avenue Reconstruction project began in 2015 after the transfer of jurisdiction and its final construction and landscaping will be completed fall of 2018.

Cooperative Projects

The City works cooperatively to enhance the quality of life in the community. We have worked with both Cedar Falls Community School District and the University of Northern Iowa this past year. One joint project is in conjunction with a new elementary school, done with the Cedar Falls Schools to construct the infrastructure to develop the McMahill First Addition. New community tennis courts have been constructed on the University of Northern Iowa campus at 19th and Campus Streets. This was a partnership with the University and Cedar Falls Schools, which were funded in part with a grant from Black Hawk County Gaming Association.

Other cooperative projects include two projects funded through private donations. A Place to Play Park, which was constructed at the Greenhill Park location, is an inclusive park intended to be a play area that will provide recreation opportunities for individuals of all ages who have special needs. Funding for this project was primarily from private donations and another Black Hawk County Gaming Association grant. Other private funding helped fund a dedicated facility for pickleball specific courts in Orchard Hill Park.

Due to the tremendous popularity of pickleball, with a large user group following, and private fundraising this project was completed sooner than expected.

Other Projects

The City is increasing the levee to the 500-year flood range protection. This is funded by a sales tax grant from the state of Iowa. Dry Run Creek Sanitary Sewer Improvement project will replace and increase the capacity of 7,640 feet of the existing trunk sanitary sewer from Orchard Drive to the new 17th St. lift station. A new Public Safety building broke ground in 2018. This building will house the staff for one fire station and the entire Police Division and the administrative offices for the Public Safety Services Department.

LONG-TERM FINANCIAL PLANNING

The City Council and administration routinely consider the long-term view regarding financial matters. Operating budget decisions are based on the long-term impact of appropriations and funding. A three-year budget financial plan is prepared each year for all funds of the city. The city has a detailed Capital Improvements Plan (CIP) that considers the impact of the investment in infrastructure, the associated debt burden, and any changes in operating costs associated with maintaining new assets.

In addition to the financial plan and CIP, the City Council each year has a goal setting session where they identify goals for the upcoming fiscal year and discuss strategy in dealing with any upcoming financial challenges. Each department prior to the goal setting session prepares a document outlining their accomplishments during the past year and the goals for their department in the upcoming year.

RELEVANT FINANCIAL POLICIES

The City Council through their annual goals and financial plan document has adopted a comprehensive set of budget and fiscal policies relating to financial management.

Budget – Adopt a balanced budget, which is reflective of the community’s economic climate and needs. Maintain a stable property tax rate, depositing annually funds in excess of operations expenses in a capital reserve account for one-time expenses as approved by the City Council. Evaluate each newly proposed service to determine cost, relative importance and value of each service. Study methods of saving energy.

Cash Reserves – The City will maintain an unreserved balance at year-end at a level determined to meet cash flow requirements, emergency needs, and bond rating criteria. The minimum criteria shall be:

- General Fund – The City Council has established that the General Fund balance be maintained between 15% and 25% and preferably at the 20-25% level.
- Refuse Fund – 20-30%, but no less than \$500,000.
- Sewer Fund – 65-75%, but no less than \$1,500,000.
- Street Fund – 20-30%, but no less than \$1,000,000.
- Storm Water Fund – 10-20%, but no less than \$200,000.

Economic Development – The City will take active measures to encourage economic development of the community with the intent of increasing jobs and the tax base.

Debt Administration – Long-term debt will fund the design, inspection, and construction of capital improvement projects and will not be used for annual operating expenses. The total general obligation debt will not exceed 5% of the total assessed value of real property as required under the Code of Iowa. The issuance of new debt shall not exceed a replacement debt level. Whenever possible, existing debt should be refinanced to secure the lowest possible interest costs.

Capital Improvement Budget Policies – The City will make all capital improvements in accordance with an adopted capital improvements program and will develop a multi-year plan for capital improvements on an annual basis. The development of the capital improvements program is coordinated with the annual budget process and will determine the least costly financing method for all new projects. The City will maintain all assets at a level adequate to protect the City's capital investment and to minimize future maintenance and replacement costs. A maintenance and replacement schedule for equipment will be developed and followed.

AWARDS

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Cedar Falls for its comprehensive annual financial report (CAFR) for the year ended June 30, 2017. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

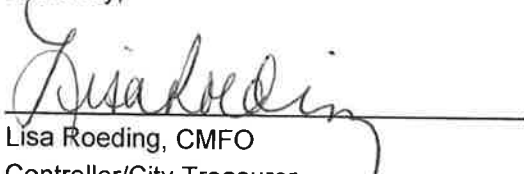
In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized comprehensive annual financial report, whose contents conform to program standards. The CAFR must satisfy both accounting principles generally accepted in the United States of America and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. The City of Cedar Falls has received a Certificate of Achievement for the last twenty-eight consecutive years (fiscal years ended 1990-2017). We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to GFOA.

ACKNOWLEDGMENTS

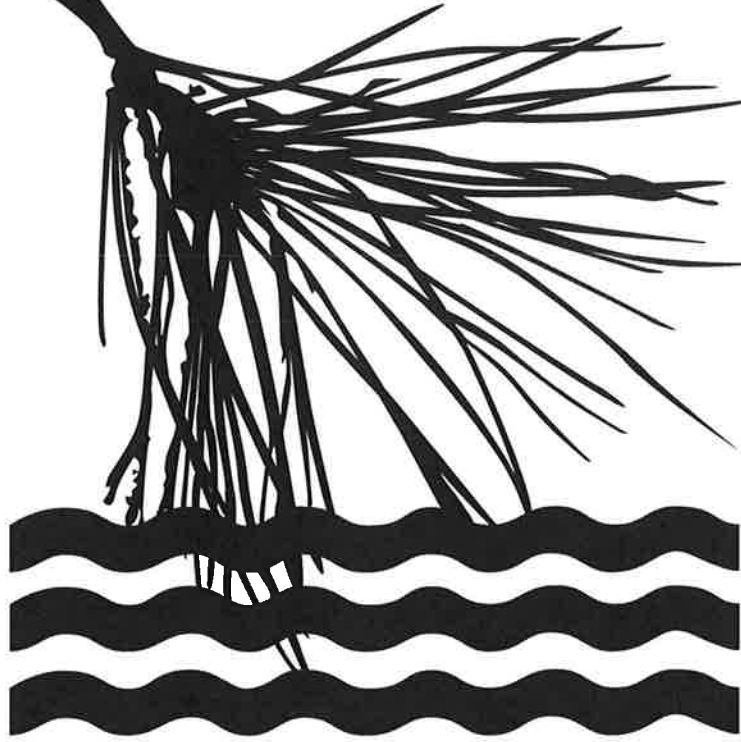
The preparation of this report could not be accomplished without the efficient and dedicated service of the entire staff of the Financial Services Division, particularly Jennifer Rodenbeck, Director of Finance and Business Operations and Cathy Niebergall, Financial Technician. Each member of the division has my sincere appreciation for the contributions made in the preparation of this report. I would also like to thank the members of the City Council for their continued interest and support in planning and conducting the financial operations of the City in a responsible and prudent manner.

Sincerely,



Lisa Roeding, CMFO
Controller/City Treasurer

C · E · D · A · R



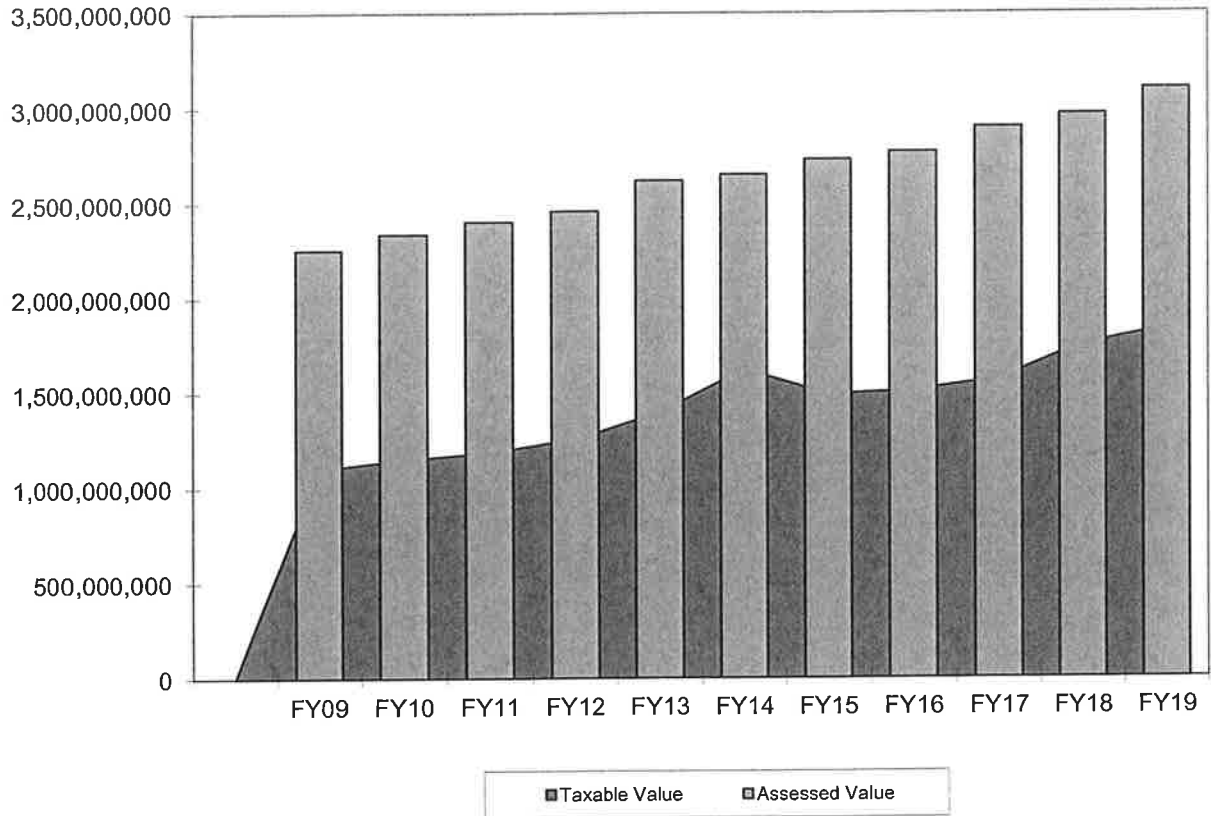
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ATTACHMENT A

taxvalue19

**Taxable Valuations FY09-FY19
City of Cedar Falls**



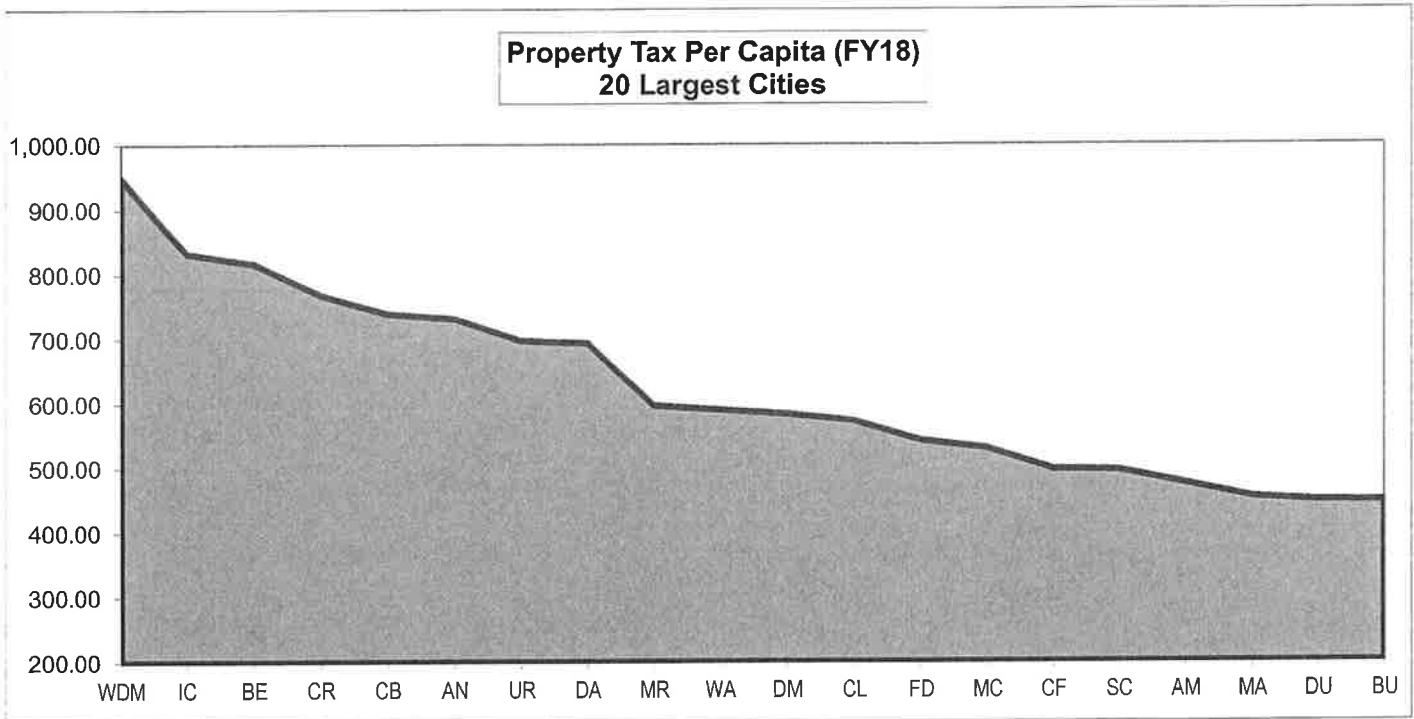
Year	Taxable Value	Assessed Value
FY09	1,098,295,277	2,252,421,925
FY10	1,150,078,051	2,336,646,915
FY11	1,185,969,161	2,402,107,961
FY12	1,254,821,347	2,458,320,459
FY13	1,393,511,204	2,618,319,843
FY14	1,622,862,335	2,650,433,900
FY15	1,490,616,188	2,729,240,639
FY16	1,509,722,828	2,769,405,368
FY17	1,569,292,287	2,897,854,208
FY18	1,750,040,895	2,965,854,183
FY19	1,832,652,499	3,099,765,282

The last ten years have provided a steady growth trend in assessed valuations. In addition, FY19 was the first year that assessed values exceeded \$3 billion.

For FY19, assessed values increased by \$133,911,099. Taxable values increased by \$82,611,604.

ATTACHMENT B

Citytaxr



**Property Tax Per Capita (FY18)
20 Largest Iowa Cities**

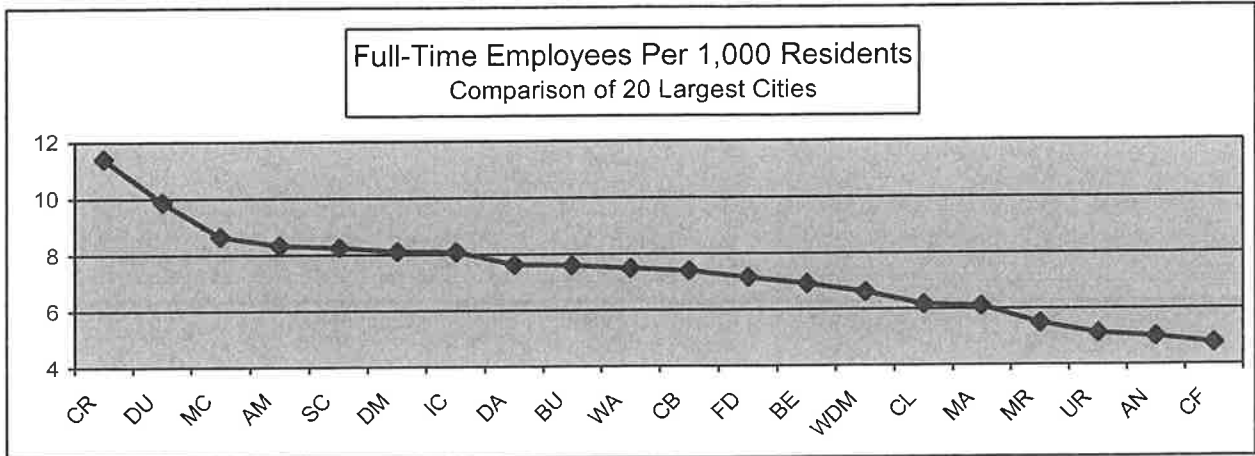
City	FY18 Tax Per Person	2010 Population	Abbreviation
West Des Moines	949.51	56,609	WDM
Iowa City	832.92	67,862	IC
Bettendorf	817.01	33,217	BE
Cedar Rapids	768.41	126,326	CR
Council Bluffs	739.29	62,230	CB
Ankeny	731.53	45,582	AN
Urbandale	697.45	39,463	UR
Davenport	693.39	99,685	DA
Marion	597.01	34,768	MR
Waterloo	589.80	68,406	WA
Des Moines	583.61	203,433	DM
Clinton	572.85	26,885	CL
Fort Dodge	542.42	25,206	FD
Mason City	530.11	28,079	MC
Cedar Falls	497.76	39,260	CF
Sioux City	496.02	82,684	SC
Ames	475.36	58,965	AM
Marshalltown	454.36	27,552	MA
Dubuque	448.19	57,637	DU
Burlington	447.93	25,663	BU
Average	623.25		

For over two decades Cedar Falls' local government has operated at one of the lowest per capita property tax rates among the 20 largest cities in Iowa.

At a cost of \$497.76 per person, the City is substantially below the average rate of \$623.25. This rate can be attributed to the City's concerted efforts to streamline operations over the past 20 years.

If the City of Cedar Falls operated at the state average property tax per capita, an additional 4.9 million dollars would be devoted to operations. This would be an increase of 25% of taxes levied in FY18.

ATTACHMENT C



City	FY17 Employees	2010 Population	Employees Per 1,000
Cedar Rapids	1442.0	126,326	11.41
Dubuque	570.0	57,637	9.88
Mason City	243.0	28,079	8.65
Ames	492.0	58,965	8.34
Sioux City	682.0	82,684	8.25
Des Moines	1650.0	203,433	8.11
Iowa City	548.0	67,862	8.08
Davenport	761.0	99,685	7.63
Burlington	195.0	25,663	7.60
Waterloo	512.0	68,406	7.48
Council Bluffs	460.0	62,230	7.39
Fort Dodge	180.0	25,206	7.14
Bettendorf	230.0	33,217	6.92
W. Des Moines	374.0	56,609	6.61
Clinton	166.0	26,885	6.17
Marshalltown	168.0	27,552	6.10
Marion	191.0	34,768	5.49
Urbandale	202.0	39,463	5.12
Ankeny	228.0	45,582	5.00
Cedar Falls	187.0	39,260	4.76
Average:			7.31

Cedar Falls city government continued to have one of the lowest number of employees per 1,000 capita comparing the top 20 largest cities.

Cedar Falls has 2.55 employees per 1,000 capita less than the state average, which is equivalent to 100 fewer full-time employees.

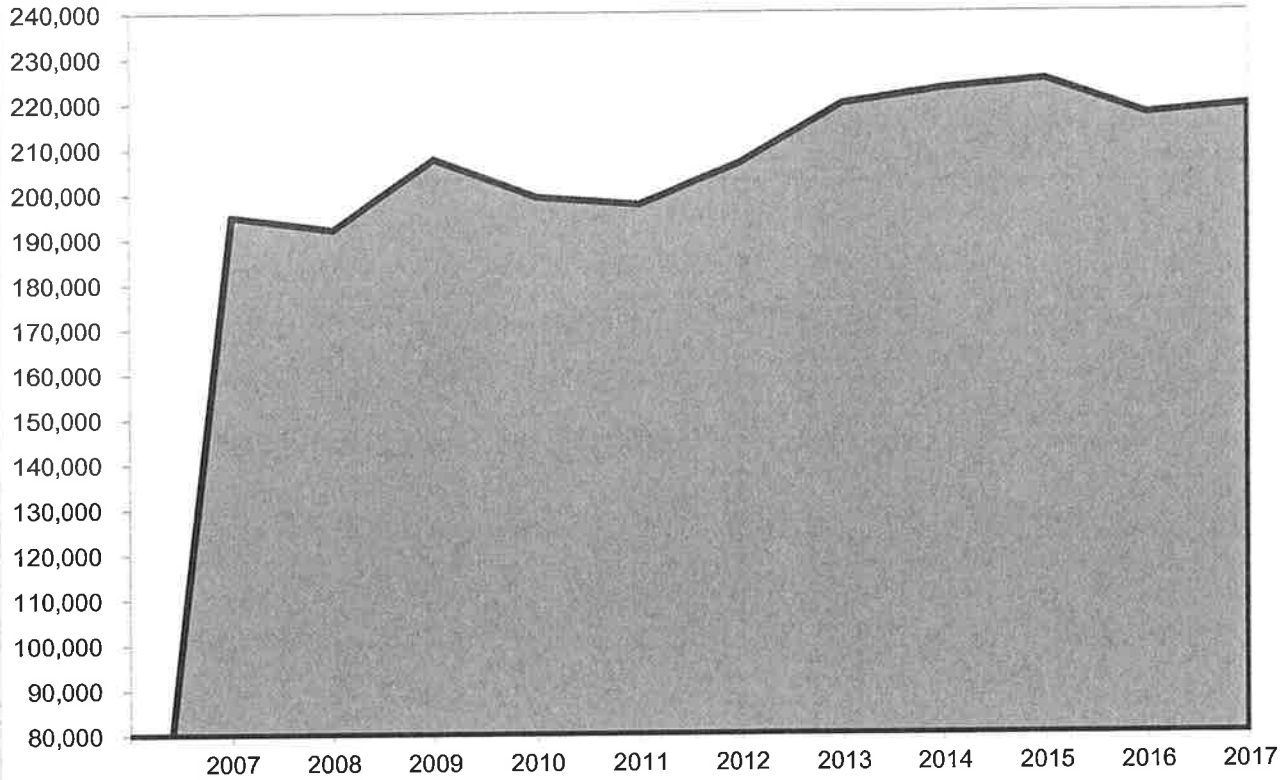
Employment reductions have been implemented over the last 10 years, which has streamlined Cedar Falls' employment.

Among the top twenty largest cities in the State of Iowa, the City of Cedar Falls continues to have one of the lowest number of employees per capita. The pressures of new construction growth, road development, and societal values have placed greater demands on existing staff. In the near future, the City Council will need to prioritize services or focus on key services to address the over extension of City staff.

ATTACHMENT D

Resale17

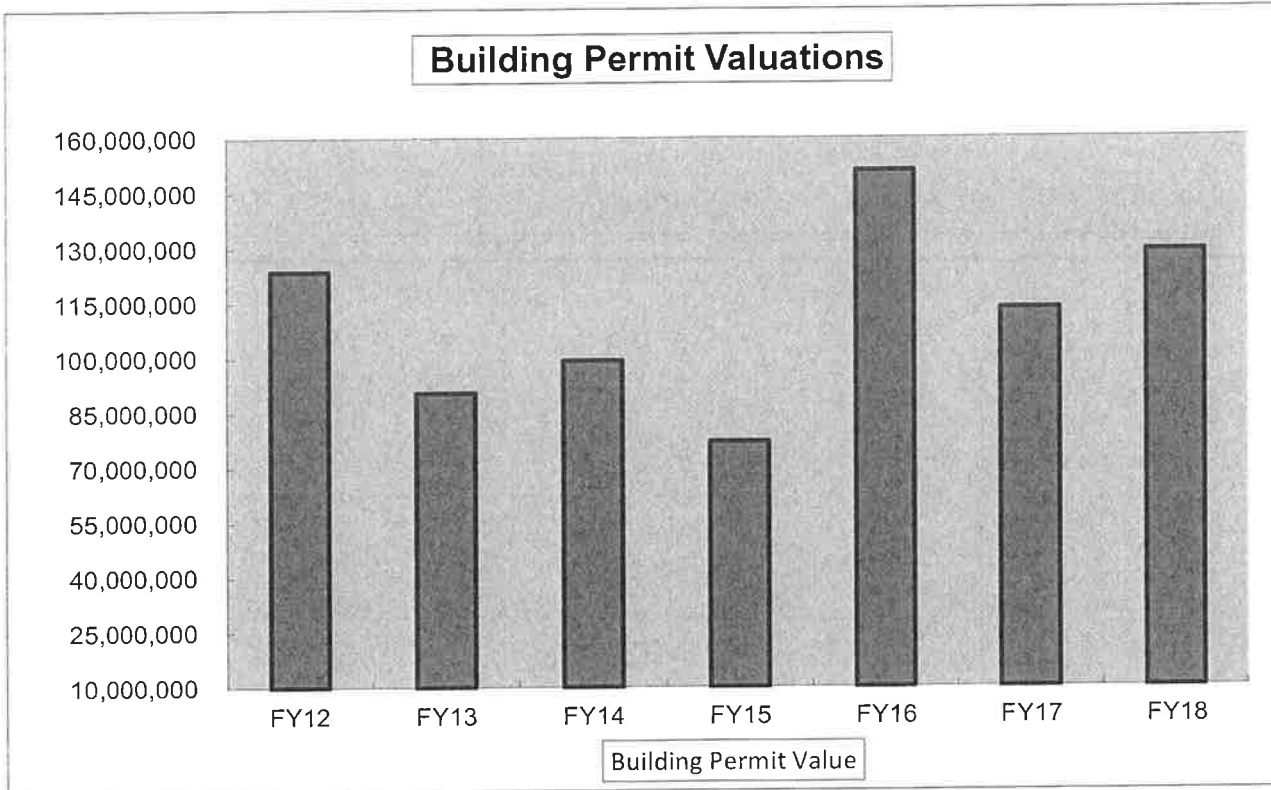
**Average Residential Sales Price (Annual)
Cedar Falls, Iowa**



Year	Average Sales Price
2007	195,080
2008	192,154
2009	207,754
2010	199,318
2011	197,576
2012	206,773
2013	219,746
2014	223,093
2015	225,048
2016	217,393
2017	219,263
Average	209,382

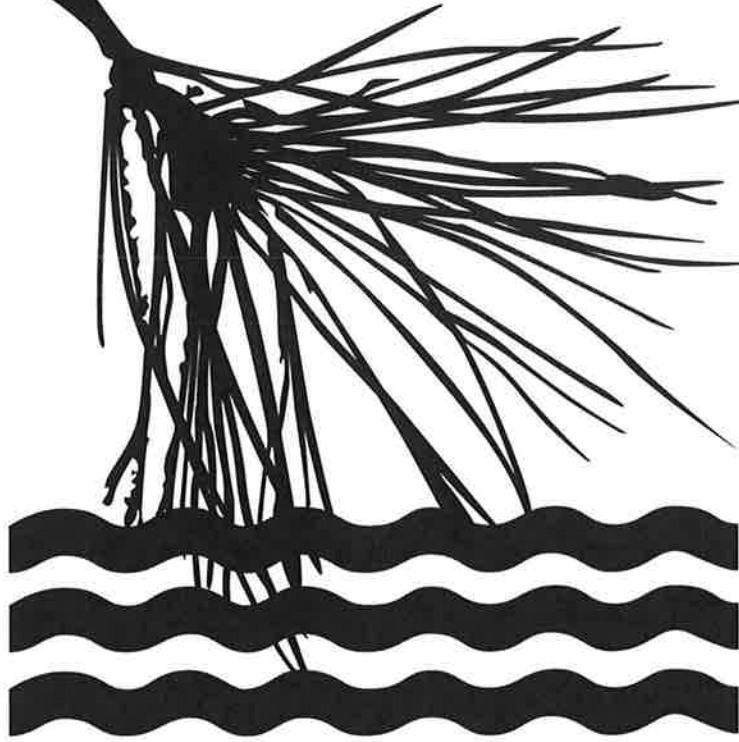
The average sale price of residential properties in Cedar Falls has grown by 12% between 2007- 2017 from \$195,080 to \$219,263

ATTACHMENT E



Year	Building Permit Value
FY12	123,741,522
FY13	90,502,815
FY14	99,342,651
FY15	77,077,151
FY16	151,028,207
FY17	113,451,168
FY18	129,131,550

C · E · D · A · R



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Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**City of Cedar Falls
Iowa**

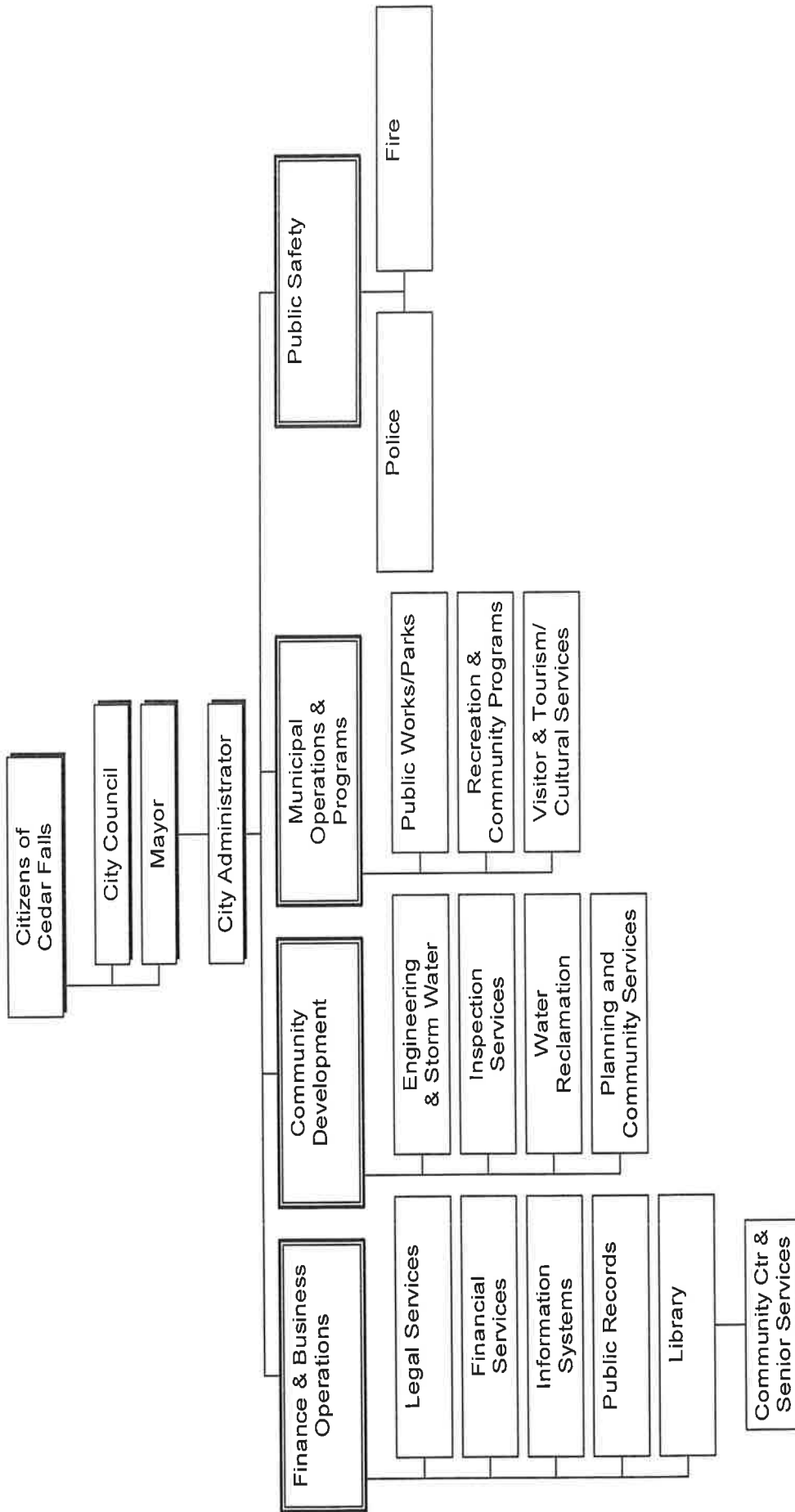
For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

June 30, 2017

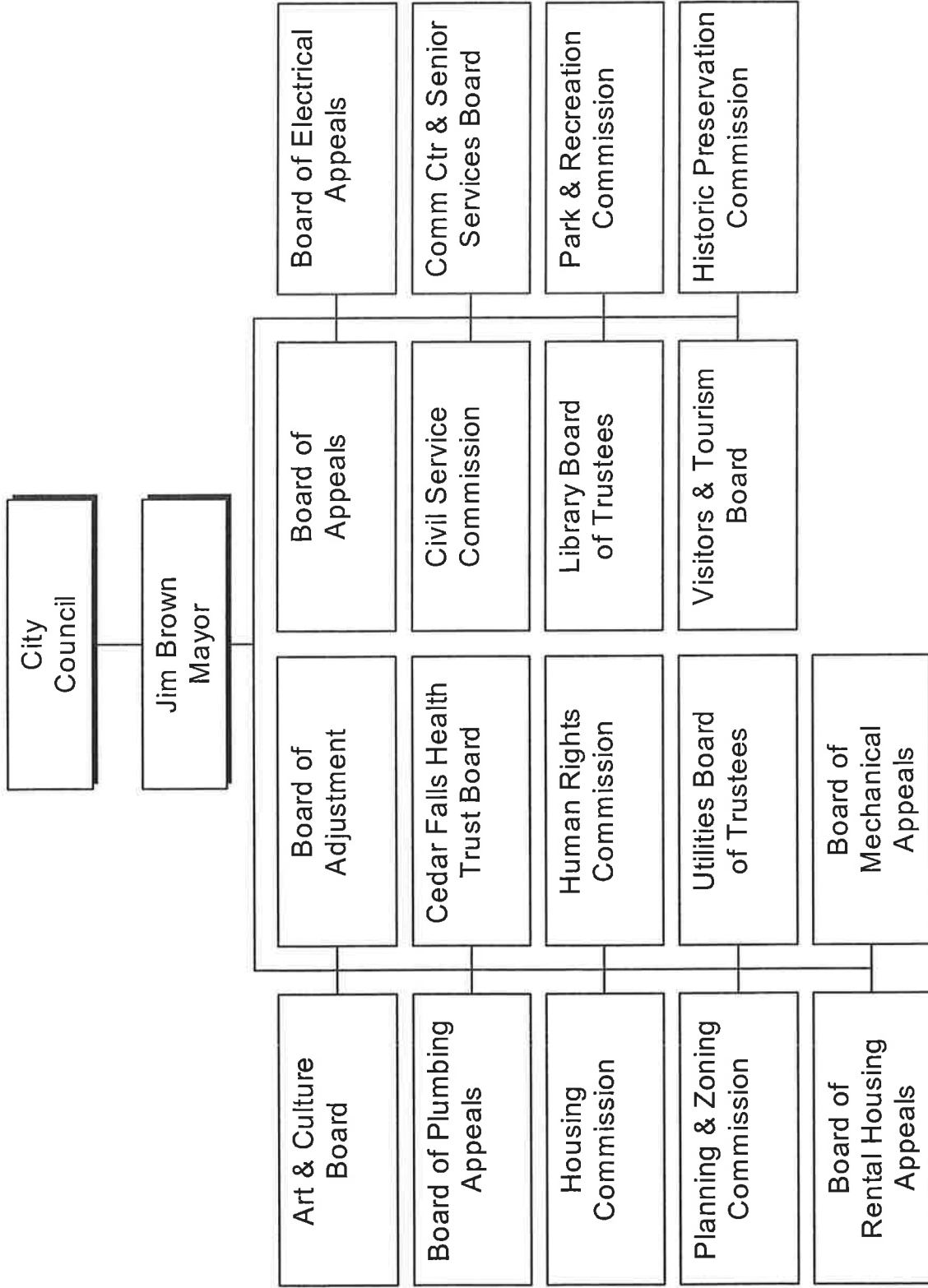
Christopher P. Morill

Executive Director/CEO

City of Cedar Falls, Iowa Organizational Chart



City of Cedar Falls, Iowa Boards and Commissions



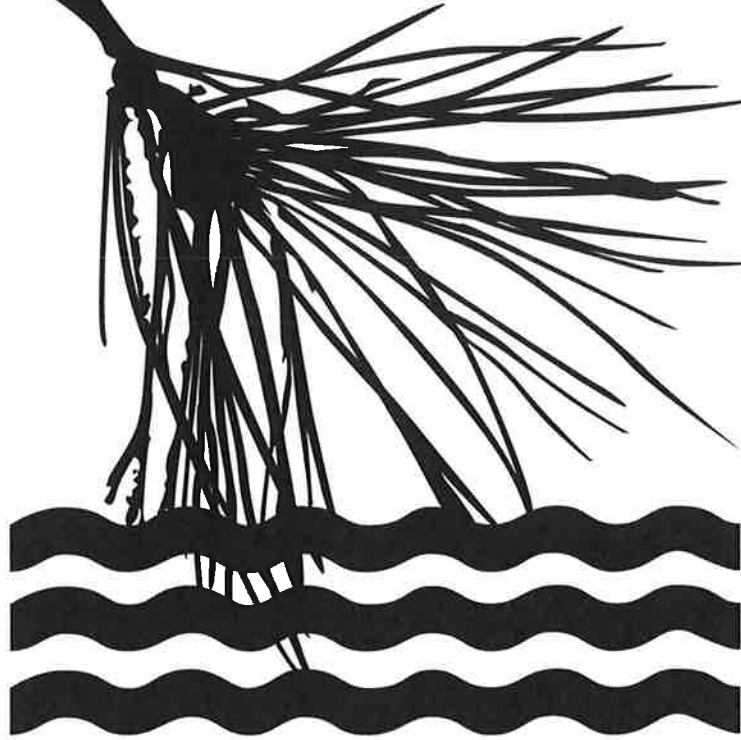
CITY OF CEDAR FALLS, IOWA

PRINCIPAL OFFICIALS

June 30, 2018

Title	Name
Mayor	Jim Brown
Council Member – 1 st Ward	Mark Miller
Council Member – 2 nd Ward	Susan DeBuhr
Council Member – 3 rd Ward	Daryl Kruse
Council Member – 4 th Ward	Tom Blanford
Council Member – 5 th Ward	Frank Darrah
Council Member – At Large	Rob Green
Council Member – At Large	Dave Wieland
City Administrator	Ron Gaines
Finance & Business Operations Director	Jennifer Rodenbeck
Community Development Director	Stephanie Houk Sheetz
Municipal Operations & Programs Director	Mark Ripplinger
Public Safety Services Director	Jeff Olson
Asst. Director of Public Safety Serv/Fire Chief	John Bostwick
Asst. Director of Public Safety Serv/Assistant Police Chief	Craig Berte
City Attorney	Kevin Rogers
Controller/City Treasurer	Lisa Roeding
City Clerk	Jacque Danielsen
Information Systems Manager	Julia Sorensen
Cedar Falls Public Library Director	Jay Robinson
City Engineer	Jon Resler
Planning & Community Srv. Manager	Karen Howard
Inspection Services Manager	Craig Witry
Water Reclamation Manager	Mike Nyman
Recreation & Community Programs Manager	Bruce Verink
V&T/Cultural Programs Manager	Kimberly Manning
Public Works/Parks Manager	Brian Heath
Cedar Falls Utilities General Manager	Steve Bernard

C · E · D · A · R



F · A · L · L · S

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Independent Auditor's Report

To the Honorable Mayor and
Members of the City Council
City of Cedar Falls, Iowa

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Cedar Falls, Iowa, as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Cedar Falls, Iowa, as of June 30, 2018, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Notes 1 and 4 to the financial statements, the City has adopted the provisions of GASB Statement No. 75, *Accounting and Financial Reporting for Other Postemployment Benefits Other Than Pensions*, which has resulted in a restatement of the net position as of July 1, 2017. Our opinions are not modified with respect to this matter.

Other Matters*Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the other required supplementary information listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Cedar Falls, Iowa's financial statements. The introductory section, combining nonmajor fund financial statements, capital asset schedules, and statistical section are presented for purposes of additional analysis and are not a required part of the financial statements.

The combining nonmajor fund financial statements and capital asset schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining nonmajor fund financial statements and capital asset schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report, under separate cover, dated October 31, 2018, on our consideration of the City of Cedar Falls, Iowa's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Eide Bailly LLP

Dubuque, Iowa
October 31, 2018

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of the City of Cedar Falls' financial performance provides an overview of the City's financial activities for the fiscal year ended June 30, 2018. Please read it in conjunction with the transmittal letter found on pages 1 – 10 of this report.

2018 FINANCIAL HIGHLIGHTS

- The City implemented Governmental Accounting Standards Board Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions, during fiscal year 2018. The beginning net position for governmental activities was restated by \$856,236 to retroactively report the increase in the OPEB liability as of July 1, 2017. OPEB expense for fiscal year 2017 and deferred outflows of resources at June 30, 2017 were not restated because the information needed to restate those amounts was not available.
- Revenues of the City's governmental activities increased 12.69%, or \$6,689,229, from fiscal year 2017 to fiscal year 2018, primarily due to the increase in capital grants and contributions for infrastructure. Property taxes decreased \$1,396,682 for all activities.
- Program expenses of the City's Governmental activities decreased 5.84%, or \$2,522,321 in fiscal year 2018 from fiscal year 2017. Community & economic development expenses decreased by \$3,592,311.
- The City's net position increased 6.10%, or \$22,065,485, over the restated June 30, 2017 balance. Of this amount, the net position of the governmental activities increased by \$18,199,814 and the net position of the business-type activities increased by \$3,865,671.

USING THIS ANNUAL REPORT

The annual report consists of a series of financial statements and other information as follows:

- Management's Discussion and Analysis introduces the basic financial statements and provides an analytical overview of the City's financial activities.
- Government-wide Financial Statements consist of a Statement of Net Position and a Statement of Activities. These provide information about the activities of the City as a whole and present an overall view of the City's finances.
- The Fund Financial Statements tell how governmental activities were financed in the short term as well as what remains for future spending. Fund financial statements report the City's operations in more detail than the government-wide statements by providing information about the City's most significant funds.
- Notes to Financial Statements provide additional information essential to a full understanding of the data provided in the basic financial statements.
- Required Supplementary Information further explains and supports the financial statements with a comparison of the City's budget for the year, the City's proportionate share of the net pension liability and related contributions, as well as presenting the Schedule of Funding Progress for the Retiree Health Plan.
- Other Supplementary Information provides detailed information about the nonmajor Special Revenue and Capital Projects Funds and the Internal Service Funds.

REPORTING THE CITY'S FINANCIAL ACTIVITIES

Government-wide Financial Statements

One of the most important questions asked about the City's finances is, "Is the City of Cedar Falls in a better financial position at the end of the fiscal year, compared to last year?" The Statement of Net Position and the Statement of Activities report information about the City as a whole and about its activities in a way that helps answer this question. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

The Statement of Net Position presents all of the City's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference reported as "net position". Over time, increases or decreases in the City's net position are one indicator of whether its financial health is improving or deteriorating. A person will need to consider other non-financial factors, however, such as changes in the City's property tax base and the condition of the City's infrastructure, to assess the overall health of the City.

The Statement of Activities presents information showing how the City's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will not result in cash flows until future fiscal periods.

The Statement of Net Position and the Statement of Activities report two kinds of activities:

- Governmental activities – Most of the City's basic services are reported here, including the general administration, streets, fire, police, parks, recreation, library, and housing and block grant assistance. Property taxes, local option sales taxes, road use taxes, and federal and state grants finance most of these activities.
- Business-type activities – The City of Cedar Falls charges a fee to customers to help it cover all or most of the cost of certain services it provides. The City's sewer, refuse, and storm water are reported in this section.

The Government-wide financial statements can be found on pages 30 - 33 of this report.

Fund Financial Statements

The Fund financial statements provide detailed information about the most significant funds, not the City as a whole. Some funds are required to be established by State law or by bond requirements. The City has two kinds of funds:

- Governmental Funds – Most of the City's basic services are reported in governmental funds, which focus on how money flows into and out of these funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called the "modified accrual basis" of accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the City's general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance City programs.

The required financial statements for governmental funds include a balance sheet and a statement of revenues, expenditures, and changes in fund balances. We describe the relationship between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds in a reconciliation at the bottom of the fund financial statements.

The City maintains 22 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balance for the General Fund, Hospital Fund, TIF Fund, Street Repair Fund, Debt Service Fund, Street Improvement Fund, Capital Improvements Fund, and Bond Fund, all of which are considered to be major funds. Data from the other fourteen governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements located in the supplementary information section of this report.

The basic Governmental Fund Financial Statements can be found on pages 34 - 38 of this report.

- Proprietary Funds – When the City charges customers for the service it provides, these services are generally reported in proprietary funds. The City maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The City uses enterprise funds to account for its sewer, refuse and storm water activities.

Internal Service Funds are used to accumulate and allocate costs internally. The City uses internal service funds for its information systems, vehicle maintenance, and various risk management activities. Because these services predominantly benefit governmental rather than business-type functions, they have been included within governmental activities in the government-wide financial statements.

Proprietary funds provide the same information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the Sewer Fund, Refuse Fund, and Storm Water Fund, all of which are considered major funds. Internal Service Funds are combined into a single, aggregated presentation in the proprietary fund financial statements. Individual fund data for internal service funds is provided in the form of combining statements located in the supplementary information section of this report.

The basic Proprietary Fund Financial Statements can be found on pages 39 - 44 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of financial position. The analysis that follows focuses on the change in the net position for governmental and business-type activities.

	Governmental activities		Business-type activities		Total	
	2018	2017 (Not Restated)	2018	2017 (Not Restated)	2018	2017 (Not Restated)
Current and						
other assets	\$ 147,028,089	\$ 149,513,043	\$ 1,022,035	\$ 2,008,979	\$ 148,050,124	\$ 151,522,022
Capital assets	210,200,149	189,197,276	95,068,550	91,943,346	305,268,699	281,140,622
Total assets	\$ 357,228,238	\$ 338,710,319	\$ 96,090,585	\$ 93,952,325	\$ 453,318,823	\$ 432,662,644
Deferred Outflows						
of Resources	\$ 6,216,457	\$ 5,708,644	\$ 460,742	\$ 420,857	\$ 6,677,199	\$ 6,129,501
Long-term liabilities	\$ 25,591,482	\$ 25,291,616	\$ 14,020,786	\$ 15,321,228	\$ 39,612,268	\$ 40,612,844
Other liabilities	9,884,707	9,002,734	982,685	1,376,245	10,867,392	10,378,979
Total liabilities	\$ 35,476,189	\$ 34,294,350	\$ 15,003,471	\$ 16,697,473	\$ 50,479,660	\$ 50,991,823
Deferred Inflows of Resources	\$ 25,676,210	\$ 25,175,895	\$ 127,891	\$ 121,415	\$ 25,804,101	\$ 25,297,310
Net position:						
Net investment						
in capital assets	\$ 206,505,683	\$ 185,440,156	\$ 83,110,200	\$ 79,810,012	\$ 289,615,883	\$ 265,250,168
Restricted	32,833,649	33,221,194	9,500	9,500	32,843,149	33,230,694
Unrestricted	62,952,964	66,287,368	(1,699,735)	(2,265,218)	61,253,229	64,022,150
Total net position	\$ 302,292,296	\$ 284,948,718	\$ 81,419,965	\$ 77,554,294	\$ 383,712,261	\$ 362,503,012

Prior to restatement, net position of governmental activities increased from FY17 by approximately \$17.3 million, or 6.09%. This increase was due primarily to the new downtown levee. The increase is also due to the continued strength of the property tax base and the small amount of general obligation debt outstanding by the City. Net position of business-type activities increased from FY17 by approximately \$3.9 million or 4.98%. This increase was due to the new assets constructed or being constructed. These assets include the dry run creek sanitary sewer project. In addition, this was the twelfth year that storm water fees were collected. The largest portion of the City's net position is the net investment in capital assets (e.g., land, infrastructure, buildings, and equipment). The debt related to the investment in capital assets is liquidated with sources other than capital assets. Restricted net position represent resources that are subject to external restrictions, bond covenants, constitutional provisions or enabling legislation on how they can be used. Unrestricted net position, the part of net position that can be used to finance day-to-day operations are approximately \$61 million at the end of the year.

For the year ended June 30, 2018, net position changed as follows:

	Governmental Activities		Business-type Activities		Total	
	2018	2017 (Not Restated)	2018	2017 (Not Restated)	2018	2017 (Not Restated)
Revenues						
Program Revenues						
Charges for						
services	\$ 4,625,640	\$ 4,724,335	\$ 10,341,776	\$ 9,413,001	\$ 14,967,416	\$ 14,137,336
Operating grants						
and contributions	2,714,799	2,136,947	-	-	2,714,799	2,136,947
Capital grants and						
contributions	7,928,276	1,652,967	1,173,269	897,429	9,101,545	2,550,396
General Revenues						
Property taxes	24,249,414	25,646,096	-	-	24,249,414	25,646,096
Local Option Sales Tax	4,759,063	4,988,002	-	-	4,759,063	4,988,002
Hotel/Motel Tax & Other	950,183	943,728	-	-	950,183	943,728
Use of money and						
property	1,743,242	1,302,082	208,958	111,583	1,952,200	1,413,665
Intergovernmental	6,208,882	6,386,056	59,266	78,197	6,268,148	6,464,253
Miscellaneous	2,802,838	1,538,658	-	-	2,802,838	1,538,658
Gain on Sale of assets	878	2,615	108,514	3,496	109,392	6,111
Utility contribution	3,430,000	3,402,500	-	-	3,430,000	3,402,500
Total revenues	\$ 59,413,215	\$ 52,723,986	\$ 11,891,783	\$ 10,503,706	\$ 71,304,998	\$ 63,227,692
Expenses						
Public safety	\$ 11,516,205	\$ 10,499,099	\$ -	\$ -	\$ 11,516,205	\$ 10,499,099
Public works	11,932,088	12,901,482	-	-	11,932,088	12,901,482
Health and social						
services	273,186	308,406	-	-	273,186	308,406
Culture and						
recreation	8,726,607	7,751,904	-	-	8,726,607	7,751,904
Community and						
economic						
development	4,033,621	7,625,932	-	-	4,033,621	7,625,932
General government	4,049,880	3,924,362	-	-	4,049,880	3,924,362
Debt service	135,621	178,344	-	-	135,621	178,344
Sewer	-	-	4,653,292	4,613,456	4,653,292	4,613,456
Refuse	-	-	2,972,968	2,876,394	2,972,968	2,876,394
Storm Water	-	-	946,045	866,931	946,045	866,931
Total expenses	\$ 40,667,208	\$ 43,189,529	\$ 8,572,305	\$ 8,356,781	\$ 49,239,513	\$ 51,546,310
Increase in net position						
before transfers	\$ 18,746,007	\$ 9,534,457	\$ 3,319,478	\$ 2,146,925	\$ 22,065,485	\$ 11,681,382
Transfers	(546,193)	688,539	546,193	(688,539)	-	-
Increase in net position	\$ 18,199,814	\$ 10,222,996	\$ 3,865,671	\$ 1,458,386	\$ 22,065,485	\$ 11,681,382
Net position, beginning						
as restated	284,092,482	274,725,722	77,554,294	76,095,908	361,646,776	350,821,630
Net position, ending	\$ 302,292,296	\$ 284,948,718	\$ 81,419,965	\$ 77,554,294	\$ 383,712,261	\$ 362,503,012

Capital Grants increased by approximately \$6.2 million for the governmental activities. Revenues increased in business activities due to increases in sewer rates.

The cost of all governmental activities this year was approximately \$40.7 million compared to approximately \$43.2 million last year. However, as shown in the Statement of Activities on pages 32 and 33, the amount taxpayers ultimately financed for these activities was only \$25.4 million because some of the cost was paid by those directly benefiting from the programs or by other governments and organizations which subsidized certain programs with grants and contributions. The City paid the remaining “public benefit” portion of governmental activities with property tax (some of which could only be used for certain programs) and with other receipts, such as interest, local option sales tax and miscellaneous receipts.

INDIVIDUAL MAJOR FUND ANALYSIS

Governmental Fund Highlights

As of the end of the current fiscal year, the City’s governmental funds reported combined ending fund balances of \$92,392,902. \$439,683 is nonspendable for inventory. \$32,228,803 is restricted for TIF, debt service, local option sales tax, employee retirement systems, bond proceeds and various grants. \$18,514,062 is committed for the City’s health trust fund and parking fund. \$38,630,748 is assigned for recreational capital funds, police forfeiture funds, economic development and capital improvements. This leaves \$2,579,606 for unassigned fund balances in the governmental funds, road use tax funds and bond funds.

The Governmental fund balances decreased by \$5,144,567, or 5.27%. This decrease was primarily due to large capital projects including University Avenue and the Downtown Levee in the Street Improvement fund and Bond fund.

The General Fund is the chief operating fund of the City of Cedar Falls. At the end of the current fiscal year, unassigned fund balance of the General Fund was \$9,105,204, while the total fund balance totaled \$12,110,825. As a measure of the General Funds liquidity, it may be useful to compare both unreserved fund balances and total fund balances to total fund expenditures. Unassigned fund balance represents 40.69% of the total General Fund expenditures, while the total fund balance represents 54.13% of that same amount.

The following fund balances in the other major funds, which comprise the Total Governmental Funds are listed below:

	FY18 Amount	FY17 Amount	Increase (Decrease)
Hospital Fund	\$ 17,535,641	\$ 17,190,931	\$ 344,710
TIF Fund	12,255	44,080	(31,825)
Street Repair Fund	15,245,266	16,832,170	(1,586,904)
Debt Service Fund	538,319	496,385	41,934
Street Improvement Fund	(3,792,183)	1,299,005	(5,091,188)
Capital Improvements Fund	24,195,367	22,989,664	1,205,703
Bond Fund	(2,733,415)	1,367,451	(4,100,866)
Other Governmental Funds	29,280,827	25,616,657	3,664,170

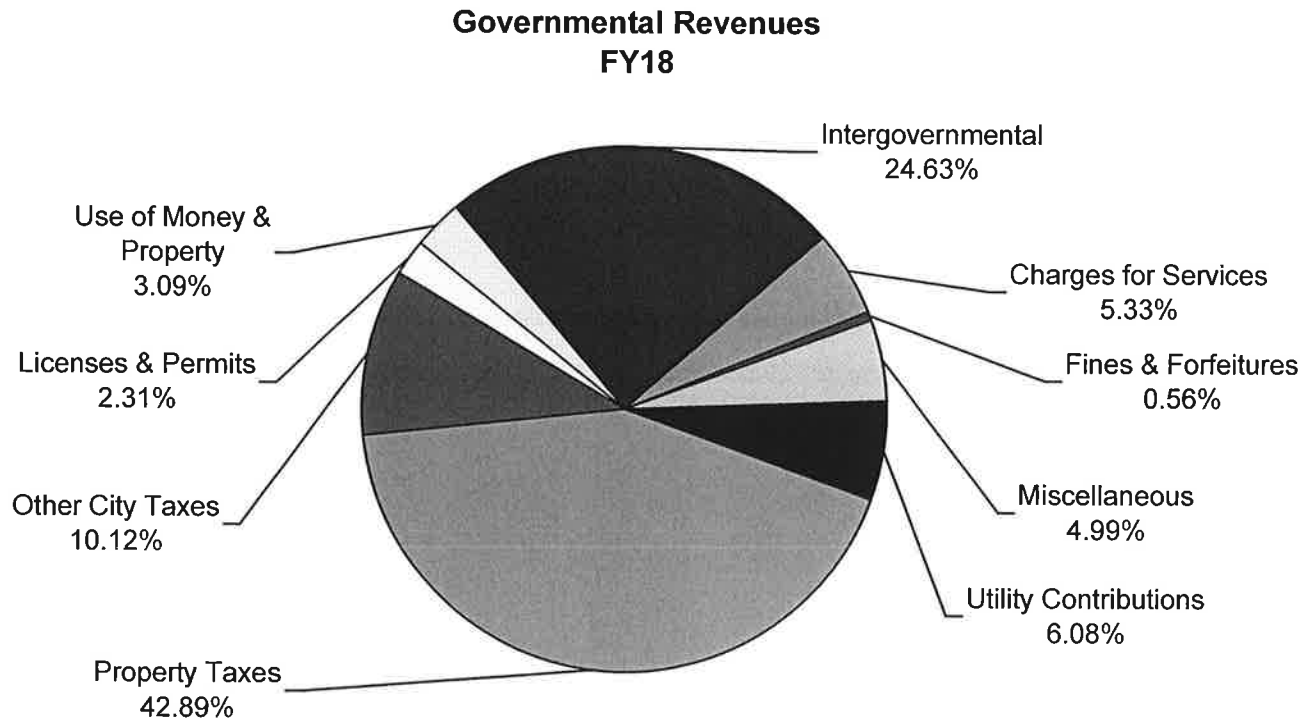
The Street Improvement Fund had the largest decrease in fund balance due to the reconstruction of University Avenue in FY18. In FY15, \$20 million was received from the State of Iowa for the transfer of jurisdiction for University Avenue.

The Capital Improvements Fund had an increase in fund balance due to the transfer in from other funds and Cedar Falls Utilities for future capital projects. The Hospital Fund had an increase in fund balance due to the repayment of internal financing by the Sewer Fund. The Bond Fund had a decrease in fund balance due to Greenhill Road extension and Downtown Levee projects. The Street Repair Fund had a decrease in fund balance due to the timing of various street projects.

The following schedule presents a summary of the governmental fund revenues for the fiscal year ended June 30, 2018 and June 30, 2017.

Revenues	FY18 Amount	Percent of Total	FY17 Amount	Increase (Decrease) from FY17	Percent of Increase (Decrease)
Property taxes and assessments	\$ 24,193,934	42.89 %	\$ 25,647,323	\$ (1,453,389)	27.76 %
Other city taxes	5,709,246	10.12	6,177,313	(468,067)	8.94
Licenses and permits	1,302,864	2.31	1,164,442	138,422	(2.64)
Use of money and property	1,743,242	3.09	1,302,082	441,160	(8.42)
Intergovernmental	13,890,953	24.63	8,383,167	5,507,786	(105.18)
Charges for services	3,008,403	5.33	3,286,820	(278,417)	5.32
Fines and forfeitures	314,373	0.56	273,073	41,300	(0.79)
Miscellaneous	2,813,716	4.99	1,533,555	1,280,161	(24.45)
Utility contribution in lieu of taxes	3,430,000	6.08	3,402,500	27,500	(0.54)
	<u>\$ 56,406,731</u>	<u>100.00 %</u>	<u>\$ 51,170,275</u>	<u>\$ 5,236,456</u>	<u>(100.00) %</u>

The most significant increase in revenues was in intergovernmental. The increase was due to the timing of grant reimbursements for the 2016 Flood and Greenhill Road extension projects.

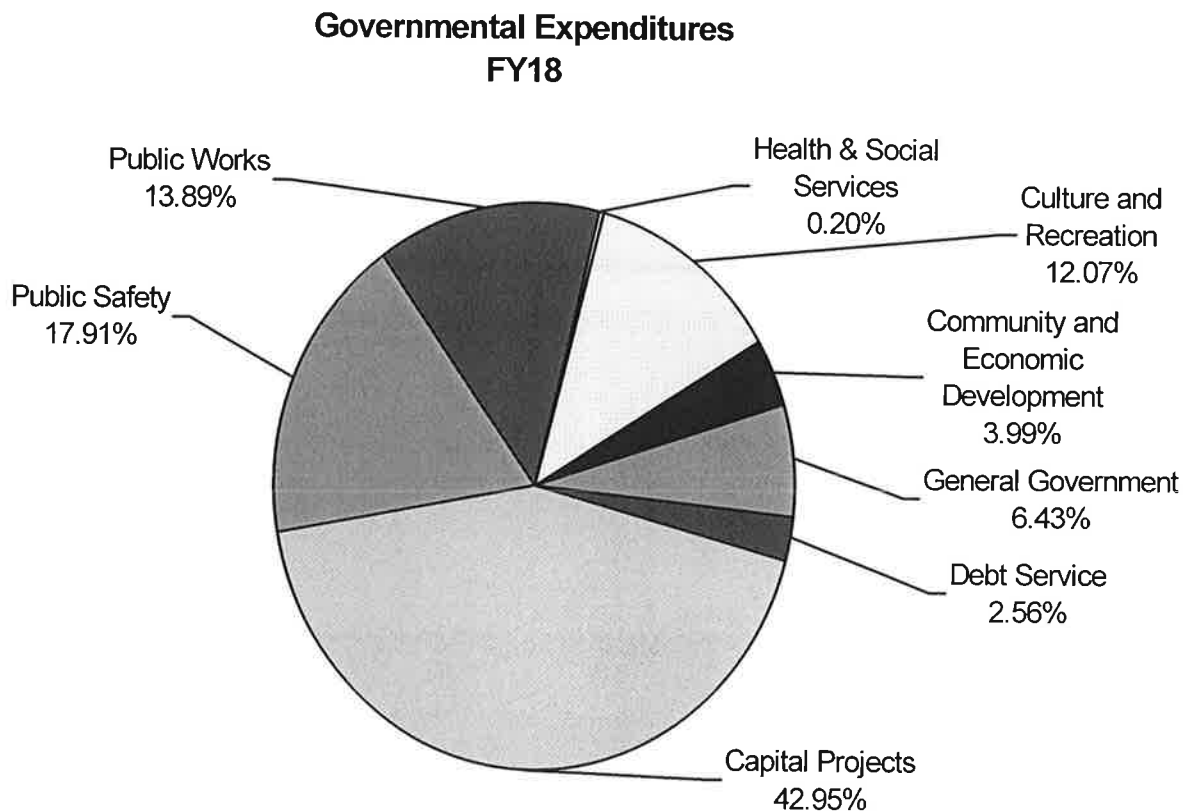


The following schedule presents a summary of governmental expenditures for the fiscal years ended June 30, 2018 and June 30, 2017.

Expenditures	FY18 Amount	Percent of Total	FY17 Amount	Increase (Decrease) from FY17	Percent of Increase (Decrease)
Public Safety	\$ 10,903,573	17.91 %	\$ 9,916,019	\$ 987,554	10.40 %
Public Works	8,454,750	13.89	8,526,896	(72,146)	(0.76)
Health & Social Services	124,208	0.20	159,428	(35,220)	(0.37)
Culture & Recreation	7,340,139	12.07	6,735,547	604,592	6.38
Cummunity and Economic Development	2,428,537	3.99	2,462,130	(33,593)	(0.35)
General Government	3,914,637	6.43	3,720,389	194,248	2.05
Debt Service	1,558,445	2.56	1,760,387	(201,942)	(2.13)
Capital Projects	26,142,521	42.95	18,103,067	8,039,454	84.78
	<u>\$ 60,866,810</u>	<u>100.00 %</u>	<u>\$ 51,383,863</u>	<u>\$ 9,482,947</u>	<u>100.00 %</u>

The most significant increase in expenditures occurred in the capital projects function. This was due to the University Avenue reconstruction and the Public Safety building projects.

The most significant decrease in expenditures occurred in the debt service function. This was due to the timing of bond sales and the structured debt payments.



Proprietary Funds

City of Cedar Falls proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

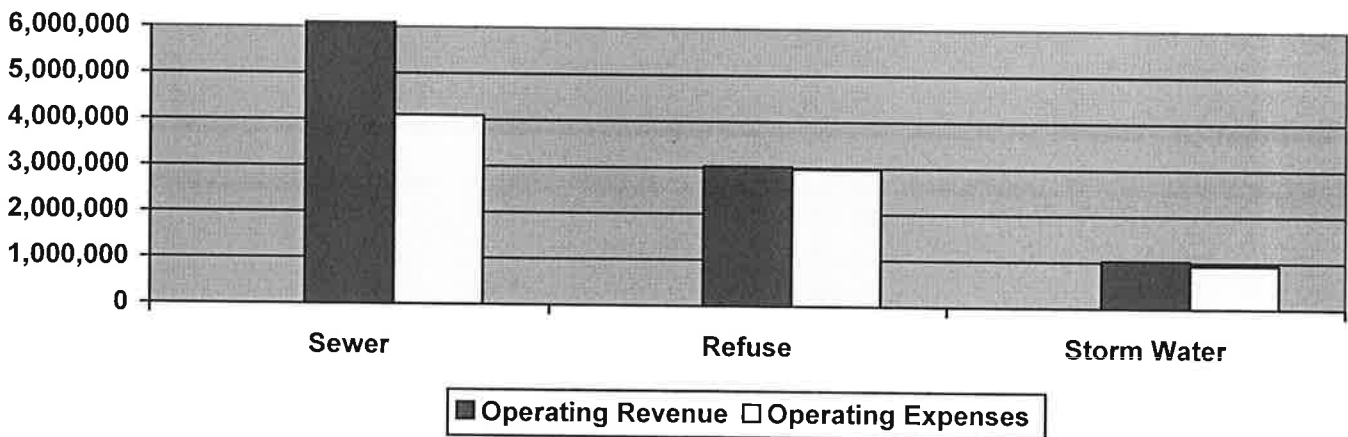
Net position of the Sewer, Refuse and Storm Water funds at the end of the year amounted to \$81,419,965. Net position in the Governmental Activities Internal Service funds was \$15,211,993.

These funds were established for the City operations that are financed and operated in a manner similar to private business enterprises. The cost of providing the services to the general public is recovered, in whole or in part, through user charges.

The City's enterprise operations are comprised of three separate and distinct activities: Sewer, Refuse and Storm Water. Results of operations for these funds for the years ended June 30, 2018 and June 30, 2017 are as follows:

	Sewer		Refuse		Storm Water	
	2018	2017	2018	2017	2018	2017
Operating Revenues	\$ 6,272,882	\$ 5,629,724	\$ 3,031,163	\$ 2,899,428	\$ 1,037,731	\$ 883,849
Operating Expenses	4,091,289	3,989,441	2,972,968	2,876,394	936,900	866,931
Non-Operating Rev (Exp)	(396,713)	(569,148)	129,560	41,711	72,743	96,698
Capital Contributions	460,000	309,940	-	-	713,269	587,489
Operating Transfers, net	517,112	(304,445)	(5,172)	121,879	34,253	(505,973)
Change in Net Position	2,761,992	1,076,630	182,583	186,624	921,096	195,132

**Proprietary Fund Operating Revenues & Expenses
FY18**



BUDGETARY HIGHLIGHTS

Over the course of the year, the City Council revised the budget one time. This amendment was done in May 2018. The amendment was needed due to several large projects under construction. At the end of the year, the City did not exceed the amended budgeted amounts in any of its functions.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At the end of June 30, 2018, the City had approximately \$305 million invested in capital assets including police and fire equipment, public buildings, park facilities, roads, bike trails, bridges, water treatment facilities, sanitary sewer lines, and storm water improvements. (See Table following.) This represents a net increase of approximately \$24 million or 8.58% over last year.

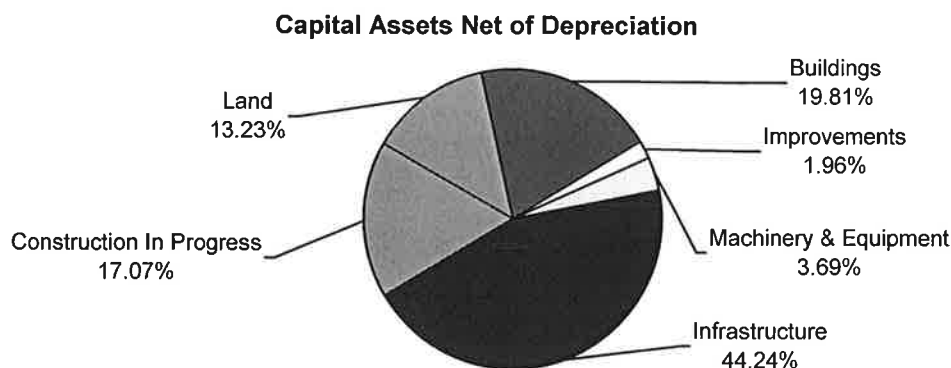
City of Cedar Falls Capital Assets (net of depreciation)

	Governmental activities		Business-type activities		Total	
	2018	2017	2018	2017	2018	2017
Land	\$ 38,772,341	\$ 37,336,849	\$ 1,612,581	\$ 1,612,581	\$ 40,384,922	\$ 38,949,430
Buildings	15,242,945	15,887,641	45,224,015	46,464,196	60,466,960	62,351,837
Improvements other than buildings	5,970,538	6,293,509	-	-	5,970,538	6,293,509
Machinery and equipment	6,473,220	6,333,316	4,778,787	5,018,597	11,252,007	11,351,913
Infrastructure	100,688,659	96,420,716	34,391,034	32,017,473	135,079,693	128,438,189
Construction in progress	43,052,446	26,925,245	9,062,133	6,830,499	52,114,579	33,755,744
Total	\$ 210,200,149	\$ 189,197,276	\$ 95,068,550	\$ 91,943,346	\$ 305,268,699	\$ 281,140,622

Major capital asset events during the current fiscal year included the following:

- Greenhill Road Extension
- Dry Run Creek Sanitary Sewer Improvements
- University Avenue Reconstruction
- Levee Improvements
- Public Safety Building

More detailed information about the City's capital assets is presented in Note 3 to the financial statements.



Debt

At year-end, the City had \$15,384,000 in outstanding debt compared to \$18,142,000 last year. That is a decrease of \$2,758,000 or 15.20%.

**City of Cedar Falls Outstanding Debt
General Obligation Debt and Revenue Debt**

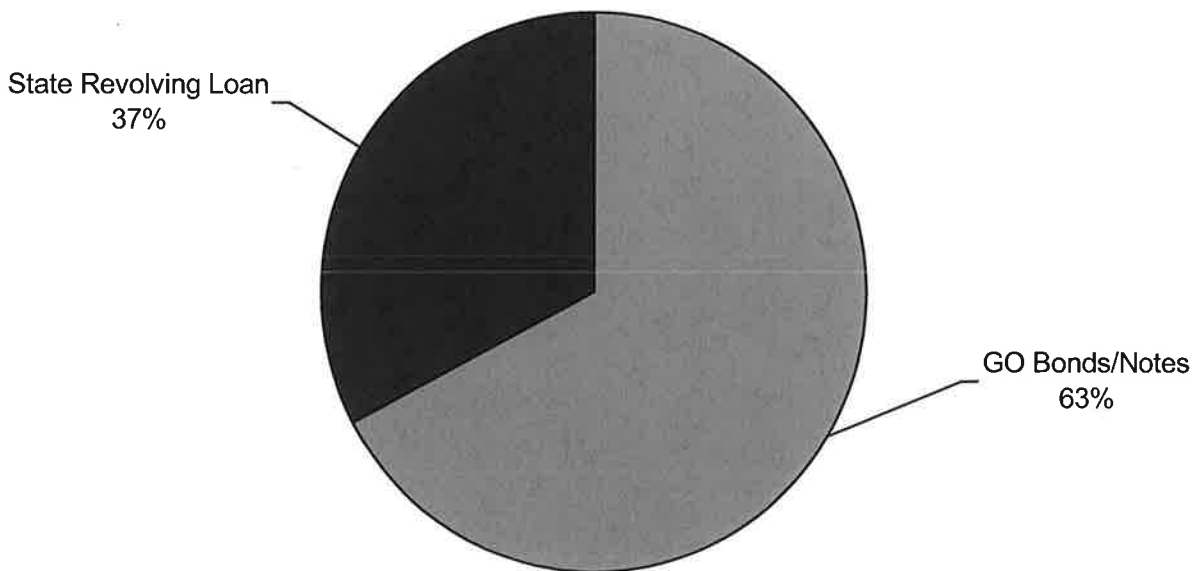
	Governmental activities		Business-type activities		Total	
	2018	2017	2018	2017	2018	2017
General obligation						
bonds/notes	\$ 3,625,000	\$ 5,045,000	\$ 6,115,000	\$ 7,165,000	\$ 9,740,000	\$ 12,210,000
State Revolving Loan	--	--	5,644,000	5,932,000	5,644,000	5,932,000
Total	\$ 3,625,000	\$ 5,045,000	\$ 11,759,000	\$ 13,097,000	\$ 15,384,000	\$ 18,142,000

The City of Cedar Falls has maintained the Aa1 rating from Moody's Investor Services for all general obligation issuances.

State statutes limit the amount of general obligation debt a government entity may issue to 5% of its total assessed valuation. As of June 30, 2018, the City's legal debt margin was \$142,171,983.

More detailed information about the City's long-term debt is presented in Note 3 to the financial statements.

**City of Cedar Falls Outstanding Debt
FY18**



ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

During the state legislative session in 2014, the legislature reduced the taxable valuation of commercial property and created a new class of property for multi-residential. This could greatly affect the City's general operating fund.

Even with the State reductions, the City Council did establish a balanced budget in the General Fund for FY19. The tax levy rate per \$1,000 of taxable valuation for FY19 is provided below:

General levy	\$ 8.10
Trust and Agency levy	2.02
Debt Service levy	.26
Transit levy	.20
Library levy	.27
Liability Insurance levy	.13
Emergency Management levy	.22
Municipal Band levy	<u>.02</u>
Total levy	\$ 11.22

REQUESTS FOR INFORMATION

This financial report is designed to provide our citizens, taxpayers, customers and creditors with a general overview of the City's finances and to show the City's accountability for the money it receives. The City's discretely presented component units, Cedar Falls Utilities, have separately issued financial statements. If you have questions about this report or need additional information, contact the Department of Finance and Business Operations, 220 Clay Street, Cedar Falls, Iowa 50613.



City of Cedar Falls Veteran's Memorial Park

City of Cedar Falls, Iowa
Statement of Net Position
June 30, 2018

	Primary Government		
	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash	\$ 96,938,821	\$ 11,787,667	\$ 108,726,488
Certificates of deposit	--	--	--
Receivables, net of allowance for uncollectible amounts:			
Property taxes	24,764,664	--	24,764,664
Other city taxes	640,465	--	640,465
Accrued interest	620,582	97,850	718,432
Special assessments	90,279	--	90,279
Notes from associated company	--	--	--
Customers	--	--	--
Human & leisure services contributions	4,549,010	--	4,549,010
Other	1,330,146	1,443,090	2,773,236
Due from component unit	1,700,000	--	1,700,000
Internal balances	12,385,000	(12,385,000)	--
Due from other governments	3,516,022	--	3,516,022
Inventories	493,100	78,428	571,528
Prepays and other assets	--	--	--
Restricted assets:			
Cash	--	--	--
Certificates of deposit	--	--	--
Capital assets:			
Land	38,772,341	1,612,581	40,384,922
Land improvements	13,287,943	--	13,287,943
Buildings	26,939,294	56,337,385	83,276,679
Machinery and equipment	19,197,638	8,964,544	28,162,182
Infrastructure	203,230,851	54,606,066	257,836,917
Construction in progress	43,052,446	9,062,133	52,114,579
Accumulated depreciation	<u>(134,280,364)</u>	<u>(35,514,159)</u>	<u>(169,794,523)</u>
Total assets	<u>\$ 357,228,238</u>	<u>\$ 96,090,585</u>	<u>\$ 453,318,823</u>
DEFERRED OUTFLOWS OF RESOURCES			
Pension related deferred outflows	4,895,648	460,742	5,356,390
OPEB related deferred outflows	1,320,809	--	1,320,809
Total deferred outflows of resources	<u>\$ 6,216,457</u>	<u>\$ 460,742</u>	<u>\$ 6,677,199</u>
LIABILITIES			
Accounts payable	\$ 6,123,242	\$ 832,220	\$ 6,955,462
Grant proceeds received in advance	2,239,670	--	2,239,670
Accrued liabilities	1,521,795	150,465	1,672,260
Due to primary government	--	--	--
Note payable to associated company	--	--	--
Long-term liabilities:			
Portion due or payable within one year:			
Bonds payable	620,000	858,000	1,478,000
Compensated absences	1,000,172	153,752	1,153,924
Portion due or payable after one year:			
Bonds payable	3,074,466	11,100,350	14,174,816
Compensated absences	1,716,290	299,459	2,015,749
Net OPEB liability	2,681,599	--	2,681,599
Net pension liability	16,498,955	1,609,225	18,108,180
Total liabilities	<u>\$ 35,476,189</u>	<u>\$ 15,003,471</u>	<u>\$ 50,479,660</u>
DEFERRED INFLOWS OF RESOURCES			
Succeeding year property taxes	\$ 24,669,124	\$ --	\$ 24,669,124
TIF related deferred outflows	--	--	--
Pension related deferred inflows	1,007,086	127,891	1,134,977
Total deferred inflows of resources	<u>\$ 25,676,210</u>	<u>\$ 127,891</u>	<u>\$ 25,804,101</u>
NET POSITION			
Net investment in capital assets	\$ 206,505,683	\$ 83,110,200	\$ 289,615,883
Restricted:			
Streets	24,088,425	--	24,088,425
Debt service	538,319	--	538,319
Employee retirement system	5,995,820	--	5,995,820
TIF	12,255	--	12,255
Other	2,198,830	9,500	2,208,330
Unrestricted	62,952,964	(1,699,735)	61,253,229
Total net position	<u>\$ 302,292,296</u>	<u>\$ 81,419,965</u>	<u>\$ 383,712,261</u>

See notes to financial statements

Component Units

	Electric Utility	Gas Utility	Water Utility	Communications Utility
\$	28,579,506	\$ 5,928,431	\$ 6,071,382	\$ 5,225,974
	14,706,942	2,335,000	--	--
	--	--	--	--
	--	--	--	--
	79,093	23,823	--	--
	--	--	--	--
	--	4,000,000	--	--
	5,236,883	2,442,250	666,996	2,234,205
	--	--	--	--
	13,568,588	1,343,965	316,029	238,660
	--	--	--	--
	--	--	--	--
	6,027,085	233,292	124,347	920,954
	1,004,779	101,102	40,208	138,977
	1,074,931	148,075	103,938	825,396
	5,340,000	--	--	--
	1,878,807	25,617	63,466	2,177
	4,683	--	--	--
	35,046,275	3,307,106	2,089,548	--
	17,491,396	394,132	1,222,527	21,249,029
	193,558,590	22,875,597	34,905,225	18,922,611
	4,660,634	357,048	1,140,624	168,608
	(86,102,429)	(13,166,615)	(11,955,008)	(13,617,983)
\$	<u>242,155,763</u>	<u>\$ 30,348,823</u>	<u>\$ 34,789,282</u>	<u>\$ 36,308,608</u>
	1,428,034	432,562	296,936	608,996
	--	--	--	--
\$	<u>1,428,034</u>	<u>\$ 432,562</u>	<u>\$ 296,936</u>	<u>\$ 608,996</u>
\$	3,564,781	\$ 1,362,754	\$ 604,859	\$ 1,020,640
	--	--	--	--
	4,894,615	751,800	144,833	459,089
	3,099,250	330,750	--	--
	--	--	--	4,000,000
	3,525,000	--	--	--
	--	--	--	--
	32,899,466	--	--	--
	750,820	145,320	96,880	217,980
	660,325	64,606	53,886	(57,896)
	6,166,474	1,828,698	1,290,460	2,590,264
\$	<u>55,560,731</u>	<u>\$ 4,483,928</u>	<u>\$ 2,190,918</u>	<u>\$ 8,230,077</u>
\$	--	\$ --	\$ --	\$ --
	12,672,302	100,701	289,857	9,088
	450,924	133,722	94,362	189,410
\$	<u>13,123,226</u>	<u>\$ 234,423</u>	<u>\$ 384,219</u>	<u>\$ 198,498</u>
\$	130,714,277	\$ 13,792,884	\$ 27,466,383	\$ 22,724,442
	--	--	--	--
	5,651,909	--	--	631,914
	--	--	--	--
	--	--	--	--
	336,009	106,765	74,778	140,022
	38,197,645	12,163,385	4,969,920	4,992,651
\$	<u>174,899,840</u>	<u>\$ 26,063,034</u>	<u>\$ 32,511,081</u>	<u>\$ 28,489,029</u>

**City of Cedar Falls, Iowa
Statement of Activities
For the Year Ended June 30, 2018**

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary government:				
Governmental activities:				
Public safety	\$ 11,516,205	\$ 640,663	\$ 74,840	\$ --
Public works	11,932,088	171,855	--	7,641,762
Health and social services	273,186	--	--	--
Culture and recreation	8,726,607	1,919,584	--	286,514
Community and economic development	4,033,621	--	2,639,959	--
General government	4,049,880	1,893,538	--	--
Interest on long-term debt and related fees	135,621	--	--	--
Total governmental activities	<u>\$ 40,667,208</u>	<u>\$ 4,625,640</u>	<u>\$ 2,714,799</u>	<u>\$ 7,928,276</u>
Business-type activities:				
Sewer	\$ 4,653,292	\$ 6,272,882	\$ --	\$ 460,000
Refuse	2,972,968	3,031,163	--	--
Storm Water	946,045	1,037,731	--	713,269
Total business-type activities	<u>\$ 8,572,305</u>	<u>\$ 10,341,776</u>	<u>\$ --</u>	<u>\$ 1,173,269</u>
Total primary government	<u>\$ 49,239,513</u>	<u>\$ 14,967,416</u>	<u>\$ 2,714,799</u>	<u>\$ 9,101,545</u>
Component units				
Electric Utility	\$ 47,961,083	\$ 51,299,734	\$ --	\$ 3,149,735
Gas Utility	11,848,524	12,243,393	--	30,462
Water Utility	3,537,980	4,894,992	--	1,306,037
Communications Utility	15,861,136	19,819,882	--	64,226
Total component units	<u>\$ 79,208,723</u>	<u>\$ 88,258,001</u>	<u>\$ --</u>	<u>\$ 4,550,460</u>

General revenues:

- Property taxes and assessments
- Local option sales tax
- Hotel/motel taxes
- Other city taxes
- Use of money and property
- Intergovernmental, not restricted to specific programs
- Gain on sale of assets
- Miscellaneous
- Utility contribution in lieu of taxes

Transfers

- Total general revenues and transfers
- Change in net position
- Net position - beginning, restated
- Net position - ending

See notes to financial statements

Net (Expense) Revenue and Changes in Net Position

Primary Government			Component Units			
Governmental Activities	Business-type Activities	Total	Electric Utility	Gas Utility	Water Utility	Communications Utility
\$ (10,800,702)	\$ --	\$ (10,800,702)	\$ --	\$ --	\$ --	\$ --
(4,118,471)	--	(4,118,471)	--	--	--	--
(273,186)	--	(273,186)	--	--	--	--
(6,520,509)	--	(6,520,509)	--	--	--	--
(1,393,662)	--	(1,393,662)	--	--	--	--
(2,156,342)	--	(2,156,342)	--	--	--	--
(135,621)	--	(135,621)	--	--	--	--
<u>\$ (25,398,493)</u>	<u>\$ --</u>	<u>\$ (25,398,493)</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>
\$ --	\$ 2,079,590	\$ 2,079,590	\$ --	\$ --	\$ --	\$ --
--	58,195	58,195	--	--	--	--
--	804,955	804,955	--	--	--	--
<u>\$ --</u>	<u>\$ 2,942,740</u>	<u>\$ 2,942,740</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>
<u>\$ (25,398,493)</u>	<u>\$ 2,942,740</u>	<u>\$ (22,455,753)</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>
\$ --	\$ --	\$ --	\$ 6,488,386	\$ --	\$ --	\$ --
--	--	--	--	425,331	--	--
--	--	--	--	--	2,663,049	--
--	--	--	--	--	--	4,022,972
<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 6,488,386</u>	<u>\$ 425,331</u>	<u>\$ 2,663,049</u>	<u>\$ 4,022,972</u>
\$ 24,249,414	\$ --	\$ 24,249,414	\$ --	\$ --	\$ --	\$ --
4,759,063	--	4,759,063	--	--	--	--
871,538	--	871,538	--	--	--	--
78,645	--	78,645	--	--	--	--
1,743,242	208,958	1,952,200	293,007	104,334	33,588	22,444
6,208,882	59,266	6,268,148	--	--	--	--
878	108,514	109,392	--	--	--	--
2,802,838	--	2,802,838	--	--	--	--
3,430,000	--	3,430,000	--	--	--	--
(546,193)	546,193	--	--	--	--	--
<u>\$ 43,598,307</u>	<u>\$ 922,931</u>	<u>\$ 44,521,238</u>	<u>\$ 293,007</u>	<u>\$ 104,334</u>	<u>\$ 33,588</u>	<u>\$ 22,444</u>
\$ 18,199,814	\$ 3,865,671	\$ 22,065,485	\$ 6,781,393	\$ 529,665	\$ 2,696,637	\$ 4,045,416
284,092,482	77,554,294	361,646,776	168,118,447	25,533,369	29,814,444	24,443,613
<u>\$ 302,292,296</u>	<u>\$ 81,419,965</u>	<u>\$ 383,712,261</u>	<u>\$ 174,899,840</u>	<u>\$ 26,063,034</u>	<u>\$ 32,511,081</u>	<u>\$ 28,489,029</u>

City of Cedar Falls, Iowa
Balance Sheet
Governmental Funds
June 30, 2018

	Special Revenue			
	General Fund	Hospital Fund	TIF Fund	Street Repair Fund
ASSETS				
Cash	\$ 10,795,452	\$ 8,111,198	\$ --	\$ 13,214,694
Receivables, net of allowance for uncollectible amounts:				
Property taxes	18,771,035	--	3,831,341	--
Other city taxes	116,281	--	--	407,903
Accrued interest	137,790	27,568	--	111,752
Special assessments	--	--	--	--
Human & leisure services contributions	4,549,010	--	--	--
Other	306,687	642,608	--	155,117
Due from component unit	1,700,000	--	--	--
Due from other funds	--	--	--	2,103,271
Advance to other funds	--	9,375,000	--	--
Due from other governments	12,129	--	--	554,332
Inventories	100,909	--	--	--
Total assets	<u>\$ 36,489,293</u>	<u>\$ 18,156,374</u>	<u>\$ 3,831,341</u>	<u>\$ 16,547,069</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 458,753	\$ --	\$ --	\$ 798,262
Grant proceeds received in advance	--	--	--	--
Accrued liabilities	669,114	--	--	--
Due to other funds	--	--	--	--
Total liabilities	<u>\$ 1,127,867</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 798,262</u>
DEFERRED INFLOWS OF RESOURCES				
Succeeding year property taxes	\$ 18,694,630	\$ --	\$ 3,819,086	\$ --
Amounts held in community foundation	4,549,010	--	--	--
Amount due at end of lease	--	620,733	--	--
Other	6,961	--	--	503,541
Total deferred inflows of resources	<u>\$ 23,250,601</u>	<u>\$ 620,733</u>	<u>\$ 3,819,086</u>	<u>\$ 503,541</u>
FUND BALANCES				
Nonspendable	\$ 100,909	\$ --	\$ --	\$ --
Restricted	--	--	12,255	15,245,266
Committed	--	17,535,641	--	--
Assigned	2,904,712	--	--	--
Unassigned	9,105,204	--	--	--
Total fund balances	<u>\$ 12,110,825</u>	<u>\$ 17,535,641</u>	<u>\$ 12,255</u>	<u>\$ 15,245,266</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 36,489,293</u>	<u>\$ 18,156,374</u>	<u>\$ 3,831,341</u>	<u>\$ 16,547,069</u>

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.

Other long-term assets are not available to pay for current-period expenditures and, therefore, are reported as deferred inflows of resources.

Internal service funds are used by management to charge the costs of fleet management, management information systems and risk management activities to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position.

Accrued interest payable is not due and payable in the current period and, therefore, is not reported in the funds.

Accrued compensated absences, other postemployment benefits and net pension liability are not due and payable in the current period and, therefore, are not reported in the funds.

Bonds payable are not due and payable in the current period and, therefore, are not reported in the funds.

Pension related deferred outflows of resources and deferred inflows of resources, are not due and payable in the current year and, therefore, are not reported in the funds,

Deferred outflows of resources

Deferred inflows of resources

Net position of governmental activities

See notes to financial statements

Debt Service Fund	Capital Projects			Other Governmental Funds	Total Governmental Funds
	Street Improvement Fund	Capital Improvements	Bond Fund		
\$ 533,959	\$ --	\$ 21,743,133	\$ 1,151,224	\$ 26,982,391	\$ 82,532,051
526,177	--	--	--	1,636,111	24,764,664
--	--	--	--	116,281	640,465
--	--	144,600	--	95,565	517,275
--	--	75,832	--	14,447	90,279
--	--	--	--	--	4,549,010
--	144,823	60,054	7,032	7,910	1,324,231
--	--	--	--	--	1,700,000
--	--	--	--	2,020	2,105,291
--	--	3,010,000	--	--	12,385,000
--	--	--	944,979	2,004,582	3,516,022
--	--	--	--	338,774	439,683
<u>\$ 1,060,136</u>	<u>\$ 144,823</u>	<u>\$ 25,033,619</u>	<u>\$ 2,103,235</u>	<u>\$ 31,198,081</u>	<u>\$ 134,563,971</u>
\$ --	\$ 1,833,735	\$ 762,420	\$ 1,652,001	\$ 181,376	\$ 5,686,547
--	--	--	2,239,670	--	2,239,670
--	--	--	--	74,942	744,056
--	2,103,271	--	--	2,020	2,105,291
<u>\$ --</u>	<u>\$ 3,937,006</u>	<u>\$ 762,420</u>	<u>\$ 3,891,671</u>	<u>\$ 258,338</u>	<u>\$ 10,775,564</u>
\$ 521,817	\$ --	\$ 75,832	\$ --	\$ 1,643,019	\$ 24,754,384
--	--	--	--	--	4,549,010
--	--	--	--	--	620,733
--	--	--	944,979	15,897	1,471,378
<u>\$ 521,817</u>	<u>\$ --</u>	<u>\$ 75,832</u>	<u>\$ 944,979</u>	<u>\$ 1,658,916</u>	<u>\$ 31,395,505</u>
\$ --	\$ --	\$ --	\$ --	\$ 338,774	\$ 439,683
538,319	--	--	--	16,432,963	32,228,803
--	--	--	--	978,421	18,514,062
--	--	24,195,367	--	11,530,669	38,630,748
--	(3,792,183)	--	(2,733,415)	--	2,579,606
<u>\$ 538,319</u>	<u>\$ (3,792,183)</u>	<u>\$ 24,195,367</u>	<u>\$ (2,733,415)</u>	<u>\$ 29,280,827</u>	<u>\$ 92,392,902</u>
<u>\$ 1,060,136</u>	<u>\$ 144,823</u>	<u>\$ 25,033,619</u>	<u>\$ 2,103,235</u>	<u>\$ 31,198,081</u>	
					207,947,187
					6,726,381
					15,211,993
					(7,776)
					(21,368,617)
					(3,694,466)
					6,068,306
					<u>(983,614)</u>
					<u>\$ 302,292,296</u>

City of Cedar Falls, Iowa
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2018

	Special Revenue			
	General Fund	Hospital Fund	TIF Fund	Street Repair Fund
Revenues:				
Property taxes and assessments	\$ 17,156,935	\$ --	\$ 4,504,549	\$ --
Other city taxes	511,644	--	--	4,759,063
Licenses and permits	1,302,864	--	--	--
Use of money and property	298,698	455,918	--	247,646
Intergovernmental	1,348,389	--	42,165	135,886
Charges for services	2,961,420	--	--	--
Fines and forfeitures	171,826	--	--	--
Miscellaneous	177,292	--	--	408,920
Utility contribution in lieu of taxes	1,730,870	--	--	--
Total revenues	<u>\$ 25,659,938</u>	<u>\$ 455,918</u>	<u>\$ 4,546,714</u>	<u>\$ 5,551,515</u>
Expenditures:				
Current:				
Public safety	\$ 9,385,699	\$ --	\$ --	\$ --
Public works	1,186,704	--	--	3,838,018
Health and social services	13,000	111,208	--	--
Culture and recreation	6,838,710	--	--	--
Community and economic development	1,036,075	--	--	--
General government	3,914,637	--	--	--
Debt service	--	--	--	--
Capital projects	--	--	--	--
Total expenditures	<u>\$ 22,374,825</u>	<u>\$ 111,208</u>	<u>\$ --</u>	<u>\$ 3,838,018</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 3,285,113</u>	<u>\$ 344,710</u>	<u>\$ 4,546,714</u>	<u>\$ 1,713,497</u>
Other financing sources (uses):				
Transfers:				
Transfers in	\$ 668,156	\$ --	\$ --	\$ 284,599
Transfers out	(3,525,314)	--	(4,578,539)	(3,585,000)
Total other financing sources (uses)	<u>\$ (2,857,158)</u>	<u>\$ --</u>	<u>\$ (4,578,539)</u>	<u>\$ (3,300,401)</u>
Net change in fund balances	\$ 427,955	\$ 344,710	\$ (31,825)	\$ (1,586,904)
Fund balances, beginning	11,701,126	17,190,931	44,080	16,832,170
Increase (decrease) in reserve for inventories	(18,256)	--	--	--
Fund balances, ending	<u>\$ 12,110,825</u>	<u>\$ 17,535,641</u>	<u>\$ 12,255</u>	<u>\$ 15,245,266</u>

See notes to financial statements

Debt Service Fund	Capital Projects			Other Governmental Funds	Total Governmental Funds
	Street Improvement Fund	Capital Improvements	Bond Fund		
\$ 1,068,188	\$ --	\$ --	\$ --	\$ 1,464,262	\$ 24,193,934
2,770	--	--	--	435,769	5,709,246
--	--	--	--	--	1,302,864
--	3,744	438,028	--	299,208	1,743,242
34,741	--	8,000	4,409,300	7,912,472	13,890,953
--	--	--	--	46,983	3,008,403
--	--	--	--	142,547	314,373
--	1,104,601	78,650	731,635	312,618	2,813,716
--	--	1,669,130	30,000	--	3,430,000
<u>\$ 1,105,699</u>	<u>\$ 1,108,345</u>	<u>\$ 2,193,808</u>	<u>\$ 5,170,935</u>	<u>\$ 10,613,859</u>	<u>\$ 56,406,731</u>
\$ --	\$ --	\$ --	\$ --	\$ 1,517,874	\$ 10,903,573
--	--	--	--	3,430,028	8,454,750
--	--	--	--	--	124,208
--	--	--	--	501,429	7,340,139
--	--	--	--	1,392,462	2,428,537
--	--	--	--	--	3,914,637
1,542,453	--	--	15,992	--	1,558,445
--	10,471,636	2,607,799	10,031,433	3,031,653	26,142,521
<u>\$ 1,542,453</u>	<u>\$ 10,471,636</u>	<u>\$ 2,607,799</u>	<u>\$ 10,047,425</u>	<u>\$ 9,873,446</u>	<u>\$ 60,866,810</u>
<u>\$ (436,754)</u>	<u>\$ (9,363,291)</u>	<u>\$ (413,991)</u>	<u>\$ (4,876,490)</u>	<u>\$ 740,413</u>	<u>\$ (4,460,079)</u>
\$ 478,688	\$ 4,272,103	\$ 1,713,704	\$ 775,624	\$ 4,243,831	\$ 12,436,705
--	--	(94,010)	--	(1,277,203)	(13,060,066)
<u>\$ 478,688</u>	<u>\$ 4,272,103</u>	<u>\$ 1,619,694</u>	<u>\$ 775,624</u>	<u>\$ 2,966,628</u>	<u>\$ (623,361)</u>
\$ 41,934	\$ (5,091,188)	\$ 1,205,703	\$ (4,100,866)	\$ 3,707,041	\$ (5,083,440)
496,385	1,299,005	22,989,664	1,367,451	25,616,657	97,537,469
--	--	--	--	(42,871)	(61,127)
<u>\$ 538,319</u>	<u>\$ (3,792,183)</u>	<u>\$ 24,195,367</u>	<u>\$ (2,733,415)</u>	<u>\$ 29,280,827</u>	<u>\$ 92,392,902</u>

City of Cedar Falls, Iowa
Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balances -
Governmental Funds to the Statement of Activities
For the Year Ended June 30, 2018

Net change in fund balances - total governmental funds \$ (5,083,440)

Amounts reported for governmental activities in the statement of activities are different because:

Government funds report capital outlays as expenditures while governmental activities report depreciation expense to allocate those expenditures over the life of the assets. Capital outlay expenditures exceeded depreciation expense in the current year, as follows:

Net acquisition of capital assets	29,062,585	
Depreciation expense	<u>(8,037,691)</u>	
		21,024,894

Because some revenues will not be collected for several months after the City's year end, they are not considered available revenues and are reported as deferred inflows of resources in the governmental funds, as follows:

Property tax	55,480	
Other	<u>1,156,924</u>	
		1,212,404

Proceeds from issuing long-term liabilities provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of net position. Repayment of long-term liabilities is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of net position. Current year repayments exceeded issues, as follows:

Repaid	1,420,000	
Accrued interest	<u>2,824</u>	
		1,422,824

Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds, as follows:

Compensated absences	(222,153)	
Other postemployment benefits	(116,277)	
Pension expense	(161,702)	
Change in inventory	<u>(61,127)</u>	
		(561,259)

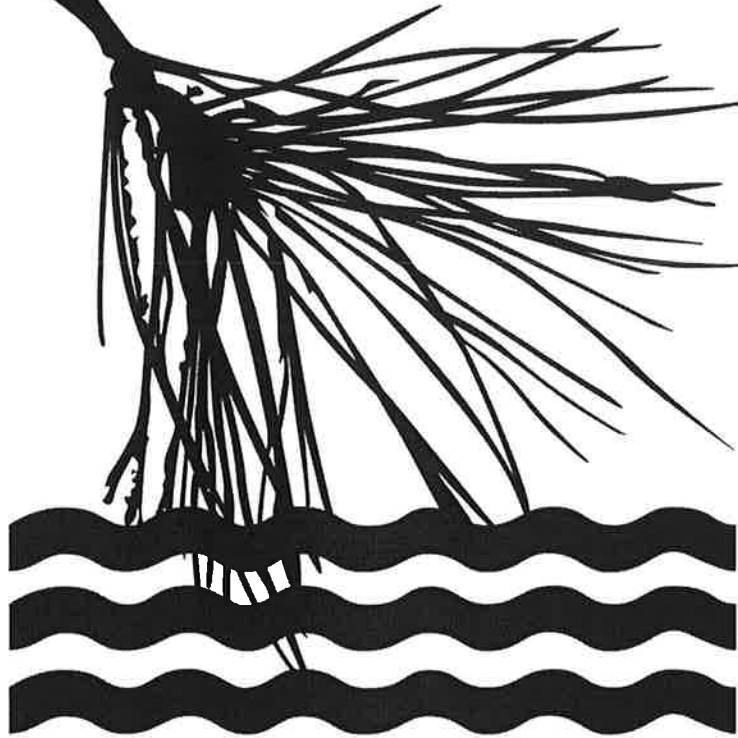
Internal service funds are used by management to charge the costs of fleet management, management information systems and risk management activities to individual funds. The net revenue of certain activities of internal service funds is reported with governmental activities.

184,391

Change in net position of governmental activities \$ 18,199,814

See notes to financial statements

C · E · D · A · R



F · A · L · L · S

Iowa

City of Cedar Falls, Iowa
Statement of Net Position
Proprietary Funds
June 30, 2018

	Business-type Activities - Enterprise Fund	
	Sewer Fund	Refuse Fund
ASSETS		
Current assets:		
Cash	\$ 5,100,364	\$ 4,855,715
Receivables, net of allowance for uncollectible amounts:		
Accrued interest	54,470	32,045
Other	1,023,433	378,876
Inventories	45,974	32,454
Total current assets	\$ 6,224,241	\$ 5,299,090
Noncurrent assets:		
Capital assets:		
Land	\$ 779,878	\$ 204,845
Buildings	43,387,182	12,950,203
Machinery and equipment	5,712,205	3,252,339
Infrastructure	33,568,381	--
Construction in progress	8,850,493	--
Accumulated depreciation	(24,168,482)	(4,227,124)
Total noncurrent assets	\$ 68,129,657	\$ 12,180,263
Total assets	\$ 74,353,898	\$ 17,479,353
DEFERRED OUTFLOWS OF RESOURCES		
Pension related deferred outflows	\$ 207,082	\$ 197,482
LIABILITIES		
Current liabilities:		
Accounts payable	\$ 628,858	\$ 152,641
Accrued liabilities	99,186	41,485
Bonds payable - due within one year	858,000	--
Compensated absences - due within one year	76,184	64,593
Total current liabilities	\$ 1,662,228	\$ 258,719
Noncurrent liabilities:		
Bonds payable- after one year	\$ 11,100,350	\$ --
Advance from other funds	12,385,000	--
Compensated absences - after one year	26,603	238,144
Net pension liability	731,789	689,647
Total noncurrent liabilities	\$ 24,243,742	\$ 927,791
Total liabilities	\$ 25,905,970	\$ 1,186,510
DEFERRED INFLOWS OF RESOURCES		
Pension related deferred inflows	\$ 55,584	\$ 64,989
NET POSITION		
Net investment in capital assets	\$ 56,171,307	\$ 12,180,263
Restricted for post closure costs	--	9,500
Unrestricted	(7,571,881)	4,235,573
Total net position	\$ 48,599,426	\$ 16,425,336

See notes to financial statements

Business-type Activities - Enterprise Fund		Governmental Activities - Internal Service Funds
Storm Water Fund	Total	
\$ 1,831,588	\$ 11,787,667	\$ 14,406,770
11,335	97,850	103,307
40,781	1,443,090	5,915
--	78,428	53,417
<u>\$ 1,883,704</u>	<u>\$ 13,407,035</u>	<u>\$ 14,569,409</u>
\$ 627,858	\$ 1,612,581	\$ --
--	56,337,385	90,302
--	8,964,544	7,630,099
21,037,685	54,606,066	--
211,640	9,062,133	--
(7,118,553)	(35,514,159)	(5,467,439)
<u>\$ 14,758,630</u>	<u>\$ 95,068,550</u>	<u>\$ 2,252,962</u>
<u>\$ 16,642,334</u>	<u>\$ 108,475,585</u>	<u>\$ 16,822,371</u>
\$ 56,178	\$ 460,742	\$ 148,151
\$ 50,721	\$ 832,220	\$ 436,695
9,794	150,465	769,963
--	858,000	--
12,975	153,752	29,446
<u>\$ 73,490</u>	<u>\$ 1,994,437</u>	<u>\$ 1,236,104</u>
\$ --	\$ 11,100,350	\$ --
--	12,385,000	--
34,712	299,459	4,775
187,789	1,609,225	494,178
<u>\$ 222,501</u>	<u>\$ 25,394,034</u>	<u>\$ 498,953</u>
<u>\$ 295,991</u>	<u>\$ 27,388,471</u>	<u>\$ 1,735,057</u>
\$ 7,318	\$ 127,891	\$ 23,472
\$ 14,758,630	\$ 83,110,200	\$ 2,252,961
--	9,500	--
1,636,573	(1,699,735)	12,959,032
<u>\$ 16,395,203</u>	<u>\$ 81,419,965</u>	<u>\$ 15,211,993</u>

City of Cedar Falls, Iowa
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Funds
For the Year Ended June 30, 2018

	Business-type Activities - Enterprise Funds	
	Sewer Fund	Refuse Fund
Operating revenues:		
Charges for services	\$ 6,242,588	\$ 2,762,221
Other	30,294	268,942
Total operating revenues	<u>\$ 6,272,882</u>	<u>\$ 3,031,163</u>
Operating expenses:		
Personal services	\$ 1,226,963	\$ 1,197,725
Contractual services	952,232	1,193,909
Supplies and equipment	270,024	66,914
Depreciation	1,642,070	514,420
Total operating expenses	<u>\$ 4,091,289</u>	<u>\$ 2,972,968</u>
Operating income(loss)	<u>\$ 2,181,593</u>	<u>\$ 58,195</u>
Nonoperating revenues (expenses):		
Interest revenue	\$ 116,081	\$ 70,255
Interest expense	(562,003)	--
Intergovernmental	--	--
Gain (loss) on disposal of equipment	49,209	59,305
Nonoperating revenues (expenses),net	<u>\$ (396,713)</u>	<u>\$ 129,560</u>
Income(loss) before contributions and transfers	<u>\$ 1,784,880</u>	<u>\$ 187,755</u>
Capital contributions	\$ 460,000	\$ --
Transfers in	696,794	190,400
Transfers out	(179,682)	(195,572)
Contributions and transfers, net	<u>\$ 977,112</u>	<u>\$ (5,172)</u>
Change in net position	<u>\$ 2,761,992</u>	<u>\$ 182,583</u>
Net position, beginning	45,837,434	16,242,753
Net position, ending	<u><u>\$ 48,599,426</u></u>	<u><u>\$ 16,425,336</u></u>

See notes to financial statements

Business-type Activities - Enterprise Funds		Governmental Activities- Internal Service Funds
Storm Water Fund	Total	
\$ 890,500	\$ 9,895,309	\$ 7,068,543
147,231	446,467	158,546
<u>\$ 1,037,731</u>	<u>\$ 10,341,776</u>	<u>\$ 7,227,089</u>
\$ 293,817	\$ 2,718,505	\$ 1,002,006
139,506	2,285,647	4,923,567
24,178	361,116	1,001,391
479,399	2,635,889	375,740
<u>\$ 936,900</u>	<u>\$ 8,001,157</u>	<u>\$ 7,302,704</u>
\$ 100,831	\$ 2,340,619	\$ (75,615)
\$ 22,622	\$ 208,958	\$ 221,999
(9,145)	(571,148)	--
59,266	59,266	--
--	108,514	(39,161)
<u>\$ 72,743</u>	<u>\$ (194,410)</u>	<u>\$ 182,838</u>
\$ 173,574	\$ 2,146,209	\$ 107,223
\$ 713,269	\$ 1,173,269	\$ --
226,822	1,114,016	156,818
(192,569)	(567,823)	(79,650)
<u>\$ 747,522</u>	<u>\$ 1,719,462</u>	<u>\$ 77,168</u>
\$ 921,096	\$ 3,865,671	\$ 184,391
15,474,107	77,554,294	15,027,602
<u>\$ 16,395,203</u>	<u>\$ 81,419,965</u>	<u>\$ 15,211,993</u>

**City of Cedar Falls, Iowa
Statement of Cash Flows
Proprietary Funds
For the Year Ended June 30, 2018**

	<u>Business-type Activities - Enterprise Funds Sewer Fund</u>
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from customers and users	\$ 6,031,039
Receipts from interfund services	--
Payments to suppliers	(1,567,668)
Payments to employees	(1,207,205)
Net cash provided by operating activities	<u>\$ 3,256,166</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Transfers from other funds	\$ 696,794
Transfers to other funds	(179,682)
Receipts from other governments	--
Net cash provided by (used for) noncapital financing activities	<u>\$ 517,112</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Net acquisition of property and equipment	\$ (4,584,559)
Capital contributions	460,000
Proceeds from long-term debt	--
Premium on issuance of debt	--
Principal paid on debt maturities	(1,338,000)
Payments on advance from other funds	(855,000)
Interest paid	(572,496)
Net cash (used for) capital and related financing activities	<u>\$ (6,890,055)</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest received on investments	<u>\$ 85,356</u>
Net increase (decrease) in cash	\$ (3,031,421)
CASH BALANCES, Beginning	8,131,785
CASH BALANCES, Ending	<u>\$ 5,100,364</u>
Reconciliation of operating income to net cash provided by operating activities:	
Operating income (loss)	\$ 2,181,593
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation	1,642,070
(Increase) decrease in:	
Customer and other receivables	(107,232)
Inventories	(7,558)
Increase (decrease) in accounts payable, accrued and other liabilities	(439,049)
(Increase) decrease in deferred outflows of resources	(16,655)
Increase (decrease) in deferred inflows of resources	2,997
Net cash provided by operating activities	<u>\$ 3,256,166</u>

See notes to financial statements

Business-type Activities - Enterprise Funds			Governmental Activities - Internal Service Funds
Refuse Fund	Storm Water Fund	Total	
\$ 2,752,829	\$ 882,954	\$ 9,666,822	\$ --
--	--	--	7,169,335
(927,132)	(38,432)	(2,533,232)	(5,803,305)
(1,176,117)	(299,342)	(2,682,664)	(994,533)
<u>\$ 649,580</u>	<u>\$ 545,180</u>	<u>\$ 4,450,926</u>	<u>\$ 371,497</u>
\$ 190,400	\$ 226,822	\$ 1,114,016	\$ 156,818
(195,572)	(192,569)	(567,823)	(79,650)
--	59,266	59,266	--
<u>\$ (5,172)</u>	<u>\$ 93,519</u>	<u>\$ 605,459</u>	<u>\$ 77,168</u>
\$ (23,616)	\$ (1,044,404)	\$ (5,652,579)	\$ (392,881)
--	713,269	1,173,269	--
--	--	--	--
--	--	--	--
--	--	(1,338,000)	--
--	--	(855,000)	--
--	(9,145)	(581,641)	--
<u>\$ (23,616)</u>	<u>\$ (340,280)</u>	<u>\$ (7,253,951)</u>	<u>\$ (392,881)</u>
\$ 53,042	\$ 18,687	\$ 157,085	\$ 174,011
\$ 673,834	\$ 317,106	\$ (2,040,481)	\$ 229,795
4,181,881	1,514,482	13,828,148	14,176,975
<u>\$ 4,855,715</u>	<u>\$ 1,831,588</u>	<u>\$ 11,787,667</u>	<u>\$ 14,406,770</u>
\$ 58,195	\$ 100,831	\$ 2,340,619	\$ (75,615)
514,420	479,399	2,635,889	375,740
(1,336)	(7,547)	(116,115)	1,674
(22,987)	--	(30,545)	(15,009)
117,103	(23,567)	(345,513)	92,073
(18,563)	(4,667)	(39,885)	(9,565)
2,748	731	6,476	2,199
<u>\$ 649,580</u>	<u>\$ 545,180</u>	<u>\$ 4,450,926</u>	<u>\$ 371,498</u>



City of Cedar Falls The Falls Aquatic Center

CITY OF CEDAR FALLS, IOWA
NOTES TO FINANCIAL STATEMENTS
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Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

The City of Cedar Falls is a municipal corporation governed by an elected mayor and seven-member council. As required by accounting principles generally accepted in the United States of America, these financial statements present the City and its component units, entities for which the City is considered to be financially accountable. The discretely presented component units are reported in a separate column in the combined financial statements to emphasize that they are legally separate from the City. The discretely presented electric, gas, water, and communications utilities each have a December 31 year end.

Discretely Presented Component Units. The electric, gas, water, and communications utilities serve all the citizens of the City and are governed by a five-member board appointed by the mayor of the City of Cedar Falls. The rates for user charges and bond issuance authorizations are approved by the City Council, and the legal liability for the general obligation portion of the Utilities' debt remains with the City.

Complete financial statements for the Utilities may be obtained at the administrative offices.

Cedar Falls Utilities
Utility Parkway
Cedar Falls, Iowa 50613

Jointly Governed Organizations. The City also participates in several jointly governed organizations for which the City is not financially accountable or that the nature and significance of the relationship with the City are such that exclusion does not cause the City's financial statements to be misleading or incomplete. City officials are members of the following boards and commissions: Black Hawk County Consolidated Public Safety Communications Center, Black Hawk County Solid Waste Management Commission, Black Hawk County Criminal Justice Information Systems and Metropolitan Transit Authority.

B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

The statement of net position presents the assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference reported as net position. Net position are reported in three categories.

Net investment in capital assets consists of capital assets, net of accumulated depreciation and reduced by outstanding balances for bonds, notes, and other debt that are attributed to the acquisition, construction, or improvement of those assets.

Restricted net position result when constraints placed on net asset use are either externally imposed or imposed by law through constitutional provisions or enabling legislation.

Unrestricted net position consist of net position that do not meet the definition of the two preceding categories. Unrestricted net position often have constraints on resources that are imposed by management, but can be removed or modified.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds and proprietary funds. Major individual governmental funds and major individual proprietary funds are reported as separate columns in the fund financial statements. All remaining governmental funds are aggregated and reported as other governmental funds.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, franchise taxes, licenses, interest, fines and forfeitures, and special assessments are susceptible to accrual. Sales taxes collected and held by the state at year-end on behalf of the City are also recognized as revenue. Other receipts and taxes become measurable and available when cash is received by the City and are recognized as revenue at that time.

Entitlements and shared revenues are recorded at the time of receipt or earlier if the susceptible to accrual criteria are met. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred, all other grant requirements have been met, and the criteria for accrual has been met.

The City reports the following major governmental funds:

The *general fund* is the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The *hospital fund* accounts for the lease income derived from Sartori Memorial Hospital.

The *TIF fund* accounts for property taxes received through tax increment financing.

The *street repair fund* accounts for local option sales tax received from the state to be used to repair streets.

The *debt service fund* accounts for the servicing of general long-term debt not being financed by proprietary funds.

The *street improvement fund* accounts for the state revenues received by the City for transfer of jurisdiction of University Avenue to be used to improve the City's streets.

The *capital improvements fund* accounts for the acquisition of capital assets or construction of major capital projects not being financed by proprietary funds.

The *bond fund* accounts for all bond proceeds not related to proprietary funds and all the related capital projects associated with the bond sales.

The City reports the following major proprietary funds:

The *sewer fund* accounts for the operations and maintenance of the City's sanitary sewer system.

The *refuse fund* accounts for the operations and maintenance of the City's garbage collection.

The *storm water fund* accounts for the operations and maintenance of the City's storm water system.

Additionally, the City reports the following fund type:

Internal service funds account for operations that provide services to other departments or agencies of the City, or to other governments, on a cost-reimbursement basis. These include data processing, vehicle maintenance, health insurance, health insurance severance, payroll, and risk management activities.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments between the government's refuse and sewer functions and various other functions of the government. Elimination of the charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the refuse fund, sewer fund, and the government's internal service funds are charges to customers for services. Operating expenses for enterprise funds and internal service funds include the cost of services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first, then unrestricted resources as they are needed.

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Equity

1. Deposits and Investments

The City's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

State statutes authorize the City and the Utility to invest public funds in obligations of the United States government, its agencies and instrumentalities; certificates of deposit or other evidences of deposit at federally insured depository institutions approved by the City Council; prime eligible bankers acceptances; certain high-rated commercial paper; perfected repurchase agreements; certain registered open-end management investment companies; certain joint investment trusts; and warrants or improvement certificates of a drainage district. Investments of the City and the Utility are reported at fair value. Due to legal and budgetary reasons, the General Fund is assigned a portion of the investment earnings associated with the other funds. These funds are Street Construction, Debt Service, and the Cemetery Perpetual Care Funds.

2. Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans).

All trade and property tax receivables are shown net of an allowance for uncollectibles.

The County Treasurer bills and collects taxes for the City. Taxes for the year ended June 30, 2018, were certified with the County during the preceding fiscal year and were due in two equal installments by September 30, 2017 and March 31, 2018. Property tax receivable is recognized on the levy or lien date, which is the date the tax asking is certified by the City to the County Board of Supervisors. Any County collections on the 2017-2018 tax levy remitted to the City within sixty days subsequent to June 30, 2018, are recorded as property tax revenues. Taxes not collected and remitted to the City within sixty days subsequent to June 30, 2018, are delinquent and have been recorded as receivables and unavailable revenues.

By statute, the City is required to certify its budget in March of each year for the subsequent fiscal year. However, by statute, the tax asking and budget certification for the following fiscal year becomes effective on the first day of that year. Although the succeeding year property tax receivable has been recorded, the related revenue is reported as a deferred inflow and will not be recognized as revenue until the year for which it is levied.

3. Inventories and Prepaid Items

Inventories in the governmental fund types are valued at cost using the first-in/first-out method. The costs of governmental fund type inventories are recognized as expenditures when purchased. Inventories in the proprietary fund types and component unit are valued at the lower of first-in/first-out cost or market, except for fuel inventories of the Electric Utility, which are valued at the lower of last-in/first-out method cost or market. The cost of proprietary fund type and component unit inventories are recognized as expenses when consumed.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

4. Restricted Assets

Certain assets of the component units are restricted because of applicable bond provisions.

5. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide statement of net position. Capital assets are defined by the government as equipment with initial, individual cost of \$5,000 or greater or a purchase of land, land improvements, building, or infrastructure with a value of \$5,000 or greater and an estimated useful life of greater than one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value. Acquisition value is the price that would have been paid to acquire a capital asset with equivalent service potential.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

Computer Equipment	5 years	Streets	30 years
Equipment	10-30 years	Buildings	40-50 years
Office Equipment	10-30 years	Land Improvements	20-40 years
Vehicles	10-20 years	Storm Water	40 years
Parking Lots	15 years	Bridges	45 years
Furniture	20 years	Lift Stations	50 years
Large Vehicles	20-40 years	Sewer	50 years
Traffic Signals	20 years	Historic Buildings	100 years

6. Deferred Outflows of Resources

Deferred Outflows of Resources represent a consumption of net position that applies to a future period(s) and will not be recognized as an outflow of resources (expense/expenditure) until then. Deferred outflows of resources consist of unrecognized items not yet charged to pension and OPEB expense and contributions from the employer after the measurement date but before the end of the employer's reporting period.

7. Compensated Absences

City employees accumulate vacation, sick leave, and comp-time hours for subsequent use or for payment upon termination, death, or retirement. Earned vacation pay and a maximum of one-half of all unused sick leave may be paid upon termination of employment. The compensated absences liability attributable to the governmental activities will be paid primarily by the General Fund.

All severance is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in governmental fund financial statements only for employees that have resigned or retired. The compensated absence liability has been computed based on rates of pay in effect on June 30, 2018.

8. Long-term Obligations

In the government-wide financial statements and proprietary fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premium and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

9. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Iowa Public Employees' Retirement System and the Municipal Fire and Police Retirement System (Systems') and additions to/deductions from the Systems' fiduciary net position have been determined on the same basis as they are reported by the Systems'. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value. The net pension liability attributable to the governmental activities will be paid primarily by the General Fund.

10. Total OPEB Liability

For purposes of measuring the total OPEB liability, deferred outflows of resources related to OPEB and OPEB expense, information has been determined based on the City's actuary report. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms. The total OPEB liability attributable to the governmental activities will be paid primarily by the General Fund.

11. Deferred Inflows of Resources

Deferred inflows of resources represent an acquisition of net position that applies to a future period(s) and will not be recognized as an inflow of resources (revenue) until that time. Although certain revenues are measurable, they are not available. Available means collected within the current year or expected to be collected soon enough thereafter to be used to pay liabilities of the current year. Deferred inflows of resources in the governmental fund financial statements represent the amount of assets that have been recognized, but the related revenue has not been recognized since the assets are not collected within the current year or expected to be collected

soon enough thereafter to be used to pay liabilities of the current year. Deferred inflows of resources consist of property tax receivable and other receivables not collected within sixty days after year end.

Deferred inflows of resources in the Statement of Net Position consist of succeeding year property tax and tax increment financing receivable that will not be recognized as revenue until the year for which they are levied, the unamortized portion of the net difference between projected and actual earnings on pension plan investments and other unrecognized items not yet charged to pension expense.

12. Fund Balance Policies

The following classifications describe the relative strength of the spending constraints:

- Nonspendable fund balance – amounts that are not in spendable form (such as inventory) or are required to be maintained intact.
- Restricted fund balance – amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation.
- Committed fund balance – amounts constrained to specific purposes by the City itself, using its highest level of decision-making authority (i.e., City Council by adoption of an ordinance prior to the end of the fiscal year). To be reported as committed, amounts cannot be used for any other purpose unless the City takes the same highest level action to remove or change the constraint.
- Assigned fund balance – amounts the City intends to use for a specific purpose. Intent can be expressed by the City Council or by an official or body to which the City Council delegates the authority. The City Council has by resolution authorized the Finance Manager to assign fund balance.
- Unassigned fund balance – amounts not included in other spendable classifications reported. The City would typically use Restricted fund balances first, followed by Committed resources, and then Assigned resources, as appropriate opportunities arise, but reserves the right to selectively spend Unassigned resources first to defer the use of these other classified funds. The General Fund is the only fund that reports a positive unassigned fund balance amount.

As of June 30, 2018, fund balances are composed of the following:

<u>Fund Balance Classification</u>	<u>Purpose</u>	<u>Fund</u>	<u>Amount</u>
Nonspendable	Inventory	General	\$ 100,909
	Inventory	Non-major Governmental Funds	338,774
			<u>\$ 439,683</u>
Restricted	TIF Debt	TIF	\$ 12,255
	Street Repair	Street Repair	15,245,266
	Debt Service	Debt Service	538,319
	Community Block Grant	Non-major Governmental Funds	117,636
	Housing Assistance	Non-major Governmental Funds	609,160
	Employee Retirement Systems	Non-major Governmental Funds	5,995,821
	Visitors & Tourism	Non-major Governmental Funds	1,075,612
	Road Use Tax	Non-major Governmental Funds	8,212,381
	Cemetery Perpetual Care	Non-major Governmental Funds	422,983
	Sidewalk Assessment	Non-major Governmental Funds	(630)
		<u>\$ 32,228,803</u>	
Committed	Health Services	Hospital	\$ 17,535,641
	Parking	Non-major Governmental Funds	978,421
			<u>\$ 18,514,062</u>
Assigned	Cultural Services	General	\$ 140,068
	Recreational Services	General	2,764,644
	Capital Projects	Capital Improvements	24,195,367
	Capital Projects	Non-major Governmental Funds	11,530,669
			<u>\$ 38,630,748</u>

The City Council has adopted a minimum cash reserve policy. Those amounts are as follows:

General Fund: 15-25% of next year's expenditures and preferably at the 20-25% level

Refuse Fund: 20-30%, but no less than \$500,000.

Sewer Fund: 65-75%, but no less than \$1,500,000.

Street Fund: 20-30%, but no less than \$1,000,000.

Storm Water Fund: 10-20%, but no less than \$200,000

13. Fund Balance Flow Assumptions

Sometimes the government will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

14. Implementation of GASB 75

As of July 1, 2017, the City adopted GASB Statement No. 75, Accounting and Financial Reporting for Other Postemployment Benefits Other Than Pensions. The implementation of this standard replaces the requirements of GASB Statement No. 45 Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions, and requires governments calculate and report the costs and obligations associated with postemployment benefits other than pensions (OPEB) in their basic financial statements. Employers are required to recognize OPEB amounts for all benefits provided through the plan which include the total OPEB liability, deferred outflows of resources, deferred inflows of resources, and OPEB expense. The effect of the implementation of this standard on beginning net position is disclosed in Note 4 and the additional disclosures required by this standard is included in Note 3.

Note 2. Stewardship, Compliance, and Accountability

A. Budgetary information

The City prepares and adopts an annual budget on a function basis for the City as a whole, rather than at the fund level, as prescribed by Iowa statutes. The state of Iowa mandates that annual budgets for the fiscal year beginning July 1 be certified to the County Auditor no later than March 15 preceding the beginning of the fiscal year. The review and adoption of the budget for the City is in accordance with state laws and City budget procedures as stated in City Code, recodified November 1971, and amended by ordinance adoption thereafter. Budget proposals for all operating department requests are conducted by the Department of Finance and Business Operations who prepares, for the Mayor's consideration, a preliminary budget by January 1 of each year for the coming fiscal year. The budget proposal presented to the City Council by the Mayor, City Administrator, and Director of Finance and Business Operations is a complete financial plan for the upcoming fiscal year. The proposal is submitted on or before the first Monday of February. The City Council holds various budget meetings with the Mayor, City Administrator, department heads, and boards and commissions, as well as holding a public hearing prior to adopting the budget. The Council adopts the budget by resolution and certifies it to the County Auditor by the 15th of March preceding the beginning of the fiscal year. This budget becomes the appropriation for operations of the City.

The adopted budget presents expenditures in nine functions- Public Safety, Public Works, Health and Social Services, Culture and Recreation, Community and Economic Development, General Government, Debt Service, Capital Projects, and Business-type Activities. The legal level of control (the level on which expenditures may not legally exceed appropriations) is the function level. Appropriations as adopted lapse at the end of the fiscal year.

Amendments to the City budget are considered annually as funding sources are available. Management is not authorized to amend the budget or to make budgetary transfers between functions without the approval of the City Council. An additional levy of property taxes is not allowed by state law. The City budget for the current year may be amended for any of the following purposes:

- To permit the appropriation and expenditure of unexpended, unencumbered fund balances on hand at the end of the preceding fiscal year.
- To permit the appropriation and expenditure of amounts anticipated being available from sources other than property taxation.
- To permit transfers between funds as prescribed by state law.
- To permit transfers between functions.

The Council adopts the amended budget by resolution and certifies it to the County Auditor by May 31 of the budget year. The amended budget becomes the appropriation for operations of the City. The City Council adopted one budget amendment resolution during the year ended June 30, 2018.

Due to the emphasis placed on monitoring budgets, as a result of limited resources to provide City services, major classifications such as personal services, capital outlays, contractual services, and commodities are monitored throughout the year by the Department of Finance and Business Operations.

Monthly reports are prepared by department and activity. Any major deviations must be approved by the Department of Finance and Business Operations and the Mayor. While the legal level of control is the program level of expenditure, departments are responsible for not expending more than the amount of the appropriation for each activity within their area of responsibility, unless approved by the Department of Finance and Business Operations and the Mayor.

The City budgets all receipts, disbursements, and interfund and intrafund transfers on the cash basis plus recorded accounts payable. The budget amounts included in this report are the final cash basis budget for the year for all funds excluding the trust and agency funds, which are not budgeted for by the City. Budgeted interfund transfers and intrafund transfers have been eliminated in the following statement of program disbursements - budget and actual.

Individual fund budgets are, in all cases where appropriations are required, the same as the appropriation amounts. In the case of the General Fund and most of the special revenue funds, unexpended budgeted amounts lapse at the end of the budget year.

B. Deficit Fund Balances

The Street Improvement Fund and the Bond Fund, both major funds had deficit fund balances as of June 30, 2018 in the amount of \$3,792,183 and \$2,733,415 respectively. The Sidewalk Assessment Fund, a non-major capital projects fund, had a deficit fund balance of \$630 as of June 30, 2018. These balances are expected to be recovered through reimbursements, future bond proceeds, and assessments.

Note 3. Detailed Notes On All Funds

A. Deposits and Investments

The City's deposits in banks and credit unions at June 30, 2018 were entirely covered by federal depository insurance, collateralized with securities or letters of credit held by the City or the City's agent in the City's name or by the State Sinking Fund in accordance with Chapter 12C of the Code of Iowa. This chapter provides for additional assessments against the depositories to insure there will be no loss of public funds.

The City is authorized by statute to invest public funds in obligations of the United States government, its agencies and instrumentalities; certificates of deposit or other evidences of deposit at federally insured depository institutions approved by the City Council; prime eligible bankers acceptances; certain high rated commercial paper; perfected repurchase agreements; certain registered open-end management investment companies; certain joint investment trusts; and warrants or improvement certificates of a drainage district.

The City has no investments meeting the disclosure requirements of Governmental Accounting Standards Board Statement No. 72.

Cash balances as of June 30, 2018, consist of the following:

Cash – unrestricted	<u>\$ 108,726,488</u>
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A reconciliation of cash as shown on the combined balance sheet for the primary government follows:

Carrying amount of deposits	<u>\$ 108,726,488</u>
Cash – Governmental Activities	\$ 96,938,821
Cash – Business-type Activities	<u>11,787,667</u>
Total	<u>\$ 108,726,488</u>

Interest Rate Risk: The City's investment policy limits the investments of operating funds (funds expected to be expended in the current budget year or within fifteen months of receipt) in instruments that mature within 397 days. Funds not identified as operating funds may be invested in instruments with maturities longer than 397 days, but the maturities shall be consistent with the needs and use of the City.

Credit Risk: The City's investment policy limits investments in commercial paper and other corporate debt to the top two highest classifications. The City did not invest in any commercial paper or other corporate debt during the year.

Concentration of credit risk: The City's investment policy does not allow for a prime bankers' acceptance or commercial paper and other corporate debt balances to be greater than ten percent of its total deposits and investments. The policy also limits the amount that can be invested in a single issue to five percent of its total deposits and investments. The City held no such investments during the year.

Custodial credit risk – deposits: In the case of deposits, this is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The City's deposits are entirely covered by federal depository insurance or by the State Sinking Fund in accordance with Chapter 12C of the Code of Iowa. This chapter provides for additional assessments against the depositories to insure there will be no loss of public funds.

Custodial credit risk – investments: For an investment, this is the risk that, in the event of the failure of the counterparty, the government will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The City did not hold any investments during the year.

The component units' deposits were entirely covered by Federal depository insurance, collateralized with securities or letters of credit held by the entity or its agent in the entity's name, or by a multiple financial institution collateral pool in accordance with Chapter 12C of the Code of Iowa. This chapter provides for additional assessments against the depositories to insure there will be no loss of public funds.

Cash balances as of December 31, 2017, consist of the following:

	<u>Electric Utility</u>	<u>Gas Utility</u>	<u>Water Utility</u>	<u>Communications Utility</u>
Cash – unrestricted	\$ 28,579,506	\$ 5,928,431	\$ 6,071,382	\$ 5,225,974
Cash – restricted	1,074,931	148,075	103,938	825,396
	<u>\$ 29,654,437</u>	<u>\$ 6,076,506</u>	<u>\$ 6,175,320</u>	<u>\$ 6,051,370</u>

A reconciliation of cash and investments as shown on the statement of net position for the component units follows:

	<u>Electric Utility</u>	<u>Gas Utility</u>	<u>Water Utility</u>	<u>Communications Utility</u>
Carrying amount of deposits	\$ 29,654,437	\$ 6,076,506	\$ 6,175,320	\$ 6,051,370
Carrying amount of certificates	20,046,942	2,335,000	--	--
Total	<u>\$ 49,701,379</u>	<u>\$ 8,411,506</u>	<u>\$ 6,175,320</u>	<u>\$ 6,051,370</u>
Cash	\$ 28,579,506	\$ 5,928,431	\$ 6,071,382	\$ 5,225,974
Cash - Restricted	1,074,931	148,075	103,938	825,396
Investments:				
Certificates of deposit	14,706,942	2,335,000	--	--
Certificates of deposit - restricted	5,340,000	--	--	--
Total	<u>\$ 49,701,379</u>	<u>\$ 8,411,506</u>	<u>\$ 6,175,320</u>	<u>\$ 6,051,370</u>

B. Receivable

On June 30, 2018, the City has recorded a \$4,549,010 receivable for library, recreation, and cultural contributions held by the Cedar Falls Community Foundation. The funds will be used to support library services, recreation services, and the cultural center, therefore is reported as an asset to the General Fund.

C. Capital Assets

Capital asset activity for the year ended June 30, 2018 was as follows:

Primary Government

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 37,336,849	\$ 1,435,492	\$ --	\$ 38,772,341
Construction in progress	26,925,245	23,744,453	7,617,252	43,052,446
Total capital assets, not being depreciated	<u>\$ 64,262,094</u>	<u>\$ 25,179,945</u>	<u>\$ 7,617,252</u>	<u>\$ 81,824,787</u>
Capital assets, being depreciated:				
Buildings	\$ 26,941,685	\$ 21,997	\$ 24,388	\$ 26,939,294
Land Improvements	13,123,798	175,808	11,663	13,287,943
Machinery and equipment	18,831,468	1,233,474	867,304	19,197,638
Infrastructure	192,603,591	10,627,260	--	203,230,851
Total capital assets, being depreciated	<u>\$ 251,500,542</u>	<u>\$ 12,058,539</u>	<u>\$ 903,355</u>	<u>\$ 262,655,726</u>
Less accumulated depreciation for:				
Buildings	\$ 11,054,044	\$ 649,520	\$ 7,215	\$ 11,696,349
Land Improvements	6,830,289	494,020	6,904	7,317,405
Machinery and equipment	12,498,152	910,572	684,306	12,724,418
Infrastructure	96,182,875	6,359,317	--	102,542,192
Total accumulated depreciation	<u>\$ 126,565,360</u>	<u>\$ 8,413,429</u>	<u>\$ 698,425</u>	<u>\$ 134,280,364</u>
Total capital assets, being depreciated, net	<u>\$ 124,935,182</u>	<u>\$ 3,645,110</u>	<u>\$ 204,930</u>	<u>\$ 128,375,362</u>
Governmental activities capital assets, net	<u>\$ 189,197,276</u>	<u>\$ 28,825,055</u>	<u>\$ 7,822,182</u>	<u>\$ 210,200,149</u>

	Beginning Balance	Increases	Decreases	Ending Balance
Business-type activities:				
Capital assets, not being depreciated:				
Land	\$ 1,612,581	\$ --	\$ --	\$ 1,612,581
Construction in progress	6,830,499	4,307,281	2,075,647	9,062,133
Total capital assets, not being depreciated	<u>\$ 8,443,080</u>	<u>\$ 4,307,281</u>	<u>\$ 2,075,647</u>	<u>\$ 10,674,714</u>
Capital assets, being depreciated:				
Buildings	\$ 56,403,860	\$ --	\$ 66,475	\$ 56,337,385
Machinery and equipment	8,862,519	102,025	--	8,964,544
Infrastructure	51,130,327	3,475,739	--	54,606,066
Total capital assets, being depreciated	<u>\$ 116,396,706</u>	<u>\$ 3,577,764</u>	<u>\$ 66,475</u>	<u>\$ 119,907,995</u>
Less accumulated depreciation for:				
Buildings	\$ 9,939,664	\$ 1,191,876	\$ 18,170	\$ 11,113,370
Machinery and equipment	3,843,922	341,835	--	4,185,757
Infrastructure	19,112,854	1,102,178	--	20,215,032
Total accumulated depreciation	<u>\$ 32,896,440</u>	<u>\$ 2,635,889</u>	<u>\$ 18,170</u>	<u>\$ 35,514,159</u>
Total capital assets, being depreciated, net	<u>\$ 83,500,266</u>	<u>\$ 941,875</u>	<u>\$ 48,305</u>	<u>\$ 84,393,836</u>
Business-type activities capital assets, net	<u>\$ 91,943,346</u>	<u>\$ 5,249,156</u>	<u>\$ 2,123,952</u>	<u>\$ 95,068,550</u>

Depreciation expense was charged to functions/programs of the primary government as follows:

Public safety	\$ 112,243
Public works	6,393,495
Health and social services	148,978
Culture and recreation	1,204,506
Community and economic development	14,642
General government	163,825
Capital assets held by government's internal service funds are charged to the various functions based on their usage of the assets	375,740
Total depreciation expense - governmental activities	<u>\$ 8,413,429</u>

Business-type activities

Sewer	\$ 1,642,070
Refuse	514,420
Storm Water	479,399
Total depreciation expense - business-type activities	<u>\$ 2,635,889</u>

Construction Commitments

The City has active construction projects as of June 30, 2018. At year-end the City's commitments with contractors are as follows:

	<u>Project Authorization</u>	<u>Expended to Date</u>	<u>Remaining Commitment</u>
Bridge Maintenance	\$ 968,721	\$ 660,079	\$ 308,642
Fire Truck	524,550	262,275	262,275
Dam Safety Improvements	270,549	212,285	58,264
Hwy 58 Safety Improvements	16,700	9,886	6,814
Downtown Levee Improvements	3,973,856	1,945,880	2,027,976
Dry Run Creek Sewer	4,483,203	3,866,679	616,524
Greenhill Road Extension	5,639,235	5,189,860	449,375
Center Street Trail	457,535	--	457,535
Castle Hills Watershed	56,360	19,158	37,202
Campus Street Box Culvert	317,559	--	317,559
Bridge Inspections	31,750	24,607	7,143
Inclusive Park	62,000	47,525	14,475
Permeable Alley	214,572	147,053	67,519
Public Safety Building	8,096,937	1,975,603	6,121,334
Sewer Rehab	233,469	182,721	50,748
Sidewalks	122,878	--	122,878
Street Reconstruction	4,676,552	1,433,418	3,243,134
W. 1 st Street Repair	1,167,484	701,570	465,914
Traffic Signals	49,500	29,874	19,626
Traffic Study	169,100	110,439	58,661
University Ave. Reconstruction	33,391,193	29,214,108	4,177,085
	<u>\$ 64,923,703</u>	<u>\$ 46,033,020</u>	<u>\$ 18,890,683</u>

Discretely Presented Component Units

Activity for the Electric Utility for the year ended December 31, 2017, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, not being depreciated:				
Land	\$ 1,878,807	\$ --	--	\$ 1,878,807
Construction in progress	4,857,919	11,038,788	11,236,073	4,660,634
Total capital assets, not being depreciated	<u>\$ 6,736,726</u>	<u>\$ 11,038,788</u>	<u>\$ 11,236,073</u>	<u>\$ 6,539,441</u>
Capital assets, being depreciated:				
Buildings	\$ 33,138,128	\$ 1,929,283	\$ 21,136	\$ 35,046,275
Land improvements	4,683	--	--	4,683
Machinery and equipment	21,342,859	1,489,345	5,340,808	17,491,396
Infrastructure	187,780,500	7,817,444	2,039,354	193,558,590
Total capital assets, being depreciated	<u>\$ 242,266,170</u>	<u>\$ 11,236,072</u>	<u>\$ 7,401,298</u>	<u>\$ 246,100,944</u>
Less accumulated depreciation for:				
Buildings	\$ 10,920,055	\$ 376,523	\$ 19,304	\$ 11,277,274
Land improvements	4,655	21	--	4,676
Machinery and equipment	12,569,324	1,263,024	5,341,042	8,491,306
Infrastructure	64,377,220	4,218,443	2,266,490	66,329,173
	<u>\$ 87,871,254</u>	<u>\$ 5,858,011</u>	<u>\$ 7,626,836</u>	<u>\$ 86,102,429</u>
Total capital assets, being depreciated, net	<u>\$ 154,394,916</u>	<u>\$ 5,378,061</u>	<u>\$ (225,538) *</u>	<u>\$ 159,998,515</u>
Electric Utility capital assets, net	<u>\$ 161,131,642</u>	<u>\$ 16,416,849</u>	<u>\$ 11,010,535</u>	<u>\$ 166,537,956</u>

*Cedar Falls Utilities uses FERC utility accounting which allows for depreciation calculated using the composite straight-line method. Under this method it is common for accumulated depreciation deletions to exceed the cost removed.

Activity for the Gas Utility for the year ended December 31, 2017 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, not being depreciated:				
Land	\$ 25,617	\$ --	\$ --	\$ 25,617
Construction in progress	40,587	1,264,214	947,753	357,048
Total capital assets, not being depreciated	<u>\$ 66,204</u>	<u>\$ 1,264,214</u>	<u>\$ 947,753</u>	<u>\$ 382,665</u>
Capital assets, being depreciated:				
Buildings	\$ 3,301,824	\$ 5,282	\$ --	\$ 3,307,106
Machinery and equipment	550,441	38,296	194,605	394,132
Infrastructure	22,044,126	904,175	72,704	22,875,597
Total capital assets, being depreciated	<u>\$ 25,896,391</u>	<u>\$ 947,753</u>	<u>\$ 267,309</u>	<u>\$ 26,576,835</u>
Less accumulated depreciation				
Buildings	\$ 570,631	\$ 29,747	\$ --	\$ 600,378
Machinery and equipment	260,060	119,205	194,606	184,659
Infrastructure	11,629,568	835,760	83,750	12,381,578
	<u>\$ 12,460,259</u>	<u>\$ 984,712</u>	<u>\$ 278,356</u>	<u>\$ 13,166,615</u>
Total capital assets, being depreciated, net	<u>\$ 13,436,132</u>	<u>\$ (36,959)</u>	<u>\$ (11,047) *</u>	<u>\$ 13,410,220</u>
Gas Utility capital assets, net	<u>\$ 13,502,336</u>	<u>\$ 1,227,255</u>	<u>\$ 936,706</u>	<u>\$ 13,792,885</u>

*Cedar Falls Utilities uses FERC utility accounting which allows for depreciation calculated using the composite straight-line method. Under this method it is common for accumulated depreciation deletions to exceed the cost removed.

Activity for the Water Utility for the year ended December 31, 2017 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, not being depreciated:				
Land	\$ 63,466	\$ --	\$ --	\$ 63,466
Construction in progress	830,122	3,084,843	2,774,341	1,140,624
Total capital assets, not being depreciated	<u>\$ 893,588</u>	<u>\$ 3,084,843</u>	<u>\$ 2,774,341</u>	<u>\$ 1,204,090</u>
Capital assets, being depreciated:				
Buildings	\$ 2,075,829	\$ 13,719	\$ --	\$ 2,089,548
Machinery and equipment	1,338,346	28,121	143,940	1,222,527
Infrastructure	32,256,035	2,732,501	83,311	34,905,225
Total capital assets, being depreciated	<u>\$ 35,670,210</u>	<u>\$ 2,774,341</u>	<u>\$ 227,251</u>	<u>\$ 38,217,300</u>
Less accumulated depreciation				
Buildings	\$ 239,322	\$ 33,752	\$ 19,024	\$ 254,050
Machinery and equipment	204,646	18,439	127,767	95,318
Infrastructure	10,969,219	717,087	80,666	11,605,640
Total accumulated depreciation	<u>\$ 11,413,187</u>	<u>\$ 769,278</u>	<u>\$ 227,457</u>	<u>\$ 11,955,008</u>
Total capital assets, being depreciated, net	<u>\$ 24,257,023</u>	<u>\$ 2,005,063</u>	<u>\$ (206) *</u>	<u>\$ 26,262,292</u>
Water Utility capital assets, net	<u>\$ 25,150,611</u>	<u>\$ 5,089,906</u>	<u>\$ 2,774,135</u>	<u>\$ 27,466,382</u>

*Cedar Falls Utilities uses FERC utility accounting which allows for depreciation calculated using the composite straight-line method. Under this method it is common for accumulated depreciation deletions to exceed the cost removed.

Activity for the Communications Utility for the year ended December 31, 2017 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, not being depreciated:				
Land	\$ 2,177	\$ --	\$ --	\$ 2,177
Construction in progress	67,965	2,525,260	2,424,617	168,608
Total capital assets, not being depreciated	<u>\$ 70,142</u>	<u>\$ 2,525,260</u>	<u>\$ 2,424,617</u>	<u>\$ 170,785</u>
Capital assets, being depreciated:				
Machinery and equipment	\$ 19,879,806	\$ 1,690,286	\$ 321,063	\$ 21,249,029
Infrastructure	18,225,797	724,727	27,913	18,922,611
Total capital assets, being depreciated	<u>\$ 38,105,603</u>	<u>\$ 2,415,013</u>	<u>\$ 348,976</u>	<u>\$ 40,171,640</u>
Less accumulated depreciation				
Machinery and equipment	\$ 133,208	\$ 17,300	\$ 20,443	\$ 130,065
Infrastructure	11,303,045	2,515,638	330,765	13,487,918
Total accumulated depreciation	<u>\$ 11,436,253</u>	<u>\$ 2,532,938</u>	<u>\$ 351,208</u>	<u>\$ 13,617,983</u>
Total capital assets, being depreciated, net	<u>\$ 26,669,350</u>	<u>\$ (117,925)</u>	<u>\$ (2,232) *</u>	<u>\$ 26,553,657</u>
Communications Utility capital assets, net	<u>\$ 26,739,492</u>	<u>\$ 2,407,335</u>	<u>\$ 2,422,385</u>	<u>\$ 26,724,442</u>

*Cedar Falls Utilities uses FERC utility accounting which allows for depreciation calculated using the composite straight-line method. Under this method it is common for accumulated depreciation deletions to exceed the cost removed.

D. Lease

Sartori Memorial Hospital

On January 1, 1997, the operations of Sartori Memorial Hospital (Hospital) were sold to Covenant Health Systems, Inc. As part of this sale, the City entered into a lease agreement with Sartori Memorial Hospital, Inc. (SMH), whereas the City will lease to SMH the land and buildings owned by the City and used in the Hospital's operations. The initial term of the lease shall be for a period of 25 years, with variable lease payments each year. The lease may be extended for up to three additional terms, with each additional term being for a period of five years. At the termination of this lease, Covenant Health Systems, Inc. will also pay to the City an amount of \$660,378, which represents the liability arising from accrued vacation of Hospital personnel as of December 31, 1996. The present value of this liability as of June 30, 2018, is recorded as a receivable and deferred inflow of resources in the Hospital Fund in the amount of \$642,608.

The lease for the Hospital is being treated as an operating lease by the City. The future minimum lease payments for this lease are as follows:

<u>Year Ending June 30,</u>	<u>Hospital</u>
2019	31,796
2020	31,796
2021	31,793
Total	<u>\$ 95,385</u>

The capital asset being leased through the operating lease is as follows:

	<u>Governmental Activities</u>
	<u>Hospital</u>
Land	\$ 151,494
Building	5,873,537
Less:	
Accumulated depreciation	(2,944,957)
Total	<u>\$ 3,080,074</u>

E. Non-Current Liabilities

Following is a summary of the City's changes in long-term liabilities for the year-ended June 30, 2018, and the total liability of the City as of that date as reported on the government-wide statement of net position:

	Beginning Balance	Additions	Reductions	Ending Balance	Amounts Due Within One Year
Governmental Activities:					
Capital Loan Notes:					
Series 2008	450,000	--	450,000	--	--
Series 2009	1,790,000	--	345,000	1,445,000	365,000
Series 2012	380,000	--	380,000	--	--
Series 2016	2,425,000	--	245,000	2,180,000	255,000
Total notes	\$ 5,045,000	\$ --	\$ 1,420,000	\$ 3,625,000	\$ 620,000
Less: Unamortized discount	14,995	--	3,711	11,284	--
Less: Unamortized deferred charges	6,598	--	6,598	--	--
Add: Unamortized premium	90,844	--	10,094	80,750	--
Total long-term debt	\$ 5,114,251	\$ --	\$ 1,419,785	\$ 3,694,466	\$ 620,000
Compensated absences	2,490,558	320,318	94,414	2,716,462	1,000,172
Net OPEB liability, restated	1,244,513	1,578,172	141,086	2,681,599	--
Net pension liability	17,298,530	--	799,575	16,498,955	--
Total non-current liabilities	\$ 26,147,852	\$ 1,898,490	\$ 2,454,860	\$ 25,591,482	\$ 1,620,172

	Beginning Balance	Additions	Reductions	Ending Balance	Amounts Due Within One Year
Business-Type Activities:					
Capital Loan Notes:					
Series 2008	500,000	--	500,000	--	--
Series 2016	6,665,000	--	550,000	6,115,000	560,000
Total notes	\$ 7,165,000	\$ --	\$ 1,050,000	\$ 6,115,000	\$ 560,000
State Revolving Loan	5,932,000	--	288,000	5,644,000	298,000
Less: Unamortized discount	2,478	--	2,478	--	--
Add: Unamortized premium	219,285	--	19,935	199,350	--
Total long-term debt	\$ 13,313,807	\$ --	\$ 1,355,457	\$ 11,958,350	\$ 858,000
Compensated absences	446,444	13,220	6,453	453,211	153,752
Net pension liability	1,560,977	48,248	--	1,609,225	--
Total non-current liabilities	\$ 15,321,228	\$ 61,468	\$ 1,361,910	\$ 14,020,786	\$ 1,011,752

General Obligation Bonds/Notes

Three issues of unmatured general obligation bonds/notes totaling \$10,008,816, net of unamortized discount of \$11,284, and unamortized premium of \$280,100 are outstanding as of June 30, 2018. These notes bear interest at rates of 1.00% to 3.80%; mature in varying annual amounts through June 30, 2028; and were originally issued for \$13,095,000.

Details of general obligation bonds/notes payable at June 30, 2018 are as follows:

	<u>Date of Issue</u>	<u>Interest Rates</u>	<u>Final Due Date</u>	<u>Annual Payments</u>	<u>Amount Originally Issued</u>	<u>Outstanding 30-Jun-18</u>
Governmental Activities:						
General obligation Capital Loan Notes	11/23/2009	1.00-3.80%	6/1/2024	165,000-380,000	3,440,000	1,445,000
General Obligation Capital Loan Notes	7/19/2016	2.00%	6/1/2026	245,000-440,000	2,865,000	2,180,000
Total Governmental Activities						<u>\$ 3,625,000</u>
Business Activities:						
General Obligation Bonds Capital Loan Notes	7/19/2016	2.00%	6/1/2028	125,000-670,000	6,790,000	<u>6,115,000</u>
Total Business Activities						<u>\$ 6,115,000</u>

Annual debt service requirements to maturing for general obligation bonds/notes are as follows:

Year Ending June 30,	Govenmental Activities		Business-type Activities	
	Principal	Interest	Principal	Interest
2019	\$ 620,000	\$ 93,318	\$ 560,000	\$ 122,300
2020	640,000	76,902	570,000	111,100
2021	430,000	58,973	580,000	99,700
2022	440,000	47,815	590,000	88,100
2023	455,000	36,380	600,000	76,300
2024-2028	1,040,000	41,430	3,215,000	195,600
2029	--	--	--	--
Total	<u>\$ 3,625,000</u>	<u>\$ 354,818</u>	<u>\$ 6,115,000</u>	<u>\$ 693,100</u>

State Revolving Loan

In July 2011, the City entered into a loan and disbursement agreement with the Iowa Finance Authority for the issuance of sewer revenue capital loan notes under the State Revolving Fund Program. These notes financed the major renovation project at the City's water treatment facility related to disinfection compliance. As of June 30, 2018, \$5,644,000 is outstanding. Annual debt service requirements to maturity for this loan are as follows:

Year Ending June 30,	Business-type Activities	
	Principal	Interest
2019	\$ 298,000	\$ 183,430
2020	308,000	173,745
2021	318,000	163,735
2022	328,000	153,400
2023	339,000	142,740
2024-2028	1,866,000	541,158
2029-2033	2,187,000	217,782
Total	<u>\$ 5,644,000</u>	<u>\$ 1,575,991</u>

In fiscal year ended June 30, 2018, the Sewer Fund had net revenue of \$3,939,744 and the amount of principal and interest due was \$480,790

Debt Limitation

As of June 30, 2018, the outstanding general obligation debt of the City did not exceed its legal debt margin computed as follows:

Estimated actual valuation of taxable property within the City	<u>\$ 3,038,239,651</u>
Debt limit - 5% of total actual valuation	\$ 151,911,983
Debt applicable to debt limit:	
General obligation bonds/Capital loan notes	<u>9,740,000</u>
Legal debt margin	<u>\$ 142,171,983</u>

All tax-exempt debt issued by the City is subject to IRS arbitrage rebate unless the City meets the \$5 million small issuers exemption in a given year. As of June 30, 2018, the City had no arbitrage liability.

Non-Current Liabilities – Electric Utility

Non-Current liability activity for the year ended December 31, 2017 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Amounts Due Within One Year
Capital Loan Notes:					
Series 2010A	7,530,000	--	435,000	7,095,000	445,000
Series 2010B	5,350,000	--	685,000	4,665,000	710,000
Series 2015	24,255,000	--	2,250,000	22,005,000	2,370,000
Total bonds	<u>\$ 37,135,000</u>	\$ --	\$ 3,370,000	\$ 33,765,000	\$ 3,525,000
Less: Unamortized					
discount	29,360	--	2,724	26,636	--
Add: Unamortized					
premium	2,959,146	--	273,044	2,686,102	--
Total long-term debt	<u>\$ 40,064,786</u>	\$ --	\$ 3,640,320	\$ 36,424,466	\$ 3,525,000
Compensated absences and net OPEB liability	1,550,916	327,345	467,116	1,411,145	--
Net pension liability	6,114,982	51,492	--	6,166,474	--
Total non-current liabilities	<u>\$ 47,730,684</u>	<u>\$ 378,837</u>	<u>\$ 4,107,436</u>	<u>\$ 44,002,085</u>	<u>\$ 3,525,000</u>

Capital Loan Notes – Electric Utility

The 2010A, 2010B and 2015 revenue capital loan notes require annual principal payments, due December 1, and semiannual interest payments, due June 1 and December 1. Interest rates are in a range between 2.50% and 5.00%. The capital loan notes are secured by the future net revenues of the Utility.

Component Unit - Capital Loan Notes					
<u>Year</u>	<u>Principal</u>		<u>Interest</u>		
2018	\$	3,525,000	\$	1,415,317	
2019		3,680,000		1,263,943	
2020		3,850,000		1,102,605	
2021		4,035,000		930,745	
2022		4,210,000		747,698	
2023 - 2027		12,505,000		1,453,602	
2028 - 2030		1,960,000		187,250	
	\$	33,765,000	\$	7,101,160	

Non-Current Liabilities – Gas Utility

Non-Current liability activity for the year ended December 31, 2017 was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Amounts Due Within One Year</u>
Compensated absences and net OPEB liability	\$ 269,937	\$ 34,748	\$ 94,759	\$ 209,926	\$ --
Net pension liability	1,845,493	--	16,795	1,828,698	--
Total non-current liabilities	<u>\$ 2,115,430</u>	<u>\$ 34,748</u>	<u>\$ 111,554</u>	<u>\$ 2,038,624</u>	<u>\$ --</u>

Non-Current Liabilities – Water Utility

Non-Current liability activity for the year ended December 31, 2017 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Amounts Due Within One Year
Compensated absences and net OPEB liability	\$ 182,101	\$ 22,469	\$ 53,804	\$ 150,766	\$ --
Net pension liability	1,272,933	17,527	--	1,290,460	--
Total non-current liabilities	\$ 1,455,034	\$ 39,996	\$ 53,804	\$ 1,441,226	\$ --

Non-Current Liabilities – Communications Utility

Non-Current liability activity for the year ended December 31, 2017 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Amounts Due Within One Year
Capital loan notes					
Series 2009	\$ 1,060,000	\$ --	\$ 1,060,000	\$ --	\$ --
Revenue capital loan notes					
Series 2009	1,620,000	--	1,620,000	--	--
Revenue capital loan notes					
Series 2010	6,170,000	--	6,170,000	--	--
	<u>\$ 8,850,000</u>	<u>\$ --</u>	<u>\$ 8,850,000</u>	<u>\$ --</u>	<u>\$ --</u>
Less: unamortized discount on debt	4,028	--	4,028	--	--
Add: unamortized premium on debt	251,209	--	251,209	--	--
Total long-term debt	\$ 9,097,181	\$ --	\$ 9,097,181	\$ --	\$ --
Compensated absences and net OPEB liability	200,898	69,336	110,150	160,084	--
Net pension liability	2,443,828	146,436	--	2,590,264	--
Total non-current liabilities	\$ 11,741,907	\$ 215,772	\$ 9,207,331	\$ 2,750,348	\$ 0

F. Pension Plans

The primary government participates in two public pension systems, Iowa Public Employees Retirement System (IPERS) and Municipal Fire and Police Retirement System of Iowa (MFPRSI). The aggregate amount of recognized pension expense for the period associated with the net pension liability for all plans is \$2,359,263 for the primary government. Other aggregate amounts related to pension are separately displayed in the financial systems.

IPERS

Plan Description. IPERS membership is mandatory for employees of the City, except for those covered by another retirement system. Employees of the City are provided with pensions through a cost-sharing multiple employer defined benefit pension plan administered by Iowa Public Employees' Retirement System (IPERS). IPERS issues a stand-alone financial report which is available to the public by mail at 7401 Register Drive, PO Box 9117, Des Moines, Iowa 50306-9117 or at www.ipers.org.

IPERS benefits are established under Iowa Code chapter 97B and the administrative rules thereunder. Chapter 97B and the administrative rules are the official plan documents. The following brief description is provided for general informational purposes only. Refer to the plan documents for more information.

Pension Benefits – A regular member may retire at normal retirement age and receive monthly benefits without an early-retirement reduction. Normal retirement age is age 65, anytime after reaching age 62 with 20 or more years of covered employment, or when the member's years of service plus the member's age at the last birthday equals or exceeds 88, whichever comes first. (These qualifications must be met on the member's first month of entitlement to benefits.) Members cannot begin receiving retirement benefits before age 55. The formula used to calculate a Regular member's monthly IPERS benefit includes:

- A multiplier (based on years of service).
- The member's highest five-year average salary. (For members with service before June 30, 2012, the highest three-year average salary as of that date will be used if it is greater than the highest five-year average salary.)

Protection occupation members may retire at normal retirement age which is generally at age 55. The formula used to calculate a protection occupation members' monthly IPERS benefit includes:

- 60% of average salary after completion of 22 years of service, plus an additional 1.5% of average salary for years of service greater than 22 but not more than 30 years of service.
- The member's highest three-year average salary.

If a member retires before normal retirement age, the member's monthly retirement benefit will be permanently reduced by an early-retirement reduction. The early-retirement reduction is calculated differently for service earned before and after July 1, 2012. For service earned before July 1, 2012,

the reduction is 0.25 percent for each month that the member receives benefits before the member's earliest normal retirement age. For service earned starting July 1, 2012, the reduction is 0.50 percent for each month that the member receives benefits before age 65.

Generally, once a member selects a benefit option, a monthly benefit is calculated and remains the same for the rest of the member's lifetime. However, to combat the effects of inflation, retirees who began receiving benefits prior to July 1990 receive a guaranteed dividend with their regular November benefit payments.

Disability and Death Benefits – A vested member who is awarded federal Social Security disability or Railroad Retirement disability benefits is eligible to claim IPERS benefits regardless of age. Disability benefits are not reduced for early retirement. If a member dies before retirement, the member's beneficiary will receive a lifetime annuity or a lump-sum payment equal to the present actuarial value of the member's accrued benefit or calculated with a set formula, whichever is greater. When a member dies after retirement, death benefits depend on the benefit option the member selected at retirement.

Contributions – The Contribution rates are established by IPERS following the annual actuarial valuation, which applies IPERS' Contribution Rate Funding Policy and Actuarial Amortization Method. Statute limits the amount rates can increase or decrease each year to 1 percentage point. IPERS Contribution Rate Funding Policy requires that the actuarial contribution rate be determined using the "entry age normal" actuarial cost method and the actuarial assumptions and methods approved by the IPERS Investment Board. The actuarial contribution rate covers normal cost plus the unfunded actuarial liability payment based on a 30-year amortization period. The payment to amortize the unfunded actuarial liability is determined as a level percentage of payroll, based on the Actuarial Amortization Method adopted by the Investment Board.

In fiscal year 2018, pursuant to the required rate, Regular members contributed 5.95 percent of pay and the City contributed 8.93 percent for a total rate of 14.88 percent. Protective occupation members contributed 6.56 percent of pay and the City contributed 9.84 percent for a total rate of 16.40 percent.

The City's total contributions to IPERS for the year ended June 30, 2018 were \$846,190.

Net Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions – At June 30, 2018, the City reported a liability of \$8,304,985 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City's proportion of the net pension liability was based on the City's share of contributions to the pension plan relative to the contributions of all IPERS participating employers. At June 30, 2017, the City's collective proportion was .1246758 percent which was a decrease of 0.0033232 percent from its proportion measured as of June 30, 2016.

For the year ended June 30, 2018, the City recognized pension expense of \$937,426. At June 30, 2018, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 76,272	\$ 72,068
Changes of assumptions	1,444,196	--
Net difference between projected and actual earnings on pension plan investments	--	86,842
Changes in proportion and differences between City contributions and proportionate share of contributions	279	506,462
City contributions subsequent to the measurement date	846,190	--
Total	<u>\$ 2,366,937</u>	<u>\$ 665,372</u>

\$846,190 reported as deferred outflows of resources related to pensions resulting from the City contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30,	Total
2019	\$ (4,208)
2020	483,453
2021	289,855
2022	(2,339)
2023	88,614
	<u>\$ 855,375</u>

There were no non-employer contributing entities at IPERS.

Actuarial Assumptions – The total pension liability in the June 30, 2017 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Rate of Inflation (effective June 30, 2017)	2.60 percent per annum
Rates of salary increase (effective June 30, 2017)	3.25 to 16.25 percent, average, including inflation. Rates vary by membership group.
Long-term investment rate of return (effective June 30, 2017)	7.00 percent, compounded annually, net of investment expense, including inflation
Wage growth (effective June 30, 2017)	3.25 percent per annum based on 2.60% inflation and 0.65% real wage inflation.

The actuarial assumptions used in the June 30, 2017 valuation were based on the results of actuarial experience study dated March 24, 2017.

Mortality rates were based on the RP-2000 Mortality Table for Males or Females, as appropriate, with adjustments for mortality improvements based on Scale AA.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Asset Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic equity	24.0 %	6.25 %
International equity	16.0	6.71
Core plus fixed income	27.0	2.25
Public credit	3.5	3.46
Public real assets	7.0	3.27
Cash	1.0	(0.31)
Private equity	11.0	11.15
Private real assets	7.5	4.18
Private credit	3.0	4.25
Total	<u>100.0 %</u>	

Discount Rate – The discount rate used to measure the total pension liability was 7.0 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the contractually required rate and that contributions from the City will be made at contractually required rates, actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension

plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the City's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate – The following presents the City's proportionate share of the net pension liability calculated using the discount rate of 7.0 percent, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.0 percent) or 1-percentage-point higher (8.0 percent) than the current rate.

	1% Decrease (6.0%)	Discount Rate (7.0%)	1% Increase (8.0%)
City's proportionate share of the net pension liability:	\$ 13,688,443	\$ 8,304,985	\$ 3,781,851

Pension Plan Fiduciary Net Position – Detailed information about the pension plan's fiduciary net position is available in the separately issued IPERS financial report which is available on IPERS' website at www.ipers.org.

Payables to the Pension Plan – At June 30, 2018, the City reported no payables to the defined benefit pension plan for legally required employer contributions and legally required employee contributions which had been withheld from employee wages but not yet remitted to IPERS.

MFPRSI

Pension Plan Fiduciary Net Position – MFPRSI membership is mandatory for fire fighters and police officers covered by the provisions of Chapter 411 of the Code of Iowa. Employees of the City are provided with pensions through a cost-sharing multiple employer defined benefit pension plan administered by MFPRSI. MFPRSI issues a stand-alone financial report which is available to the public by mail at 7155 Lake Drive, Suite #201, West Des Moines, Iowa 50266 or at www.mfprsi.org.

MFPRSI benefits are established under Chapter 411 of the Code of Iowa and the administrative rules thereunder. Chapter 411 of the Code of Iowa and the administrative rules are the official plan documents. The following brief description is provided for general informational purposes only. Refer to the plan documents for more information.

Pension Benefits - Members with 4 or more years of service are entitled to pension benefits beginning at age 55. Full service retirement benefits are granted to members with 22 years of service, while partial benefits are available to those members with 4 to 22 years of service based on the ratio of years completed to years required (i.e., 22 years). Members with less than 4 years of service are entitled to a refund of their contribution only, with interest, for the period of employment.

Benefits are calculated based upon the member's highest 3 years of compensation. The average of these 3 years becomes the member's average final compensation. The base benefit is 66 percent of the member's average final compensation. Additional benefits are available to members who perform more than 22 years of service (2 percent for each additional year of service, up to a maximum of 8 years). Survivor benefits are available to the beneficiary of a retired member according to the provisions of the benefit option chosen plus an additional benefit for each child. Survivor benefits are subject to a minimum benefit for those members who chose the basic benefit with a 50 percent surviving spouse benefit.

Active members, at least 55 years of age, with 22 or more years of service have the option to participate in the Deferred Retirement Option Program (DROP). The DROP is an arrangement whereby a member who is otherwise eligible to retire and commence benefits opts to continue to work. A member can elect a 3, 4, or 5 year DROP period. By electing to participate in DROP the member is signing a contract indicating the member will retire at the end of the selected DROP period. During the DROP period the member's retirement benefit is frozen and a DROP benefit is credited to a DROP account established for the member. Assuming the member completes the DROP period, the DROP benefit is equal to 52% of the member's retirement benefit at the member's earliest date eligible and 100% if the member delays enrollment for 24 months. At the member's actual date of retirement, the member's DROP account will be distributed to the member in the form of a lump sum or rollover to an eligible plan.

Disability and Death Benefits - Disability coverage is broken down into two types, accidental and ordinary. Accidental disability is defined as permanent disability incurred in the line of duty, with benefits equivalent to the greater of 60 percent of the member's average final compensation or the member's service retirement benefit calculation amount. Ordinary disability occurs outside the call of duty and pays benefits equivalent to the greater of 50 percent of the member's average final compensation, for those with 5 or more years of service, or the member's service retirement benefit calculation amount, and 25 percent of average final compensation for those with less than 5 years of service.

Death benefits are similar to disability benefits. Benefits for accidental death are 50 percent of the average final compensation of the member plus an additional amount for each child, or the provisions for ordinary death. Ordinary death benefits consist of a pension equal to 40 percent of the average final compensation of the member plus an additional amount for each child, or a lump-sum distribution to the designated beneficiary equal to 50 percent of the previous year's earnable compensation of the member or equal to the amount of the member's total contributions plus interest.

Benefits are increased (escalated) annually in accordance with Chapter 411.6 of the Code of Iowa which states a standard formula for the increases.

The surviving spouse or dependents of an active member who dies due to a traumatic personal injury incurred in the line of duty receives a \$100,000 lump-sum payment.

Contributions - Member contribution rates are set by state statute. In accordance with Chapter 411 of the Code of Iowa as modified by act of the 1994 General Assembly, to establish compliance with the Federal Older Workers Benefit Protections Act, the contribution rate was 9.40% of earnable compensation for the year ended June 30, 2018.

Employer contribution rates are based upon an actuarially determined normal contribution rate and set by state statute. The required actuarially determined contributions are calculated on the basis of the entry age normal method as adopted by the Board of Trustees as permitted under Chapter 411 of the Code of Iowa. The normal contribution rate is provided by state statute to be the actuarial liabilities of the plan less current plan assets, with such total divided by 1 percent of the actuarially determined present value of prospective future compensation of all members, further reduced by member contributions and state appropriations. Under the Code of Iowa the employer's contribution rate cannot be less than 17.00% of earnable compensation. The contribution rate was 25.68% for the year ended June 30, 2018.

The City's contributions to MFPRSI for the year ended June 30, 2018 was \$1,327,264.

If approved by the state legislature, state appropriation may further reduce the employer's contribution rate, but not below the minimum statutory contribution rate of 17.00% of earnable compensation. The State of Iowa therefore is considered to be a nonemployer contributing entity in accordance with the provisions of the Governmental Accounting Standards Board Statement No. 67 – Financial Reporting for Pension Plans, (GASB 67).

There were no state appropriations to MFPRSI during the fiscal year ended June 30, 2017.

Net Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions - At June 30, 2018, the City reported a liability of \$9,803,195 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City's proportion of the net pension liability was based on the City's share of contributions to the pension plan relative to the contributions of all MFPRSI participating employers. At June 30, 2017, the City's proportion was 1.671545% which was a decrease of .056394% from its proportions measured as of June 30, 2016.

For the year ended June 30, 2018, the City recognized pension expense of \$1,421,837. At June 30, 2018, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 376,199	\$ 5,965
Changes of assumptions	833,060	111,345
Net difference between projected and actual earnings on pension plan investments	401,675	--
Changes in proportion and differences between City contributions and proportionate share of contributions	51,255	352,295
City contributions subsequent to the measurement date	1,327,264	--
Total	<u>\$ 2,989,453</u>	<u>\$ 469,605</u>

\$1,327,264 reported as deferred outflows of resources related to pensions resulting from City contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2019. Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30,	Total
2019	\$ 151,220
2020	813,684
2021	388,194
2022	(205,590)
2023	45,076
	<u>\$ 1,192,584</u>

Actuarial Assumptions The total pension liability in the June 30, 2017, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Rate of Inflation	3.0 percent
Salary increases	4.50 to 15.11 percent, including including inflation
Investment rate of return	7.50 percent, net of pension plan investment expense, including inflation

The actuarial assumptions used in the June 30, 2017 valuation were based on the results of an actuarial experience study for the period from July 1, 2002 to June 30, 2012.

Mortality rates were based on RP2000 Blue Collar combined healthy table with males set-back two years, females set-forward one year and disables set-forward one year (male only rates), with no projection of future mortality improvement.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates (i.e., expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Long-Term Expected Real Rate of Return</u>
Large Cap	5.5 %
Small Cap	5.8 %
International Large Cap	7.3 %
Emerging Markets	9.0 %
Emerging Market Debt	6.3 %
Private Non-Core Real Estate	8.0 %
Master Limited Partnerships	9.0 %
Private Equity	9.0 %
Core Plus Fixed Income	3.3 %
Private Core Real Estate	6.0 %
Tactical Asset Allocation	6.4 %

Discount Rate - The discount rate used to measure the total pension liability was 7.5 percent. The projection of cash flows used to determine the discount rate assumed that contributions will be made at 9.40% of covered payroll and the City contributions will be made at rates equal to the difference

between actuarially determined rates and the member rate. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of City's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate -

The following presents the City's proportionate share of the net pension liability calculated using the discount rate of 7.50 percent, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percent lower (6.50 percent) or 1-percent higher (8.5 percent) than the current rate.

	1% Decrease (6.5%)	Discount Rate (7.5%)	1% Increase (8.5%)
City's proportionate share of the net pension liability:	\$ 16,110,961	\$ 9,803,195	\$ 4,556,745

Pension Plan Fiduciary Net Position - Detailed information about the pension plan's fiduciary net position is available in the separately issued MFPRSI financial report which is available on MFPRSI's website at www.mfprsi.org.

Payables to the Pension Plan – At June 30, 2018, the City reported no payables to the defined benefit pension plan for legally required employer contributions and legally required employee contributions which had been withheld from employee wages but not yet remitted to MFPRSI.

G. Other Postemployment Benefits (OPEB)

Plan Description – The City administers a single-employer benefit plan which provides medical, prescription drug and life benefits for all full-time active employees, retired and their eligible dependants. Group insurance benefits are established under Iowa Code Chapter 509A.13. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75. The Plan does not issue a stand-alone financial report.

OPEB Benefits – Individuals who are employed by the City and are eligible to participate in the group health plan are eligible to continue healthcare benefits upon retirement. Retirees under age 65 pay the same premium for the medical, prescription drug and life benefits as active employees, which results in an implicit rate subsidy and an OPEB liability.

Retired participants must be age 55 or older at retirement. At June 30, 2018, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	21
Active employees	197
Total	218

Total OPEB Liability – The City's total OPEB liability of \$2,681,599 was measured as of June 30, 2018, and was determined by an actuarial valuation as of that date.

Actuarial Assumptions – The total OPEB liability in the June 30, 2018 actuarial valuation was determined using the following actuarial assumptions and the entry age normal actuarial cost method, applied to all periods included in the measurement.

Rate of Inflation (effective June 30, 2018)	3.50% percent per annum
Rates of salary increase (effective June 30, 2018)	3.50% per annum, including inflation.
Discount rate (effective June 30, 2018)	3.87% compounded annually, including inflation.
Healthcare cost trend rate (effective June 30, 2018)	6.00% initial rate decreasing by .5% annually to an ultimate rate of 5.00%.

Discount Rate – The discount rate used to measure the total OPEB liability was 3.87% which reflects the index rate for 20-year tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher as of the measurement date.

Mortality rates are from the RP 2014 annuitant distinct mortality table adjusted to 2006 with MP2017 general projection of future mortality improvement.

The actuarial assumptions used in the June 30, 2018 valuation were based on the results of an actuarial experience study with dates corresponding to those listed above.

Changes in the Total OPEB Liability

	<u>Total OPEB Liability</u>
Total OPEB liability beginning of year, as restated	<u>\$ 1,244,513</u>
Changes for year:	
Service cost	55,384
Interest	61,468
Differences between expected and actual experiences	924,312
Changes in assumptions	537,008
Benefit payments	(141,086)
Net changes	<u>1,437,086</u>
Total OPEB liability end of year	<u>\$ 2,681,599</u>

Changes of assumptions reflect a change in the discount rate from 5.00% in fiscal year 2017 to 3.87% in fiscal year 2018.

Sensitivity of the City's Total OPEB Liability to Changes in the Discount Rate – The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using a discount rate that is 1% lower (2.87%) or 1% higher (4.87%) than the current discount rate.

	1% Decrease (2.87%)	Discount Rate (3.87%)	1% Increase (4.87%)
Total OPEB liability	\$ 2,913,274	\$ 2,681,599	\$ 247,309

Sensitivity of the City's Total OPEB Liability to Changes in the Healthcare Cost Trend Rates – The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1% lower (5.00%) or 1% higher (7.00%) than the current healthcare cost trend rates.

	1% Decrease (5.00%)	Healthcare Cost Trend Rate (6.00%)	1% Increase (7.00%)
Total OPEB liability	\$ 2,420,868	\$ 2,681,599	\$ 2,985,793

OPEB Expense and Deferred Outflows of Resources Related to OPEB – For the year ended June 30, 2018, the City recognized OPEB expense of \$257,363. At June 30, 2018, the City reported deferred outflows of resources related to OPEB from the following resources:

	Deferred Outflows of Resources
Differences between expected and actual experience	\$ 835,436
Changes in assumptions	485,373
Total	<u>\$ 1,320,809</u>

The amount reported as deferred outflows of resources related to OPEB will be recognized as OPEB expense as follows:

Year Ended June 30,	Total
2019	\$ 140,512
2020	140,512
2021	140,512
2022	140,512
2023	140,512
Thereafter	618,249
	<u>\$ 1,320,809</u>

H. Interfund Balances

Individual interfund receivable and payable balances by fund type as of June 30, 2018, were stated in the fund financial statements as follows:

Fund	Total	
	Interfund Receivables	Interfund Payables
Nonmajor Governmental Funds	\$ 2,020	\$ 2,020
Street Repair Fund	2,103,271	--
Street Improvement Fund	--	2,103,271
Total	<u>\$ 2,105,291</u>	<u>\$ 2,105,291</u>

The balances are due to the elimination of reporting negative cash

Fund	Total	
	Advance to Other Funds	Advance from Other Funds
Hospital Fund	\$ 9,375,000	\$ --
Capital Improvements Fund	3,010,000	--
Sewer Fund	--	12,385,000
Total	<u>\$ 12,385,000</u>	<u>\$ 12,385,000</u>

The amount payable from the Sewer Fund to the Hospital Fund and the Capital Improvements Fund relates to internal financing for the large disinfection project at the City's water treatment facility and other City Sewer projects.

I. Interfund Transactions

The following transfers represent individual fund interfund transfers as stated in the Fund Financial Statements.

Transfer To	Transfer From	Amount
General Fund	TIF Fund	\$ 81,982
	Capital Improvements Fund	94,010
	Non-major Governmental Funds	162,878
	Sewer Fund	101,273
	Refuse Fund	117,163
	Storm Water Fund	31,200
	Internal Service Fund	79,650
		<u>\$ 668,156</u>
Debt Service Fund	General Fund	\$ 293,500
	TIF Fund	185,188
		<u>\$ 478,688</u>
Street Repair Fund	TIF Fund	<u>\$ 284,599</u>
Street Improvement	Street Repair Fund	\$ 3,585,000
	Non-major Governmental Funds	687,103
		<u>\$ 4,272,103</u>
Capital Improvements Fund	General Fund	\$ 1,703,704
	Non-major Governmental Funds	10,000
		<u>\$ 1,713,704</u>
Bond Fund	TIF Fund	<u>\$ 775,624</u>
Non-major Governmental Funds	General Fund	\$ 1,528,110
	TIF Fund	2,554,352
	Storm Water Fund	161,369
		<u>\$ 4,243,831</u>
Sewer Fund	TIF Fund	<u>\$ 696,794</u>
Refuse Fund	Non-major Governmental Funds	<u>\$ 190,400</u>
Stormwater Fund	Non-major Governmental Funds	<u>\$ 226,822</u>
Internal Service Funds	Sewer Fund	\$ 78,409
	Refuse Fund	78,409
		<u>\$ 156,818</u>
	<u>\$ 156,818</u>	
	Total	<u><u>\$ 13,707,540</u></u>

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, (2) move debt service payments from proprietary or special revenue funds to the debt service fund as debt service payments come due and, (3) to move receipts from user fee generated funds to the general fund for certain administrative and custodial costs in the general fund.

Note 4. Other Notes

A. Due To/From Component Unit

Amounts due from the component unit to the general fund at June 30, 2018, were as follows:

	Due from	
Component Unit:		
Electric utility	\$	1,533,000
Gas utility		<u>167,000</u>
Total	\$	<u>1,700,000</u>

This amount differs from the amount reported as due to primary government since the Electric Utility, Gas Utility, and Communications Utility component units have a calendar year end of December 31, 2017.

B. Risk Management

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters for which the government has established various funds to account for and finance its uninsured risks of loss.

The City has established a Health Insurance Reserve Fund for insuring benefits provided to City employees and covered dependents, which is included in the internal service fund type. Health benefits were self-insured up to a specific stop loss amount of \$85,000 and an aggregate stop loss of approximately \$3,653,256 for 2018. Coverage from a private insurance company is maintained for losses in excess of the stop loss amounts. All claims handling procedures are performed by a third-party claims administrator. Incurred but not reported claims have been accrued as a liability based upon the claims administrator's estimate.

All funds of the City participate in the program and make payments to the Health Insurance Reserve Fund based on actuarial estimates of the amounts needed to pay prior-year and current-year claims. The City has also established reserve funds for insuring workers' compensation, liability, and long-term disability claims which are included in the general fund type. Liability benefits were self-insured up to a specific stop loss amount of \$100,000 and an aggregate stop loss amount of \$260,000. Long-term disability benefits are self funded for the first six months, and the maximum benefit per individual is \$18,000. Workers' compensation benefits were self-insured up to an aggregate stop loss amount of \$350,000 with no specific stop loss amount. Coverage from private insurers is maintained for losses in excess of the stop loss amounts. An independent claims administrator performs all claims handling procedures. Settled claims for the above funds have not exceeded commercial coverage in any of the last three fiscal years.

Liabilities of the fund are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported (IBNRs). The result of the process to estimate the claims liability is not an exact amount as it depends on many complex factors, such as inflation, changes in legal doctrines, and damage awards. Accordingly, claims are reevaluated periodically to consider the effects of inflation, recent claim settlement trends (including frequency and amount of pay-outs), and other economic and

social factors. The estimate of the claims liability also includes amounts for incremental claim adjustment expenses related to specific claims and other claim adjustment expenses regardless of whether allocated to specific claims.

Changes in reported liabilities for the fiscal year ended June 30, 2017, are summarized as follows:

	Risk Management Fund				Total
	Health Insurance Reserve Fund	Workers' Compensation Reserve	Liability Reserve	Long-Term Disability Reserve	
Claim liabilities					
June 30, 2016	\$ 446,585	\$ 218,544	\$ --	\$ --	\$ 665,129
Claims and changes in estimates during fiscal year 2017	2,970,466	262,763	--	--	3,233,229
Claim payments	(3,074,075)	(178,556)	--	--	(3,252,631)
Claim liabilities					
June 30, 2017	\$ 342,976	\$ 302,751	\$ --	\$ --	\$ 645,727
Claims and changes in estimates during fiscal year 2018	3,451,218	92,718	--	--	3,543,936
Claim payments	(3,299,299)	(154,007)	--	--	(3,453,306)
Claim liabilities					
June 30, 2018	<u>\$ 494,895</u>	<u>\$ 241,462</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 736,357</u>

C. Commitments and Contingencies

Legal counsel has reported that as of June 30, 2018, there were claims and losses that are on file against the City. The City has the authority to levy additional taxes outside the regular limit to fund any uninsured judgment against the City. However, it is estimated that all of these claims and losses will be covered by insurance when exceeding stop loss limits, and the amounts prior to reaching these limits would not materially affect future financial statements of the City.

D. Urban Renewal Development Agreements

The City has entered into various development agreements for urban renewal projects. The agreements require the City to rebate portions of the incremental property tax paid by the developer in exchange for infrastructure improvements, rehabilitation and development of commercial projects by the developer.

The agreements are not general obligations of the City and, due to their nature, are not recorded as a liability in the City's financial statements. However, the agreements are subject to the constitutional debt limitation of the City.

Certain agreements include an annual appropriation clause and, accordingly, only the amount payable in the succeeding year on the agreements is subject to the constitutional debt limitation. The entire outstanding principal balance of agreements not including an annual appropriation clause is subject to the constitutional debt limitation.

outstanding principal balance of agreements not including an annual appropriation clause is subject to the constitutional debt limitation.

Governmental Accounting Standards Board Statement No. 77 defines tax abatements as a reduction in tax revenues that results from an agreement between one or more governments and an individual or entity in which (a) one or more governments promise to forgo tax revenues to which they are otherwise entitled and (b) the individual or entity promises to take a specific action after the agreement has been entered into that contributes to economic development or otherwise benefits the governments or the citizens of those governments.

City Tax Abatements

The City provides tax abatements, as defined by Governmental Accounting Standards Board, for urban renewal and economic development projects, with tax increment financing as provided for in Chapters 15A and 403 of the Code of Iowa. For these types of projects, the City enters into agreements with developers which require the City, after developers meet the terms of the agreements, to rebate a portion of the property tax paid by the developers, to pay the developers an economic development grant or to pay the developers a predetermined dollar amount. No other commitments were made by the City as part of these agreements.

For the year ended June 30, 2018, the City rebated \$198,950 of property tax under the urban renewal and economic development projects.

E. New Governmental Accounting Standards Board (GASB) Standards

The Governmental Accounting Standards Board (GASB) has issued six statements not yet implemented by the City. The Statements, which may impact the City are as follows:

Statement No. 83, *Certain Asset Retirement Obligations*, will be effective for the fiscal year June 30, 2019. The objective of this Statement is to address accounting and financial reporting for certain asset retirement obligations (ARO). The Statement establishes criteria for determining the timing and pattern of recognition of a liability and a corresponding deferred outflow of resources for AROs.

Statement No. 84, *Fiduciary Activities*, will be effective for the fiscal year June 30, 2020. The objective of this Statement is to improve guidance regarding the identification of certain fiduciary activities for accounting and reporting purposes and how those activities should be reported.

Statement No. 87, *Leases*, will be effective for the fiscal year June 30, 2021. The objective of this Statement is to better meet the information needs of financial statements users by improving accounting and financial reporting for leases by governments.

Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*, will be effective for fiscal year June 30, 2019. The primary objective of this statement is to improve the information that is disclosed in notes to government financial statements related to debt.

Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*, will be effective for fiscal year June 30, 2020. The objectives of this statement are to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and to simplify accounting for interest cost incurred before the end of a construction period.

Statement No. 90, *Majority Equity Interests*, will be effective for fiscal year June 30, 2020. The primary objectives of this Statement are to improve the consistency and comparability of reporting a government's majority equity interest in a legally separate organization and to improve the relevance of financial statement information for certain component units.

The City's management has not yet determined the effect these statements will have on the City's financial statements.

F. Subsequent Event

On July 18, 2018 the City sold general obligation bonds in the amount of \$5,940,000. The bonds were sold at an interest rate of 2.58% and will mature in 2028. The proceeds will be used to fund various projects including sewer digester upgrades, stormwater improvements, streets, trails, and a new fire truck.

G. Accounting Change/Restatement

Governmental Accounting Standards Board Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions (OPEB), was implemented during fiscal year 2018. The revised requirements establish new financial reporting requirements for state and local governments which provide their employees with OPEB benefits, including additional note disclosure and required supplementary information. In addition, GASB Statement No. 75 requires a state or local government employer to use the entry age normal actuarial cost method, and requires deferred outflows of resources and deferred inflows of resources which arise from other types of events related to OPEB to be recognized. During the transition year, as permitted, beginning balances for deferred outflows of resources and deferred inflows of resources are not reported. Beginning net position for governmental type activities was restated to retroactively report the change in valuation of the beginning total OPEB liability, as follows:

	<u>Governmental Activities</u>
Net position June 30, 2017, as previously reported	\$ 284,948,718
Net OPEB obligation measured under previous standards	388,277
Total OPEB liability at June 30, 2017	<u>(1,244,513)</u>
Net position July 1, 2017, as restated	<u>\$ 284,092,482</u>



City of Cedar Falls Hearst Center for the Arts Garden



City of Cedar Falls

Visitor & Tourism Center

City of Cedar Falls, Iowa
Budgetary Comparison Schedule - Function Budget
For the Year Ended June 30, 2018

	Budgeted Amounts	
	Original	Final
Revenues:		
Property taxes and assessments	\$ 24,144,140	\$ 24,149,140
Other City taxes	5,961,757	5,961,757
Licenses and permits	914,000	956,500
Use of money and property	689,485	689,985
Intergovernmental	22,229,877	25,571,477
Charges for services	12,661,550	12,813,785
Miscellaneous	1,952,321	2,780,384
Total revenues	\$ 68,553,130	\$ 72,923,028
Expenditures:		
Current:		
Public safety	\$ 10,625,110	\$ 11,156,710
Public works	16,327,410	16,509,760
Health and social services	140,500	140,500
Culture and recreation	8,219,280	8,277,728
Community and economic development	2,862,670	2,888,170
General government	4,590,710	4,402,710
Debt service	1,699,480	2,645,480
Capital projects	23,968,010	35,893,010
Business-type	15,022,020	15,030,520
Total expenditures	\$ 83,455,190	\$ 96,944,588
Excess (deficiency) of revenues over (under) expenditures	\$ (14,902,060)	\$ (24,021,560)
Other financing sources (uses):		
Proceeds from long-term debt	\$ 10,521,460	\$ 12,141,460
Transfers in	12,662,080	12,662,080
Transfers out	(12,662,080)	(12,662,080)
Total other financing sources (uses)	\$ 10,521,460	\$ 12,141,460
Excess (deficiency) of revenue and other financing sources over (under) expenditures and other financing uses	\$ (4,380,600)	\$ (11,880,100)
Fund balances, beginning	81,733,737	81,733,737
Fund balances, ending	\$ 77,353,137	\$ 69,853,637

See notes to the required supplementary information.

<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
\$ 24,337,004	\$ 187,864
5,717,388	(244,369)
1,304,319	347,819
1,567,645	877,660
15,413,455	(10,158,022)
12,810,524	(3,261)
3,630,352	849,968
<u>\$ 64,780,687</u>	<u>\$ (8,142,341)</u>
\$ 10,837,537	\$ 319,173
12,845,677	3,664,083
124,208	16,292
7,332,405	945,323
2,427,269	460,901
3,910,067	492,643
1,542,453	1,103,027
21,524,805	14,368,205
11,681,275	3,349,245
<u>\$ 72,225,696</u>	<u>\$ 24,718,892</u>
<u>\$ (7,445,009)</u>	<u>\$ 16,576,551</u>
\$ 65,850	\$ (12,075,610)
11,617,549	(1,044,531)
(11,617,549)	1,044,531
<u>\$ 65,850</u>	<u>\$ (12,075,610)</u>
\$ (7,379,159)	\$ 4,500,941
98,095,796	16,362,059
<u>\$ 90,716,637</u>	<u>\$ 20,863,000</u>

City of Cedar Falls, Iowa

**Notes to Required Supplementary Information – Budgetary Reporting
For the Year ended June 30, 2018**

Note A - Budgetary Reporting

The budgetary comparison is presented as Required Supplementary Information in accordance with Government Accounting Statement No. 41 for governments with significant budgetary perspective differences resulting from not being able to present budgetary comparisons for the General Fund and each major Special Revenue Fund.

In accordance with the Code of Iowa, the City Council annually adopts a budget on the cash basis plus recorded accounts payable following required public notice and hearing for all funds. The annual budget may be amended during the year utilizing similar statutorily prescribed procedures. Encumbrances are not recognized on the cash basis budget and appropriations lapse at year end.

Formal and legal budgetary control is based upon 9 major classes of disbursements known as functions, not by fund or fund type. These 9 functions are: public safety, public works, health and social services, culture and recreation, community and economic development, general government, debt service, capital projects, and business-type activities. Function disbursements required to be budgeted include disbursements for the General Fund, Special Revenue Funds, Debt Service Fund, Capital Project Funds, and Enterprise Funds. Although the budget document presents function disbursements by fund, the legal level of control is at the aggregated function level, not by fund. During the year, one budget amendment increased budgeted disbursements by \$13,489,398. This budget amendment is reflected in the final budget amounts.

City of Cedar Falls, Iowa
Budgetary Comparison Schedule -
Program Budget
Notes to RSI

Note B - Explanation of Differences between Budgetary Sources and Uses of funds and GAAP Revenues and Expenditures for the GAAP General Fund and Major Special Revenue Funds

	<u>Function Budget</u>
Sources	
Actual amounts (budgetary basis) "total revenues" from the budgetary comparison schedule - function budget	\$ 64,780,687
Adjustments:	
The City budgets for all receipts on the cash basis, rather than the modified accrual or accrual basis	1,967,820
Total revenues for the function budget on a GAAP basis of accounting	\$ 66,748,507
Reclassifications:	
The City reports sources of funds in the function budget as revenues in other major and nonmajor funds for GAAP reporting:	
Debt Service Fund	(1,105,699)
Capital Improvements Fund	(2,193,808)
Street Improvement Fund	(1,108,345)
Bond capital projects Fund	(5,170,935)
Nonmajor governmental GAAP funds	(10,613,859)
Business-type enterprise funds	(10,341,776)
Total revenues for general fund and major special revenue funds	<u>\$ 36,214,085</u>
Total revenues as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds:	
General Fund	\$ 25,659,938
Hospital Fund	455,918
TIF Fund	4,546,714
Street Repair Fund	5,551,515
Total revenues for general fund and major special revenue funds	<u>\$ 36,214,085</u>

	<u>Function Budget</u>
Uses	
Actual amounts (budgetary basis) "total expenditures" from the budgetary comparison schedule - function budget	\$ 72,225,696
Adjustments	
The City budgets for expenditures on the cash basis, rather than on the modified accrual or accrual basis on all items except payments to suppliers	
The City does not budget for depreciation	(3,357,729)
Total uses for the function budget on a GAAP basis of accounting	<u>\$ 68,867,967</u>
Reclassifications:	
The City reports uses of funds in the function budget as expenditures in other major and nonmajor funds for GAAP reporting:	
Debt Service Fund	(1,542,453)
Capital Improvements Fund	(2,607,799)
Street Improvement Fund	(10,471,636)
Bond capital projects Fund	(10,047,425)
Nonmajor governmental GAAP funds	(9,873,446)
Business-type enterprise funds	(8,001,157)
Total expenditures for general fund and major special revenue funds	<u>\$ 26,324,051</u>
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds:	
General Fund	\$ 22,374,825
Hospital Fund	111,208
TIF Fund	--
Street Repair Fund	3,838,018
Total expenditures for general fund and major special revenue funds	<u>\$ 26,324,051</u>

City of Cedar Falls, Iowa

Schedule of the City's Proportionate Share of the Net Pension Liability

**Iowa Public Employees' Retirement System
June 30, 2018**

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
City's proportion of the net pension liability (asset)	0.1246758 %	0.1279990 %	0.1337248 %	0.1421628 %
City's proportionate share of the net pension liability	\$ 8,304,985	\$ 8,055,379	\$ 6,606,653	\$ 5,638,043
City's covered payroll	\$ 9,302,153	\$ 9,203,649	\$ 9,218,654	\$ 9,346,040
City's proportionate share of the net pension liability as a percentage of its covered payroll	89.28 %	87.52 %	71.67 %	60.33 %
Plan fiduciary net position as a percentage of the total pension liability	82.21 %	81.82 %	85.19 %	87.61 %

In accordance with GASB Statement No. 68, the amounts presented for each fiscal year were determined as of June 30 of the preceding fiscal year.

See accompanying independent auditor's report.

Note: GASB Statement No. 68 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, the City will present information for those years for which information is available.

City of Cedar Falls, Iowa

Schedule of City Contributions

**Iowa Public Employees' Retirement System
Last 10 Fiscal Years**

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Statutorily required contribution	\$ 846,190	\$ 831,947	\$ 821,928	\$ 821,440
Contributions in relation to the statutorily required contribution	(846,190)	(831,947)	(821,928)	(821,440)
Contribution deficiency (excess)	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>
City's covered payroll	\$ 9,473,601	\$ 9,302,153	\$ 9,203,649	\$ 9,218,654
Contributions as a percentage of covered payroll	8.93%	8.94%	8.93%	8.91%

See accompanying independent auditor's report.

2014	2013	2012	2011	2010	2009
\$ 834,065	\$ 823,374	\$ 771,437	\$ 619,003	\$ 581,707	\$ 548,622
(834,065)	(823,374)	(771,437)	(619,003)	(581,707)	(548,622)
<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>
\$ 9,346,040	\$ 9,490,561	\$ 9,560,570	\$ 8,915,266	\$ 8,754,353	\$ 8,639,602
8.92%	8.68%	8.07%	6.94%	6.64%	6.35%

City of Cedar Falls, Iowa

Notes to Required Supplementary Information – Pension Liability

Year ended June 30, 2018

Iowa Public Employees' Retirement System:

Changes of benefit terms:

Legislation passed in 2010 modified benefit terms for current Regular members. The definition of final average salary changed from the highest three to the highest five years of covered wages. The vesting requirement changed from four years of service to seven years. The early retirement reduction increased from 3 percent per year measured from the member's first unreduced retirement age to a 6 percent reduction for each year of retirement before age 65.

In 2008, legislative action transferred four groups – emergency medical service providers, county jailers, county attorney investigators, and National Guard installation security officers – from Regular membership to the protection occupation group for future service only.

Benefit provisions for sheriffs and deputies were changed in the 2004 legislative session. The eligibility for unreduced retirement benefits was lowered from age 55 by one year each July 1 (beginning in 2004) until it reached age 50 on July 1, 2008. The years of service requirement remained at 22 or more. Their contribution rates were also changed to be shared 50-50 by the employee and employer, instead of the previous 40-60 split.

Changes of assumptions:

The 2017 valuation implemented the following refinements as a result of an experience study dated March 24, 2017:

- Decreased the inflation assumption from 3.00% to 2.60%.
- Decreased the assumed rate of interest on member accounts from 3.75% to 3.50% per year.
- Decreased the discount rate from 7.50% to 7.00%.
- Decreased the wage growth assumption from 4.00% to 3.25%.
- Decreased the payroll growth assumption from 4.00% to 3.25%.

The 2014 valuation implemented the following refinements as a result of a quadrennial experience study:

- Decreased the inflation assumption from 3.25 percent to 3.00 percent.
- Decreased the assumed rate of interest on member accounts from 4.00 percent to 3.75 percent per year.
- Adjusted male mortality rates for retirees in the Regular membership group.
- Reduced retirement rates for sheriffs and deputies between the ages of 55 and 64.
- Moved from an open 30 year amortization period to a closed 30 year amortization period for the UAL beginning June 30, 2014. Each year thereafter, changes in the UAL from plan experience will be amortized on a separate closed 20 year period.

The 2010 valuation implemented the following refinements as a result of a quadrennial experience study:

- Adjusted retiree mortality assumptions.
- Modified retirement rates to reflect fewer retirements
- Lowered disability rates at most ages.
- Lowered employment termination rates.
- Generally increased the probability of terminating members received a deferred retirement benefit.
- Modified salary increase assumptions based on various service duration.

City of Cedar Falls, Iowa

Schedule of the City's Proportionate Share of the Net Pension Liability

**Municipal Fire and Police Retirement System of Iowa
June 30, 2018**

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
City's proportion of the net pension liability (asset)	1.671545 %	1.727939 %	1.727077 %	1.782771 %
City's proportionate share of the net pension liability	\$ 9,803,195	\$ 10,804,128	\$ 8,114,055	\$ 6,462,513
City's covered payroll	\$ 4,734,184	\$ 4,682,488	\$ 4,529,187	\$ 4,552,662
City's proportionate share of the net pension liability as a percentage of its covered payroll	207.07 %	230.73 %	179.15 %	141.95 %
Plan fiduciary net position as a percentage of the total pension liability	80.6 %	78.2 %	83.04 %	86.27 %

In accordance with GASB Statement No. 68, the amounts presented for each fiscal year were determined as of June 30 of the preceding fiscal year.

See accompanying independent auditor's report.

Note: GASB Statement No. 68 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, the City will present information for those years for which information is available.

City of Cedar Falls, Iowa

Schedule of City Contributions

**Municipal Fire and Police Retirement System of Iowa
Last 10 Fiscal Years**

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Statutorily required contribution	\$ 1,327,264	\$ 1,227,100	\$ 1,300,356	\$ 1,377,326
Contributions in relation to the statutorily required contribution	(1,327,264)	(1,227,100)	(1,300,356)	(1,377,326)
Contribution deficiency (excess)	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>
City's covered payroll	\$ 5,168,469	\$ 4,734,184	\$ 4,682,488	\$ 4,529,187
Contributions as a percentage of covered payroll	25.68%	25.92%	27.77%	30.41%

See accompanying independent auditor's report.

2014	2013	2012	2011	2010	2009
\$ 1,371,261	\$ 1,144,556	\$ 1,080,516	\$ 792,888	\$ 666,649	\$ 699,619
(1,371,261)	(1,144,556)	(1,080,516)	(792,888)	(666,649)	(699,619)
<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>
\$ 4,552,662	\$ 4,381,915	\$ 4,363,958	\$ 3,984,367	\$ 3,921,467	\$ 3,731,295
30.12%	26.12%	24.76%	19.90%	17.00%	18.75%

City of Cedar Falls, Iowa

Notes to Required Supplementary Information – Pension Liability

Year ended June 30, 2018

Municipal Fire and Police Retirement System of Iowa:

Changes of benefit terms:

There were no significant changes of benefit terms.

Changes of assumptions:

The 2017 valuation added five years projection of future mortality improvement with Scale BB.

The 2016 valuation changed postretirement mortality rates to the RP-2000 Blue Collar Combined Healthy Mortality Table with males set-back two years, females set-forward one year and disabled individuals set-forward one year (male only rates), with no projection of future mortality improvement.

The 2015 valuation phased in the 1994 Group Annuity Mortality Table for postretirement mortality. This resulted in a weighting of 1/12 of the 1971 Group Annuity Mortality Table and 11/12 of the 1994 Group Annuity Mortality Table.

The 2014 valuation phased in the 1994 Group Annuity Mortality Table for postretirement mortality. This resulted in a weighting of 2/12 of the 1971 Group Annuity Mortality Table and 10/12 of the 1994 Group Annuity Mortality Table.

City of Cedar Falls, Iowa

**Schedule of Changes in the City's
Total OPEB Liability, Related Ratios and Notes**

For the Current Year

	2018
Service Cost	\$ 55,384
Interest cost	61,468
Difference between expected and actual experiences	924,312
Changes in assumptions	537,008
Benefit payments	(141,086)
Net change in total OPEB liability	\$ 1,437,086
Total OPEB liability beginning of year, as restated	1,244,513
Total OPEB liability end of year	\$ 2,681,599
Covered-employee payroll	13,401,925
Total OPEB liability as a percentage of covered-employee payroll	20.01%

Notes to Schedules of Changes in the GAAP City's Total OPEB Liability and Related Ratios

No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement 75.

Changes in benefit terms:

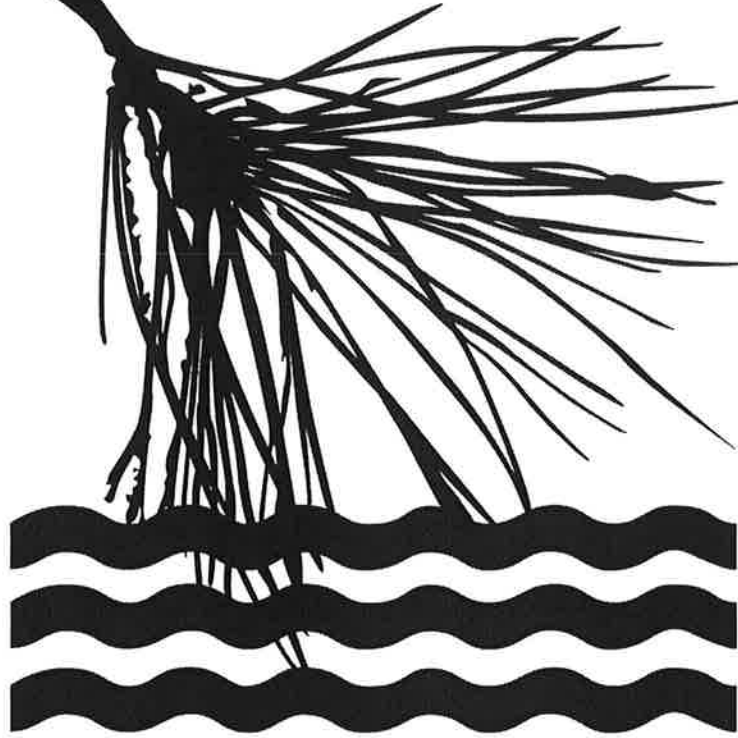
There were no significant changes in benefit terms.

Changes in assumptions:

Changes in assumptions and other inputs reflect the effects of changes in the discount rate each period. The following are the discount rates used in each period.

Year ended June 30, 2018	3.87%
Year ended June 30, 2017	5.00%

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City of Cedar Falls
University of Northern Iowa

City of Cedar Falls, Iowa
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2018
(Page 1 of 2)

	Community Development Fund	Housing Assistance Fund
ASSETS		
Cash	\$ 130,840	\$ 614,647
Receivables, net of allowance for uncollectible amounts:		
Property taxes	--	--
Other city taxes	--	--
Accrued interest	--	--
Other	--	--
Special assessment	--	--
Due from other funds	--	--
Due from other governments	--	--
Inventories	--	--
Total assets	\$ 130,840	\$ 614,647
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES		
LIABILITIES		
Accounts payable	\$ 13,204	\$ 2,397
Accrued liabilities	--	3,090
Due to other funds	--	--
Total liabilities	\$ 13,204	\$ 5,487
DEFERRED INFLOWS OF RESOURCES		
Succeeding year property taxes	\$ --	\$ --
Other	--	--
Total deferred inflows of resources	\$ --	\$ --
FUND BALANCES		
Nonspendable	\$ --	\$ --
Restricted	117,636	609,160
Committed	--	--
Assigned	--	--
Total fund balances	\$ 117,636	\$ 609,160
Total liabilities, deferred inflows of resources, and fund balances	\$ 130,840	\$ 614,647

Special Revenue

Parking Fund	Police Retirement	Fire Retirement	Visitor & Tourism
\$ 975,796	\$ 2,928,263	\$ 3,037,679	\$ 1,012,156
--	966,553	669,558	--
--	--	--	116,281
6,812	15,609	13,358	6,763
4,910	--	--	3,000
--	--	--	--
--	--	--	--
--	--	--	--
4,952	--	--	26,041
<u>\$ 992,470</u>	<u>\$ 3,910,425</u>	<u>\$ 3,720,595</u>	<u>\$ 1,164,241</u>
\$ 6,704	\$ 50	\$ 5,187	\$ 54,124
2,393	--	--	8,464
--	--	--	--
<u>\$ 9,097</u>	<u>\$ 50</u>	<u>\$ 5,187</u>	<u>\$ 62,588</u>
\$ --	\$ 963,109	\$ 666,853	\$ --
--	--	--	--
<u>\$ --</u>	<u>\$ 963,109</u>	<u>\$ 666,853</u>	<u>\$ --</u>
\$ 4,952	\$ --	\$ --	\$ 26,041
--	2,947,266	3,048,555	1,075,612
978,421	--	--	--
--	--	--	--
<u>\$ 983,373</u>	<u>\$ 2,947,266</u>	<u>\$ 3,048,555</u>	<u>\$ 1,101,653</u>
<u>\$ 992,470</u>	<u>\$ 3,910,425</u>	<u>\$ 3,720,595</u>	<u>\$ 1,164,241</u>

(continued)

City of Cedar Falls, Iowa
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2018
(Page 2 of 2)

	Special Revenue		
	Street Construction Fund	Greenwood Perpetual Care	Fairview Perpetual Care
ASSETS			
Cash	\$ 7,948,988	\$ 232,927	\$ 145,653
Receivables, net of allowance for uncollectible amounts:			
Property taxes	--	--	--
Other city taxes	--	--	--
Accrued interest	--	--	--
Other	--	--	--
Special assessment	--	--	--
Due from other funds	--	--	--
Due from other governments	404,393	--	--
Inventories	307,781	--	--
Total assets	<u>\$ 8,661,162</u>	<u>\$ 232,927</u>	<u>\$ 145,653</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ 80,005	\$ --	\$ --
Accrued liabilities	60,995	--	--
Due to other funds	--	--	--
Total liabilities	<u>\$ 141,000</u>	<u>\$ --</u>	<u>\$ --</u>
DEFERRED INFLOWS OF RESOURCES			
Succeeding year property taxes	\$ --	\$ --	\$ --
Other	--	--	--
Total deferred inflows of resources	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>
FUND BALANCES			
Nonspendable	\$ 307,781	\$ --	\$ --
Restricted	8,212,381	232,927	145,653
Committed	--	--	--
Assigned	--	--	--
Total fund balances	<u>\$ 8,520,162</u>	<u>\$ 232,927</u>	<u>\$ 145,653</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 8,661,162</u>	<u>\$ 232,927</u>	<u>\$ 145,653</u>

(continued)

Capital Projects					
Hillside Perpetual Care	Washington Park Renovation	FEMA Fund	Sidewalk Assessment	Economic Development Capital	Total
\$ 44,403	\$ 31,679	\$ 1,535,308	\$ --	\$ 8,344,052	\$ 26,982,391
--	--	--	--	--	1,636,111
--	--	--	--	--	116,281
--	222	14,016	--	38,785	95,565
--	--	--	--	--	7,910
--	--	--	14,447	--	14,447
--	--	--	--	2,020	2,020
--	--	1,600,189	--	--	2,004,582
--	--	--	--	--	338,774
<u>\$ 44,403</u>	<u>\$ 31,901</u>	<u>\$ 3,149,513</u>	<u>\$ 14,447</u>	<u>\$ 8,384,857</u>	<u>\$ 31,198,081</u>
\$ --	\$ --	\$ --	\$ --	\$ 19,705	\$ 181,376
--	--	--	--	--	74,942
--	--	--	2,020	--	2,020
<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 2,020</u>	<u>\$ 19,705</u>	<u>\$ 258,338</u>
\$ --	\$ --	\$ --	\$ 13,057	\$ --	\$ 1,643,019
--	--	15,897	--	--	15,897
<u>\$ --</u>	<u>\$ --</u>	<u>\$ 15,897</u>	<u>\$ 13,057</u>	<u>\$ --</u>	<u>\$ 1,658,916</u>
\$ --	\$ --	\$ --	\$ --	\$ --	\$ 338,774
44,403	--	--	(630)	--	16,432,963
--	--	--	--	--	978,421
--	31,901	3,133,616	--	8,365,152	11,530,669
<u>\$ 44,403</u>	<u>\$ 31,901</u>	<u>\$ 3,133,616</u>	<u>\$ (630)</u>	<u>\$ 8,365,152</u>	<u>\$ 29,280,827</u>
<u>\$ 44,403</u>	<u>\$ 31,901</u>	<u>\$ 3,149,513</u>	<u>\$ 14,447</u>	<u>\$ 8,384,857</u>	<u>\$ 31,198,081</u>

City of Cedar Falls, Iowa
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2018
(Page 1 of 2)

	Community Development Fund	Housing Assistance Fund
Revenues:		
Property taxes and assessments	\$ --	\$ --
Other city taxes	--	--
Use of money and property	127	9,250
Intergovernmental	94,937	1,326,005
Charges for services	--	--
Fines and forfeitures	--	--
Miscellaneous	11,917	2,720
Total revenues	\$ 106,981	\$ 1,337,975
Expenditures:		
Current:		
Public safety	\$ --	\$ --
Public works	--	--
Culture and recreation	--	--
Community and economic development	94,679	1,297,783
Capital projects	--	--
Total expenditures	\$ 94,679	\$ 1,297,783
Excess (deficiency) of revenues over (under) expenditures	\$ 12,302	\$ 40,192
Other financing sources (uses):		
Transfers in	\$ --	\$ --
Transfers out	--	--
Total other financing sources (uses)	\$ --	\$ --
Net change in fund balances	\$ 12,302	\$ 40,192
Fund balances, beginning	105,334	568,968
Increase (decrease) in reserve for inventories	--	--
Fund balances, ending	\$ 117,636	\$ 609,160

Special Revenue

Parking Fund	Police Retirement	Fire Retirement	Visitor & Tourism
\$ --	\$ 809,795	\$ 648,639	\$ --
--	--	--	435,769
14,672	43,663	37,683	22,210
--	--	--	1,956
29,308	--	--	--
142,547	--	--	--
132	4,193	--	28,817
<u>\$ 186,659</u>	<u>\$ 857,651</u>	<u>\$ 686,322</u>	<u>\$ 488,752</u>
\$ --	\$ 1,005,234	\$ 512,640	\$ --
136,771	--	--	--
--	--	--	501,429
--	--	--	--
--	--	--	--
<u>\$ 136,771</u>	<u>\$ 1,005,234</u>	<u>\$ 512,640</u>	<u>\$ 501,429</u>
<u>\$ 49,888</u>	<u>\$ (147,583)</u>	<u>\$ 173,682</u>	<u>\$ (12,677)</u>
\$ --	\$ 149,925	\$ --	\$ 78,185
(9,780)	--	--	(15,715)
<u>\$ (9,780)</u>	<u>\$ 149,925</u>	<u>\$ --</u>	<u>\$ 62,470</u>
\$ 40,108	\$ 2,342	\$ 173,682	\$ 49,793
941,454	2,944,924	2,874,873	1,051,749
1,811	--	--	111
<u>\$ 983,373</u>	<u>\$ 2,947,266</u>	<u>\$ 3,048,555</u>	<u>\$ 1,101,653</u>

(continued)

City of Cedar Falls, Iowa
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2018
(Page 2 of 2)

	Special Revenue		
	Street Construction Fund	Greenwood Perpetual Care	Fairview Perpetual Care
Revenues:			
Property taxes and assessments	\$ --	\$ --	\$ --
Other city taxes	--	--	--
Use of money and property	--	--	--
Intergovernmental	4,905,282	--	--
Charges for services	--	8,810	7,625
Fines and forfeitures	--	--	--
Miscellaneous	102,639	--	--
Total revenues	<u>\$ 5,007,921</u>	<u>\$ 8,810</u>	<u>\$ 7,625</u>
Expenditures:			
Current:			
Public safety	\$ --	\$ --	\$ --
Public works	3,293,257	--	--
Culture and recreation	--	--	--
Community and economic development	--	--	--
Capital projects	--	--	--
Total expenditures	<u>\$ 3,293,257</u>	<u>\$ --</u>	<u>\$ --</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 1,714,664</u>	<u>\$ 8,810</u>	<u>\$ 7,625</u>
Other financing sources (uses):			
Transfers in	\$ 161,369	\$ --	\$ --
Transfers out	(1,251,708)	--	--
Total other financing sources (uses)	<u>\$ (1,090,339)</u>	<u>\$ --</u>	<u>\$ --</u>
Net change in fund balances	\$ 624,325	\$ 8,810	\$ 7,625
Fund balances, beginning	7,940,630	224,117	138,028
Increase (decrease) in reserve for inventories	(44,793)	--	--
Fund balances, ending	<u>\$ 8,520,162</u>	<u>\$ 232,927</u>	<u>\$ 145,653</u>

(continued)

Capital Projects					
Hillside Perpetual Care	Washington Park Renovation	FEMA Fund	Sidewalk Assessment	Economic Development Capital	Total
\$ --	\$ --	\$ --	\$ 5,828	\$ --	\$ 1,464,262
--	--	--	--	--	435,769
--	479	30,654	--	140,470	299,208
--	--	1,584,292	--	--	7,912,472
1,240	--	--	--	--	46,983
--	--	--	--	--	142,547
--	--	46,811	27,376	88,013	312,618
<u>\$ 1,240</u>	<u>\$ 479</u>	<u>\$ 1,661,757</u>	<u>\$ 33,204</u>	<u>\$ 228,483</u>	<u>\$ 10,613,859</u>
\$ --	\$ --	\$ --	\$ --	\$ --	\$ 1,517,874
--	--	--	--	--	3,430,028
--	--	--	--	--	501,429
--	--	--	--	--	1,392,462
--	--	1,497,446	34,543	1,499,664	3,031,653
<u>\$ --</u>	<u>\$ --</u>	<u>\$ 1,497,446</u>	<u>\$ 34,543</u>	<u>\$ 1,499,664</u>	<u>\$ 9,873,446</u>
<u>\$ 1,240</u>	<u>\$ 479</u>	<u>\$ 164,311</u>	<u>\$ (1,339)</u>	<u>\$ (1,271,181)</u>	<u>\$ 740,413</u>
\$ --	\$ --	\$ --	\$ --	\$ 3,854,352	\$ 4,243,831
--	--	--	--	--	(1,277,203)
<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 3,854,352</u>	<u>\$ 2,966,628</u>
\$ 1,240	\$ 479	\$ 164,311	\$ (1,339)	\$ 2,583,171	\$ 3,707,041
43,163	31,422	2,969,305	709	5,781,981	25,616,657
--	--	--	--	--	(42,871)
<u>\$ 44,403</u>	<u>\$ 31,901</u>	<u>\$ 3,133,616</u>	<u>\$ (630)</u>	<u>\$ 8,365,152</u>	<u>\$ 29,280,827</u>

City of Cedar Falls, Iowa
Combining Statement of Net Position
Internal Service Funds
June 30, 2018

	<u>Health Insurance</u>	<u>Health Insurance Severance</u>	<u>Payroll</u>
ASSETS			
Current assets:			
Cash	\$ 4,665,997	\$ 232,402	\$ 2,187,371
Receivables, net of allowance for uncollectible amounts:			
Accrued interest	36,235	--	18,238
Other	5,540	--	--
Inventories	--	--	--
Total current assets	<u>\$ 4,707,772</u>	<u>\$ 232,402</u>	<u>\$ 2,205,609</u>
Noncurrent assets:			
Capital assets:			
Buildings	\$ --	\$ --	\$ --
Machinery and equipment	--	--	--
Accumulated depreciation	--	--	--
Total noncurrent assets	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>
Total assets	<u>\$ 4,707,772</u>	<u>\$ 232,402</u>	<u>\$ 2,205,609</u>
DEFERRED OUTFLOWS OF RESOURCES			
Pension related deferred outflows	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>
LIABILITIES			
Current liabilities:			
Accounts payable	\$ 58,000	\$ 232,536	\$ 27,337
Accrued liabilities	494,895	--	--
Compensated absences due within one year	--	--	--
Total current liabilities	<u>\$ 552,895</u>	<u>\$ 232,536</u>	<u>\$ 27,337</u>
Noncurrent liabilities:			
Compensated absences after one year	\$ --	\$ --	\$ --
Net pension liability	--	--	--
Total noncurrent liabilities	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>
Total liabilities	<u>\$ 552,895</u>	<u>\$ 232,536</u>	<u>\$ 27,337</u>
DEFERRED INFLOWS OF RESOURCES			
Pension related deferred inflows	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>
NET POSITION			
Investment in capital assets	\$ --	\$ --	\$ --
Unrestricted	4,154,877	(134)	2,178,272
Total net position	<u>\$ 4,154,877</u>	<u>\$ (134)</u>	<u>\$ 2,178,272</u>

<u>Risk Management</u>	<u>Data Processing</u>	<u>Vehicle Maintenance</u>	<u>Total</u>
\$ 3,603,290	\$ 1,188,933	\$ 2,528,777	\$ 14,406,770
23,599	7,902	17,333	103,307
375	--	--	5,915
--	3,490	49,927	53,417
<u>\$ 3,627,264</u>	<u>\$ 1,200,325</u>	<u>\$ 2,596,037</u>	<u>\$ 14,569,409</u>
\$ --	\$ --	\$ 90,302	\$ 90,302
--	1,572,887	6,057,212	7,630,099
--	(1,193,332)	(4,274,107)	(5,467,439)
<u>\$ --</u>	<u>\$ 379,555</u>	<u>\$ 1,873,407</u>	<u>\$ 2,252,962</u>
<u>\$ 3,627,264</u>	<u>\$ 1,579,880</u>	<u>\$ 4,469,444</u>	<u>\$ 16,822,371</u>
\$ --	\$ 77,181	\$ 70,970	\$ 148,151
\$ 21,141	\$ 21,956	\$ 75,725	\$ 436,695
241,462	19,677	13,929	769,963
--	17,939	11,507	29,446
<u>\$ 262,603</u>	<u>\$ 59,572</u>	<u>\$ 101,161</u>	<u>\$ 1,236,104</u>
\$ --	\$ 4,775	\$ --	\$ 4,775
--	251,723	242,455	494,178
<u>\$ --</u>	<u>\$ 256,498</u>	<u>\$ 242,455</u>	<u>\$ 498,953</u>
<u>\$ 262,603</u>	<u>\$ 316,070</u>	<u>\$ 343,616</u>	<u>\$ 1,735,057</u>
\$ --	\$ 15,455	\$ 8,017	\$ 23,472
\$ --	\$ 379,555	\$ 1,873,406	\$ 2,252,961
3,364,661	945,981	2,315,375	12,959,032
<u>\$ 3,364,661</u>	<u>\$ 1,325,536</u>	<u>\$ 4,188,781</u>	<u>\$ 15,211,993</u>

City of Cedar Falls, Iowa
Combining Statement of Revenues, Expenses,
and Changes in Fund Net Position
Internal Service Funds
For the Year Ended June 30, 2018

	<u>Health Insurance</u>	<u>Health Insurance Severance</u>	<u>Payroll</u>
Operating revenues:			
Charges for services	\$ 2,783,804	\$ --	\$ 315,593
Other	--	--	--
Total operating revenues	<u>\$ 2,783,804</u>	<u>\$ --</u>	<u>\$ 315,593</u>
Operating expenses:			
Personal services	\$ --	\$ 134	\$ 178,586
Contractual services	3,597,684	--	--
Supplies and equipment	--	--	--
Depreciation	--	--	--
Total operating expenses	<u>\$ 3,597,684</u>	<u>\$ 134</u>	<u>\$ 178,586</u>
Operating income (loss)	<u>\$ (813,880)</u>	<u>\$ (134)</u>	<u>\$ 137,007</u>
Nonoperating revenues (expenses):			
Use of money and property	\$ 77,021	\$ --	\$ 39,038
Gain on disposal of capital assets	--	--	--
Loss on disposal of equipment	--	--	--
Nonoperating revenues (expenses)	<u>\$ 77,021</u>	<u>\$ --</u>	<u>\$ 39,038</u>
Income (loss) before transfers	<u>\$ (736,859)</u>	<u>\$ (134)</u>	<u>\$ 176,045</u>
Transfers in	\$ --	\$ --	\$ --
Transfers out	--	--	--
Transfers, net	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>
Change in net position	<u>\$ (736,859)</u>	<u>\$ (134)</u>	<u>\$ 176,045</u>
Net position, beginning	4,891,736	--	2,002,227
Net position, ending	<u><u>\$ 4,154,877</u></u>	<u><u>\$ (134)</u></u>	<u><u>\$ 2,178,272</u></u>

<u>Risk Management</u>	<u>Data Processing</u>	<u>Vehicle Maintenance</u>	<u>Total</u>
\$ 610,114	\$ 1,274,542	\$ 2,084,490	\$ 7,068,543
89,838	--	68,708	158,546
<u>\$ 699,952</u>	<u>\$ 1,274,542</u>	<u>\$ 2,153,198</u>	<u>\$ 7,227,089</u>
\$ --	\$ 426,620	\$ 396,666	\$ 1,002,006
624,058	423,773	278,052	4,923,567
--	137,838	863,553	1,001,391
--	114,953	260,787	375,740
<u>\$ 624,058</u>	<u>\$ 1,103,184</u>	<u>\$ 1,799,058</u>	<u>\$ 7,302,704</u>
<u>\$ 75,894</u>	<u>\$ 171,358</u>	<u>\$ 354,140</u>	<u>\$ (75,615)</u>
\$ 50,799	\$ 17,136	\$ 38,005	\$ 221,999
--	--	27,395	27,395
--	(562)	(65,994)	(66,556)
<u>\$ 50,799</u>	<u>\$ 16,574</u>	<u>\$ (594)</u>	<u>\$ 182,838</u>
<u>\$ 126,693</u>	<u>\$ 187,932</u>	<u>\$ 353,546</u>	<u>\$ 107,223</u>
\$ 156,818	\$ --	\$ --	\$ 156,818
--	--	(79,650)	(79,650)
<u>\$ 156,818</u>	<u>\$ --</u>	<u>\$ (79,650)</u>	<u>\$ 77,168</u>
\$ 283,511	\$ 187,932	\$ 273,896	\$ 184,391
3,081,150	1,137,604	3,914,885	15,027,602
<u>\$ 3,364,661</u>	<u>\$ 1,325,536</u>	<u>\$ 4,188,781</u>	<u>\$ 15,211,993</u>

City of Cedar Falls, Iowa
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended June 30, 2018

	Health Insurance	Health Insurance Severance
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from interfund services	\$ 2,783,804	\$ 100,792
Payments to suppliers	(3,504,384)	--
Payments to employees	--	(34,685)
Net cash provided by (used for) operating activities	\$ (720,580)	\$ 66,107
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Transfers from other funds	\$ --	\$ --
Transfers to other funds	--	--
Net cash provided by (used for) financing activities	\$ --	\$ --
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Net acquisition of property and equipment	\$ --	\$ --
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest received on investments	\$ 62,356	\$ --
Net increase (decrease) in cash	\$ (658,224)	\$ 66,107
CASH BALANCES, Beginning	5,324,221	166,295
CASH BALANCES, Ending	\$ 4,665,997	\$ 232,402
Reconciliation of operating income (loss) to net cash provided by (used for) operating activities:		
Operating income (loss)	\$ (813,880)	\$ (134)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:		
Depreciation	--	--
(Increase) decrease in:		
Other receivables	1,549	--
Inventories	--	--
Increase (decrease) in accounts payable, accrued and other liabilities	91,751	66,241
(Increase) decrease in deferred outflows of resources	--	--
Increase (decrease) in deferred inflows of resources	--	--
Net cash provided by (used for) operating activities	\$ (720,580)	\$ 66,107

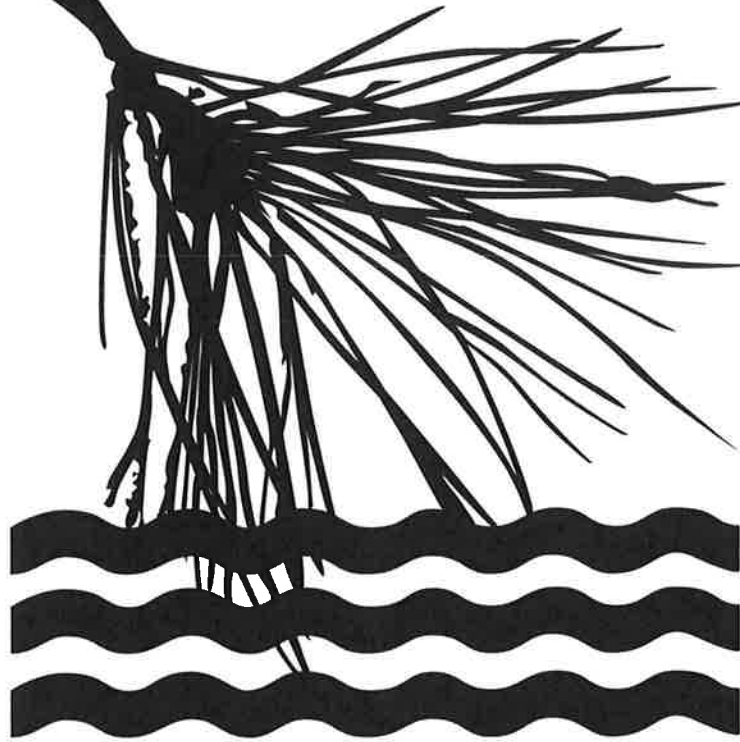
<u>Payroll</u>	<u>Risk Management</u>	<u>Data Processing</u>	<u>Vehicle Maintenance</u>	<u>Total</u>
\$ 315,593	\$ 610,114	\$ 1,274,542	\$ 2,084,490	\$ 7,169,335
--	(620,726)	(557,344)	(1,120,851)	(5,803,305)
(155,659)	--	(410,588)	(393,601)	(994,533)
<u>\$ 159,934</u>	<u>\$ (10,612)</u>	<u>\$ 306,610</u>	<u>\$ 570,038</u>	<u>\$ 371,497</u>
\$ --	\$ 156,818	\$ --	\$ --	\$ 156,818
--	--	--	(79,650)	(79,650)
<u>\$ --</u>	<u>\$ 156,818</u>	<u>\$ --</u>	<u>\$ (79,650)</u>	<u>\$ 77,168</u>
\$ --	\$ --	\$ (189,283)	\$ (203,598)	\$ (392,881)
\$ 30,293	\$ 39,446	\$ 13,323	\$ 28,593	\$ 174,011
\$ 190,227	\$ 185,652	\$ 130,650	\$ 315,383	\$ 229,795
1,997,144	3,417,638	1,058,283	2,213,394	14,176,975
<u>\$ 2,187,371</u>	<u>\$ 3,603,290</u>	<u>\$ 1,188,933</u>	<u>\$ 2,528,777</u>	<u>\$ 14,406,770</u>
\$ 137,007	\$ 75,894	\$ 171,358	\$ 354,140	\$ (75,615)
--	--	114,953	260,787	375,740
--	125	--	--	1,674
--	--	(64)	(14,945)	(15,009)
22,927	(86,631)	23,428	(25,643)	92,073
--	--	(4,251)	(5,314)	(9,565)
--	--	1,186	1,013	2,199
<u>\$ 159,934</u>	<u>\$ (10,612)</u>	<u>\$ 306,610</u>	<u>\$ 570,038</u>	<u>\$ 371,497</u>

City of Cedar Falls, Iowa
Capital Assets Used in the Operation of Governmental Funds
Comparative Schedules by Source*
June 30, 2018 and 2017

	2018	2017
Governmental fund capital assets:		
Land	\$ 38,772,341	\$ 37,336,849
Land improvements	13,287,943	13,123,798
Buildings	26,848,992	26,851,383
Machinery and equipment	11,567,539	11,058,939
Infrastructure	203,230,851	192,603,591
Construction in progress	43,052,446	26,925,245
Total governmental funds capital assets	\$ 336,760,112	\$ 307,899,805
Investments in governmental funds capital assets by source:		
General fund	\$ 22,117,052	\$ 21,734,994
Special revenue funds	69,208,274	61,967,281
Capital projects funds	203,027,255	183,603,581
Internal service	225,195	225,195
Donations	42,182,336	40,368,754
Total governmental funds capital assets	\$ 336,760,112	\$ 307,899,805

* This schedule presents only the capital asset balances related to governmental funds. Accordingly, the capital assets reported in internal service funds are excluded from the above amounts. Generally, the capital assets of internal service funds are included as governmental activities in the statement of net position.

C · E · D · A · R



F · A · L · L · S

Town

City of Cedar Falls, Iowa
Capital Assets Used in the Operation of Governmental Funds
Schedule by Function and Activity *
June 30, 2018

<u>Function and Activity</u>	<u>Land</u>	<u>Land Improvements</u>	<u>Buildings</u>
Public Safety	\$ 12,500	\$ --	\$ 1,024,832
Public Works	751,051	1,842,041	1,582,334
Health & Social Services	151,494	89,596	5,873,537
Culture and Recreation	2,923,734	10,996,264	14,098,313
Community and Economic Development	34,879,661	360,042	11,500
General Government	53,901	--	4,258,476
	<u>\$ 38,772,341</u>	<u>\$ 13,287,943</u>	<u>\$ 26,848,992</u>

* This schedule presents only the capital asset balances related to governmental funds. Accordingly, the capital assets reported in internal service funds are excluded from the above amounts. Generally, the capital assets of internal service funds are included as governmental activities in the statement of net position.

<u>Machinery and Equipment</u>	<u>Infrastructure</u>	<u>Construction in Progress</u>	<u>Total</u>
\$ 1,630,493	\$ --	\$ 2,831,748	\$ 5,499,573
4,718,025	196,473,668	36,206,911	241,574,030
--	--	--	6,114,627
3,863,183	6,757,183	753,741	39,392,418
108,477	--	3,260,046	38,619,726
1,247,361	--	--	5,559,738
<u>\$ 11,567,539</u>	<u>\$ 203,230,851</u>	<u>\$ 43,052,446</u>	<u>\$ 336,760,112</u>

City of Cedar Falls, Iowa
Capital Assets Used in the Operation of Governmental Funds
Schedule of Changes by Function and Activity *
For the Fiscal Year Ended June 30, 2018

	Governmental Funds Capital Assets July 1, 2017	Additions	Deletions	Governmental Funds Capital Assets June 30, 2018
Public Safety	\$ 2,774,003	\$ 2,733,412	\$ 7,842	\$ 5,499,573
Public Works	219,455,743	29,108,826	6,990,539	241,574,030
Health & Social Services	6,114,627	--	--	6,114,627
Culture and Recreation	38,910,982	1,342,395	860,959	39,392,418
Community and Economic Development	35,242,674	3,377,052	--	38,619,726
General Government	5,401,776	204,269	46,307	5,559,738
	<u>\$ 307,899,805</u>	<u>\$ 36,765,954</u>	<u>\$ 7,905,647</u>	<u>\$ 336,760,112</u>

* This schedule presents only the capital asset balances related to governmental funds. Accordingly, the capital assets reported in internal service funds are excluded from the above amounts. Generally, the capital assets of internal service funds are included as governmental activities in the statement of net position.

**City of Cedar Falls, Iowa
Statistical Section**

This part of the City's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the city's overall financial health.

<u>Contents</u>	<u>Page</u>
Financial Trends These schedules contain trend information to help the reader understand how the city's financial performance and well-being have changed over time.	123
Revenue Capacity These schedules contain information to help the reader assess the city's most significant local revenue source, the property tax.	133
Debt Capacity These schedules present information to help the reader assess the affordability of the city's current levels of outstanding debt and the city's ability to issue additional debt in the future	142
Demographic and Economic Information These schedules offer demographic and economic indicators to help the reader understand the environment within which the city's financial activities take place.	154
Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the city's financial report relates to the services the city provides and the activities it performs.	159

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

City of Cedar Falls, Iowa
Net Position by Component
Last Ten Fiscal Years
(Accrual basis of accounting)

	Fiscal Year			
	2009	2010	2011	2012
Governmental activities				
Net investment in capital assets	\$ 123,367,386	\$ 131,237,132	\$ 145,480,365	\$ 151,130,097
Restricted	21,421,340	22,341,338	24,090,200	24,405,828
Unrestricted	48,697,813	52,747,528	50,939,288	50,704,056
Total governmental activities net position	<u>\$ 193,486,539</u>	<u>\$ 206,325,998</u>	<u>\$ 220,509,853</u>	<u>\$ 226,239,981</u>
Business-type activities				
Net investment in capital assets	\$ 44,414,522	\$ 46,273,076	\$ 52,510,319	\$ 70,328,202
Restricted	449,500	9,500	9,500	9,500
Unrestricted	4,522,038	4,887,575	6,728,884	(76,329)
Total business-type activities net position	<u>\$ 49,386,060</u>	<u>\$ 51,170,151</u>	<u>\$ 59,248,703</u>	<u>\$ 70,261,373</u>
Primary government				
Net investment in capital assets	\$ 167,781,908	\$ 177,510,208	\$ 197,990,684	\$ 221,458,299
Restricted	21,870,840	22,350,838	24,099,700	24,415,328
Unrestricted	53,219,851	57,635,103	57,668,172	50,627,727
Total primary government net position	<u>\$ 242,872,599</u>	<u>\$ 257,496,149</u>	<u>\$ 279,758,556</u>	<u>\$ 296,501,354</u>

Fiscal Year

2013	2014	2015	2016	2017	2018
\$ 155,314,591	\$ 162,409,906	\$ 165,448,958	\$ 177,078,562	\$ 185,440,156	\$ 206,505,683
24,150,307	25,300,988	28,349,177	30,021,985	33,221,194	32,833,649
54,888,657	57,227,282	66,476,930	67,625,175	66,287,368	62,952,964
<u>\$ 234,353,555</u>	<u>\$ 244,938,176</u>	<u>\$ 260,275,065</u>	<u>\$ 274,725,722</u>	<u>\$ 284,948,718</u>	<u>\$ 302,292,296</u>
\$ 79,677,940	\$ 77,467,033	\$ 79,444,948	\$ 80,717,535	\$ 79,810,012	\$ 83,110,200
9,500	9,500	9,500	9,500	9,500	9,500
(5,621,533)	(4,218,827)	(6,100,653)	(4,631,127)	(2,265,218)	(1,699,735)
<u>\$ 74,065,907</u>	<u>\$ 73,257,706</u>	<u>\$ 73,353,795</u>	<u>\$ 76,095,908</u>	<u>\$ 77,554,294</u>	<u>\$ 81,419,965</u>
\$ 234,992,531	\$ 239,876,939	\$ 244,893,906	\$ 257,796,097	\$ 265,250,168	\$ 289,615,883
24,159,807	25,310,488	28,358,677	30,031,485	33,230,694	32,843,149
49,267,124	53,008,455	60,376,277	62,994,048	64,022,150	61,253,229
<u>\$ 308,419,462</u>	<u>\$ 318,195,882</u>	<u>\$ 333,628,860</u>	<u>\$ 350,821,630</u>	<u>\$ 362,503,012</u>	<u>\$ 383,712,261</u>

City of Cedar Falls, Iowa
Changes in Net Position
Last Ten Fiscal Years
(Accrual basis of accounting)
(Page 1 of 2)

	Fiscal Year		
	2009	2010	2011
Expenses			
Governmental activities:			
Public safety	\$ 7,192,846	\$ 7,725,740	\$ 8,625,520
Public works	13,938,703	10,699,831	10,949,200
Health and social services	310,365	164,836	326,666
Culture and recreation	6,836,437	6,864,804	7,104,212
Community and economic development	5,677,705	7,019,195	7,291,549
General government	4,619,221	4,797,762	4,493,885
Debt service	754,989	741,933	551,543
Total governmental activities expenses	<u>39,330,266</u>	<u>38,014,101</u>	<u>39,342,575</u>
Business-type activities:			
Sewer	3,178,354	3,187,378	3,223,476
Refuse	2,355,999	2,410,813	2,537,735
Storm Water	620,460	732,218	693,075
Total business-type activities expenses	<u>6,154,813</u>	<u>6,330,409</u>	<u>6,454,286</u>
Total primary government expenses	<u>\$ 45,485,079</u>	<u>\$ 44,344,510</u>	<u>\$ 45,796,861</u>
Program Revenues			
Governmental activities:			
Charges for services:			
Public Safety	\$ 538,398	\$ 597,348	\$ 661,784
Public Works	259,569	240,997	217,172
Culture and Recreation	2,184,620	2,170,036	2,206,722
General Government	1,191,151	1,587,244	1,588,066
Operating grants and contributions	2,153,921	1,606,798	2,360,697
Capital grants and contributions	7,183,972	8,928,178	15,073,637
Total governmental activities program revenues	<u>13,511,631</u>	<u>15,130,601</u>	<u>22,108,078</u>
Business-type activities:			
Charges for services:			
Sewer	3,999,239	4,015,527	4,138,346
Refuse	3,148,295	3,186,384	3,318,008
Storm Water	780,837	787,942	806,364
Capital grants and contributions: sewer and storm water	983,243	128,795	460,559
Total business-type activities program revenues	<u>8,911,614</u>	<u>8,118,648</u>	<u>8,723,277</u>
Total primary government program revenues	<u>\$ 22,423,245</u>	<u>\$ 23,249,249</u>	<u>\$ 30,831,355</u>
Net (Expense)/Revenues			
Governmental activities	(25,818,635)	(22,883,500)	(17,234,497)
Business-type activities	2,756,801	1,788,239	2,268,991
Total primary government net expense	<u>\$ (23,061,834)</u>	<u>\$ (21,095,261)</u>	<u>\$ (14,965,506)</u>

Fiscal Year						
2012	2013	2014	2015	2016	2017	2018
\$ 8,462,143	\$ 9,491,677	\$ 9,293,710	\$ 9,285,835	\$ 9,720,423	\$ 10,499,099	\$ 11,516,205
12,971,278	11,909,568	12,086,420	12,301,197	11,782,921	12,901,482	11,932,088
316,339	320,864	166,764	279,734	276,202	308,406	273,186
7,098,908	7,262,110	7,135,841	7,560,018	7,679,626	7,751,904	8,726,607
7,815,848	8,357,058	5,134,158	5,661,653	5,747,990	7,625,932	4,033,621
4,333,403	4,890,409	4,684,649	4,319,945	3,855,419	3,924,362	4,049,880
452,378	228,173	183,339	166,377	157,356	178,344	135,621
<u>41,450,297</u>	<u>42,459,859</u>	<u>38,684,881</u>	<u>39,574,759</u>	<u>39,219,937</u>	<u>43,189,529</u>	<u>40,667,208</u>
3,336,990	3,617,688	3,971,854	4,702,339	4,822,038	4,613,456	4,653,292
2,492,305	2,770,264	2,960,082	2,744,057	2,829,990	2,876,394	2,972,968
722,991	728,713	835,029	1,000,434	925,595	866,931	946,045
<u>6,552,286</u>	<u>7,116,665</u>	<u>7,766,965</u>	<u>8,446,830</u>	<u>8,577,623</u>	<u>8,356,781</u>	<u>8,572,305</u>
<u>\$ 48,002,583</u>	<u>\$ 49,576,524</u>	<u>\$ 46,451,846</u>	<u>\$ 48,021,589</u>	<u>\$ 47,797,560</u>	<u>\$ 51,546,310</u>	<u>\$ 49,239,513</u>
\$ 748,246	\$ 673,860	\$ 661,382	\$ 640,025	\$ 620,779	\$ 607,903	\$ 640,663
199,648	204,592	179,494	174,750	179,815	168,952	171,855
2,469,465	2,400,747	2,518,347	2,226,514	2,501,785	2,197,303	1,919,584
1,682,397	1,632,567	1,773,501	1,547,812	2,009,261	1,750,177	1,893,538
1,695,117	2,098,639	1,818,312	1,502,835	1,911,261	2,136,947	2,714,799
11,529,905	6,479,932	3,576,733	1,628,293	3,055,296	1,652,967	7,928,276
<u>18,324,778</u>	<u>13,490,337</u>	<u>10,527,769</u>	<u>7,720,229</u>	<u>10,278,197</u>	<u>8,514,249</u>	<u>15,268,715</u>
4,313,923	4,574,181	4,837,116	5,067,148	5,279,521	5,629,724	6,272,882
3,328,306	2,996,396	3,139,016	2,855,267	2,910,356	2,899,428	3,031,163
826,986	890,893	831,083	830,501	937,310	883,849	1,037,731
140,450	577,411	689,285	731,471	1,034,068	897,429	1,173,269
<u>8,609,665</u>	<u>9,038,881</u>	<u>9,496,500</u>	<u>9,484,387</u>	<u>10,161,255</u>	<u>10,310,430</u>	<u>11,515,045</u>
<u>\$ 26,934,443</u>	<u>\$ 22,529,218</u>	<u>\$ 20,024,269</u>	<u>\$ 17,204,616</u>	<u>\$ 20,439,452</u>	<u>\$ 18,824,679</u>	<u>\$ 26,783,760</u>
(23,125,519)	(28,969,522)	(28,157,112)	(31,854,530)	(28,941,740)	(34,675,280)	(25,398,493)
2,057,379	1,922,216	1,729,535	1,037,557	1,583,632	1,953,649	2,942,740
<u>\$ (21,068,140)</u>	<u>\$ (27,047,306)</u>	<u>\$ (26,427,577)</u>	<u>\$ (30,816,973)</u>	<u>\$ (27,358,108)</u>	<u>\$ (32,721,631)</u>	<u>\$ (22,455,753)</u>

(continued)

City of Cedar Falls, Iowa
Changes in Net Position
Last Ten Fiscal Years
(Accrual basis of accounting)
(Page 2 of 2)

	Fiscal Year		
	2009	2010	2011
General Revenues and Other Changes in Net Position			
Governmental activities:			
General revenues:			
Property taxes and assessments	\$ 20,994,332	\$ 22,066,237	\$ 23,378,676
Other city taxes	5,308,296	5,022,500	5,291,546
Use of money and property	2,421,181	1,640,456	1,344,936
Intergovernmental	3,693,255	4,258,253	4,269,954
Miscellaneous	965,194	1,127,964	1,324,189
Gain on sale of assets	--	--	5,668
Utility contribution in lieu of taxes	1,500,000	1,524,990	1,575,010
Transfers	(413,819)	82,559	(5,771,627)
Total governmental activities	<u>34,468,439</u>	<u>35,722,959</u>	<u>31,418,352</u>
Business-type activities:			
General revenues:			
Property taxes and assessments	1,961	1,748	--
Use of money and property	224,133	76,663	37,934
Intergovernmental	--	--	--
Transfers	413,819	(82,559)	5,771,627
Total business-type activities	<u>639,913</u>	<u>(4,148)</u>	<u>5,809,561</u>
Total primary government	<u>\$ 35,108,352</u>	<u>\$ 35,718,811</u>	<u>\$ 37,227,913</u>
Change in Net Position			
Governmental activities	\$ 8,649,804	\$ 12,839,459	\$ 14,183,855
Business-type activities	3,396,714	1,784,091	8,078,552
Total primary government	<u>\$ 12,046,518</u>	<u>\$ 14,623,550</u>	<u>\$ 22,262,407</u>

(continued)

		Fiscal Year											
		2012	2013	2014	2015	2016	2017	2018					
\$	23,802,124	\$	24,695,940	\$	21,248,529	\$	25,096,699	\$	24,991,769	\$	25,646,096	\$	24,249,414
	5,754,706		5,544,604		6,036,891		5,935,675		5,820,244		5,931,730		5,709,246
	1,275,402		1,268,202		1,120,041		1,187,617		1,252,423		1,302,082		1,743,242
	4,296,073		4,405,345		4,545,694		25,400,155		6,503,056		6,386,056		6,208,882
	1,014,890		1,375,437		1,389,109		844,766		1,616,773		1,538,658		2,802,838
	6,606		--		--		--		3,864		2,615		878
	1,625,000		1,637,000		1,725,000		3,402,949		4,175,000		3,402,500		3,430,000
	(8,919,154)		(1,843,432)		2,676,469		(356,735)		(970,732)		688,539		(546,193)
	<u>28,855,647</u>		<u>37,083,096</u>		<u>38,741,733</u>		<u>61,511,126</u>		<u>43,392,397</u>		<u>44,898,276</u>		<u>43,598,307</u>
	--		--		--		--		--		--		--
	36,137		38,886		44,547		50,802		69,673		111,583		208,958
	--		--		94,186		88,596		118,076		81,693		167,780
	8,919,154		1,843,432		(2,676,469)		356,735		970,732		(688,539)		546,193
	<u>8,955,291</u>		<u>1,882,318</u>		<u>(2,537,736)</u>		<u>496,133</u>		<u>1,158,481</u>		<u>(495,263)</u>		<u>922,931</u>
\$	<u>37,810,938</u>	\$	<u>38,965,414</u>	\$	<u>36,203,997</u>	\$	<u>62,007,259</u>	\$	<u>44,550,878</u>	\$	<u>44,403,013</u>	\$	<u>44,521,238</u>
\$	5,730,128	\$	8,113,574	\$	10,584,621	\$	29,656,596	\$	14,450,657	\$	10,222,996	\$	18,199,814
	11,012,670		3,804,534		(808,201)		1,533,690		2,742,113		1,458,386		3,865,671
\$	<u>16,742,798</u>	\$	<u>11,918,108</u>	\$	<u>9,776,420</u>	\$	<u>31,190,286</u>	\$	<u>17,192,770</u>	\$	<u>11,681,382</u>	\$	<u>22,065,485</u>

City of Cedar Falls, Iowa
Fund Balances, Governmental Funds,
Last Ten Fiscal Years
(modified accrual basis of accounting)

	Fiscal Year			
	2009	2010	2011	2012
General Fund				
Nonspendable	\$ 132,803	\$ 178,147	\$ 181,341	\$ 180,689
Assigned	1,246,712	1,620,436	1,445,007	1,722,948
Unassigned	6,473,074	6,489,104	6,498,932	7,045,817
Total general fund	<u>\$ 7,852,589</u>	<u>\$ 8,287,687</u>	<u>\$ 8,125,280</u>	<u>\$ 8,949,454</u>
All Other Governmental Funds				
Nonspendable	\$ 84,791	\$ 126,255	\$ 201,205	\$ 256,912
Restricted	25,967,407	26,841,011	27,037,209	25,892,197
Committed	14,395,783	15,163,647	15,697,718	16,145,534
Assigned	9,526,406	11,201,701	10,758,664	12,916,571
Unassigned	(186,530)	(1,740,555)	(2,840,288)	(4,343,889)
Total all other governmental funds	<u>\$ 49,787,857</u>	<u>\$ 51,592,059</u>	<u>\$ 50,854,508</u>	<u>\$ 50,867,325</u>

Fiscal Year

2013	2014	2015	2016	2017	2018
\$ 241,612	\$ 195,196	\$ 183,922	\$ 164,808	\$ 119,165	\$ 100,909
1,817,084	2,205,244	2,277,562	2,589,832	2,909,366	2,904,712
6,978,807	7,333,349	7,603,109	8,401,303	8,672,595	9,105,204
<u>\$ 9,037,503</u>	<u>\$ 9,733,789</u>	<u>\$ 10,064,593</u>	<u>\$ 11,155,943</u>	<u>\$ 11,701,126</u>	<u>\$ 12,110,825</u>
\$ 306,613	\$ 257,741	\$ 562,516	\$ 678,404	\$ 441,642	\$ 338,774
25,435,109	26,920,959	28,101,815	29,490,897	34,254,079	32,228,803
16,551,115	17,029,200	17,408,842	17,820,657	18,129,245	18,514,062
14,559,803	19,036,386	42,072,607	37,461,720	33,011,377	35,726,036
(1,193,291)	(5,580,797)	(5,289,619)	(2,044,819)	--	(6,525,598)
<u>\$ 55,659,349</u>	<u>\$ 57,663,489</u>	<u>\$ 82,856,161</u>	<u>\$ 83,406,859</u>	<u>\$ 85,836,343</u>	<u>\$ 80,282,077</u>

City of Cedar Falls, Iowa
Changes in Fund Balances, Governmental Funds,
Last Ten Fiscal Years
(modified accrual basis of accounting)

	Fiscal Year			
	2009	2010	2011	2012
Revenues:				
Property taxes and assessments	\$ 20,994,332	\$ 22,066,237	\$ 23,378,676	\$ 23,766,846
Other city taxes	5,338,098	5,029,677	5,282,406	5,755,920
Licenses and permits	767,938	1,106,716	1,093,024	1,162,401
Use of money and property	2,421,181	1,640,456	1,344,936	1,275,402
Intergovernmental	10,189,992	12,351,723	21,764,416	18,920,930
Charges for services	2,969,223	3,115,157	3,179,755	3,507,339
Fines and forfeitures	436,578	373,752	400,965	430,016
Miscellaneous	994,537	1,057,446	1,370,497	1,052,265
Utility contribution in lieu of taxes	1,500,000	1,524,990	1,575,010	1,625,000
Total revenues	<u>\$ 45,611,879</u>	<u>\$ 48,266,154</u>	<u>\$ 59,389,685</u>	<u>\$ 57,496,119</u>
Expenditures:				
Current:				
Public safety	\$ 7,551,507	\$ 7,922,903	\$ 8,155,206	\$ 8,375,158
Public works	7,783,897	8,816,278	9,027,992	10,810,336
Health and social services	163,528	87,304	178,084	167,759
Culture and recreation	6,065,698	6,076,258	6,557,554	6,410,049
Community and economic development	2,253,049	2,291,861	2,602,604	2,447,212
General government	4,381,790	4,613,684	4,316,949	4,775,981
Debt service				
Principal	2,910,000	2,930,000	3,235,000	3,415,000
Interest	739,841	728,057	596,048	503,383
Capital projects				
Total expenditures	<u>\$ 45,335,875</u>	<u>\$ 49,823,931</u>	<u>\$ 54,669,490</u>	<u>\$ 48,295,538</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 276,004</u>	<u>\$ (1,557,777)</u>	<u>\$ 4,720,195</u>	<u>\$ 9,200,581</u>
Other financing sources (uses):				
Issuance of long-term debt	\$ --	\$ 3,440,000	\$ --	\$ --
Premium on long-term debt	--	227,162	--	--
Issuance of refunding debt	--	5,135,000	--	3,320,000
Discount on long-term debt	--	(28,724)	--	(8,300)
Payments on refunding bonds	--	(5,325,000)	--	(3,285,000)
Transfers in	10,291,922	11,017,106	9,806,376	11,275,219
Transfers out	(10,806,635)	(10,755,275)	(15,504,674)	(19,720,563)
Proceeds from long-term debt	--	--	--	--
Premium on long-term debt	--	--	--	--
Total other financing sources (uses)	<u>\$ (514,713)</u>	<u>\$ 3,710,269</u>	<u>\$ (5,698,298)</u>	<u>\$ (8,418,644)</u>
Net change in fund balances	<u>\$ (238,709)</u>	<u>\$ 2,152,492</u>	<u>\$ (978,103)</u>	<u>\$ 781,937</u>
Debt service as a percentage of noncapital expenditures	10.1%	10.3%	10.7%	10.2%

Fiscal Year

2013	2014	2015	2016	2017	2018
\$ 24,696,783	\$ 21,244,190	\$ 25,099,620	\$ 24,996,361	\$ 25,647,323	\$ 24,193,934
5,519,022	5,995,505	6,156,049	5,574,659	6,177,313	5,709,246
1,076,186	1,197,723	967,488	1,413,196	1,164,442	1,302,864
1,268,202	1,120,040	1,187,617	1,252,423	1,302,082	1,743,242
12,599,954	8,688,760	27,494,197	9,556,156	8,383,167	13,890,953
3,386,415	3,542,072	3,329,061	3,613,510	3,286,820	3,008,403
449,165	392,928	292,551	284,934	273,073	314,373
1,358,192	1,400,551	1,154,586	1,598,216	1,533,555	2,813,716
1,637,000	1,725,000	3,402,949	4,175,000	3,402,500	3,430,000
<u>\$ 51,990,919</u>	<u>\$ 45,306,769</u>	<u>\$ 69,084,118</u>	<u>\$ 52,464,455</u>	<u>\$ 51,170,275</u>	<u>\$ 56,406,731</u>
\$ 8,999,942	\$ 9,188,529	\$ 9,736,872	\$ 9,888,523	\$ 9,916,019	\$ 10,903,573
10,089,252	9,325,749	10,078,273	9,762,190	8,526,896	8,454,750
172,284	18,184	150,853	127,222	159,428	124,208
6,449,626	6,130,462	6,949,450	6,868,429	6,735,547	7,340,139
2,646,490	2,351,253	2,529,858	2,486,183	2,462,130	2,428,537
4,684,063	4,592,138	3,376,609	3,700,513	3,720,389	3,914,637
2,685,000	2,775,000	1,040,000	1,070,000	1,585,000	1,420,000
271,009	216,208	156,875	148,071	175,387	138,445
9,544,629	10,593,247	9,106,571	15,604,458	18,103,067	26,142,521
<u>\$ 45,542,295</u>	<u>\$ 45,190,770</u>	<u>\$ 43,125,361</u>	<u>\$ 49,655,589</u>	<u>\$ 51,383,863</u>	<u>\$ 60,866,810</u>
<u>\$ 6,448,624</u>	<u>\$ 115,999</u>	<u>\$ 25,958,757</u>	<u>\$ 2,808,866</u>	<u>\$ (213,588)</u>	<u>\$ (4,460,079)</u>
\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--	--
--	--	--	--	--	--
--	--	--	--	--	--
--	--	--	--	--	--
13,297,694	12,547,589	10,234,634	11,283,281	12,904,934	12,436,705
(14,976,869)	(9,867,874)	(10,863,417)	(12,571,873)	(12,415,212)	(13,060,066)
--	--	--	--	2,865,000	--
--	--	--	--	100,938	--
<u>\$ (1,679,175)</u>	<u>\$ 2,679,715</u>	<u>\$ (628,783)</u>	<u>\$ (1,288,592)</u>	<u>\$ 3,455,660</u>	<u>\$ (623,361)</u>
<u>\$ 4,769,449</u>	<u>\$ 2,795,714</u>	<u>\$ 25,329,974</u>	<u>\$ 1,520,274</u>	<u>\$ 3,242,072</u>	<u>\$ (5,083,440)</u>

8.0%

8.9%

3.5%

3.9%

5.0%

4.9%

City of Cedar Falls, Iowa
Assessed and Taxable Value of Property
Last Ten Fiscal Years
(Unaudited)

Levy Year	For Fiscal Year Ending June 30,	Real and Personal Property			
		Regular		Agricultural Land	
		Taxable Value	Assessed Value	Taxable Value	Assessed Value
2008	2009	\$ 1,098,295,277	\$ 2,246,385,815	\$ 5,438,677	\$ 6,036,110
2009	2010	1,150,078,051	2,330,760,155	5,525,128	5,886,760
2010	2011	1,185,969,161	2,393,911,221	5,381,329	8,196,740
2011	2012	1,254,821,347	2,450,027,899	5,572,605	8,292,560
2012	2013	1,393,511,204	2,608,407,333	5,671,067	9,912,510
2013	2014	1,622,862,335	2,640,558,870	5,918,449	9,875,030
2014	2015	1,490,616,188	2,715,410,009	6,002,443	13,830,630
2015	2016	1,509,722,828	2,756,113,698	5,886,712	13,291,670
2016	2017	1,569,292,287	2,885,206,578	5,807,960	12,647,630
2017	2018	1,750,040,895	2,953,263,263	5,934,726	12,590,920

Source: Black Hawk County Auditor's Office.

Note: Property in the city is reassessed every other year. Tax rates are per \$1,000 of assessed value.

	Total		Total Taxable Value as a Percentage of Assessed Value	Total Direct Tax Rate
	Taxable Value	Assessed Value		
\$	1,103,733,954	\$ 2,252,421,925	49.00 %	\$ 13.26327
	1,155,603,179	2,336,646,915	49.46	13.02110
	1,191,350,490	2,402,107,961	49.60	12.99252
	1,260,393,952	2,458,320,459	51.27	12.86369
	1,399,182,271	2,618,319,843	53.44	12.20300
	1,628,780,784	2,650,433,900	61.45	12.02123
	1,496,618,631	2,729,240,639	54.84	11.81029
	1,515,609,540	2,769,405,368	54.73	11.52796
	1,575,100,247	2,897,854,208	54.35	11.21967
	1,755,975,621	2,965,854,183	59.21	11.13476

**City of Cedar Falls, Iowa
Property Tax Rates
Direct and Overlapping Governments
Last Ten Fiscal Years
(Unaudited)**

Fiscal Year	City of Cedar Falls			Overlapping Rates Black Hawk County		
	Operating Millage	Debt Service	Total City Millage	Operating Millage	Debt Service	Total County Millage
2010	\$ 11.82625	\$ 1.19485	\$ 13.02110	\$ 6.12831	\$ 0.57689	\$ 6.70520
2011	11.81700	1.17552	12.99252	6.22972	0.44212	6.67184
2012	11.79924	1.06445	12.86369	5.92415	0.67322	6.59737
2013	11.68479	0.51821	12.20300	5.59849	0.64144	6.23993
2014	11.45923	0.56200	12.02123	5.39234	0.62882	6.02116
2015	11.21478	0.59551	11.81029	5.52447	0.59472	6.11919
2016	10.93601	0.59195	11.52796	5.43985	1.30832	6.74817
2017	10.64440	0.57527	11.21967	5.48507	0.9607	6.44577
2018	10.57557	0.55919	11.13476	5.60805	0.80702	6.41507

Source: Department of Management website

Note: The city's general fund maximum property tax rate may only be \$8.10 per \$1,000 of valuation. The remaining portion of the operating rate and the rate for debt service are set based on each year's requirements.

Overlapping Rates

Schools				
Operating Millage	Debt Service	Total School Millage	Other	Total
\$ 13.73228	\$ --	\$ 13.73228	\$ 1.33721	\$ 34.79579
14.15215	--	14.15215	1.38794	35.20445
13.78651	--	13.78651	1.28109	34.52866
13.37802	--	13.37802	1.33770	33.15865
12.82531	--	12.82531	1.36950	32.23720
12.78447	--	12.78447	1.35851	32.07246
12.44447	--	12.44447	1.34988	32.07048
12.76973	--	12.76973	1.33315	31.76832
13.08480	1.18791	14.27271	1.33495	33.15749

**City of Cedar Falls, Iowa
Principal Property Taxpayers
Current Year and Nine Years Ago**

Taxpayer	2009		
	Assessed Valuation for Fiscal Year 2008 - 2009	Rank	Percentage of Total Assessed Valuation
Target Corporation	\$ 46,569,850	1	2.07 %
College Square Mall Assoc. LLC	35,725,000	3	1.59
Midland Tarkenton, LLC	--	--	--
Walmart Re Business Trust	9,690,220	9	0.43
WB CF Assoc LTD Partners	10,682,000	7	0.47
Menard, Inc.	--	--	--
Tailwind Cedar Falls, LLC	--	--	--
R and N Investments	14,145,830	4	0.63
Martin Realty Company, LLC	--	--	--
Deere & Company	--	--	--
Cedar Falls Utilities	38,288,124	2	1.70
Panther Development, LLC	12,878,120	6	0.57
Cedar Falls Investments, LLC	10,315,240	8	0.46
Twenty Seventh Street Assoc, LLC	12,971,000	5	0.58
Christopherson, Jerry	9,376,230	10	0.42
	<u>\$ 200,641,614</u>		<u>8.91 %</u>

Source: Official Statement from bond sale

2018

Assessed Valuation for Fiscal Year 2017 - 2018	Rank	Percentage of Total Assessed Valuation
\$ 69,138,954	1	2.33 %
18,652,455	2	0.63
13,176,954	3	0.44
12,208,455	4	0.41
10,508,866	5	0.35
10,260,000	6	0.35
9,484,868	7	0.32
9,417,240	8	0.32
7,802,100	9	0.26
7,681,860	10	0.26
--	--	--
--	--	--
--	--	--
--	--	--
--	--	--
--	--	--
\$ 168,331,752		5.67 %

City of Cedar Falls, Iowa
Property Tax Levies and Collections
Last Ten Fiscal Years
(Unaudited)

Levy Year	For Fiscal Year Ending June 30,	Total Tax Levy	Current Tax Collection	Percentage of Current Taxes Collected	Delinquent Tax Collections
2008	2009	\$ 14,989,920	\$ 14,915,373	99.50 %	\$ 1,464
2009	2010	15,398,267	15,370,354	99.82	2,009
2010	2011	15,871,931	15,850,623	99.87	7,350
2011	2012	16,552,835	16,576,996	100.15	15,223
2012	2013	17,287,168	17,091,764	98.87	3,967
2013	2014	19,694,615	19,537,939	99.20	16,281
2014	2015	17,900,282	17,785,682	99.36	14,266
2015	2016	17,701,404	17,595,907	99.40	18,813
2016	2017	17,905,235	17,845,396	99.67	16,461
2017	2018	19,754,527	19,692,802	99.69	31,669

Source: Black Hawk County Auditor's Office.

Total Tax Collections	Total Tax Collections as a Percentage of Total Tax Levy	Outstanding Delinquent Taxes	Delinquent Taxes as a Percentage of Total Tax Levy
\$ 14,916,837	99.51 %	\$ 45,039	0.30 %
15,372,363	99.83	39,266	0.26
15,857,973	99.91	38,380	0.24
16,592,219	100.24	22,693	0.14
17,095,731	98.89	25,924	0.15
19,554,220	99.29	14,435	0.07
17,799,948	99.44	18,813	0.11
17,614,720	99.51	16,461	0.09
17,861,857	99.76	31,669	0.18
19,724,471	99.85	18,133	0.09

City of Cedar Falls, Iowa
1/1/2017 VALUATIONS (Taxes Payable July 1, 2018 to June 30, 2019)

	<u>100% Actual Value</u>	<u>Taxable Value (with Rollback)</u>
Residential	\$ 2,346,621,080	\$ 1,305,201,828
Commercial	452,393,968	404,182,955
Industrial	34,447,800	29,027,392
Multi-Residential	116,010,867	90,947,801
Railroad	1,943,004	1,748,704
Utilities	4,471,831	4,471,831
Gross Valuation	\$ <u>2,955,888,550</u>	\$ <u>1,835,580,511</u>
Less military exemption	(2,928,012)	(2,928,012)
Net Valuation	\$ <u>2,952,960,538</u>	\$ <u>1,832,652,499</u>
 TIF increment (used to compute debt services levies and constitutional debt limit)	 \$ 145,516,709 ¹	 \$ 135,715,774 ¹
 Taxes separately		
AG. Land	\$ 10,596,430	\$ 5,737,860
Ag. Buildings	\$ 492,540	\$ 272,737
Utilities - Gas & Electric	\$ 57,303,570	\$ 4,549,992

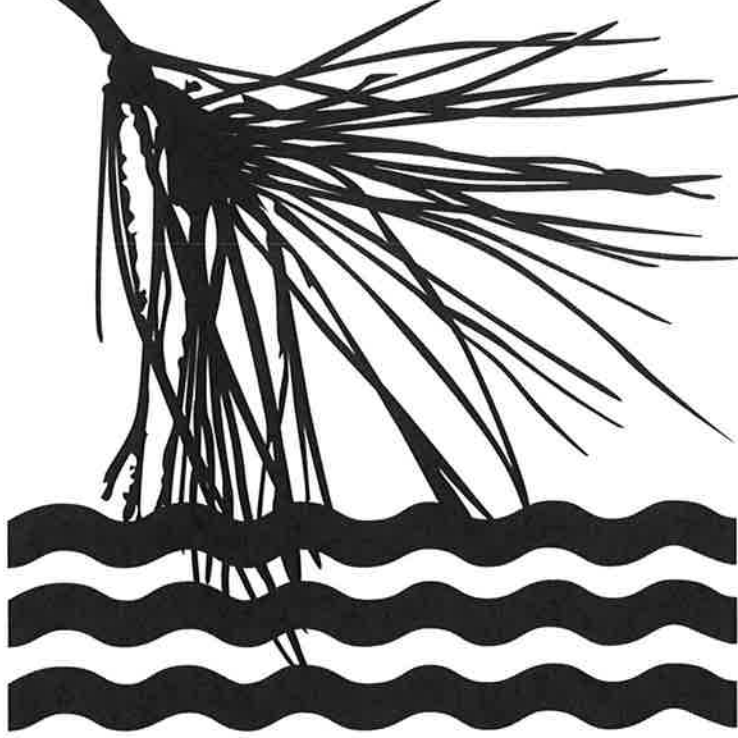
¹ TIF Increment is reduced by \$55,560 of military exemption

2017 GROSS TAXABLE VALUATION BY CLASS OF PROPERTY¹

	<u>Taxable Valuation</u>	<u>Percent Total</u>
Residential	\$ 1,305,201,828	70.93%
Commercial, Industrial & Utility	437,682,178	23.79%
Multi-Residential	90,947,801	4.94%
Gas & Electric Utilities	4,549,992	0.25%
Railroad	1,748,704	0.10%
Total Gross Taxable Valuation	\$ <u>1,840,130,503</u>	<u>100.00%</u>

¹Excludes Taxable TIF Increment, Ag. Land and Ag. Buildings

C · E · D · A · R



F · A · L · L · S

Iowa

City of Cedar Falls, Iowa
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years

Fiscal Year	Governmental Activities		Business-Type Activities		Total Primary Government
	General Obligation Bonds/Notes	Tax Increment Financing Bonds/Notes General Obligation	General Obligation Bonds/Notes	Revenue Debt	
2009	\$ 13,757,378	\$ 3,745,024	\$ 5,254,409	\$ 761,924	\$ 23,518,735
2010	15,061,148	2,974,583	4,708,019	--	22,743,750
2011	12,671,792	2,095,682	4,136,629	--	18,904,103
2012	10,168,719	1,176,781	3,553,231	210,640	15,109,371
2013	8,024,356	597,880	2,942,333	210,640	11,775,209
2014	5,819,312	--	2,311,436	6,744,000	14,874,748
2015	4,790,677	--	1,650,539	6,482,000	12,923,216
2016	3,732,042	--	979,548	6,211,000	10,922,590
2017	5,114,251	--	7,381,807	5,932,000	18,428,058
2018	3,694,466	--	6,314,350	5,644,000	15,652,816

Note: Details regarding the city's outstanding debt can be found in the notes to the financial statements.

Amounts presented are net of discounts, premiums, and adjustments.

¹ Population and personal income data can be found on page 154.

<u>Percentage of Personal Income¹</u>	<u>Per Capita¹</u>
1.88 %	\$ 615
1.67	590
1.32	482
1.04	385
0.77	300
0.92	379
0.79	329
0.68	278
1.13	469
0.95	399

City of Cedar Falls, Iowa
Ratios of General Bonded Debt Outstanding
Last Ten Fiscal Years

Fiscal Year	General Obligation Debt ¹	Less: Amount Available in Debt Service Fund ²	Total	Taxable Value of Property
2009	\$ 22,756,811	\$ 256,910	\$ 22,499,901	\$ 1,103,733,954
2010	22,743,750	236,610	22,507,140	1,155,603,179
2011	18,904,103	253,904	18,650,199	1,191,350,490
2012	14,898,731	261,876	14,636,855	1,260,393,952
2013	11,564,569	318,846	11,245,723	1,399,182,271
2014	8,130,748	416,912	7,713,836	1,628,780,784
2015	6,441,216	431,704	6,009,512	1,496,618,631
2016	4,711,590	466,400	4,245,190	1,515,609,540
2017	12,496,058	496,385	11,999,673	1,575,100,247
2018	10,008,816	538,318	9,470,498	1,755,975,621

Note: Details regarding the city's outstanding debt can be found in the notes to the financial statements.

¹ Includes only general obligation debt supported by property tax dollars.

² This is the amount restricted for debt service payments.

<u>Percentage Taxable Value of Property</u>	<u>Assessed Value of Property</u>	<u>Percentage Assessed Value of Property</u>	<u>Per Capita</u>
2.04 %	\$ 2,252,421,925	1.00 %	\$ 588.16
1.95	2,336,646,915	0.96	583.72
1.57	2,402,107,961	0.78	475.04
1.16	2,458,320,459	0.60	372.82
0.80	2,618,319,843	0.43	286.44
0.47	2,650,433,900	0.29	196.48
0.40	2,729,240,639	0.22	153.07
0.28	2,769,405,368	0.15	108.13
0.76	2,897,854,208	0.41	305.65
0.54	2,965,854,183	0.32	241.23

**City of Cedar Falls, Iowa
Direct and Overlapping Debt
As of June 30, 2018**

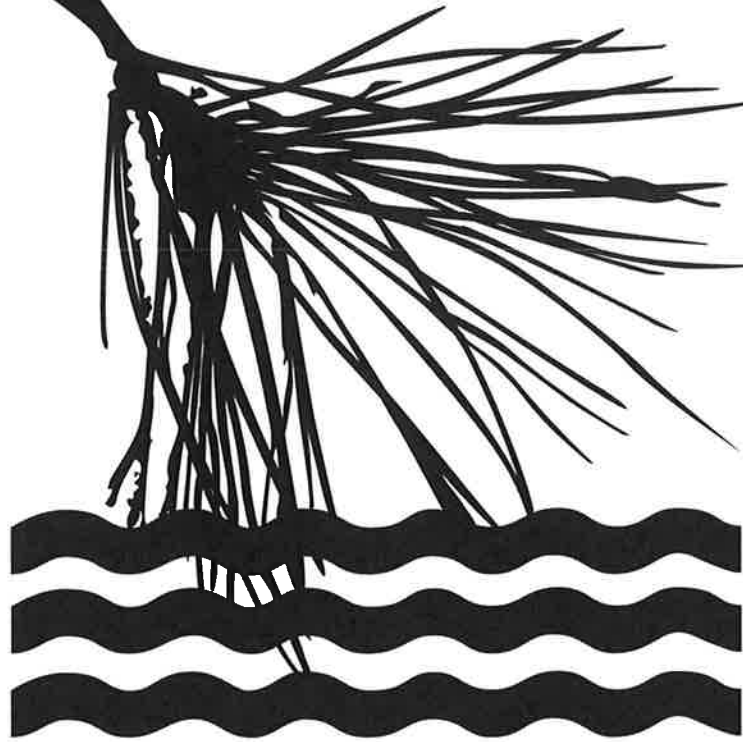
<u>Jurisdiction</u>	<u>Net General Obligation Debt Outstanding</u>	<u>Percentage Applicable to City ¹</u>	<u>Amount Applicable to Government</u>
Direct, City of Cedar Falls, Iowa	\$ <u>3,694,466</u>	100.00 %	\$ <u>3,694,466</u>
Overlapping:			
Black Hawk County	\$ 24,175,000	33.91	\$ 8,197,743
Cedar Falls Public School District	30,995,000	--	--
Area VII Hawkeye Community College	<u>8,430,000</u>	20.63	<u>1,739,109</u>
Total Overlapping	\$ <u>63,600,000</u>		\$ <u>9,936,852</u>
Total	\$ <u><u>67,294,466</u></u>		\$ <u><u>13,631,318</u></u>

Source: Black Hawk County Auditor

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the city. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of Cedar Falls. This process recognizes that, when considering the city's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

¹ The percentage of overlapping debt applicable is estimated using net taxable property values. Applicable percentages were estimated by determining the portion of the County's net value that is within the government's boundaries and dividing it by the county's total value.

C · E · D · A · R



F · A · L · L · S

Iowa

**City of Cedar Falls, Iowa
Legal Debt Margin Information
Last Ten Fiscal Years**

	2010	2011	2012	2013	2014
Debt Limit	\$ 118,846,750	\$ 122,094,381	\$ 125,016,901	\$ 132,967,511	\$ 134,876,517
Total net debt applicable to limit	25,005,000	20,770,000	16,660,000	13,205,000	9,640,000
Legal debt margin	<u>\$ 93,841,750</u>	<u>\$ 101,324,381</u>	<u>\$ 108,356,901</u>	<u>\$ 119,762,511</u>	<u>\$ 125,236,517</u>
Total net debt applicable to the limit as a percentage of of debt limit	21.04%	17.01%	13.33%	9.93%	7.15%

Note: Under Iowa code, the city's outstanding general obligation debt should not exceed 5 percent of total assessed property value.

**City of Cedar Falls, Iowa
Revenue Bond Coverage
Sewer Authority
Last Ten Fiscal Years**

Fiscal Year	Gross Revenues	Less: Operating Expenses ¹	Net Revenue Available for Debt Service	Debt Service Requirements ²	
				Principal	Interest
2009	\$ 4,169,965	\$ 2,077,587	\$ 2,092,378	\$ 240,000	\$ 28,583
2010	4,066,110	2,076,689	1,989,421	765,000	22,103
2011	4,162,150	2,113,283	2,048,867	--	--
2012	4,333,859	1,902,799	2,431,060	--	5,108
2013	4,596,372	2,254,091	2,342,281	--	6,319
2014	4,859,057	2,364,332	2,494,725	254,104	83,016
2015	5,092,146	2,415,557	2,676,589	262,000	219,180
2016	5,314,436	2,532,407	2,782,029	271,000	210,665
2017	5,684,591	2,350,527	3,334,064	279,000	201,858
2018	6,388,963	2,449,219	3,939,744	288,000	192,790

Note: Details regarding the city's outstanding debt can be found in the notes to the financial statements.

¹ Net of depreciation, interest, and debt service transfers.

² Includes principal and interest of revenue bonds only.

Debt Service
Requirements²

	<u>Total</u>	<u>Coverage</u>
\$	268,583	7.79
	787,103	2.53
	--	--
	5,108	475.93
	6,319	370.67
	337,120	7.40
	481,180	5.56
	481,665	5.78
	480,858	6.93
	480,790	8.19

**City of Cedar Falls, Iowa
Sales History and Total Sewer Charges
Last Ten Fiscal Years**

<u>Fiscal Year</u>	<u>Water Sales (CCF)</u>	<u>Sewer Charges</u>
2008 - 09	1,873,290	\$ 4,666,695
2009 - 10	1,523,683	4,665,753
2010 - 11	1,664,689	4,735,783
2011 - 12	1,750,015	4,953,584
2012 - 13	1,826,789	5,238,056
2013 - 14	1,759,171	5,501,090
2014 - 15	1,615,619	5,714,250
2015 - 16	1,611,698	5,916,770
2016 - 17	1,586,115	6,405,359
2017 - 18	1,689,591	6,917,743

Source: Cedar Falls Utilities

**City of Cedar Falls, Iowa
Water Meter by Rate Class
Last Ten Fiscal Years**

<u>Fiscal Year</u>	<u>Residential</u>	<u>Commercial</u>	<u>Industrial</u>	<u>Government</u>	<u>Other</u>	<u>Total</u>
2009	11,258	972	35	197	3	12,465
2010	11,529	984	34	196	3	12,746
2011	11,814	991	33	200	3	13,041
2012	11,957	995	33	208	3	13,196
2013	12,328	1,002	32	211	3	13,576
2014	12,313	1,024	33	213	3	13,586
2015	12,154	1,403	33	173	3	13,766
2016	12,238	1,423	31	206	3	13,901
2017	12,453	1,454	35	209	3	14,154
2018	12,702	1,460	36	211	3	14,412

Source: Cedar Falls Utilities

**City of Cedar Falls, Iowa
Largest Sewer Customers
Fiscal Year 2018**

Customer		Water Sales (CCF)	Percent of Total Water Sales		Sewer Charges	Percent of Total Sewer Charges
University of Northern Iowa	1	74,047	4.38 %	\$	302,143	4.37 %
Western Home Communities	2	24,748	1.46		135,983	1.97
Country Terrace MHP LLC-700 W Ridgeway	3	18,903	1.12		105,435	1.52
Metokote Corporation	4	14,314	0.85		47,996	0.69
Target Corporation	5	13,772	0.82		65,849	0.95
Nazareth Luthern Church	6	9,710	0.57		33,656	0.49
Sartori Memorial Hospital, Inc.	7	9,679	0.57		30,989	0.45
CF Schools	8	9,653	0.57		40,724	0.59
Happy Hippo Car Wash LLC	9	8,989	0.53		30,329	0.44
Newaldaya Lifescapes	10	8,140	0.48		38,147	0.55
Gold Falls Villa Apts.	11	6,765	0.40		56,124	0.81
Park @ Nine 23 Apts II	12	4,610	0.27		33,538	0.48
Total 2018 CCF		1,689,591				
Total 2018 Sewer Billings					\$6,917,743	

Source: Cedar Falls Utilities, Finance Dept. special IS report

**City of Cedar Falls, Iowa
Demographic and Economic Statistics
Last Ten Calendar Years**

<u>Year</u>	<u>Population</u>	<u>Personal Income</u>	<u>Per Capita Personal Income¹</u>	<u>Median Age</u>	<u>School Enrollment</u>	<u>Unemployment Rate</u>
2009	38,255	\$ 1,251,129,775	\$ 32,705	25.7	4,515	3.2
2010	38,558	1,365,261,664	35,408	25.4	4,678	4.2
2011	39,260	1,428,121,760	36,376	26.8	4,645	5.9
2012	39,260	1,448,811,780	36,903	26.8	5,068	3.8
2013	39,260	1,538,795,700	39,195	26.8	5,121	3.5
2014	39,260	1,622,969,140	41,339	26.8	5,151	3.1
2015	39,260	1,639,850,940	41,769	26.5	5,151	4.8
2016	39,260	1,617,197,920	41,192	26.5	5,300	4.9
2017	39,260	1,628,426,280	41,478	27.1	5,486	4.0
2018	39,260	1,648,213,320	41,982	26.9	5,479	2.0

Sources: Population provided by the US Census Bureau. School enrollment is supplied by the Cedar Falls Board of Education. Unemployment data provided by the Iowa Workforce.

Note: Population and median age information are based on surveys conducted during the last quarter of the calendar year. Personal income information is a total for the year. Unemployment rate information is an adjusted yearly average. School enrollment is based on the census at the start of the school year.

¹ Per Capita Income is based on Metropolitan Waterloo/Cedar Falls and based on figures from Bureau of Economic Analysis.

Beginning in 2015 the Unemployment rate is based on the Metropolitan Waterloo/Cedar Falls area.

**City of Cedar Falls, Iowa
Principal Employers
Current Year and Nine Years Ago**

Employees	2009		
	Number of Employees ¹	Rank	Percentage of Total City Employment
John Deere Product Engineer Center ²	5,300	1	25.68%
Wheaton Franciscan Healthcare ²	3,018	2	14.62%
University of Northern Iowa	1,850	3	8.96%
Hy-Vee Food Stores ²	1,121	4	5.43%
Target Distribution	475	10	2.30%
Cedar Falls Community School District	666	7	3.23%
The Western Home	--	--	--
Martin Brothers Distributing Co., Inc	--	--	--
Area Education Agency 267	1,110	5	5.38%
CBE Groiup	--	--	--
Viking Pump Inc, Unit of Index Corp.	480	9	2.33%
City of Cedar Falls/Municipal Utilities	528	8	2.56%
Wal-Mart Super Center ²	755	6	3.66%
Total	15,303		74.14%

Source: Cedar Valley Alliance website

¹ Number of employees includes all full-time, part-time and seasonal employees.

² Number of employees includes multiple locations in both Cedar Falls and Waterloo.

2018

<u>Number of Employees¹</u>	<u>Rank</u>	<u>Percentage of Total City Employment</u>
5,000	1	12.74%
2,883	2	7.34%
1,816	3	4.63%
1,733	4	4.41%
840	5	2.14%
752	6	1.92%
668	7	1.70%
548	8	1.40%
529	9	1.35%
515	10	1.31%
--	--	--
--	--	--
--	--	--
15,284		38.93%

City of Cedar Falls, Iowa
Full-Time Equivalent City Government Employees by Function/Department
Last Ten Fiscal Years

	Full-Time Equivalent Employees as of June 30			
	2009	2010	2011	2012
Public Safety				
Police	53.44	52.69	51.74	50.87
Fire	35.65	35.65	33.80	33.80
Inspection Services	6.40	7.40	7.40	7.40
Public Works				
Streets	20.56	20.56	21.56	22.26
Parking	3.61	3.61	3.61	3.61
Engineering	11.42	11.42	11.42	11.42
Culture and Recreation				
Municipal Operations & Programs Admin.	2.25	2.25	2.25	2.25
Cultural Services	8.00	8.20	8.48	8.50
Cemetery	4.60	4.60	4.60	4.60
Golf	4.90	5.30	5.00	5.00
Parks	20.10	20.10	20.65	20.65
Recreation	33.50	34.26	35.26	35.26
Library	17.25	17.55	17.73	18.56
Senior Services	1.23	1.23	0.78	0.78
Visitor & Tourism	3.20	3.20	3.20	3.20
Community & Economic Development				
Community Development Admin.	1.50	1.50	1.50	1.50
Economic Development	2.26	2.00	2.00	2.12
Planning & Community Services	3.68	3.68	3.68	3.68
Block Grant	1.68	1.69	1.67	1.69
Housing Vouchers	1.79	1.84	1.87	1.92
General Government				
Mayor's Office	1.50	1.50	1.50	1.50
Finance & Business Operations Admin.	1.50	1.50	1.50	1.50
Financial Services	6.45	6.45	6.45	6.45
Legal Services	3.00	3.00	3.00	3.00
Public Records	3.70	3.70	3.70	3.70
Cable TV	4.50	4.50	4.50	4.50
Print Shop	1.00	1.00	1.00	1.00
Public Buildings	15.25	15.25	15.84	15.84
Internal Service				
Information Systems	4.00	4.00	4.00	4.00
Vehicle Maintenance	6.10	6.10	6.10	6.10
Sewer	18.38	18.38	18.38	18.38
Refuse	19.30	19.30	22.35	21.35
Storm Water	3.30	3.30	4.30	4.30
Total	325.00	326.71	330.82	330.69

Source: City's Financial Plans

Full-Time Equivalent Employees as of June 30

2013	2014	2015	2016	2017	2018
50.77	49.03	46.75	47.19	47.19	48.22
35.20	35.83	34.86	34.86	33.06	30.41
9.30	8.23	7.50	7.50	7.50	7.50
22.06	22.32	24.10	24.10	24.10	24.10
3.81	2.14	1.97	1.97	1.97	2.00
11.52	10.52	10.45	10.45	10.45	12.73
2.25	2.25	1.75	1.75	1.65	1.65
8.52	8.37	8.85	8.85	7.61	7.36
4.60	4.45	4.45	4.45	4.45	4.45
5.00	4.93	4.93	4.93	4.93	0.75
21.45	17.66	17.41	17.41	17.41	16.61
35.26	35.59	34.59	34.59	34.59	33.96
19.84	20.76	20.96	20.96	21.74	21.48
0.78	0.15	0.15	0.15	0.15	0.15
3.20	3.18	3.28	3.28	3.28	3.28
1.50	1.50	1.25	1.25	1.25	1.17
2.02	2.09	0.00	0.00	0.00	0.00
3.68	3.67	6.08	6.08	6.08	5.98
1.79	1.40	1.13	1.13	1.13	0.43
1.93	1.49	1.13	1.12	1.12	1.54
1.50	1.10	1.10	1.10	1.10	1.08
1.50	1.00	1.00	1.00	1.00	1.02
5.95	5.58	6.58	6.58	6.31	6.32
3.00	2.00	2.00	2.00	2.00	2.10
4.10	3.95	3.73	3.73	3.73	3.71
4.50	5.00	5.00	5.00	5.50	5.30
1.00	1.00	0.00	0.00	0.00	0.00
15.84	14.61	1.73	1.73	1.73	1.73
4.00	4.00	4.00	4.00	4.73	4.73
6.10	7.68	7.68	7.68	6.68	7.35
18.38	17.98	18.27	18.27	17.72	17.82
21.35	19.41	18.79	18.79	17.79	17.74
4.30	4.30	4.30	4.30	4.30	4.30
335.98	323.17	305.77	306.20	302.25	296.97

**City of Cedar Falls, Iowa
Operating Indicators by Function
Last Ten Fiscal Years**

	Fiscal Year		
	2009	2010	2011
Public Safety			
Police			
Physical arrests	1,501	1,403	1,199
Traffic violations	3,544	3,237	2,966
Parking violations	25,267	21,726	18,646
Cars Booted ²	--	--	--
Fire			
Number of calls answered	2,016	1,937	1,924
Inspections conducted	2,076	3,750	1,854
Sewer			
Sewage System			
Daily average treatment in gallons	5,130,000	5,726,000	5,210,000
Maximum daily capacity of treatment plant in gallons	21,600,000	21,600,000	21,600,000
Water System			
Daily average consumption in gallons	4,110,000	4,135,000	3,400,000
Maximum daily capacity of plant in gallons	21,600,000	22,813,000	23,400,000
Refuse¹			
Solid Waste			
32 Gallon Containers	3,735	4,047	4,343
68 Gallon Containers	6,337	6,490	6,780
95 Gallon Containers	1,876	1,998	2,163
Yard Waste			
95 Gallon Containers	5,999	6,281	6,554

Sources: Various city departments

¹ Statistics begin in FY04

² Statistics begin in FY15

Fiscal Year

2012	2013	2014	2015	2016	2017	2018
1,088	1,178	1,057	1,029	912	839	1,003
2,938	5,554	5,095	5,405	4,172	3,645	4,066
18,619	20,889	14,780	13,493	13,364	12,350	11,206
--	--	--	184	252	243	187
2,166	2,190	2,113	2,037	2,257	2,200	2,343
1,929	2,843	2,318	1,214	2,681	1,492	427
4,100,000	4,100,000	4,930,000	4,520,000	5,790,000	6,729,000	6,729,000
21,600,000	21,600,000	21,600,000	21,600,000	21,600,000	21,600,000	21,600,000
3,400,000	3,400,000	4,090,000	3,380,000	3,276,000	3,267,000	3,417,000
23,400,000	23,400,000	23,400,000	23,400,000	23,400,000	23,400,000	23,400,000
4,572	4,600	4,905	4,347	4,659	4,963	5,199
6,990	6,899	7,165	6,305	6,610	6,850	7,182
2,301	2,307	2,398	1,638	1,777	1,950	2,047
6,741	6,916	7,155	7,239	7,419	7,555	7,752

**City of Cedar Falls, Iowa
Capital Asset Statistics by Function
Last Ten Fiscal Years**

	Fiscal Year				
	2009	2010	2011	2012	2013
Public safety					
Police					
Stations	1	1	1	1	1
Patrol Units	10	10	10	10	10
Fire					
Stations	2	2	2	3	3
Fire apparatus	8	8	8	8	8
Public works					
Streets					
Miles	217	217	217	217	217
Street lights	3,025	3,048	3,080	3,088	3,104
Health and social services					
Hospital	1	1	1	1	1
Number of patient beds	101	101	101	101	101
Cultural and Recreation					
Hearst Center for the Arts	1	1	1	1	1
Library	1	1	1	1	1
Cemeteries	3	3	3	3	3
Acreage	56.9	56.9	56.9	56.9	56.9
Golf	2	2	2	2	2
Miniature golf course	--	--	--	--	--
Parks	34	34	34	33	34
Acreage	1,136	1,136	1,136	1,131	1,132
Recreation					
Recreation Center	1	1	1	1	1
Swimming pools	3	3	3	3	3
Softball fields	8	9	9	9	9
Baseball fields	2	2	2	2	2
Pickleball courts	--	--	--	--	--
Tennis courts	6	6	6	6	6
Sewer					
Sewage System					
Miles of sanitary sewer	178.62	178.99	180.11	180.47	185.94
Miles of storm sewers	171.2	171.4	172.13	172.33	176.18
Number of treatment plants	1	1	1	1	1
Number of service connectors	12,145	12,187	12,544	12,544	12,544
Water Systems					
Miles of water mains	195.70	198.24	199.00	199.00	201.50
Number of service connectors	12,169	12,328	12,544	12,544	11,996
Number of city owned fire hydrants	1,892	1,923	2,067	2,067	2,011

Sources: Various city departments

Fiscal Year

2014	2015	2016	2017	2018
1	1	1	1	1
10	10	10	10	11
3	3	3	2	2
8	8	8	8	8
217	217	218	219	222
3,109	3,116	3,178	3,185	3,282
1	1	1	1	1
101	101	101	101	101
1	1	1	1	1
1	1	1	1	1
3	3	3	3	3
56.9	56.9	56.9	56.9	56.9
2	2	2	2	2
--	--	--	--	--
35	35	35	35	35
1,148	1,148	1,148	1,148	1,148
1	1	1	1	1
3	3	3	3	3
9	9	9	9	9
2	2	2	2	2
--	--	--	--	8
6	6	6	6	6
187.4	187.57	188.5	190.28	192.46
177.6	181.41	182.9	185.64	188.1
1	1	1	1	2
12,826	12,826	13,099	13,142	13,142
201.70	203.92	206.12	207.61	210.06
12,071	12,208	12,322	12,425	12,682
2,038	2,044	2,088	2,151	2,172



City of Cedar Falls

Main Street



October 31, 2018

To the Honorable Mayor and
Members of the City Council
City of Cedar Falls, Iowa

We have audited the financial statements of the City of Cedar Falls, Iowa (City) as of and for the year ended June 30, 2018, and have issued our report thereon dated October 31, 2018. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit under Generally Accepted Auditing Standards and *Government Auditing Standards* and our Compliance Audit under the Uniform Guidance

As communicated in our letter dated May 17, 2018, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America and to express an opinion on whether the City complied with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs. Our audit of the financial statements and major program compliance does not relieve you or management of its respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the City solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

Our responsibility, as prescribed by professional standards as it relates to the audit of the City's major federal program compliance, is to express an opinion on the compliance for each of the City's major federal programs based on our audit of the types of compliance requirements referred to above. An audit of major program compliance includes consideration of internal control over compliance with the types of compliance requirements referred to above as a basis for designing audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, as a part of our major program compliance audit, we considered internal control over compliance for these purposes and not to provide any assurance on the effectiveness of the City's internal control over compliance.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We have provided our comments regarding internal controls during our audit in our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* dated October 31, 2018. We have also provided our comments regarding compliance with the types of compliance requirements referred to above and internal controls over compliance during our audit in our Independent Auditor's Report on Compliance with Each Major Federal Program; Report on Internal Control Over Compliance; and Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance dated October 31, 2018.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, our firm, and other firms utilized in the engagement, if applicable, have complied with all relevant ethical requirements regarding independence.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in Note 1 to the financial statements. As described in Note 4, the City changed accounting policies related to accounting for OPEB to adopt the provisions of GASB Statement No. 75, *Accounting and Financial Reporting for Other Postemployment Benefits Other Than Pensions*. Accordingly, the accounting change has been retrospectively applied to the financial statements beginning July 1, 2017. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are self-funded health insurance liability, other postemployment benefits liability and net pension liability.

Management's estimates of the incurred but not reported health and workers' compensation liabilities are based on third-party administrator's calculations and estimates. We evaluated the key factors and assumptions used to develop the incurred but not reported liabilities in determining that they are reasonable in relation to the financial statements taken as a whole.

Management's estimate of the other postemployment benefits is based on a calculation of actuarially determined contributions for health insurance benefits. We evaluated the key factors and assumptions used to develop the other postemployment benefits liability in determining that it is reasonable in relation to the financial statements taken as a whole.

Management’s estimate of the net pension liability, pension related deferred outflows of resources and deferred inflows of resources, and pension expense are based on plan level actuarial reports, allocated to the City using annual employer contributions. We evaluated the key factors and assumptions used to develop the pension related balances in determining that they are reasonable in relation to the financial statements taken as a whole.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the City’s financial statements relate to the net pension liability.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole. There were no uncorrected misstatements noted in performing the audit.

The following misstatements, none of which are considered material, were identified as a result of our audit procedures and were corrected by management:

	<u>Equity Increase (Decrease)</u>	
	<u>Fund Statements</u>	<u>Governmental Activities</u>
Street Improvement Fund		
To record an additional receivable and revenue	\$ 34,303	\$ 34,303
Governmental Activities		
To reclass net position by increasing net investment in capital assets and decreasing unrestricted by \$2,740,447	-	-

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the financial statements or the auditor’s report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management that are included in the management representation letter dated October 31, 2018.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the City, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, business conditions affecting the entity, and business plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the City's auditors.

Modification of the Auditor's Report

We have made the following modification to our auditor's report.

Emphasis of Matter

As discussed in Notes 1 and 4 to the financial statements, the City has adopted the provisions of GASB Statement No. 75, *Accounting and Financial Reporting for Other Postemployment Benefits Other Than Pensions*, which has resulted in a restatement of the net position as of July 1, 2017. Our opinions are not modified with respect to this matter.

This report is intended solely for the information and use of the Mayor, City Council, and management of the City of Cedar Falls, Iowa, and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

EIDE BAILLY LLP

A handwritten signature in cursive script that reads "Eide Bailly LLP".

Dubuque, Iowa



Information to Comply with Government Auditing
Standards and Uniform Guidance
June 30, 2018

City of Cedar Falls, Iowa

Independent Auditor’s Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* 1

Independent Auditor’s Report on Compliance for Each Major Federal Program; Report on Internal Control over Compliance; and Report on the Schedule of Expenditures of Federal Awards Required by Uniform Guidance 3

Schedule of Expenditures of Federal Awards 6

Notes to the Schedule of Expenditures of Federal Awards 7

Schedule of Findings and Questioned Costs 8



Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

To the Honorable Mayor and
Members of the City Council
City of Cedar Falls, Iowa

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Cedar Falls, Iowa, (City) as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated October 31, 2018.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the City's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Comments involving statutory and other legal matters about the City's operations for the year ended June 30, 2018, are based exclusively on knowledge obtained from procedures performed during our audit of the financial statements of the City and are reported in Part IV of the accompanying Schedule of Findings and Questioned Costs. Since our audit was based on tests and samples, not all transactions that might have had an impact on the comments were necessarily audited. The comments involving statutory and other legal matters are not intended to constitute legal interpretations of those statutes.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Dubuque, Iowa
October 31, 2018



CPAs & BUSINESS ADVISORS

Independent Auditor's Report on Compliance for Each Major Federal Program; Report on Internal Control over Compliance; and Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

To the Honorable Mayor and
Members of the City Council
City of Cedar Falls, Iowa

Report on Compliance for Each Major Federal Program

We have audited the City of Cedar Falls, Iowa's (City) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended June 30, 2018. The City's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on the compliance for each of the City's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the City of Cedar Falls, Iowa's compliance.

Opinion on Each Major Federal Program

In our opinion, the City of Cedar Falls, Iowa, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major Federal programs for the year ended June 30, 2018.

Report on Internal Control over Compliance

Management of the City is responsible for establishing and maintaining effective internal control over compliance with the compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for the major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a compliance requirement will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the City of Cedar Falls, Iowa, as of and for the year ended June 30, 2018, and have issued our report thereon dated October 31, 2018, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

Eide Bailly LLP

Dubuque, Iowa
October 31, 2018

City of Cedar Falls, Iowa
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2018

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-through Entity Identifying Number	Expenditures	Amounts Passed- Through to Subrecipients
<u>U.S. Department of Housing and Urban Development</u>				
CDBG - Entitlement Grants Cluster				
Community Development Block Grants/Entitlement Grants	14.218		\$ 94,937	\$ 29,720
Housing Voucher Cluster				
Section 8 Housing Choice Vouchers	14.871		1,326,005	-
Total U.S. Department of Housing and Urban Development			1,420,942	29,720
<u>U.S. Department of Justice</u>				
Joint Law Enforcement Operations	16.111		1,410	-
Joint Law Enforcement Operations	16.111		1,379	-
Passed through City of Waterloo, Iowa				
Joint Law Enforcement Operations	16.111	IA0070300	47,116	-
			49,905	-
Bulletproof Vest Partnership Program	16.607		3,038	-
Total U.S. Department of Justice			52,943	-
<u>U.S. Department of Transportation</u>				
Passed through Iowa Department of Transportation				
Highway Planning and Construction Cluster				
Highway Planning and Construction	20.205	STP-U-1185 (635)--70-07	2,735,398	-
Highway Planning and Construction	20.205	BROS-1185 (649)--8J-07	639,426	-
Highway Planning and Construction	20.205	STP-U-1185 (625)--70-07	267,376	-
			3,642,200	-
Passed through Iowa Department of Public Safety				
Highway Safety Cluster				
State and Community Highway Safety	20.600	18-402	667	-
State and Community Highway Safety	20.600	17-402	570	-
			1,237	-
Total U.S. Department of Transportation			3,643,437	-
<u>U.S. Department of Homeland Security</u>				
Passed through Iowa Department of Homeland Security				
Disaster Grants - Public Assistance	97.036	DR-4289-IA	34,614	-
Hazard Mitigation Grant	97.039	DR-4289-0005-01	1,043,901	-
Total U.S. Department of Homeland Security			1,078,515	-
Total Federal Financial Assistance			\$ 6,195,837	\$ 29,720

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the schedule) includes the federal award activity of the City of Cedar Falls, Iowa, (the City) under programs of the federal government for the year ended June 30, 2018. The information is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the City, it is not intended to and does not present the financial position, changes in net position, or cash flows of the City.

Note 2 - Significant Accounting Policies

Expenditures reported in the schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Federal financial assistance provided to a subrecipient is treated as an expenditure when it is paid to the subrecipient.

Note 3 - Indirect Cost Rate

The City has not elected to use the 10% de minimis cost rate.

Part I: Summary of the Auditor's Results:

FINANCIAL STATEMENTS

Type of auditor's report issued	Unmodified
Internal control over financial reporting:	
Material weaknesses identified	No
Significant deficiencies identified not considered to be material weaknesses	None Reported
Noncompliance material to financial statements noted?	No

FEDERAL AWARDS

Internal control over major program:	
Material weaknesses identified	No
Significant deficiencies identified not considered to be material weaknesses	None Reported
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance 2 CFR 200.516:	No

Identification of major programs:

<u>Name of Federal Program</u>	<u>CFDA Number</u>
Highway Planning and Construction Cluster	20.205
Hazard Mitigation Grant	97.039
Dollar threshold used to distinguish between type A and type B programs:	\$750,000
Auditee qualified as low-risk auditee?	Yes

Part II: Findings Related to the Financial Statements:

There were no findings to report.

Part III: Findings and Questioned Costs for Federal Awards:

There were no findings and questioned costs to report.

Part IV: Other Findings Related to Required Statutory Reporting:

- 2018-IA-A Certified Budget** - Disbursements during the year ended June 30, 2018, did not exceed the amount budgeted.
- 2018-IA-B Questionable Expenditures** - We noted no expenditures that we believe may fail to meet the requirements of public purpose as defined in an Attorney General's opinion dated April 25, 1979.
- 2018-IA-C Travel Expense** - No expenditures of City money for travel expenses of spouses of City officials or employees were noted.
- 2018-IA-D Business Transactions** – No business transactions between the City and City officials or employees were noted.
- 2018-IA-E Bond Coverage** - Surety bond coverage of City officials and employees is in accordance with statutory provisions. The amount of coverage should be reviewed annually to ensure that the coverage is adequate for current operations.
- 2018-IA-F Council Minutes** - No transactions were found that we believe should have been approved in the Council minutes but were not.
- 2018-IA-G Deposits and Investments** - No instances of non-compliance with the deposit and investment provisions of Chapters 12B and 12C of the Code of Iowa and the City's investment policy were noted.
- 2018-IA-H Revenue Loan** – No instances of non-compliance with the sewer state revolving loan revenue debt provisions were noted.
- 2018-IA-I Annual Urban Renewal Report** – The annual urban renewal report was properly approved and certified to the Iowa Department of Management on or before December 1.

Daily Invoices for Council Meeting 11/19/18

PREPARED 11/15/2018, 12:04:19
 PROGRAM GM360L
 CITY OF CEDAR FALLS

ACCOUNT ACTIVITY LISTING

PAGE 1
 ACCOUNTING PERIOD 04/2019

GROUP	PO	ACCTG	-----TRANSACTION-----			DESCRIPTION	DEBITS	CREDITS	CURRENT
NBR	NBR	PER.	CD	DATE	NUMBER				BALANCE
									POST DT
FUND 101 GENERAL FUND									
101-1060-423.71-01 OFFICE SUPPLIES / OFFICE SUPPLIES									
712		05/19	AP	10/23/18	0391857	ACCENT LASER SERVICE, INC.	354.85		11/02/18
		TONER							
712		05/19	AP	10/23/18	0391888	STOREY KENWORTHY	204.97		11/02/18
		PAINTER TAPE, PAPER							
712		05/19	AP	10/11/18	0391857	ACCENT LASER SERVICE, INC.	89.95		11/02/18
		TONER							
712		05/19	AP	10/09/18	0391857	ACCENT LASER SERVICE, INC.	124.95		11/02/18
		TONER							
712		05/19	AP	10/09/18	0391888	STOREY KENWORTHY	164.94		11/02/18
		PAPER, PENCILS, HIGHLIGHTER							
712		05/19	AP	09/28/18	0391857	ACCENT LASER SERVICE, INC.	89.95		11/02/18
		TONER							
ACCOUNT TOTAL							1,029.61	.00	1,029.61
101-1060-423.72-19 OPERATING SUPPLIES / PRINTING									
712		05/19	AP	10/11/18	0391883	PARKADE PRINTER, INC.	32.79		11/02/18
		TECH PROCESSING PADS							
ACCOUNT TOTAL							32.79	.00	32.79
101-1060-423.72-99 OPERATING SUPPLIES / POSTAGE									
712		05/19	AP	10/03/18	0391885	PURCHASE POWER	1,008.50		11/02/18
		POSTAGE							
712		05/19	AP	09/19/18	0391870	FEDERAL EXPRESS	17.26		11/02/18
		SHIPPING-WEFIXCDS							
ACCOUNT TOTAL							1,025.76	.00	1,025.76
101-1060-423.83-05 TRANSPORTATION&EDUCATION / TRAVEL (FOOD/MILEAGE/LOD)									
712		05/19	AP	10/16/18	0391878	MEIER, DAN	9.55		11/02/18
		FOOD FOR CONFERENCE				MADISON WI			
712		05/19	AP	10/16/18	0391878	MEIER, DAN	37.36		11/02/18
		GAS FOR CONFERENCE				MADISON WI			
712		05/19	AP	10/16/18	0391878	MEIER, DAN	7.00		11/02/18
		PARKING FOR CONFERENCE				MADISON WI			
712		05/19	AP	10/14/18	0391878	MEIER, DAN	32.50		11/02/18
		GAS FOR CONFERENCE				MADISON WI			
712		05/19	AP	10/14/18	0391878	MEIER, DAN	15.17		11/02/18
		FOOD FOR CONFERENCE				MADISON WI			
712		05/19	AP	10/04/18	0391889	STUENKEL, AMY	9.00		11/02/18
		PARKING ILA							
ACCOUNT TOTAL							110.58	.00	110.58

GROUP	PO	ACCTG	-----TRANSACTION-----					CURRENT	
NBR	NBR	PER.	CD	DATE	NUMBER	DESCRIPTION	DEBITS	CREDITS	BALANCE
									POST DT
FUND 101 GENERAL FUND									
101-1060-423.85-01 UTILITIES / UTILITIES									
712		05/19 AP		10/05/18	0391863	CEDAR FALLS UTILITIES	6,110.92		11/02/18
						LIBRARY UTILITIES			
712		05/19 AP		09/05/18	0391863	CEDAR FALLS UTILITIES	7,551.91		11/02/18
						LIBRARY UTILITIES			
ACCOUNT TOTAL							13,662.83	0.00	13,662.83
101-1060-423.86-01 REPAIR & MAINTENANCE / REPAIR & MAINTENANCE									
712		05/19 AP		10/10/18	0391858	ADVANCED SYSTEMS, INC.	549.37		11/02/18
						COPIER CONTRACT 009-1337373-000			
712		05/19 AP		10/02/18	0391862	CDW GOVERNMENT, INC.	42.50		11/02/18
						ZIP TIES			
712		05/19 AP		10/01/18	0391866	CINTAS FIRST AID & SAFETY	156.35		11/02/18
						FIRST AID KIT MAINT			
712		05/19 AP		09/30/18	0391881	ON-SITE INFORMATION DESTRUCTI	55.00		11/02/18
						DOCUMENT DESTRUCTION			
712		05/19 AP		09/25/18	0391888	STOREY KENWORTHY	131.12		11/02/18
						CLEAN UP KITS, SCISSORS			
712		05/19 AP		09/18/18	0391858	ADVANCED SYSTEMS, INC.	506.55		11/02/18
						COPIER CONTRACT 009-1337373-000			
ACCOUNT TOTAL							1,440.89	0.00	1,440.89
101-1060-423.89-20 MISCELLANEOUS SERVICES / ADULT BOOKS									
711		05/19 AP		10/16/18	0391860	BAKER & TAYLOR BOOKS	21.25		11/02/18
						ADULT MEM BOOK HANSEN			
ACCOUNT TOTAL							21.25	0.00	21.25
101-1060-423.89-33 MISCELLANEOUS SERVICES / FRIENDS SUPPORTED PROGRAM									
712		05/19 AP		10/25/18	0391888	STOREY KENWORTHY	50.70		11/02/18
						BATTERIES FOTL 2 RMB:YA			
712		05/19 AP		10/23/18	0391888	STOREY KENWORTHY	8.45		11/02/18
						BATTERIES FOTL TO RMB: YA			
711		05/19 AP		10/19/18	0391860	BAKER & TAYLOR BOOKS	7.83		11/02/18
						YOUTH BOOKS FOTL TO RMB: JORDAN MEM			
712		05/19 AP		10/18/18	0391865	CENTRAL RIVERS AREA EDUCATION	24.00		11/02/18
						STORYTIME BOOKMARKS FOTL TO RMB:YTH			
712		05/19 AP		09/26/18	0391888	STOREY KENWORTHY	12.93		11/02/18
						FOOD FOR EVENTS FOTL TO RMB:ADULT			
712		05/19 AP		09/25/18	0391888	STOREY KENWORTHY	22.80		11/02/18
						CONSTRUCTION PAPER FOTL TO RMB:YTH			
712		05/19 AP		09/25/18	0391888	STOREY KENWORTHY	144.81		11/02/18
						SNACKS FOR EVENTS FOTL TO RMB:ADULT			
712		05/19 AP		09/20/18	0391865	CENTRAL RIVERS AREA EDUCATION	54.00		11/02/18
						STORYTIME POSTERS FOTL TO RMB:YTH			

GROUP NBR	PO NBR	ACCTG PER.	CD	DATE	TRANSACTION NUMBER	DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE	POST DT
FUND 101 GENERAL FUND										
101-1060-423.89-33 MISCELLANEOUS SERVICES / FRIENDS SUPPORTED PROGRAM						continued				
712		05/19 AP		09/05/18	0391886	RECORDED BOOKS, LLC. VIDEO GAMES	63.49			11/02/18
ACCOUNT TOTAL							389.01	.00	389.01	
101-1060-423.89-34 MISCELLANEOUS SERVICES / ENDOWMENT SUPPORTED PROG.										
712		05/19 AP		10/11/18	0391867	DAAB, JAMES SCRIPT	200.00			11/02/18
712		05/19 AP		10/08/18	0391875	LAMAR COMPANIES BILLBOARD	200.00			11/02/18
715		05/19 AP		10/03/18	0391877	LOWE, ZACH SPEAKER HONORARIUM	50.00			11/02/18
715		05/19 AP		10/03/18	0391879	NEDWICK, MIKE HONORARIUM	100.00			11/02/18
712		05/19 AP		10/02/18	0391876	LIBRARY FURNITURE INTERNATION CIRC DESK	8,095.00			11/02/18
712		05/19 AP		09/30/18	0391873	I & S GROUP INC CONST ADMINISTRATION	250.00			11/02/18
PROJECT#:				032025						
712		05/19 AP		09/24/18	0391875	LAMAR COMPANIES POSTERS	100.00			11/02/18
712		05/19 AP		08/31/18	0391873	I & S GROUP INC BIDDING FEE/REIMBURSABLES	3,123.32			11/02/18
PROJECT#:				032025						
ACCOUNT TOTAL							12,118.32	.00	12,118.32	
101-1061-423.71-11 OFFICE SUPPLIES / TECHNICAL PROCESSING SUPP										
712		05/19 AP		10/23/18	0391888	STOREY KENWORTHY REMOVEABLE TAPE	95.18			11/02/18
712		05/19 AP		10/22/18	0391868	DEMCO, INC STINGRAYS	3,229.41			11/02/18
711		05/19 AP		10/13/18	0391860	BAKER & TAYLOR BOOKS BOOK COVERS	14.60			11/02/18
711		05/19 AP		10/09/18	0391860	BAKER & TAYLOR BOOKS BOOK COVERS	13.42			11/02/18
711		05/19 AP		10/02/18	0391860	BAKER & TAYLOR BOOKS BOOK COVERS	12.24			11/02/18
712		05/19 AP		10/02/18	0391887	SHOWCASES CD CASES	38.21			11/02/18
712		05/19 AP		09/25/18	0391888	STOREY KENWORTHY SHARPIES	14.10			11/02/18
711		05/19 AP		09/24/18	0391860	BAKER & TAYLOR BOOKS BOOK COVERS	17.84			11/02/18
711		05/19 AP		09/21/18	0391860	BAKER & TAYLOR BOOKS BOOK COVERS	8.64			11/02/18
712		05/19 AP		08/15/18	0391868	DEMCO, INC	80.63			11/02/18

GROUP NBR	PO NBR	ACCTG PER.	CD	DATE	TRANSACTION NUMBER	DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE	POST DT
FUND 101 GENERAL FUND										
101-1061-423.71-11 OFFICE SUPPLIES / TECHNICAL PROCESSING SUPP						continued				
101-1061-423.71-11 OFFICE SUPPLIES / TECHNICAL PROCESSING SUPP						BOOK TAPE, MAGNETS				
ACCOUNT TOTAL							3,524.27	.00	3,524.27	
101-1061-423.89-20 MISCELLANEOUS SERVICES / ADULT BOOKS										
711		05/19 AP		10/23/18	0391860	BAKER & TAYLOR BOOKS	477.49			11/02/18
		ADULT BOOKS								
711		05/19 AP		10/19/18	0391860	BAKER & TAYLOR BOOKS	74.30			11/02/18
		ADULT BOOKS								
711		05/19 AP		10/16/18	0391860	BAKER & TAYLOR BOOKS	458.83			11/02/18
		ADULT BOOKS								
712		05/19 AP		10/15/18	0391874	IOWA POETRY ASSOCIATION	9.00			11/02/18
		ADULT BOOK								
711		05/19 AP		10/13/18	0391860	BAKER & TAYLOR BOOKS	320.61			11/02/18
		ADULT BOOKS								
711		05/19 AP		10/09/18	0391860	BAKER & TAYLOR BOOKS	290.20			11/02/18
		ADULT BOOKS								
711		05/19 AP		10/04/18	0391860	BAKER & TAYLOR BOOKS	148.70			11/02/18
		ADULT BOOKS								
711		05/19 AP		10/04/18	0391860	BAKER & TAYLOR BOOKS	413.87			11/02/18
		ADULT BOOKS								
711		05/19 AP		10/03/18	0391860	BAKER & TAYLOR BOOKS	387.93			11/02/18
		ADULT BOOKS								
711		05/19 AP		10/02/18	0391860	BAKER & TAYLOR BOOKS	245.90			11/02/18
		ADULT BOOKS								
711		05/19 AP		09/28/18	0391860	BAKER & TAYLOR BOOKS	267.30			11/02/18
		ADULT BOOKS								
711		05/19 AP		09/25/18	0391860	BAKER & TAYLOR BOOKS	16.11			11/02/18
		ADULT BOOKS								
711		05/19 AP		09/25/18	0391860	BAKER & TAYLOR BOOKS	323.08			11/02/18
		ADULT BOOKS								
711		05/19 AP		09/24/18	0391860	BAKER & TAYLOR BOOKS	150.92			11/02/18
		ADULT BOOKS								
711		05/19 AP		09/21/18	0391860	BAKER & TAYLOR BOOKS	93.84			11/02/18
		ADULT BOOKS								
711		05/19 AP		09/20/18	0391860	BAKER & TAYLOR BOOKS	358.78			11/02/18
		ADULT BOOKS								
711		05/19 AP		09/13/18	0391860	BAKER & TAYLOR BOOKS	95.01			11/02/18
		ADULT BOOKS								
711		05/19 AP		09/10/18	0391860	BAKER & TAYLOR BOOKS	276.93			11/02/18
		ADULT BOOKS								
ACCOUNT TOTAL							4,408.80	.00	4,408.80	
101-1061-423.89-21 MISCELLANEOUS SERVICES / YOUNG ADULT BOOKS										
711		05/19 AP		10/23/18	0391860	BAKER & TAYLOR BOOKS	24.83			11/02/18
		YOUNG ADULT BOOKS								

GROUP NBR	PO NBR	ACCTG PER.	CD	DATE	TRANSACTION NUMBER	DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE	POST DT	
FUND 101 GENERAL FUND											
101-1061-423.89-21 MISCELLANEOUS SERVICES / YOUNG ADULT BOOKS						continued					
711		05/19 AP		10/19/18	0391860	BAKER & TAYLOR BOOKS	177.16			11/02/18	
		YOUNG ADULT BOOKS									
711		05/19 AP		10/16/18	0391860	BAKER & TAYLOR BOOKS	41.01			11/02/18	
		YOUNG ADULT BOOKS									
711		05/19 AP		10/03/18	0391860	BAKER & TAYLOR BOOKS	103.23			11/02/18	
		YOUNG ADULT BOOKS									
711		05/19 AP		09/28/18	0391860	BAKER & TAYLOR BOOKS	55.92			11/02/18	
		YOUNG ADULT BOOKS									
711		05/19 AP		09/25/18	0391860	BAKER & TAYLOR BOOKS	281.27			11/02/18	
		YOUNG ADULT BOOKS									
711		05/19 AP		09/25/18	0391860	BAKER & TAYLOR BOOKS	83.53			11/02/18	
		YOUNG ADULT BOOKS									
711		05/19 AP		09/20/18	0391860	BAKER & TAYLOR BOOKS	34.25			11/02/18	
		YOUNG ADULT BOOKS									
711		05/19 AP		09/10/18	0391860	BAKER & TAYLOR BOOKS	17.82			11/02/18	
		YOUNG ADULT BOOKS									
		ACCOUNT TOTAL						819.02	.00		819.02
101-1061-423.89-22 MISCELLANEOUS SERVICES / YOUTH BOOKS											
711		05/19 AP		10/23/18	0391860	BAKER & TAYLOR BOOKS	22.81			11/02/18	
		YOUTH BOOKS									
711		05/19 AP		10/19/18	0391860	BAKER & TAYLOR BOOKS	47.05			11/02/18	
		YOUTH BOOKS									
711		05/19 AP		10/16/18	0391860	BAKER & TAYLOR BOOKS	158.18			11/02/18	
		YOUTH BOOKS									
711		05/19 AP		10/09/18	0391860	BAKER & TAYLOR BOOKS	1,001.54			11/02/18	
		YOUTH BOOKS									
711		05/19 AP		10/04/18	0391860	BAKER & TAYLOR BOOKS	20.73			11/02/18	
		YOUTH BOOKS									
711		05/19 AP		10/03/18	0391860	BAKER & TAYLOR BOOKS	71.98			11/02/18	
		YOUTH BOOKS									
711		05/19 AP		09/28/18	0391860	BAKER & TAYLOR BOOKS	23.16			11/02/18	
		YOUTH BOOKS									
711		05/19 AP		09/25/18	0391860	BAKER & TAYLOR BOOKS	15.19			11/02/18	
		YOUTH BOOKS									
711		05/19 AP		09/25/18	0391860	BAKER & TAYLOR BOOKS	20.78			11/02/18	
		YOUTH BOOKS									
711		05/19 AP		09/20/18	0391860	BAKER & TAYLOR BOOKS	700.21			11/02/18	
		YOUTH BOOKS									
711		05/19 AP		09/20/18	0391860	BAKER & TAYLOR BOOKS	35.21			11/02/18	
		YOUTH BOOKS									
711		05/19 AP		09/10/18	0391860	BAKER & TAYLOR BOOKS	67.34			11/02/18	
		YOUTH BOOKS									
		ACCOUNT TOTAL						2,184.18	.00		2,184.18

GROUP NBR	PO NBR	ACCTG PER.	CD	DATE	---TRANSACTION--- NUMBER	DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE	POST DT	
FUND 101 GENERAL FUND											
101-1061-423.89-23 MISCELLANEOUS SERVICES / LARGE PRINT BOOKS											
712		05/19 AP		10/19/18	0391872	GALE/CENGAGE LEARNING	26.59			11/02/18	
		LARGE PRINT BOOKS									
715		05/19 AP		10/01/18	0391864	CENTER POINT LARGE PRINT	46.74			11/02/18	
		LARGE PRINT BOOKS									
711		05/19 AP		09/24/18	0391860	BAKER & TAYLOR BOOKS	9.60			11/02/18	
		LARGE PRINT									
711		05/19 AP		09/13/18	0391860	BAKER & TAYLOR BOOKS	29.44			11/02/18	
		LARGE PRINT BOOKS									
		ACCOUNT TOTAL						112.37	.00		112.37
101-1061-423.89-24 MISCELLANEOUS SERVICES / ADULT AUDIO											
711		05/19 AP		10/23/18	0391860	BAKER & TAYLOR BOOKS	22.00			11/02/18	
		ADULT CDBOOK									
711		05/19 AP		10/19/18	0391860	BAKER & TAYLOR BOOKS	21.99			11/02/18	
		ADULT CDBOOK									
712		05/19 AP		10/19/18	0391871	FINDAWAY WORLD LLC	142.48			11/02/18	
		ADULT PLAYAWAY AUDIO									
712		05/19 AP		10/19/18	0391886	RECORDED BOOKS, LLC.	36.00			11/02/18	
		ADULT CDBOOK									
711		05/19 AP		10/16/18	0391861	BAKER & TAYLOR ENTERTAINMENT	44.50			11/02/18	
		ADULT CDMUSIC									
711		05/19 AP		10/16/18	0391860	BAKER & TAYLOR BOOKS	45.00			11/02/18	
		ADULT CDBOOKS									
711		05/19 AP		10/15/18	0391861	BAKER & TAYLOR ENTERTAINMENT	9.54			11/02/18	
		ADULT CDMUSIC									
712		05/19 AP		10/15/18	0391886	RECORDED BOOKS, LLC.	72.00			11/02/18	
		ADULT CDBOOK									
712		05/19 AP		10/15/18	0391886	RECORDED BOOKS, LLC.	49.50			11/02/18	
		ADULT CDBOOK									
711		05/19 AP		10/10/18	0391861	BAKER & TAYLOR ENTERTAINMENT	12.54			11/02/18	
		ADULT CDMUSIC									
711		05/19 AP		10/09/18	0391861	BAKER & TAYLOR ENTERTAINMENT	34.42			11/02/18	
		ADULT CDMUSIC									
711		05/19 AP		10/04/18	0391860	BAKER & TAYLOR BOOKS	13.74			11/02/18	
		ADULT CDBOOKS									
711		05/19 AP		10/03/18	0391860	BAKER & TAYLOR BOOKS	16.47			11/02/18	
		ADULT CDBOOK									
712		05/19 AP		10/03/18	0391886	RECORDED BOOKS, LLC.	35.99			11/02/18	
		ADULT CDBOOK									
711		05/19 AP		10/02/18	0391861	BAKER & TAYLOR ENTERTAINMENT	33.77			11/02/18	
		ADULT CDMUSIC									
711		05/19 AP		10/01/18	0391861	BAKER & TAYLOR ENTERTAINMENT	147.18			11/02/18	
		ADULT CDMUSIC									
712		05/19 AP		10/01/18	0391886	RECORDED BOOKS, LLC.	31.49			11/02/18	
		ADULT CDBOOK									
712		05/19 AP		09/30/18	0391882	OVERDRIVE, INC.	137.99			11/02/18	
		ADULT EBK									

GROUP NBR	PO NBR	ACCTG PER.	CD	DATE	---TRANSACTION--- NUMBER	DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE POST DT	
FUND 101 GENERAL FUND										
101-1061-423.89-24 MISCELLANEOUS SERVICES / ADULT AUDIO						continued				
711		05/19 AP		09/28/18	0391860	BAKER & TAYLOR BOOKS	76.94		11/02/18	
		ADULT CDBOOK								
711		05/19 AP		09/25/18	0391861	BAKER & TAYLOR ENTERTAINMENT	26.70		11/02/18	
		ADULT CDMUSIC								
711		05/19 AP		09/20/18	0391860	BAKER & TAYLOR BOOKS	13.74		11/02/18	
		ADULT CDBOOKS								
712		05/19 AP		09/18/18	0391886	RECORDED BOOKS, LLC.	6.95		11/02/18	
		ADULT CDBOOK								
711		05/19 AP		09/13/18	0391860	BAKER & TAYLOR BOOKS	10.99		11/02/18	
		ADULT CDBOOKS								
712		05/19 AP		09/11/18	0391882	OVERDRIVE, INC.	79.99		11/02/18	
		ADULT EAUDIOBK								
712		05/19 AP		09/11/18	0391882	OVERDRIVE, INC.	237.93		11/02/18	
		ADULT EBK								
711		05/19 AP		09/05/18	0391861	BAKER & TAYLOR ENTERTAINMENT	113.79		11/02/18	
		ADULT CDMUSIC								
712		05/19 AP		08/01/18	0391882	OVERDRIVE, INC.	3,000.00		11/02/18	
		OVERDRIVE PLATFORM FEE				AUG 2018-JULY 2019				
		ACCOUNT TOTAL						4,473.63	0.00	4,473.63
101-1061-423.89-25 MISCELLANEOUS SERVICES / ADULT VIDEO										
711		05/19 AP		10/24/18	0391861	BAKER & TAYLOR ENTERTAINMENT	63.08		11/02/18	
		ADULT VIDEO								
711		05/19 AP		10/23/18	0391861	BAKER & TAYLOR ENTERTAINMENT	166.47		11/02/18	
		ADULT VIDEO								
711		05/19 AP		10/19/18	0391861	BAKER & TAYLOR ENTERTAINMENT	8.69		11/02/18	
		ADULT VIDEO								
711		05/19 AP		10/17/18	0391861	BAKER & TAYLOR ENTERTAINMENT	24.70		11/02/18	
		ADULT VIDEO								
711		05/19 AP		10/16/18	0391861	BAKER & TAYLOR ENTERTAINMENT	189.60		11/02/18	
		ADULT VIDEO								
711		05/19 AP		10/15/18	0391861	BAKER & TAYLOR ENTERTAINMENT	68.12		11/02/18	
		ADULT VIDEO								
711		05/19 AP		10/12/18	0391861	BAKER & TAYLOR ENTERTAINMENT	36.16		11/02/18	
		ADULT VIDEO								
711		05/19 AP		10/09/18	0391861	BAKER & TAYLOR ENTERTAINMENT	230.67		11/02/18	
		ADULT VIDEO								
711		05/19 AP		10/08/18	0391861	BAKER & TAYLOR ENTERTAINMENT	28.99		11/02/18	
		ADULT VIDEO								
711		05/19 AP		10/04/18	0391861	BAKER & TAYLOR ENTERTAINMENT	69.99		11/02/18	
		ADULT VIDEO								
711		05/19 AP		10/02/18	0391861	BAKER & TAYLOR ENTERTAINMENT	16.66		11/02/18	
		ADULT VIDEO								
711		05/19 AP		10/02/18	0391861	BAKER & TAYLOR ENTERTAINMENT	249.31		11/02/18	
		ADULT VIDEO								
711		05/19 AP		09/28/18	0391861	BAKER & TAYLOR ENTERTAINMENT	31.12		11/02/18	
		ADULT VIDEO								

GROUP NBR	PO NBR	ACCTG PER.	CD	DATE	NUMBER	DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE	POST DT	
FUND 101 GENERAL FUND											
101-1061-423.89-25 MISCELLANEOUS SERVICES / ADULT VIDEO						continued					
711		05/19 AP		09/26/18	0391861	BAKER & TAYLOR ENTERTAINMENT	12.30			11/02/18	
		ADULT VIDEO									
711		05/19 AP		09/25/18	0391861	BAKER & TAYLOR ENTERTAINMENT	36.22			11/02/18	
		ADULT VIDEO									
711		05/19 AP		09/25/18	0391861	BAKER & TAYLOR ENTERTAINMENT	99.28			11/02/18	
		ADULT VIDEO									
711		05/19 AP		09/24/18	0391861	BAKER & TAYLOR ENTERTAINMENT	73.18			11/02/18	
		ADULT VIDEO									
711		05/19 AP		09/04/18	0391861	BAKER & TAYLOR ENTERTAINMENT	268.83			11/02/18	
		ADULT VIDEO									
		ACCOUNT TOTAL						1,673.37	.00		1,673.37
101-1061-423.89-26 MISCELLANEOUS SERVICES / NON-PRINT RESOURCES											
712		05/19 AP		10/24/18	0391886	RECORDED BOOKS, LLC.	240.96			11/02/18	
		GAMING									
712		05/19 AP		10/19/18	0391886	RECORDED BOOKS, LLC.	46.99			11/02/18	
		YA GAMING									
712		05/19 AP		10/12/18	0391886	RECORDED BOOKS, LLC.	180.97			11/02/18	
		GAMING									
712		05/19 AP		10/10/18	0391886	RECORDED BOOKS, LLC.	126.98			11/02/18	
		GAMING									
712		05/19 AP		10/05/18	0391886	RECORDED BOOKS, LLC.	126.98			11/02/18	
		YA GAMING									
712		05/19 AP		10/03/18	0391886	RECORDED BOOKS, LLC.	180.97			11/02/18	
		GAMING									
712		05/19 AP		09/26/18	0391886	RECORDED BOOKS, LLC.	180.97			11/02/18	
		YA GAMING									
712		05/19 AP		09/05/18	0391886	RECORDED BOOKS, LLC.	63.49			11/02/18	
		YA GAMING									
		ACCOUNT TOTAL						1,148.31	.00		1,148.31
101-1061-423.89-35 MISCELLANEOUS SERVICES / YOUTH AUDIO											
711		05/19 AP		09/20/18	0391860	BAKER & TAYLOR BOOKS	24.75			11/02/18	
		YOUTH CDBOOK									
		ACCOUNT TOTAL						24.75	.00		24.75
101-1061-423.89-36 MISCELLANEOUS SERVICES / YOUTH VIDEO											
711		05/19 AP		10/15/18	0391861	BAKER & TAYLOR ENTERTAINMENT	112.35			11/02/18	
		YOUTH VIDEO									
711		05/19 AP		10/12/18	0391861	BAKER & TAYLOR ENTERTAINMENT	33.52			11/02/18	
		YOUTH VIDEO									
712		05/19 AP		10/02/18	0391871	FINDAWAY WORLD LLC	269.98			11/02/18	
		YOUTH LAUNCHPAD									

GROUP	PO	ACCTG	---TRANSACTION---						CURRENT
NBR	NBR	PER.	CD	DATE	NUMBER	DESCRIPTION	DEBITS	CREDITS	BALANCE
									POST DT ----
FUND 101 GENERAL FUND									
101-1061-423.89-36 MISCELLANEOUS SERVICES / YOUTH VIDEO						continued			
712		05/19 AP	09/26/18	0391871	FINDAWAY WORLD LLC		139.99		11/02/18
					YOUTH LAUNCHPAD				
ACCOUNT TOTAL							555.84	.00	555.84
101-1061-423.89-37 MISCELLANEOUS SERVICES / YOUNG ADULT AUDIO									
712		05/19 AP	10/15/18	0391882	OVERDRIVE, INC.		460.93		11/02/18
					YOUNG ADULT EBK				
711		05/19 AP	10/03/18	0391860	BAKER & TAYLOR BOOKS		70.00		11/02/18
					YOUNG ADULT CDBOOKS				
711		05/19 AP	09/28/18	0391860	BAKER & TAYLOR BOOKS		21.99		11/02/18
					YOUNG ADULT CDBOOK				
711		05/19 AP	09/25/18	0391860	BAKER & TAYLOR BOOKS		54.99		11/02/18
					YOUNG ADULT CDBOOK				
711		05/19 AP	09/25/18	0391860	BAKER & TAYLOR BOOKS		65.00		11/02/18
					YOUNG ADULT CDBOOK				
711		05/19 AP	09/10/18	0391860	BAKER & TAYLOR BOOKS		16.49		11/02/18
					YOUNG ADULT CDBOOK				
ACCOUNT TOTAL							689.40	.00	689.40
101-1061-423.93-01 EQUIPMENT / EQUIPMENT									
712		05/19 AP	10/22/18	0391868	DEMCO, INC		388.91		11/02/18
					HEADPHONES				
ACCOUNT TOTAL							388.91	.00	388.91
101-1199-421.31-10 HUMAN DEVELOPMENT GRANTS / GRANTS - CULTURAL SERVICE									
729		05/19 AP	09/20/18	0391839	SAUNDERS, SAMANTHA ANN		71.19		11/05/18
					RMB: JEWELRY SOLD				
ACCOUNT TOTAL							71.19	.00	71.19
101-1199-441.81-03 PROFESSIONAL SERVICES / RECORDING FEES									
800		05/19 AP	11/13/18	0391903	BLACK HAWK CO.RECORDER		57.00		11/15/18
					RCD:ORDINANCE NO. 2933				
800		05/19 AP	11/13/18	0391903	BLACK HAWK CO.RECORDER		47.00		11/15/18
					RCD:MAINT.& REPAIR AGRMT.				
800		05/19 AP	11/13/18	0391903	BLACK HAWK CO.RECORDER		47.00		11/15/18
					RCD:MAINT.& REPAIR AGRMT.				
800		05/19 AP	11/13/18	0391903	BLACK HAWK CO.RECORDER		47.00		11/15/18
					RCD:MAINT.& REPAIR AGRMT.				
800		05/19 AP	11/13/18	0391903	BLACK HAWK CO.RECORDER		47.00		11/15/18
					RCD:MAINT.& REPAIR AGRMT.				
800		05/19 AP	11/13/18	0391903	BLACK HAWK CO.RECORDER		47.00		11/15/18
					RCD:MAINT.& REPAIR AGRMT.				

GROUP	PO	ACCTG	-----TRANSACTION-----				DEBITS	CREDITS	CURRENT
NBR	NBR	PER.	CD	DATE	NUMBER	DESCRIPTION			BALANCE
									POST DT
FUND 101 GENERAL FUND									
101-1199-441.81-03 PROFESSIONAL SERVICES / RECORDING FEES						continued			
800						RCD:MAINT.& REPAIR AGRMT. REDEEMER CHURCH-CF 05/19 AP 11/13/18 0391903 BLACK HAWK CO.RECORDER RCD:RESOLUTION #21,333	12.00		11/15/18
ACCOUNT TOTAL							304.00	.00	304.00
101-2245-442.83-05 TRANSPORTATION&EDUCATION / TRAVEL (FOOD/MILEAGE/LOD)									
739						05/19 AP 10/25/18 0391856 STURCH, DAVID RMB:MEALS-UPPER MISS.CONF MOLINE, IL	22.06		11/07/18
ACCOUNT TOTAL							22.06	.00	22.06
101-4511-414.72-20 OPERATING SUPPLIES / OFFICERS EQUIPMENT									
800						05/19 AP 10/27/18 0391910 HOWARD, MARK A. RMB:PSO FIRE EQUIPMENT AMAZON.COM	60.38		11/15/18
800						05/19 AP 10/27/18 0391917 SMITH JR, TIMOTHY B RMB:PSO FIRE EQUIPMENT THE FIRE STORE	106.30		11/15/18
ACCOUNT TOTAL							166.68	.00	166.68
101-4511-414.73-10 OTHER SUPPLIES / HEADQUARTER SUPPLIES									
800						05/19 AP 11/02/18 0391914 MCNAMARA, SHEA RMB:CHAUFFER'S PERMIT-CDL	12.00		11/15/18
800						05/19 AP 10/30/18 0391917 SMITH JR, TIMOTHY B RMB:CHAUFFER'S PERMIT-CDL	13.50		11/15/18
ACCOUNT TOTAL							25.50	.00	25.50
101-4511-414.85-01 UTILITIES / UTILITIES									
782						05/19 AP 10/20/18 0391897 CEDAR FALLS UTILITIES UTILITIES THRU 10/20/18	1,242.38		11/13/18
ACCOUNT TOTAL							1,242.38	.00	1,242.38
101-5521-415.72-01 OPERATING SUPPLIES / OPERATING SUPPLIES									
782						05/19 AP 10/20/18 0391897 CEDAR FALLS UTILITIES UTILITIES THRU 10/20/18	27.93		11/13/18
ACCOUNT TOTAL							27.93	.00	27.93
101-5521-415.72-20 OPERATING SUPPLIES / OFFICERS EQUIPMENT									
800						05/19 AP 10/27/18 0391910 HOWARD, MARK A. RMB:OPT.EQUIP.-DUTY MAGS. MIDWAY USA	49.97		11/15/18

GROUP NBR	PO NBR	ACCTG PER.	CD	DATE	TRANSACTION NUMBER	DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE	POST DT
FUND 101 GENERAL FUND										
101-5521-415.72-20						OPERATING SUPPLIES / OFFICERS EQUIPMENT				
800		05/19 AP		10/27/18	0391910	HOWARD, MARK A. RMB:OPT.EQUIP.-GRIP COVER	8.99			11/15/18
						AMAZON.COM				
						ACCOUNT TOTAL	58.96	.00	58.96	
101-5521-415.83-05						TRANSPORTATION&EDUCATION / TRAVEL (FOOD/MILEAGE/LOD)				
800		05/19 AP		11/09/18	0391902	BELZ, MATTHEW RMB:TRAVEL-IAI EDUC.CONF.	232.21			11/15/18
						JOHNSTON				
800		05/19 AP		11/08/18	0391915	RUSSELL, PRESTON RMB:MEAL-FIREFIGHTER TEST	15.72			11/15/18
						JOHNSTON				
						ACCOUNT TOTAL	247.93	.00	247.93	
101-5521-415.86-05						REPAIR & MAINTENANCE / EQUIPMENT REPAIRS				
782		05/19 AP		10/20/18	0391897	CEDAR FALLS UTILITIES UTILITIES THRU 10/20/18	102.51			11/13/18
						ACCOUNT TOTAL	102.51	.00	102.51	
101-5521-415.89-40						MISCELLANEOUS SERVICES / UNIFORM ALLOWANCE				
800		05/19 AP		11/11/18	0391915	RUSSELL, PRESTON RMB:UNIFORM ALLOWANCE	139.09			11/15/18
						DICK'S SPORTING GOODS				
729		05/19 AP		10/19/18	0391836	HAYES, MIKE RMB:UNIFORM ALLOWANCE	70.75			11/05/18
						KOHL'S				
						ACCOUNT TOTAL	209.84	.00	209.84	
101-5521-415.89-43						MISCELLANEOUS SERVICES / BUY MONEY				
739		05/19 AP		11/06/18	0391851	PETTY CASH BUY MONEY	500.00			11/07/18
						ACCOUNT TOTAL	500.00	.00	500.00	
101-7713-433.85-01						UTILITIES / UTILITIES				
782		05/19 AP		10/20/18	0391897	CEDAR FALLS UTILITIES UTILITIES THRU 10/20/18	196.66			11/13/18
						ACCOUNT TOTAL	196.66	.00	196.66	
101-7716-446.85-01						UTILITIES / UTILITIES				
782		05/19 AP		10/20/18	0391897	CEDAR FALLS UTILITIES UTILITIES THRU 10/20/18	1,110.29			11/13/18
						ACCOUNT TOTAL	1,110.29	.00	1,110.29	

GROUP NBR	PO NBR	ACCTG PER.	CD	DATE	TRANSACTION NUMBER	DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE	POST DT
FUND 101 GENERAL FUND										
101-7733-423.85-01						UTILITIES / UTILITIES				
782		05/19 AP		10/20/18	0391897	CEDAR FALLS UTILITIES	1,122.60			11/13/18
						UTILITIES THRU 10/20/18				
						ACCOUNT TOTAL	1,122.60	.00	1,122.60	
101-7753-423.83-06 TRANSPORTATION&EDUCATION / EDUCATION										
729		05/19 AP		10/29/18	0391841	VERINK, BRUCE	265.00			11/05/18
						RMB:REG.-POOL OPER.CERT. CEDAR FALLS				
782		05/19 AP		10/29/18	0391899	VERINK, BRUCE	120.00			11/13/18
						RMB:REG.-POOL OPER.CERT. CF-CHRIS SCHOENTAG				
						ACCOUNT TOTAL	385.00	.00	385.00	
						FUND TOTAL	55,627.42	.00	55,627.42	
FUND 203 TAX INCREMENT FINANCING										
FUND 206 STREET CONSTRUCTION FUND										
206-7737-436.85-01						UTILITIES / UTILITIES				
782		05/19 AP		10/20/18	0391897	CEDAR FALLS UTILITIES	2,229.67			11/13/18
						UTILITIES THRU 10/20/18				
						ACCOUNT TOTAL	2,229.67	.00	2,229.67	
206-7747-436.85-01						UTILITIES / UTILITIES				
782		05/19 AP		10/20/18	0391897	CEDAR FALLS UTILITIES	1,717.74			11/13/18
						UTILITIES THRU 10/20/18				
						ACCOUNT TOTAL	1,717.74	.00	1,717.74	
						FUND TOTAL	3,947.41	.00	3,947.41	
FUND 215 HOSPITAL FUND										
FUND 216 POLICE BLOCK GRANT FUND										
FUND 217 SECTION 8 HOUSING FUND										
217-2214-432.89-61						MISCELLANEOUS SERVICES / HOUS.ASSIST PMTS-OCCUPIED				
729		05/19 AP		11/01/18	0035407	EPM IOWA	529.00			11/05/18
						NOV.RENT.ADJ.-A.GORDON				
729		05/19 AP		11/01/18	0035404	ARENDS INVESTMENTS	1,100.00			11/05/18
						NOV.HAP-WARREN WORTHAM				
729		05/19 AP		11/01/18	0035408	SUMX, LLC	872.00			11/05/18
						NOVEMBER HAP-M. SEABERRY				
729		05/19 AP		11/01/18	0035405	CEDAR FALLS UTILITIES-SEC.8	217.00			11/05/18
						NOV.UTIL.PMT-W.WORTHAM ACCT.#2672688415				

GROUP	PO	ACCTG	-----TRANSACTION-----						CURRENT
NBR	NBR	PER.	CD	DATE	NUMBER	DESCRIPTION	DEBITS	CREDITS	BALANCE
									POST DT
FUND 217 SECTION 8 HOUSING FUND									
217-2214-432.89-61 MISCELLANEOUS SERVICES / HOUS.ASSIST PMTS-OCCUPIED						continued			
729		05/19 AP		11/01/18	0035406	CEDAR RAPIDS HOUSING SERV.,CI	340.00		11/05/18
NOV.HAP-DERIOUS JOHNSON									
ACCOUNT TOTAL							3,058.00	.00	3,058.00
217-2214-432.89-65 MISCELLANEOUS SERVICES / ADMIN FEE DUE OTHERS									
729		05/19 AP		11/01/18	0035406	CEDAR RAPIDS HOUSING SERV.,CI	42.76		11/05/18
ADMIN.FEE-DERIOUS JOHNSON									
ACCOUNT TOTAL							42.76	.00	42.76
FUND TOTAL							3,100.76	.00	3,100.76
FUND 223 COMMUNITY BLOCK GRANT									
FUND 224 TRUST & AGENCY									
FUND 242 STREET REPAIR FUND									
FUND 254 CABLE TV FUND									
254-1088-431.89-18 MISCELLANEOUS SERVICES / COMMUNITY PROGRAMMING									
759		05/19 AP		11/08/18	0391890	BRALEY, ERIC	125.00		11/09/18
CF VBALL STATE SEMIFINALS						ANNOUNCER			
PROJECT#: 759									
759		05/19 AP		11/08/18	0391894	RANDALL, BARBARA	125.00		11/09/18
CF VBALL STATE SEMIFINALS						ANNOUNCER			
PROJECT#: 759									
759		05/19 AP		11/08/18	0391891	GIBNEY, ALEX E	100.00		11/09/18
CF VBALL STATE SEMIFINALS						REPLAY			
PROJECT#: 759									
739		05/19 AP		11/06/18	0391852	RANDALL, BARBARA	125.00		11/07/18
CF VBALL-1ST ROUND STATE						ANNOUNCER			
PROJECT#: 759									
739		05/19 AP		11/06/18	0391855	SIMPSON, MARK	200.00		11/07/18
CF VBALL-1ST ROUND STATE						ANNOUNCER			
PROJECT#: 759									
739		05/19 AP		11/06/18	0391850	MENNEN, MIKE	150.00		11/07/18
CF VBALL-1ST ROUND STATE						CAMERA OPERATOR			
PROJECT#: 759									
739		05/19 AP		11/03/18	0391850	MENNEN, MIKE	210.00		11/07/18
UNI FOOTBALL-ILLINOIS ST.						CAMERA OPERATOR			
PROJECT#: 756									
739		05/19 AP		11/03/18	0391849	HUNT, PHILLIP	210.00		11/07/18
UNI FOOTBALL-ILLINOIS ST.						CAMERA OPERATOR			
PROJECT#: 756									
739		05/19 AP		11/03/18	0391847	DEWITT, JASON	210.00		11/07/18
UNI FOOTBALL-ILLINOIS ST.						CAMERA OPERATOR			
PROJECT#: 756									
739		05/19 AP		11/03/18	0391848	HEINRICHS, TANNER	210.00		11/07/18

GROUP	PO	ACCTG	-----TRANSACTION-----			DESCRIPTION	DEBITS	CREDITS	CURRENT
NBR	NBR	PER.	CD	DATE	NUMBER			BALANCE	

POST DT ----									
FUND 254 CABLE TV FUND									
254-1088-431.89-18 MISCELLANEOUS SERVICES / COMMUNITY PROGRAMMING						continued			
UNI FOOTBALL-ILLINOIS ST.						CAMERA OPERATOR			
PROJECT#:		756							
729	05/19 AP	11/02/18	0391837	JOACHIM, JOHN D		150.00		11/05/18	
CF FOOTBALL-2ND ROUND						ANNOUNCER			
PROJECT#:		759							
729	05/19 AP	11/02/18	0391840	SIMPSON, MARK		150.00		11/05/18	
CF FOOTBALL-2ND ROUND						ANNOUNCER			
PROJECT#:		759							
729	05/19 AP	11/02/18	0391834	DEWITT, JASON		100.00		11/05/18	
CF FOOTBALL-2ND ROUND						CAMERA OPERATOR			
PROJECT#:		759							
729	05/19 AP	11/02/18	0391842	WHEELER, EVAN		100.00		11/05/18	
CF FOOTBALL-2ND ROUND						CAMERA OPERATOR			
PROJECT#:		759							
ACCOUNT TOTAL						2,165.00	.00	2,165.00	
FUND TOTAL						2,165.00	.00	2,165.00	
FUND 258 PARKING FUND									
258-5531-435.86-01 REPAIR & MAINTENANCE / REPAIR & MAINTENANCE									
782	05/19 AP	10/20/18	0391897	CEDAR FALLS UTILITIES		15.09		11/13/18	
UTILITIES THRU 10/20/18									
ACCOUNT TOTAL						15.09	.00	15.09	
FUND TOTAL						15.09	.00	15.09	
FUND 261 TOURISM & VISITORS									
261-7791-423.85-01 UTILITIES / UTILITIES									
782	05/19 AP	10/20/18	0391897	CEDAR FALLS UTILITIES		671.31		11/13/18	
UTILITIES THRU 10/20/18									
ACCOUNT TOTAL						671.31	.00	671.31	
FUND TOTAL						671.31	.00	671.31	
FUND 262 SENIOR SERVICES & COMM CT									
262-1092-423.85-01 UTILITIES / UTILITIES									
782	05/19 AP	10/20/18	0391897	CEDAR FALLS UTILITIES		84.35		11/13/18	
UTILITIES THRU 10/20/18									
714	05/19 AP	10/05/18	0391863	CEDAR FALLS UTILITIES		1,163.98		11/02/18	
CCTR UTILITIES									

GROUP NBR	PO NBR	ACCTG PER.	CD	DATE	TRANSACTION NUMBER	DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE	POST DT
FUND 262 SENIOR SERVICES & COMM CT										
262-1092-423.85-01 UTILITIES / UTILITIES										
714		05/19 AP		09/05/18	0391863	CEDAR FALLS UTILITIES CCTR UTILITIES	1,438.46			11/02/18
ACCOUNT TOTAL							2,686.79	.00	2,686.79	
262-1092-423.86-01 REPAIR & MAINTENANCE / REPAIR & MAINTENANCE										
714		05/19 AP		09/25/18	0391884	PLUMB SUPPLY COMPANY, LLC PLUMBING WORK	461.53			11/02/18
ACCOUNT TOTAL							461.53	.00	461.53	
262-1092-423.87-01 RENTALS / RENTALS										
759		05/19 AP		11/06/18	0391893	MELODY COLLINS	250.00			11/09/18
759		05/19 AP		11/06/18	0391892	MARIA FIGUEROA	440.00			11/09/18
759		05/19 AP		10/24/18	0391895	LESS FLOOR CLEANING SADIK KUCUKSARI	250.00			11/09/18
ACCOUNT TOTAL							940.00	.00	940.00	
FUND TOTAL							4,088.32	.00	4,088.32	
FUND 291 POLICE FORFEITURE FUND										
FUND 292 POLICE RETIREMENT FUND										
FUND 293 FIRE RETIREMENT FUND										
293-4511-414.54-02 WORKERS COMP / FIRE WORKERS COMP										
800		05/19 AP		09/28/18	0391908	EMERIC, INC.	798.50			11/15/18
800		05/19 AP		09/26/18	0391908	EMERIC, INC.	133.24			11/15/18
800		05/19 AP		07/11/18	0391911	IOWA PHYSICIANS CLINIC MED. F	3.75			11/15/18
800		05/19 AP		10/26/17	0391900	ADVA-NET	157.90			11/15/18
800		05/19 AP		09/28/17	0391900	ADVA-NET	157.90			11/15/18
800		05/19 AP		08/31/17	0391900	ADVA-NET	157.90			11/15/18
ACCOUNT TOTAL							1,409.19	.00	1,409.19	
FUND TOTAL							1,409.19	.00	1,409.19	

GROUP	PO	ACCTG	----TRANSACTION----					CURRENT	
NBR	NBR	PER.	CD	DATE	NUMBER	DESCRIPTION	DEBITS	CREDITS	BALANCE
									POST DT
FUND 294						LIBRARY RESERVE			
FUND 295						SOFTBALL PLAYER CAPITAL			
FUND 296						GOLF CAPITAL			
FUND 297						REC FACILITIES CAPITAL			
FUND 298						HEARST CAPITAL			
FUND 311						DEBT SERVICE FUND			
FUND 402						WASHINGTON PARK FUND			
FUND 404						FEMA			
404-1220-431.92-37						STRUCTURE IMPROV & BLDGS / BUYOUT DEMOLITIONS			
739		05/19	AP	10/29/18	0391845	BLACK HAWK CO.TREASURER	554.40		11/07/18
		2017-2703				TIMOTHY STREET OLMSTEAD-ADD'L TAXES DUE			
PROJECT#:		012017							
						ACCOUNT TOTAL	554.40	.00	554.40
						FUND TOTAL	554.40	.00	554.40
FUND 405						FLOOD RESERVE FUND			
FUND 407						VISION IOWA PROJECT			
FUND 408						STREET IMPROVEMENT FUND			
408-1240-431.92-63						STRUCTURE IMPROV & BLDGS / UNIV AVE RECONSTRUCTION			
800		05/19	AP	11/13/18	0391903	BLACK HAWK CO.RECORDER	22.00		11/15/18
		3114-UNIV.AVE.RECON.PH.II				PERM.UTIL.AGRMT.-523 INV.			
PROJECT#:		023114							
						ACCOUNT TOTAL	22.00	.00	22.00
						FUND TOTAL	22.00	.00	22.00
FUND 430						2004 TIF BOND			
FUND 431						2014 BOND			
FUND 432						2003 BOND			
FUND 433						2001 TIF			
FUND 434						2000 BOND			
FUND 435						1999 TIF			
FUND 436						2012 BOND			
436-1220-431.94-83						CAPITAL PROJECTS / WEST 1ST STREET			
739		05/19	AP	11/06/18	0391846	BODENSTEINER, JASON AND MARY	1,600.00		11/07/18
		3118-W.1ST ST. RECONST.				KEEP VAC.AGRMT.-714 1ST			
PROJECT#:		023118							
739		05/19	AP	11/06/18	0391854	SHATEK, MARK	975.00		11/07/18
		3118-W.1ST ST. RECONST.				KEEP VAC.AGRMT.-810 1ST			
PROJECT#:		023118							
729		05/19	AP	11/05/18	0391835	EMILY R. GRIGG-CALDWELL & SHI	8,900.00		11/05/18
		3118-W.1ST ST. RECONST.				PARCEL#16-PURCHASE AGRMT.			
PROJECT#:		023118							
800		05/19	AP	11/05/18	0391909	EMILY R. GRIGG-CALDWELL & SHI	8,900.00		11/15/18

GROUP	PO	ACCTG	---TRANSACTION---				DEBITS	CREDITS	CURRENT
NBR	NBR	PER.	CD	DATE	NUMBER	DESCRIPTION			BALANCE
									POST DT
FUND 436 2012 BOND									
436-1220-431.94-83 CAPITAL PROJECTS / WEST 1ST STREET						continued			
PROJECT#: 3118-W.1ST ST. RECONST.						PARCEL#16-PURCHASE AGRMT.			
PROJECT#: 023118									
ACCOUNT TOTAL							20,375.00	.00	20,375.00
FUND TOTAL							20,375.00	.00	20,375.00
FUND 437 2018 BOND									
FUND 438 2006 BOND FUND									
FUND 439 2008 BOND FUND									
FUND 443 CAPITAL PROJECTS									
FUND 472 PARKADE RENOVATION									
FUND 473 SIDEWALK ASSESSMENT									
FUND 483 ECONOMIC DEVELOPMENT									
FUND 484 ECONOMIC DEVELOPMENT LAND									
FUND 541 2018 STORM WATER BONDS									
FUND 544 2008 SEWER BONDS									
FUND 545 2006 SEWER BONDS									
FUND 546 SEWER IMPROVEMENT FUND									
FUND 547 SEWER RESERVE FUND									
FUND 548 1997 SEWER BOND FUND									
FUND 549 1992 SEWER BOND FUND									
FUND 550 2000 SEWER BOND FUND									
FUND 551 REFUSE FUND									
551-7785-436.85-01 UTILITIES / UTILITIES									
782 05/19 AP 10/20/18 0391897 CEDAR FALLS UTILITIES						1,966.62			11/13/18
UTILITIES THRU 10/20/18									
ACCOUNT TOTAL							1,966.62	.00	1,966.62
551-7785-436.86-34 REPAIR & MAINTENANCE / BILLING & COLLECTING									
782 05/19 AP 10/20/18 0391897 CEDAR FALLS UTILITIES						5,366.66			11/13/18
UTILITIES THRU 10/20/18									
ACCOUNT TOTAL							5,366.66	.00	5,366.66
551-7785-436.87-02 RENTALS / MATERIAL DISPOSAL/HANDLIN									
739 05/19 AP 10/31/18 0391844 BLACK HAWK CO.LANDFILL						23,990.62			11/07/18
LANDFILL SRV:10/16-10/31 10/16-10/31/18									
ACCOUNT TOTAL							23,990.62	.00	23,990.62
FUND TOTAL							31,323.90	.00	31,323.90

GROUP NBR	PO NBR	ACCTG PER.	----	TRANSACTION----	DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE POST DT
FUND 552 SEWER RENTAL FUND								
552-2265-436.85-01			05/19	AP 10/20/18 0391897	UTILITIES / UTILITIES CEDAR FALLS UTILITIES	15,782.88		11/13/18
782					UTILITIES THRU 10/20/18			
					ACCOUNT TOTAL	15,782.88	0.00	15,782.88
552-2265-436.86-33 REPAIR & MAINTENANCE / SLUDGE REMOVAL								
552-2265-436.86-33			05/19	AP 10/31/18 0391844	BLACK HAWK CO.LANDFILL	157.78		11/07/18
739					LANDFILL SRV:10/16-10/31 10/16-10/31/18			
					ACCOUNT TOTAL	157.78	0.00	157.78
552-2265-436.86-34 REPAIR & MAINTENANCE / BILLING & COLLECTING								
552-2265-436.86-34			05/19	AP 10/20/18 0391897	CEDAR FALLS UTILITIES	5,366.67		11/13/18
782					UTILITIES THRU 10/20/18			
					ACCOUNT TOTAL	5,366.67	0.00	5,366.67
552-7755-436.85-01 UTILITIES / UTILITIES								
552-7755-436.85-01			05/19	AP 10/20/18 0391897	CEDAR FALLS UTILITIES	6,255.85		11/13/18
782					UTILITIES THRU 10/20/18			
					ACCOUNT TOTAL	6,255.85	0.00	6,255.85
					FUND TOTAL	27,563.18	0.00	27,563.18
FUND 553 2004 SEWER BOND								
FUND 555 STORM WATER UTILITY								
555-2230-432.86-34			05/19	AP 10/20/18 0391897	REPAIR & MAINTENANCE / BILLING & COLLECTING CEDAR FALLS UTILITIES	5,366.67		11/13/18
782					UTILITIES THRU 10/20/18			
					ACCOUNT TOTAL	5,366.67	0.00	5,366.67
					FUND TOTAL	5,366.67	0.00	5,366.67
FUND 570 SEWER ASSESSMENT								
FUND 606 DATA PROCESSING FUND								
606-1078-441.81-43			05/19	AP 10/16/18 0391869	PROFESSIONAL SERVICES / LIBRARY COMPUTER SERVICES EO JOHNSON	358.80		11/02/18
712					FIREWALL RENEWAL			
712			05/19	AP 09/30/18 0391880	OCLC, INC.	702.91		11/02/18
					LIBRARY CATALOG			

GROUP NBR	PO NBR	ACCTG PER.	CD	DATE	TRANSACTION NUMBER	DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE	POST DT
FUND 606 DATA PROCESSING FUND										
606-1078-441.81-43 PROFESSIONAL SERVICES / LIBRARY COMPUTER SERVICES							continued			
712		05/19 AP		09/19/18	0391862	CDW GOVERNMENT, INC. SOFTWARE LICENSES	781.56			11/02/18
ACCOUNT TOTAL							1,843.27	0.00		1,843.27
FUND TOTAL							1,843.27	0.00		1,843.27
FUND 680 HEALTH INSURANCE FUND										
680-1902-457.51-01 INSURANCE / HEALTH INSURANCE										
729		05/19 AP		11/05/18	0391838	KRAMER, ROBERT REF:OCT-NOV.HEALTH INS. LAST DAY COVERED 9/30/18	860.64			11/05/18
739		05/19 AP		10/30/18	0391853	ROBINSON, JAY REF:OCTOBER PREMIUMS HEALTH INS.	445.36			11/07/18
739		05/19 AP		10/30/18	0391853	ROBINSON, JAY REF:NOVEMBER PREMIUMS HEALTH INS.	445.36			11/07/18
ACCOUNT TOTAL							1,751.36	0.00		1,751.36
680-1902-457.51-06 INSURANCE / DENTAL INSURANCE										
739		05/19 AP		10/30/18	0391853	ROBINSON, JAY REF:OCTOBER PREMIUMS DENTAL INS.	27.56			11/07/18
739		05/19 AP		10/30/18	0391853	ROBINSON, JAY REF:NOVEMBER PREMIUMS DENTAL INS.	27.56			11/07/18
ACCOUNT TOTAL							55.12	0.00		55.12
FUND TOTAL							1,806.48	0.00		1,806.48
FUND 681 HEALTH SEVERANCE										
681-1902-457.51-10 INSURANCE / HEALTH SEVERANCE PAYMENTS										
800		05/19 AP		11/13/18	0391901	ANDERSON, ALETA L. RMB:OCT.2018 HEALTH SEV. MEDICARE	134.00			11/15/18
800		05/19 AP		11/03/18	0391912	LUX, JOSH RMB:HEALTH SEV.1/2 NOV'18	52.66			11/15/18
ACCOUNT TOTAL							186.66	0.00		186.66
FUND TOTAL							186.66	0.00		186.66

GROUP NBR	PO NBR	ACCTG PER.	CD	DATE	TRANSACTION NUMBER	DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE	POST DT
FUND 682 HEALTH INSURANCE - FIRE										
FUND 685 VEHICLE MAINTENANCE FUND										
FUND 686 PAYROLL FUND										
686-0000-222.05-00 PAYROLL LIABILITY / OTHER DEDUCTIONS PAYABLE										
742		05/19 AP		11/07/18	0391843	ADVANTAGE ADMINISTRATORS	7,309.38			11/07/18
CAFETERIA PLAN:11/09/18										
ACCOUNT TOTAL							7,309.38	.00	7,309.38	
FUND TOTAL							7,309.38	.00	7,309.38	
FUND 687 WORKERS COMPENSATION FUND										
687-1902-457.51-02 INSURANCE / WORKERS COMP INSURANCE										
759		05/19 AP		11/06/18	0391896	YEAROUS, JASON	515.04			11/09/18
W/C:11/01-11/06/18										
800		05/19 AP		08/14/18	0391905	COVENANT CLINIC (KIMBALL)	204.30			11/15/18
W/C:K.TEGTMEIER-08/14/18										
782		05/19 AP		08/13/18	0391898	EASTERN IOWA THERAPEUTICS-ALI	438.98			11/13/18
W/C:K.TEGTMEIER-08/13/18										
782		05/19 AP		08/03/18	0391898	EASTERN IOWA THERAPEUTICS-ALI	356.26			11/13/18
W/C:K.TEGTMEIER-08/03/18										
800		05/19 AP		08/02/18	0391904	COVENANT CLINIC	61.20			11/15/18
W/C:A.SCHAFFER-08/02/18										
782		05/19 AP		08/01/18	0391898	EASTERN IOWA THERAPEUTICS-ALI	435.22			11/13/18
W/C:K.TEGTMEIER-08/01/18										
782		05/19 AP		07/30/18	0391898	EASTERN IOWA THERAPEUTICS-ALI	356.26			11/13/18
W/C:K.TEGTMEIER-07/30/18										
782		05/19 AP		07/26/18	0391898	EASTERN IOWA THERAPEUTICS-ALI	412.66			11/13/18
W/C:K.TEGTMEIER-07/26/18										
782		05/19 AP		07/25/18	0391898	EASTERN IOWA THERAPEUTICS-ALI	356.26			11/13/18
W/C:K.TEGTMEIER-07/25/18										
782		05/19 AP		07/23/18	0391898	EASTERN IOWA THERAPEUTICS-ALI	356.26			11/13/18
W/C:K.TEGTMEIER-07/23/18										
800		05/19 AP		07/23/18	0391904	COVENANT CLINIC	38.70			11/15/18
W/C:B.HEATH-07/23/18										
800		05/19 AP		07/23/18	0391904	COVENANT CLINIC	38.70			11/15/18
W/C:T.WEEKS-07/23/18										
800		05/19 AP		07/23/18	0391904	COVENANT CLINIC	38.70			11/15/18
W/C:N.SIRES-07/23/18										
782		05/19 AP		07/20/18	0391898	EASTERN IOWA THERAPEUTICS-ALI	356.26			11/13/18
W/C:K.TEGTMEIER-07/20/18										
800		05/19 AP		07/18/18	0391907	EASTERN IOWA THERAPEUTICS-ALI	356.26			11/15/18
W/C:K.TEGTMEIER-07/18/18										
800		05/19 AP		07/17/18	0391905	COVENANT CLINIC (KIMBALL)	878.40			11/15/18
W/C:K.TEGTMEIER-07/17/18										
782		05/19 AP		07/16/18	0391898	EASTERN IOWA THERAPEUTICS-ALI	412.66			11/13/18
W/C:K.TEGTMEIER-07/16/18										
800		05/19 AP		07/16/18	0391904	COVENANT CLINIC	41.40			11/15/18
W/C:B.HEATH-07/16/18										

GROUP NBR	PO NBR	ACCTG PER.	CD	DATE	TRANSACTION NUMBER	DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE	POST DT
FUND 687 WORKERS COMPENSATION FUND										
687-1902-457.51-02 INSURANCE / WORKERS COMP INSURANCE							continued			
800		05/19 AP		07/16/18	0391904	COVENANT CLINIC	41.40			11/15/18
		W/C:T.WEEKS-07/16/18								
800		05/19 AP		07/16/18	0391904	COVENANT CLINIC	41.40			11/15/18
		W/C:N.SIRES-07/16/18								
782		05/19 AP		07/13/18	0391898	EASTERN IOWA THERAPEUTICS-ALI	412.66			11/13/18
		W/C:K.TEGTMEIER-07/13/18								
800		05/19 AP		07/13/18	0391905	COVENANT CLINIC (KIMBALL)	81.00			11/15/18
		W/C:D.KLATT-07/13/18								
800		05/19 AP		07/12/18	0391904	COVENANT CLINIC	53.10			11/15/18
		W/C:K.TEGTMEIER-07/12/18								
782		05/19 AP		07/11/18	0391898	EASTERN IOWA THERAPEUTICS-ALI	346.57			11/13/18
		W/C:K.TEGTMEIER-07/11/18								
800		05/19 AP		07/10/18	0391904	COVENANT CLINIC	900.90			11/15/18
		W/C:K.TEGTMEIER-07/10/18								
800		05/19 AP		07/10/18	0391916	SARTORI HOSPITAL-WLO.	4,183.20			11/15/18
		W/C:K.TEGTMEIER-07/10/18								
782		05/19 AP		07/09/18	0391898	EASTERN IOWA THERAPEUTICS-ALI	356.26			11/13/18
		W/C:K.TEGTMEIER-07/09/18								
782		05/19 AP		06/29/18	0391898	EASTERN IOWA THERAPEUTICS-ALI	372.24			11/13/18
		W/C:K.TEGTMEIER-06/29/18								
800		05/19 AP		06/29/18	0391904	COVENANT CLINIC	41.40			11/15/18
		W/C:T.JOHNSON-06/29/18								
800		05/19 AP		06/28/18	0391904	COVENANT CLINIC	53.10			11/15/18
		W/C:K.TEGTMEIER-06/28/18								
782		05/19 AP		06/27/18	0391898	EASTERN IOWA THERAPEUTICS-ALI	544.26			11/13/18
		W/C:K.TEGTMEIER-06/27/18								
782		05/19 AP		06/25/18	0391898	EASTERN IOWA THERAPEUTICS-ALI	396.68			11/13/18
		W/C:K.TEGTMEIER-06/25/18								
782		05/19 AP		06/22/18	0391898	EASTERN IOWA THERAPEUTICS-ALI	461.54			11/13/18
		W/C:K.TEGTMEIER-06/22/18								
800		05/19 AP		06/20/18	0391904	COVENANT CLINIC	53.10			11/15/18
		W/C:K.TEGTMEIER-06/20/18								
782		05/19 AP		06/19/18	0391898	EASTERN IOWA THERAPEUTICS-ALI	544.26			11/13/18
		W/C:K.TEGTMEIER-06/19/18								
782		05/19 AP		06/18/18	0391898	EASTERN IOWA THERAPEUTICS-ALI	403.26			11/13/18
		W/C:K.TEGTMEIER-06/18/18								
782		05/19 AP		06/15/18	0391898	EASTERN IOWA THERAPEUTICS-ALI	470.94			11/13/18
		W/C:K.TEGTMEIER-06/15/18								
782		05/19 AP		06/13/18	0391898	EASTERN IOWA THERAPEUTICS-ALI	568.70			11/13/18
		W/C:K.TEGTMEIER-06/13/18								
800		05/19 AP		06/13/18	0391904	COVENANT CLINIC	61.20			11/15/18
		W/C:K.TEGTMEIER-06/13/18								
800		05/19 AP		05/11/18	0391906	COVENANT MEDICAL CENTER	11,901.96			11/15/18
		W/C:D.KLATT-05/11/18								
ACCOUNT TOTAL							27,942.65	.00		27,942.65
FUND TOTAL							27,942.65	.00		27,942.65

GROUP NBR	PO NBR	ACCTG PER.	----	TRANSACTION----	DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE	POST DT
			CD	DATE	NUMBER				----
FUND 688 LTD INSURANCE FUND									
688-1902-457.51-03		INSURANCE / LTD INSURANCE							
800		05/19 AP 11/01/18 0391913			MADISON NATIONAL LIFE INS.CO, LTD - NOVEMBER 2018	3,360.06			11/15/18
		ACCOUNT TOTAL				3,360.06	0.00	3,360.06	
688-1902-457.51-04 INSURANCE / LIFE INSURANCE									
800		05/19 AP 11/01/18 0391918			STANDARD INSURANCE COMPANY GROUP LIFE AD/D-NOV'18	3,121.34			11/15/18
		ACCOUNT TOTAL				3,121.34	0.00	3,121.34	
		FUND TOTAL				6,481.40	0.00	6,481.40	
FUND 689 LIABILITY INSURANCE FUND									
FUND 724 TRUST & AGENCY									
FUND 727 GREENWOOD CEMETERY P-CARE									
FUND 728 FAIRVIEW CEMETERY P-CARE									
FUND 729 HILLSIDE CEMETERY P-CARE									
FUND 790 FLOOD LEVY									
		GRAND TOTAL				201,799.49	0.00	201,799.49	

Council Invoices for Council Meeting 11/19/18

PREPARED 11/15/2018, 11:58:18
 PROGRAM GM360L
 CITY OF CEDAR FALLS

ACCOUNT ACTIVITY LISTING

PAGE 1
 ACCOUNTING PERIOD 04/2019

GROUP NBR	PO NBR	ACCTG PER.	CD	DATE	-----TRANSACTION----- NUMBER	DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE	POST DT	
FUND 101 GENERAL FUND											
101-1008-441.71-01 OFFICE SUPPLIES / OFFICE SUPPLIES											
777		05/19 AP		10/23/18	0000000	STOREY KENWORTHY	19.18			11/15/18	
		COPY PAPER									
777		05/19 AP		10/23/18	0000000	STOREY KENWORTHY	6.33			11/15/18	
		COPY PAPER 11 X 17									
777		05/19 AP		10/23/18	0000000	STOREY KENWORTHY	2.23			11/15/18	
		LEGAL PADS									
777		05/19 AP		10/10/18	0000000	STOREY KENWORTHY	18.62			11/15/18	
		COPY PAPER									
777		05/19 AP		10/10/18	0000000	STOREY KENWORTHY	9.65			11/15/18	
		TAPE, PENS, CORR. TAPE, POST ITS									
		ACCOUNT TOTAL							56.01	.00	56.01
101-1008-441.83-05 TRANSPORTATION&EDUCATION / TRAVEL (FOOD/MILEAGE/LOD)											
777		05/19 AP		10/19/18	0000000	HOLIDAY INN-CONFERENCE CENTER	100.80			11/15/18	
		HOTEL-IMFOA CONF.DANIELSO DES MOINES 10/18-10/19/18									
		ACCOUNT TOTAL							100.80	.00	100.80
101-1008-441.86-01 REPAIR & MAINTENANCE / REPAIR & MAINTENANCE											
768		05/19 AP		10/31/18	0000000	ON-SITE INFORMATION DESTRUCTI	71.36			11/15/18	
		ON-SITE DOC. DESTRUCTION TICKET #282093									
		ACCOUNT TOTAL							71.36	.00	71.36
101-1028-441.71-01 OFFICE SUPPLIES / OFFICE SUPPLIES											
777		05/19 AP		10/23/18	0000000	STOREY KENWORTHY	46.57			11/15/18	
		COPY PAPER									
777		05/19 AP		10/23/18	0000000	STOREY KENWORTHY	15.41			11/15/18	
		COPY PAPER 11 X 17									
777		05/19 AP		10/23/18	0000000	STOREY KENWORTHY	2.79			11/15/18	
		LEGAL PADS									
777		05/19 AP		10/10/18	0000000	STOREY KENWORTHY	45.21			11/15/18	
		COPY PAPER									
777		05/19 AP		10/10/18	0000000	STOREY KENWORTHY	32.70			11/15/18	
		TAPE, PEN, CORR. TAPE, SPINES POST ITS									
		ACCOUNT TOTAL							142.68	.00	142.68
101-1028-441.81-50 PROFESSIONAL SERVICES / PRE-EMPLOYMENT PHYSICALS											
784		04/19 AP		07/12/18	0129219	COVENANT CLINIC	619.00			11/13/18	
		PRE EMPLOYMENT JUNE'18									
784		04/19 AP		06/13/18	0129102	COVENANT CLINIC	715.00			11/13/18	
		PRE-EMPLOYMENT MAY'18									
784		04/19 AP		06/13/18	0129102	COVENANT CLINIC	72.00			11/13/18	

GROUP	PO	ACCTG	----TRANSACTION----						CURRENT
NBR	NBR	PER.	CD	DATE	NUMBER	DESCRIPTION	DEBITS	CREDITS	BALANCE
									POST DT
FUND 101 GENERAL FUND									
101-1028-441.81-50 PROFESSIONAL SERVICES / PRE-EMPLOYMENT PHYSICALS						continued			
784						TRAINING-DRUG & ALCOHOL MAY 2018			
	04/19	AP		05/11/18	0129102	COVENANT CLINIC	1,470.00		11/13/18
						PRE-EMPLOYMENT APRIL'18			
784	04/19	AP		05/11/18	0129102	COVENANT CLINIC	3,015.00		11/13/18
						PRE-EMPLOYMENT APRIL'18			
784	04/19	AP		05/10/18	0129102	COVENANT CLINIC	200.00		11/13/18
						TRAINING-DRUG & ALCOHOL FEBRUARY 2018			
784	04/19	AP		03/12/18	0129102	COVENANT CLINIC	168.00		11/13/18
						TRAINING-DRUG & ALCOHOL 2/9/18			
ACCOUNT TOTAL							6,259.00	.00	6,259.00
101-1028-441.81-52 PROFESSIONAL SERVICES / DRUG TESTING									
784	04/19	AP		07/12/18	0129219	COVENANT CLINIC		967.00	11/13/18
						ACCOUNT CORRECTION DRUG TESTING JUNE'18			
784	04/19	AP		07/12/18	0129219	COVENANT CLINIC	348.00		11/13/18
						DRUG TESTING JUNE'18			
784	04/19	AP		06/13/18	0129102	COVENANT CLINIC		715.00	11/13/18
						ACCOUNT CORRECTION DRUG TESTING MAY'18			
784	04/19	AP		05/11/18	0129102	COVENANT CLINIC		1,470.00	11/13/18
						ACCOUNT CORRECTION DRUG TESTING			
784	04/19	AP		05/11/18	0129102	COVENANT CLINIC		3,015.00	11/13/18
						ACCOUNT CORRECTION DRUG TESTING APR'18			
ACCOUNT TOTAL							348.00	6,167.00	5,819.00-
101-1028-441.81-53 PROFESSIONAL SERVICES / JOB NOTICES									
794	05/19	AP		11/04/18	0000000	COURIER COMMUNICATIONS	5.00		11/15/18
						PAPER STATEMENT FEE			
794	05/19	AP		10/31/18	0000000	REGISTER MEDIA	120.00		11/15/18
						JOB AD:PUBLIC SAFETY DIGITAL 10/2/18			
794	05/19	AP		10/30/18	0000000	COURIER COMMUNICATIONS	39.00		11/15/18
						SEARCH BOOST			
794	05/19	AP		10/30/18	0000000	COURIER COMMUNICATIONS	350.47		11/15/18
						JOB AD:CLERICAL ADMIN. CLASSIFIED PACKAGE			
794	05/19	AP		10/28/18	0000000	COURIER COMMUNICATIONS	330.00		11/15/18
						LEADERBOARD IMP.30K ONLINE			
794	05/19	AP		10/02/18	0000000	COURIER COMMUNICATIONS	75.50		11/15/18
						JOB AD:MAINTENANCE WORKER CLASSIFIED PACKAGE			
794	05/19	AP		10/02/18	0000000	COURIER COMMUNICATIONS	24.50		11/15/18
						JOB AD:PUBLIC SAFETY CLASSIFIED PACKAGE			
ACCOUNT TOTAL							944.47	.00	944.47
101-1028-441.81-55 PROFESSIONAL SERVICES / EMPLOYEE ASSISTANCE PROG									
784	04/19	AP		06/13/18	0129102	COVENANT CLINIC		72.00	11/13/18

GROUP	PO	ACCTG	----TRANSACTION----						CURRENT	
NBR	NBR	PER.	CD	DATE	NUMBER	DESCRIPTION	DEBITS	CREDITS	BALANCE	
									POST DT ----	
FUND 101 GENERAL FUND										
101-1028-441.81-55						PROFESSIONAL SERVICES / EMPLOYEE ASSISTANCE PROG				continued
	784					ACCOUNT CORRECTION TRAINING-DRUG & ALCOHOL				
		04/19	AP	05/10/18	0129102	COVENANT CLINIC		200.00		11/13/18
	784					ACCOUNT CORRECTION TRAINING-DRUG & ALCOHOL				
		04/19	AP	03/12/18	0129102	COVENANT CLINIC		168.00		11/13/18
						ACCOUNT CORRECTION TRAINING-DRUG & ALCOHOL				
						ACCOUNT TOTAL	0.00	440.00		440.00-
101-1028-441.81-56						PROFESSIONAL SERVICES / EMPLOYEE WELLNESS PROG				
	777					05/19 AP 11/07/18 0000000 CINTAS FIRST AID & SAFETY	25.73			11/15/18
	784					RESTOCK FIRST AID CABINET				
		04/19	AP	09/19/18	0129188	US BANK		38.86		11/13/18
						DESCRIPTION CORRECTION HY VEE 1052				
	784					04/19 AP 09/19/18 0129188 US BANK	38.86			11/13/18
						HY VEE 1052 FRUIT - WELLNESS FOOD				
						ACCOUNT TOTAL	64.59	38.86		25.73
101-1028-441.81-57						PROFESSIONAL SERVICES / PAY PLAN STUDY				
	777					05/19 AP 11/05/18 0000000 CARLSON DETTMANN CONSULTING L	5,000.00			11/15/18
						FINAL-JOB DOCUMENT.PROJ.				
	777					05/19 AP 11/05/18 0000000 CARLSON DETTMANN CONSULTING L	299.48			11/15/18
						TRAVEL EXP-PERFORMANCE MANAGEMENT PROJECT				
						ACCOUNT TOTAL	5,299.48	.00		5,299.48
101-1028-441.83-04						TRANSPORTATION&EDUCATION / DUES & MEMBERSHIPS				
	794					05/19 AP 08/30/18 0000000 PROGRESSIVE BUSINESS PUBLICAT	94.56			11/15/18
						YRLY.COMMUNICATION BULL. 12/1/18-11/30/19				
						ACCOUNT TOTAL	94.56	.00		94.56
101-1028-441.83-05						TRANSPORTATION&EDUCATION / TRAVEL (FOOD/MILEAGE/LOD)				
	777					05/19 AP 10/19/18 0000000 HOLIDAY INN-CONFERENCE CENTER	100.80			11/15/18
						HOTEL-IMFOA CONF.ROEDING DES MOINES 10/18-10/19/18				
	777					05/19 AP 10/19/18 0000000 HOLIDAY INN-CONFERENCE CENTER	100.80			11/15/18
						HOTEL-IMFOA CONF.RODENBEC DES MOINES 10/18-10/19/18				
						ACCOUNT TOTAL	201.60	.00		201.60
101-1028-441.83-06						TRANSPORTATION&EDUCATION / EDUCATION				
	724					05/19 AP 10/02/18 0129484 US BANK	45.00			11/07/18
						IOWA LEAGUE OF CITIES REG:BUDGET WRKSHP-ROEDING				
	724					05/19 AP 10/02/18 0129484 US BANK	45.00			11/07/18

GROUP	PO	ACCTG	----TRANSACTION----				DEBITS	CREDITS	CURRENT	
NBR	NBR	PER.	CD	DATE	NUMBER	DESCRIPTION			BALANCE	
									POST DT	
FUND 101 GENERAL FUND										
101-1028-441.83-06						TRANSPORTATION&EDUCATION / IOWA LEAGUE OF CITIES				
						EDUCATION REG:BUDGET WKSHP-RODENBEC				continued
ACCOUNT TOTAL							90.00	.00	90.00	
101-1048-441.71-01						OFFICE SUPPLIES / OFFICE SUPPLIES				
777		05/19 AP		10/23/18	0000000	STOREY KENWORTHY	3.42			11/15/18
						COPY PAPER				
777		05/19 AP		10/23/18	0000000	STOREY KENWORTHY	1.13			11/15/18
						COPY PAPER 11 X 17				
777		05/19 AP		10/23/18	0000000	STOREY KENWORTHY	.37			11/15/18
						LEGAL PADS				
777		05/19 AP		10/10/18	0000000	STOREY KENWORTHY	3.32			11/15/18
						COPY PAPER				
777		05/19 AP		10/10/18	0000000	STOREY KENWORTHY	1.60			11/15/18
						TAPE,PENS,CORR.TAPE, POST ITS				
ACCOUNT TOTAL							9.84	.00	9.84	
101-1048-441.72-11						OPERATING SUPPLIES / DUES, BOOKS, MAGAZINES				
794		05/19 AP		11/01/18	0000000	THOMSON REUTERS - WEST	535.00			11/15/18
						WESTLAW INFORMATION 10/1/18-10/31/18				
ACCOUNT TOTAL							535.00	.00	535.00	
101-1048-441.81-29						PROFESSIONAL SERVICES / LEGAL CONSULTANTS				
794		05/19 AP		11/05/18	0000000	SWISHER & COHRT, P.L.C.	304.00			11/15/18
						LGL:RE:MISC MATTERS 10/10/18-10/26/18				
794		05/19 AP		10/24/18	0000000	AHLERS AND COONEY, P.C.	157.00			11/15/18
						LGL:GENERAL 10/11/18-10/17/18				
ACCOUNT TOTAL							461.00	.00	461.00	
101-1048-441.83-04						TRANSPORTATION&EDUCATION / DUES & MEMBERSHIPS				
724		05/19 AP		10/11/18	0129484	US BANK	35.00			11/07/18
						IOWA LEAGUE OF CITIES IMAA DUES-2019 K ROGERS				
ACCOUNT TOTAL							35.00	.00	35.00	
101-1048-441.83-06						TRANSPORTATION&EDUCATION / EDUCATION				
724		05/19 AP		10/11/18	0129484	US BANK	80.00			11/07/18
						IOWA LEAGUE OF CITIES ONLINE SEMINAR-ROGERS				
ACCOUNT TOTAL							80.00	.00	80.00	

GROUP	PO	ACCTG	---TRANSACTION---						CURRENT
NBR	NBR	PER.	CD	DATE	NUMBER	DESCRIPTION	DEBITS	CREDITS	BALANCE
									POST DT
FUND 101 GENERAL FUND									
101-1060-423.83-05						TRANSPORTATION&EDUCATION / TRAVEL (FOOD/MILEAGE/LOD)			
731		05/19 AP		10/08/18	0129484	US BANK	44.87		11/07/18
						CASEYS GEN STORE 3045			
						ILA CONFERENCE - FUEL			
						ACCOUNT TOTAL	44.87	.00	44.87
101-1060-423.86-01						REPAIR & MAINTENANCE / REPAIR & MAINTENANCE			
731		05/19 AP		10/03/18	0129484	US BANK	13.99		11/07/18
						CVS/PHARMACY #08538			
						EARPLUGS STAFF CONST			
						ACCOUNT TOTAL	13.99	.00	13.99
101-1060-423.89-20						MISCELLANEOUS SERVICES / ADULT BOOKS			
731		05/19 AP		10/16/18	0129484	US BANK		22.48	11/07/18
						AMZN MKTP US			
						ADULT BOOKS			
						ACCOUNT TOTAL	.00	22.48	22.48-
101-1060-423.89-23						MISCELLANEOUS SERVICES / LARGE PRINT BOOKS			
731		05/19 AP		10/12/18	0129484	US BANK	5.00		11/07/18
						FAREWAY STORES #974			
						SNACK DEVICE ADV FOTL RMB			
731		05/19 AP		10/08/18	0129484	US BANK	89.93		11/07/18
						AMZN MKTP US*MT7G766R0			
						PRIZES TRIVIA FOTL RMB			
						ACCOUNT TOTAL	94.93	.00	94.93
101-1060-423.89-33						MISCELLANEOUS SERVICES / FRIENDS SUPPORTED PROGRAM			
731		05/19 AP		10/22/18	0129484	US BANK	72.56		11/07/18
						SP * NANOWRIMO STORE			
						NANOWRIMO FOTL RMB ADULT			
731		05/19 AP		10/22/18	0129484	US BANK	23.28		11/07/18
						WM SUPERCENTER #1496			
						PUMPKIN YA FOTL 2 RMB			
731		05/19 AP		10/22/18	0129484	US BANK	29.88		11/07/18
						WM SUPERCENTER #1496			
						BATTERIES FOTL 2 RMB YA			
731		05/19 AP		10/22/18	0129484	US BANK		2.34	11/07/18
						OFFICEMAX/DEPOT 6869			
						TAX CREDIT			
731		05/19 AP		10/18/18	0129484	US BANK	119.92		11/07/18
						WAL-MART #0753			
						PS4 NETWK CRDS FOTL 2RMB			
731		05/19 AP		10/18/18	0129484	US BANK	21.93		11/07/18
						HOBBY-LOBBY #0135			
						YARN CRAFT YTH FOTL RMB			
731		05/19 AP		10/16/18	0129484	US BANK	6.98		11/07/18
						WM SUPERCENTER #1496			
						YA BOOK CLB SNAC FOTL RMB			
731		05/19 AP		10/15/18	0129484	US BANK		20.65	11/07/18
						OFFICEMAX/DEPOT 6869			
						CREDIT FOR DAMAGE			
731		05/19 AP		10/15/18	0129484	US BANK	67.20		11/07/18
						HY VEE 1052			
						CANDY HALL BC YTH FOTL RM			
731		05/19 AP		10/10/18	0129484	US BANK	170.24		11/07/18

GROUP NBR	PO NBR	ACCTG PER.	CD	DATE	TRANSACTION NUMBER	DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE	POST DT
FUND 101 GENERAL FUND										
101-1060-423.89-33 MISCELLANEOUS SERVICES / FRIENDS SUPPORTED PROGRAM						continued				
						AMAZON.COM*MT2A66UK2				
731		05/19 AP		10/08/18	0129484	US BANK NERF GUNS FOTL 2 RMB:YA	19.88			11/07/18
						BARNES & NOBLE #2168				
731		05/19 AP		10/03/18	0129484	US BANK TRVIA PRZES FOTL 2 RMB A	32.07			11/07/18
						AMZN MKTP US*MT0XR2822				
731		05/19 AP		10/02/18	0129484	US BANK CARDSTOCK YTH FOTL RMB	53.50			11/07/18
						AMZN MKTP US*MT7DE5HS1				
731		05/19 AP		09/26/18	0129484	US BANK STORAGE YTH FOTL RMB	31.15			11/07/18
						HY VEE 1052				
731		05/19 AP		09/24/18	0129484	US BANK SNACKS FOTL RMB	200.47			11/07/18
						AMZN MKTP US*MT29K8ED0 AM				
731		05/19 AP		09/24/18	0129484	US BANK YTH CRFT SUPLY FOTL 2 RMB	35.34			11/07/18
						WM SUPERCENTER #753				
731		05/19 AP		09/21/18	0129484	US BANK BATTERIES FOTL 2 RMB YA	6.00			11/07/18
						GIBSON SPECIALTY				
						ENGRAVING YTHEVT-FOTL RMB				
						ACCOUNT TOTAL	890.40	22.99		867.41
101-1060-423.89-34 MISCELLANEOUS SERVICES / ENDOWMENT SUPPORTED PROG.										
731		05/19 AP		10/22/18	0129484	US BANK	175.95			11/07/18
						BARNES&NOBLE.COM-BN				
731		05/19 AP		10/19/18	0129484	US BANK GIFT CARD LITCON RAY RMB	15.94			11/07/18
						AMAZON.COM*M84SL8CG0				
731		05/19 AP		10/12/18	0129484	US BANK GLUE STICKS LITCON RAYRMB	79.50			11/07/18
						AMZN MKTP US*MT5B06IY2				
731		05/19 AP		10/10/18	0129484	US BANK BOOK STAMP LITC RAY RMB	63.23			11/07/18
						BARNES & NOBLE #2168				
731		05/19 AP		09/26/18	0129484	US BANK LITCON PRIZES RAY 2 RMB	463.55			11/07/18
						THE SHIRT SHACK				
						LITCON SHRTS RAY FOTL RMB				
						ACCOUNT TOTAL	798.17	.00		798.17
101-1061-423.89-20 MISCELLANEOUS SERVICES / ADULT BOOKS										
731		05/19 AP		10/19/18	0129484	US BANK	9.95			11/07/18
						AMZN MKTP US*M86IN8OC0				
731		05/19 AP		10/08/18	0129484	US BANK ADULT BOOKS	67.26			11/07/18
						AMZN MKTP US*MT75N26U0				
731		05/19 AP		10/08/18	0129484	US BANK ADULT BOOKS	15.66			11/07/18
						AMAZON.COM*MT9AX0DN2				
731		05/19 AP		10/05/18	0129484	US BANK ADULT ADULT BOOKS	18.00			11/07/18
						AMZN MKTP US*MT73196T2				
731		05/19 AP		10/04/18	0129484	US BANK ADULT BOOKS	22.79			11/07/18
						AMAZON.COM*MT5OX36R2				
731		05/19 AP		10/03/18	0129484	US BANK ADULT BOOKS	22.48			11/07/18
						AMZN MKTP US*MT4M33BS0				
731		05/19 AP		10/01/18	0129484	US BANK ADULT BOOKS	9.48			11/07/18
						AMAZON.COM*MT7052M70				
						ADULT BOOKS				

GROUP NBR	PO NBR	ACCTG PER.	CD	DATE	NUMBER	DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE	POST DT
FUND 101 GENERAL FUND										
101-1061-423.89-20						MISCELLANEOUS SERVICES / ADULT BOOKS				
731		05/19 AP		09/24/18	0129484	US BANK	16.95		11/07/18	
		AMAZON.COM*MTOMJ8A60				ADULT BOOKS				
731		05/19 AP		09/24/18	0129484	US BANK	19.00		11/07/18	
		AMAZON.COM*MT87N2TH1				ADULT BOOKS				
		ACCOUNT TOTAL					201.57	.00	201.57	
101-1061-423.89-22 MISCELLANEOUS SERVICES / YOUTH BOOKS										
731		05/19 AP		10/11/18	0129484	US BANK	41.87		11/07/18	
		AMAZON.COM*MTOAW6IM2				YOUTH BOOKS				
731		05/19 AP		10/05/18	0129484	US BANK	12.56		11/07/18	
		AMAZON.COM*MT0Y06QY1				YOUTH BOOKS				
731		05/19 AP		09/24/18	0129484	US BANK	34.39		11/07/18	
		AMZN MKTP US*MT8HB1JX0				YOUTH BOOKS				
731		05/19 AP		09/24/18	0129484	US BANK	14.01		11/07/18	
		AMAZON.COM*MT2U01T92				YOUTH BOOKS				
731		05/19 AP		09/24/18	0129484	US BANK	16.11		11/07/18	
		AMAZON.COM*MTOMJ8A60				YOUTH BOOKS				
731		05/19 AP		09/24/18	0129484	US BANK	108.35		11/07/18	
		AMAZON.COM*MT1AG8AQ0				YOUTH BOOKS				
731		05/19 AP		09/24/18	0129484	US BANK	14.99		11/07/18	
		AMZN MKTP US*MT7I00TU1				YOUTH BOOK				
		ACCOUNT TOTAL					242.28	.00	242.28	
101-1061-423.89-24 MISCELLANEOUS SERVICES / ADULT AUDIO										
731		05/19 AP		10/19/18	0129484	US BANK	16.98		11/07/18	
		AMAZON.COM*M89IU30P0				ADULT CDMUSIC				
731		05/19 AP		10/05/18	0129484	US BANK	11.98		11/07/18	
		AMAZON.COM*MT5OK4662				ADULT CDMUSIC				
		ACCOUNT TOTAL					28.96	.00	28.96	
101-1061-423.89-25 MISCELLANEOUS SERVICES / ADULT VIDEO										
731		05/19 AP		10/19/18	0129484	US BANK	19.05		11/07/18	
		AMZN MKTP US*M86IN8OCO				ADULT DVD				
731		05/19 AP		09/24/18	0129484	US BANK	4.99		11/07/18	
		AMAZON.COM*MTOMJ8A60				ADULT VIDEO				
		ACCOUNT TOTAL					24.04	.00	24.04	
101-1061-423.89-35 MISCELLANEOUS SERVICES / YOUTH AUDIO										
731		05/19 AP		10/02/18	0129484	US BANK	19.49		11/07/18	
		AMAZON.COM*MT40K4B62				YOUTH CDBOOK				
731		05/19 AP		09/24/18	0129484	US BANK	39.99		11/07/18	

GROUP	PO	ACCTG	-----TRANSACTION-----		DESCRIPTION	DEBITS	CREDITS	CURRENT
NBR	NBR	PER.	CD	DATE	NUMBER			BALANCE
								POST DT
FUND 101 GENERAL FUND								
101-1061-423.89-35 MISCELLANEOUS SERVICES / YOUTH AUDIO						continued		
AMAZON.COM*MTOMJ8A60								
AMAZON.COM*MTOMJ8A60								
ACCOUNT TOTAL						59.48	.00	59.48
101-1061-423.89-36 MISCELLANEOUS SERVICES / YOUTH VIDEO								
731		05/19	AP	10/02/18	0129484	9.39		11/07/18
AMAZON.COM*MT0G31H51								
YOUTH VIDEO								
731		05/19	AP	09/24/18	0129484	11.48		11/07/18
AMZN MKTP US*MT7I00TU1								
YOUTH VIDEO								
ACCOUNT TOTAL						20.87	.00	20.87
101-1118-441.71-01 OFFICE SUPPLIES / OFFICE SUPPLIES								
777		05/19	AP	10/23/18	0000000	3.42		11/15/18
STOREY KENWORTHY								
COPY PAPER								
777		05/19	AP	10/23/18	0000000	1.13		11/15/18
STOREY KENWORTHY								
COPY PAPER 11 X 17								
777		05/19	AP	10/23/18	0000000	.37		11/15/18
STOREY KENWORTHY								
LEGAL PADS								
777		05/19	AP	10/10/18	0000000	3.32		11/15/18
STOREY KENWORTHY								
COPY PAPER								
777		05/19	AP	10/10/18	0000000	1.60		11/15/18
STOREY KENWORTHY								
TAPE, PENS, CORR. TAPE,								
POST ITS								
ACCOUNT TOTAL						9.84	.00	9.84
101-1118-441.83-05 TRANSPORTATION&EDUCATION / TRAVEL (FOOD/MILEAGE/LOD)								
724		05/19	AP	10/15/18	0129484	374.20		11/07/18
US BANK								
CONCOURSE HOTEL								
HOTEL:GAINES 10/8-10/10								
724		05/19	AP	10/11/18	0129484	12.05		11/07/18
US BANK								
THE GREAT DANE PUB AND BR								
MEAL:GAINES 10/9/18								
724		05/19	AP	10/10/18	0129484	41.03		11/07/18
US BANK								
KWIK STAR 49500004952								
FUEL-GAINES-MADISON 10/8								
ACCOUNT TOTAL						427.28	.00	427.28
101-1158-441.71-01 OFFICE SUPPLIES / OFFICE SUPPLIES								
777		05/19	AP	10/23/18	0000000	3.42		11/15/18
STOREY KENWORTHY								
COPY PAPER								
777		05/19	AP	10/23/18	0000000	1.13		11/15/18
STOREY KENWORTHY								
COPY PAPER 11 X 17								
777		05/19	AP	10/23/18	0000000	.37		11/15/18
STOREY KENWORTHY								
LEGAL PADS								
777		05/19	AP	10/10/18	0000000	3.32		11/15/18
STOREY KENWORTHY								
COPY PAPER								

GROUP	PO	ACCTG	----TRANSACTION----						CURRENT	
NBR	NBR	PER.	CD	DATE	NUMBER	DESCRIPTION	DEBITS	CREDITS	BALANCE	
									POST DT	
FUND 101 GENERAL FUND										
101-1158-441.71-01						OFFICE SUPPLIES / OFFICE SUPPLIES				
777		05/19 AP		10/10/18	0000000	STOREY KENWORTHY	1.60			11/15/18
						TAPE, PENS, CORR.TAPE, POST ITS				
						ACCOUNT TOTAL	9.84	.00		9.84
101-1158-441.72-01 OPERATING SUPPLIES / OPERATING SUPPLIES										
724		05/19 AP		09/24/18	0129484	US BANK	195.03			11/07/18
						AMAZON.COM*MT5YV1JW2 9-SMART GROWTH MANUALS				
						ACCOUNT TOTAL	195.03	.00		195.03
101-1199-411.32-64 COMM PROTECTION GRANTS / FIRE EQUIPMENT GRANT										
724		05/19 AP		09/25/18	0129484	US BANK	644.53			11/07/18
						THE SHIRT SHACK PINK BADGE T-SHIRTS				
						ACCOUNT TOTAL	644.53	.00		644.53
101-1199-421.31-10 HUMAN DEVELOPMENT GRANTS / GRANTS - CULTURAL SERVICE										
787		05/19 AP		11/08/18	0000000	BEHRENS, ROY R.	375.00			11/15/18
						PRESENTATION-DAZZLE CAMO. HUMANITIES IOWA GRANT				
724		05/19 AP		10/16/18	0129484	US BANK	288.96			11/07/18
						BLACK HAWK HOTEL RICK BYER LODGING				
724		05/19 AP		10/08/18	0129484	US BANK	85.37			11/07/18
						HY VEE 1052 COOKIE/CAKE/FRUIT PLATTER				
						ACCOUNT TOTAL	749.33	.00		749.33
101-1199-441.72-19 OPERATING SUPPLIES / PRINTING										
777		05/19 AP		10/29/18	0000000	COURIER LEGAL COMMUNICATIONS	537.59			11/15/18
						10/15/18 CC MTG.MINS/BILL				
						ACCOUNT TOTAL	537.59	.00		537.59
101-1199-441.81-09 PROFESSIONAL SERVICES / HUMAN RIGHTS COMMISSION										
777		05/19 AP		10/23/18	0000000	STOREY KENWORTHY	2.74			11/15/18
						COPY PAPER				
777		05/19 AP		10/23/18	0000000	STOREY KENWORTHY	.91			11/15/18
						COPY PAPER 11 X 17				
777		05/19 AP		10/23/18	0000000	STOREY KENWORTHY	.19			11/15/18
						LEGAL PADS				
777		05/19 AP		10/10/18	0000000	STOREY KENWORTHY	2.66			11/15/18
						COPY PAPER				
777		05/19 AP		10/10/18	0000000	STOREY KENWORTHY	.80			11/15/18
						TAPE, PENS, CORR.TAPE, POST ITS				

GROUP	PO	ACCTG	----TRANSACTION----		DESCRIPTION	DEBITS	CREDITS	CURRENT
NBR	NBR	PER.	CD	DATE	NUMBER			BALANCE
								POST DT
FUND 101 GENERAL FUND								
101-1199-441.81-09 PROFESSIONAL SERVICES / HUMAN RIGHTS COMMISSION					continued			
ACCOUNT TOTAL						7.30	.00	7.30
101-2205-432.71-01 OFFICE SUPPLIES / OFFICE SUPPLIES								
752	05/19	AP	10/24/18	0000000	STOREY KENWORTHY	24.32		11/15/18
					YR & 3 MO WALL CALENDARS			
752	05/19	AP	10/23/18	0000000	STOREY KENWORTHY	3.37		11/15/18
					BALLPOINT PENS; STAPLES			
752	05/19	AP	10/09/18	0000000	STOREY KENWORTHY	5.22		11/15/18
					COLOR COPIER PAPER			
752	05/19	AP	10/03/18	0000000	STOREY KENWORTHY	9.04		11/15/18
					PENS; NOTEBOOKS; PAPER			
ACCOUNT TOTAL						41.95	.00	41.95
101-2205-432.72-19 OPERATING SUPPLIES / PRINTING								
777	05/19	AP	10/23/18	0000000	STOREY KENWORTHY	6.85		11/15/18
					COPY PAPER			
777	05/19	AP	10/23/18	0000000	STOREY KENWORTHY	2.27		11/15/18
					COPY PAPER 11 X 17			
777	05/19	AP	10/10/18	0000000	STOREY KENWORTHY	6.65		11/15/18
					COPY PAPER			
ACCOUNT TOTAL						15.77	.00	15.77
101-2205-432.83-05 TRANSPORTATION&EDUCATION / TRAVEL (FOOD/MILEAGE/LOD)								
724	05/19	AP	10/22/18	0129484	US BANK	21.50		11/07/18
					SAPP BROS TRAVEL CENTE			
					FUEL-APA CONFERENCE			
724	05/19	AP	10/19/18	0129484	US BANK	6.56		11/07/18
					KUM & GO #0540			
					LUNCH - STEPHANIE SHEETZ			
724	05/19	AP	10/18/18	0129484	US BANK	8.23		11/07/18
					CULVER'S OF WEST D			
					DINNER - STEPHANIE SHEETZ			
ACCOUNT TOTAL						36.29	.00	36.29
101-2225-432.71-01 OFFICE SUPPLIES / OFFICE SUPPLIES								
752	05/19	AP	10/24/18	0000000	STOREY KENWORTHY	5.08		11/15/18
					DESKPAD CALENDAR			
752	05/19	AP	10/23/18	0000000	STOREY KENWORTHY	19.53		11/15/18
					PENCIL CUP;BATTERIES;			
					NOTEBOOKS; STAPLES			
752	05/19	AP	10/10/18	0000000	STOREY KENWORTHY	8.24		11/15/18
					MOUSE PAD; PENCIL CUP			
752	05/19	AP	10/03/18	0000000	STOREY KENWORTHY	25.15		11/15/18
					BATTERIES; PAPER; STAPLES			
ACCOUNT TOTAL						58.00	.00	58.00

GROUP NBR	PO NBR	ACCTG PER.	CD	DATE	TRANSACTION NUMBER	DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE	POST DT
FUND 101 GENERAL FUND										
101-2225-432.72-08						OPERATING SUPPLIES / CAMERA & PHOTO EQUIPMENT				
724		05/19 AP		10/02/18	0129484	US BANK		6.61		11/07/18
		BEST BUY			00003798	REFUNDING TAX FOR CAMERA				
						ACCOUNT TOTAL	.00	6.61		6.61-
101-2225-432.72-60 OPERATING SUPPLIES / SAFETY SUPPLIES										
777		05/19 AP		11/07/18	0000000	CINTAS FIRST AID & SAFETY	14.36			11/15/18
						RESTOCK FIRST AID CABINET				
777		05/19 AP		11/01/18	0000000	THOMPSON SHOES	160.00			11/15/18
						SAFETY SHOES-M TOLAN				
						P.O. 56287				
						ACCOUNT TOTAL	174.36	.00		174.36
101-2225-432.81-01 PROFESSIONAL SERVICES / PROFESSIONAL SERVICES										
752		05/19 AP		10/31/18	0000000	CLAPSADDLE-GARBER ASSOCIATES,	5,007.75			11/15/18
						1904-GATEWAY BUS. PARK'18				
						SERVICES THRU 10/20/18				
		PROJECT#:			021904					
752		05/19 AP		10/31/18	0000000	CLAPSADDLE-GARBER ASSOCIATES,	4,450.80			11/15/18
						3134-PR.WINDS 4TH ADD.				
						SERVICES THRU 10/20/18				
		PROJECT#:			023134					
752		05/19 AP		10/31/18	0000000	CLAPSADDLE-GARBER ASSOCIATES,	271.45			11/15/18
						3121-AUTUMN RIDGE 8TH AD.				
						SERVICES THRU 10/20/18				
		PROJECT#:			023121					
752		05/19 AP		10/31/18	0000000	CLAPSADDLE-GARBER ASSOCIATES,	2,392.15			11/15/18
						3138-SANDS ADDITION				
						SERVICES THRU 10/20/18				
		PROJECT#:			023138					
						ACCOUNT TOTAL	12,122.15	.00		12,122.15
101-2225-432.83-06 TRANSPORTATION&EDUCATION / EDUCATION										
784		04/19 AP		09/14/18	0129188	US BANK		25.00		11/13/18
						DESCRIPTION CORRECTION				
						EB DARDIS COMMUNICATION				
784		04/19 AP		09/14/18	0129188	US BANK	25.00			11/13/18
						EB DARDIS COMMUNICATION				
						CONF.REG.TERRA RAY				
						ACCOUNT TOTAL	25.00	25.00		.00
101-2235-412.71-01 OFFICE SUPPLIES / OFFICE SUPPLIES										
752		05/19 AP		10/24/18	0000000	STOREY KENWORTHY	72.23			11/15/18
						PLANNER;DESKPAD CALENDARS				
752		05/19 AP		10/23/18	0000000	STOREY KENWORTHY	23.30			11/15/18
						PENCIL CUP;BATTERIES;				
						NOTEBOOKS; STAPLES				
752		05/19 AP		10/10/18	0000000	STOREY KENWORTHY	8.23			11/15/18
						MOUSE PAD; PENCIL CUP				
752		05/19 AP		10/03/18	0000000	STOREY KENWORTHY	25.15			11/15/18

GROUP NBR	PO NBR	ACCTG PER.	CD	DATE	TRANSACTION NUMBER	DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE	POST DT
FUND 101 GENERAL FUND										
101-2235-412.71-01 OFFICE SUPPLIES / OFFICE SUPPLIES										
BATTERIES; PAPER; STAPLES										
ACCOUNT TOTAL							128.91	.00	128.91	
101-2235-412.72-11 OPERATING SUPPLIES / DUES, BOOKS, MAGAZINES										
724		05/19 AP		10/22/18	0129484	US BANK	63.90		11/07/18	
						INT'L CODE COUNCIL INC				
						CODE ESSENTIALS BOOKS				
724		05/19 AP		10/10/18	0129484	US BANK	156.63		11/07/18	
						INT'L CODE COUNCIL INC				
						CODE COMPANION/FLASH CARD				
ACCOUNT TOTAL							220.53	.00	220.53	
101-2235-412.72-60 OPERATING SUPPLIES / SAFETY SUPPLIES										
777		05/19 AP		11/07/18	0000000	CINTAS FIRST AID & SAFETY	14.37		11/15/18	
						RESTOCK FIRST AID CABINET				
ACCOUNT TOTAL							14.37	.00	14.37	
101-2235-412.83-05 TRANSPORTATION&EDUCATION / TRAVEL (FOOD/MILEAGE/LOD)										
724		05/19 AP		10/22/18	0129484	US BANK	12.81		11/07/18	
						SQ *PUMPKINS KITCHEN				
						LUNCH - JAMIE CASTLE				
724		05/19 AP		10/22/18	0129484	US BANK	33.93		11/07/18	
						MIMI TAXI CAB INC				
						TAXI - JAMIE CASTLE				
ACCOUNT TOTAL							46.74	.00	46.74	
101-2245-442.71-01 OFFICE SUPPLIES / OFFICE SUPPLIES										
752		05/19 AP		10/24/18	0000000	STOREY KENWORTHY	6.65		11/15/18	
						POCKET PLANNER				
752		05/19 AP		10/23/18	0000000	STOREY KENWORTHY	3.75		11/15/18	
						BALLPOINT PENS; STAPLES				
752		05/19 AP		10/09/18	0000000	STOREY KENWORTHY	5.80		11/15/18	
						COLOR COPIER PAPER				
752		05/19 AP		10/03/18	0000000	STOREY KENWORTHY	10.05		11/15/18	
						PENS; NOTEBOOKS; PAPER				
ACCOUNT TOTAL							26.25	.00	26.25	
101-2245-442.72-11 OPERATING SUPPLIES / DUES, BOOKS, MAGAZINES										
724		05/19 AP		09/24/18	0129484	US BANK	130.02		11/07/18	
						AMAZON.COM*MT5YV1JW2				
						6-SMART GROWTH MANUALS				
ACCOUNT TOTAL							130.02	.00	130.02	

GROUP NBR	PO NBR	ACCTG PER.	CD	DATE	TRANSACTION NUMBER	DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE	POST DT	
FUND 101 GENERAL FUND											
101-2245-442.72-19 OPERATING SUPPLIES / PRINTING											
777		05/19 AP		10/23/18	0000000	STOREY KENWORTHY	13.70			11/15/18	
		COPY PAPER									
777		05/19 AP		10/23/18	0000000	STOREY KENWORTHY	4.53			11/15/18	
		COPY PAPER 11 X 17									
777		05/19 AP		10/10/18	0000000	STOREY KENWORTHY	13.30			11/15/18	
		COPY PAPER									
		ACCOUNT TOTAL						31.53	.00		31.53
101-2245-442.83-06 TRANSPORTATION&EDUCATION / EDUCATION											
724		05/19 AP		10/09/18	0129484	US BANK	300.00			11/07/18	
		INC 500 ECONOMIC DEV NETWORKING									
		ACCOUNT TOTAL						300.00	.00		300.00
101-4511-414.71-01 OFFICE SUPPLIES / OFFICE SUPPLIES											
774		05/19 AP		10/31/18	0000000	WEBER PAPER CO.		16.25		11/15/18	
		RETURN FALSE ALARM PAPER WRONG COLOR									
774		05/19 AP		10/26/18	0000000	WEBER PAPER CO.	32.50			11/15/18	
		FALSE ALARM PAPER									
774		05/19 AP		10/25/18	0000000	WEBER PAPER CO.	32.50			11/15/18	
		FALSE ALARM PAPER									
777		05/19 AP		10/23/18	0000000	STOREY KENWORTHY	6.85			11/15/18	
		COPY PAPER									
777		05/19 AP		10/23/18	0000000	STOREY KENWORTHY	2.27			11/15/18	
		COPY PAPER 11 X 17									
777		05/19 AP		10/23/18	0000000	STOREY KENWORTHY	.74			11/15/18	
		LEGAL PADS									
777		05/19 AP		10/10/18	0000000	STOREY KENWORTHY	6.65			11/15/18	
		COPY PAPER									
777		05/19 AP		10/10/18	0000000	STOREY KENWORTHY	3.21			11/15/18	
		TAPE,PENS,CORR.TAPE, POST ITS									
		ACCOUNT TOTAL						84.72	16.25		68.47
101-4511-414.72-02 OPERATING SUPPLIES / LAUNDRY											
774		05/19 AP		11/12/18	0000000	ARAMARK	5.90			11/15/18	
		MOPS;TOWELS-STATION #1									
774		05/19 AP		11/05/18	0000000	ARAMARK	5.90			11/15/18	
		MOPS;TOWELS-STATION #1									
		ACCOUNT TOTAL						11.80	.00		11.80
101-4511-414.72-09 OPERATING SUPPLIES / EQUIPMENT REPAIR											
724		05/19 AP		10/11/18	0129484	US BANK	59.62			11/07/18	

GROUP	PO	ACCTG	----TRANSACTION----			DESCRIPTION	DEBITS	CREDITS	CURRENT
NBR	NBR	PER.	CD	DATE	NUMBER			BALANCE	
FUND 101 GENERAL FUND									
101-4511-414.72-09 OPERATING SUPPLIES / EQUIPMENT REPAIR						continued			
					AGT BATTERY LLC	REPL.SWITCHES-LITEBOX			
					ACCOUNT TOTAL		59.62	.00	59.62
101-4511-414.72-10 OPERATING SUPPLIES / FIRE PREVENTION									
724		05/19	AP	10/22/18	0129484	US BANK	10.00		11/07/18
					WAL-MART #0753	FIRE PREVENTION PRIZES			
724		05/19	AP	10/16/18	0129484	US BANK	325.00		11/07/18
					WM SUPERCENTER #753	FIRE PREVENTION PRIZES			
724		05/19	AP	10/11/18	0129484	US BANK	49.92		11/07/18
					MENARDS CEDAR FALLS IA	SMOKE ALARMS-FIRE PREV.			
					ACCOUNT TOTAL		384.92	.00	384.92
101-4511-414.72-11 OPERATING SUPPLIES / DUES, BOOKS, MAGAZINES									
724		05/19	AP	10/10/18	0129484	US BANK	208.53		11/07/18
					INT'L CODE COUNCIL INC	2015 INT'L FIRE CODES-2			
					ACCOUNT TOTAL		208.53	.00	208.53
101-4511-414.72-19 OPERATING SUPPLIES / PRINTING									
774		05/19	AP	11/08/18	0000000	PARKADE PRINTER, INC.	140.65		11/15/18
					CFFR-OT/PT HOURS FORMS				
774		05/19	AP	11/07/18	0000000	PARKADE PRINTER, INC.	105.25		11/15/18
					PERSONNEL ACTION FORMS				
					ACCOUNT TOTAL		245.90	.00	245.90
101-4511-414.73-02 OTHER SUPPLIES / DORMITORY FURNISHINGS									
724		05/19	AP	10/12/18	0129484	US BANK	195.16		11/07/18
					WAL-MART #0753	SHEETS;PILLOWS-STATION #1			
					ACCOUNT TOTAL		195.16	.00	195.16
101-4511-414.73-10 OTHER SUPPLIES / HEADQUARTER SUPPLIES									
774		05/19	AP	11/01/18	0000000	CRAIG'S VAC SHOP	19.80		11/15/18
					VACUUM BAGS-4				
774		05/19	AP	10/30/18	0000000	O'DONNELL ACE HARDWARE	121.46		11/15/18
					INVENT.REPL.-EXT.CORDS;	INSP.MIRROR;MAGNET TOOL+			
724		05/19	AP	10/05/18	0129484	US BANK	138.15		11/07/18
					WAL-MART #0753	SHEETS;TOWELS;SOAP;WATER;			
					ACCOUNT TOTAL		279.41	.00	279.41

GROUP NBR	PO NBR	ACCTG PER.	CD	DATE	---TRANSACTION--- NUMBER	DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE	POST DT	
FUND 101 GENERAL FUND											
101-4511-414.83-05						TRANSPORTATION&EDUCATION / TRAVEL (FOOD/MILEAGE/LOD)					
724		05/19	AP	10/18/18	0129484	US BANK	96.45			11/07/18	
		HY VEE 1052				SNACKS-LIVE FIRE TRNG.					
724		05/19	AP	10/08/18	0129484	US BANK	10.38			11/07/18	
		CASEYS GEN STORE 2427				ICE-LIVE FIRE TRAINING					
724		05/19	AP	10/05/18	0129484	US BANK		11.46		11/07/18	
		HY VEE GAS 5863				CREDIT-NO ICE IN FREEZER					
724		05/19	AP	10/05/18	0129484	US BANK	11.46			11/07/18	
		HY VEE GAS 5863				ICE-LIVE FIRE					
724		05/19	AP	10/04/18	0129484	US BANK	64.48			11/07/18	
		WM SUPERCENTER #1496				SNACKS-LIVE FIRE TRNG.					
		ACCOUNT TOTAL						182.77	11.46		171.31
101-4511-414.83-06 TRANSPORTATION&EDUCATION / EDUCATION											
774		05/19	AP	10/26/18	0000000	IOWA STATE UNIV-TREASURER	50.00			11/15/18	
		1 CERT.FEE-HAZMAT-RETEST				JEFFREY SCHULTZ					
		ACCOUNT TOTAL						50.00	.00		50.00
101-4511-414.86-01 REPAIR & MAINTENANCE / REPAIR & MAINTENANCE											
774		05/19	AP	11/01/18	0000000	O'DONNELL ACE HARDWARE	10.69			11/15/18	
		MOUNTING TAPE-503				LABELS ON TRUCK					
774		05/19	AP	10/19/18	0000000	WILSON RESTAURANT SUPPLY, INC	75.00			11/15/18	
		REPAIR FRIDGE-STATION #1									
724		05/19	AP	10/03/18	0129484	US BANK	12.88			11/07/18	
		WM SUPERCENTER #753				PHONE CHARGING CABLE					
		ACCOUNT TOTAL						98.57	.00		98.57
101-4511-414.89-40 MISCELLANEOUS SERVICES / UNIFORM ALLOWANCE											
774		05/19	AP	11/07/18	0000000	SHIRT SHACK INC., THE	2,577.29			11/15/18	
		SHIRTS-INVENTORY									
774		05/19	AP	10/29/18	0000000	COVER-ALL EMBROIDERY, INC.	202.50			11/15/18	
		EMBROIDER SHIRTS-MCNAMARA				SCHREIBER/SMITH/ZOLONDEK					
		ACCOUNT TOTAL						2,779.79	.00		2,779.79
101-4511-414.93-01 EQUIPMENT / EQUIPMENT											
724		05/19	AP	10/18/18	0129484	US BANK	59.99			11/07/18	
		LA POLICE GEAR INC				FLASHLIGHT-TANKER 550					
		ACCOUNT TOTAL						59.99	.00		59.99
101-5521-415.71-01 OFFICE SUPPLIES / OFFICE SUPPLIES											

GROUP NBR	PO NBR	ACCTG PER.	CD	DATE	TRANSACTION NUMBER	DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE	POST DT
FUND 101 GENERAL FUND										
101-5521-415.71-01 OFFICE SUPPLIES / OFFICE SUPPLIES						continued				
768		05/19 AP		10/26/18	00000000	STOREY KENWORTHY	173.93			11/15/18
						MAILERS;FOLDERS;RUBBER BANDS				
777		05/19 AP		10/23/18	00000000	STOREY KENWORTHY	6.85			11/15/18
						COPY PAPER				
777		05/19 AP		10/23/18	00000000	STOREY KENWORTHY	2.27			11/15/18
						COPY PAPER 11 X 17				
768		05/19 AP		10/23/18	00000000	STOREY KENWORTHY	108.32			11/15/18
						PENS;BOXES				
768		05/19 AP		10/16/18	00000000	STOREY KENWORTHY	144.02			11/15/18
						FOLDERS;LEGAL PADS;STICKY NOTES				
777		05/19 AP		10/10/18	00000000	STOREY KENWORTHY	6.65			11/15/18
						COPY PAPER				
768		05/19 AP		10/03/18	00000000	STOREY KENWORTHY	11.45			11/15/18
						MONTHLY CALENDAR REFILL				
						ACCOUNT TOTAL	453.49	.00		453.49
101-5521-415.72-01 OPERATING SUPPLIES / OPERATING SUPPLIES										
768		05/19 AP		11/07/18	00000000	CINTAS FIRST AID & SAFETY	58.57			11/15/18
						RESTOCK PD FIRST AID KIT				
768		05/19 AP		11/01/18	00000000	L & M TRANSMISSION	33.00			11/15/18
						TOW & STORE-FORD RANGER #18-075155				
768		05/19 AP		11/01/18	00000000	L & M TRANSMISSION	35.00			11/15/18
						RELOCATION-CHEVY MALIBU HCY207-PINK RIBBON RUN				
768		05/19 AP		11/01/18	00000000	L & M TRANSMISSION	35.00			11/15/18
						RELOCATION-TOYOTA AVALON 464YPK-PINK RIBBON RUN				
768		05/19 AP		11/01/18	00000000	THOMSON REUTERS - WEST	269.25			11/15/18
						INVESTIGATIVE SOFTWARE 10/01/18-10/31/18				
768		05/19 AP		11/01/18	00000000	MIRACLE CAR WASH, INC.	77.65			11/15/18
						7 PD CAR WASHES				
768		05/19 AP		10/31/18	00000000	ON-SITE INFORMATION DESTRUCTI	45.00			11/15/18
						ON-SITE DOC. DESTRUCTION TICKET #282094				
768		05/19 AP		10/25/18	00000000	ABC EMBROIDERY, INC.	40.00			11/15/18
						NAME TAGS-K.REA/T.SMITH				
724		05/19 AP		10/12/18	0129484	US BANK	6.89			11/07/18
						MARTIN BROTHERS CEDAR FAL COFFEE FILTERS				
724		05/19 AP		10/09/18	0129484	US BANK	44.82			11/07/18
						WM SUPERCENTER #753 BATTERIES				
724		05/19 AP		10/08/18	0129484	US BANK	12.00			11/07/18
						KAVALIER CAR WASH CAR WASH-PINK RIBBON RUN				
724		05/19 AP		10/05/18	0129484	US BANK	12.20			11/07/18
						WM SUPERCENTER #753 STAPLES-NO PARKING SIGNS				
724		05/19 AP		10/03/18	0129484	US BANK	22.88			11/07/18
						WAL-MART #0753 100 CD-R DISCS FOR LAB				
724		05/19 AP		09/21/18	0129484	US BANK	32.31			11/07/18
						WAL-MART #0753 TRNG. EQUIPMENT STORAGE				
						ACCOUNT TOTAL	724.57	.00		724.57

GROUP NBR	PO NBR	ACCTG PER.	CD	DATE	TRANSACTION NUMBER	DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE	POST DT
FUND 101 GENERAL FUND										
101-5521-415.72-08						OPERATING SUPPLIES / CAMERA & PHOTO EQUIPMENT				
724		05/19 AP		09/21/18	0129484	US BANK	46.68			11/07/18
						LOWES #01712* BOXES/ZIP TIES-LAB				
						ACCOUNT TOTAL	46.68	.00	46.68	
101-5521-415.72-19						OPERATING SUPPLIES / PRINTING				
768		05/19 AP		10/31/18	0000000	PARKADE PRINTER, INC. FORMS	56.04			11/15/18
						DOMESTIC ABUSE RIGHTS				
						ACCOUNT TOTAL	56.04	.00	56.04	
101-5521-415.72-20						OPERATING SUPPLIES / OFFICERS EQUIPMENT				
768		05/19 AP		10/29/18	0000000	GALLS, LLC	327.48			11/15/18
						RAIN JACKETS-STOCK DOUGAN/LECHTENBERG				
768		05/19 AP		10/25/18	0000000	WATCHGUARD VIDEO	815.00			11/15/18
						BODY CAMERA SHIRT CLIPS MAGNETIC CHEST MOUNTS				
768		05/19 AP		10/24/18	0000000	WATCHGUARD VIDEO	1,515.00			11/15/18
						ETHERNET TRANSFER STATION CHARGING KIT & CABLES				
						ACCOUNT TOTAL	2,657.48	.00	2,657.48	
101-5521-415.83-04						TRANSPORTATION&EDUCATION / DUES & MEMBERSHIPS				
768		05/19 AP		11/09/18	0000000	SECRETARY, STATE OF IOWA	30.00			11/15/18
						RENEW NOTARY-CHRIS COPP				
						ACCOUNT TOTAL	30.00	.00	30.00	
101-5521-415.83-05						TRANSPORTATION&EDUCATION / TRAVEL (FOOD/MILEAGE/LOD)				
724		05/19 AP		10/22/18	0129484	US BANK	4.38			11/07/18
						CASEYS GEN STORE 3045 ICE-HOMECOMING COOLERS				
724		05/19 AP		10/22/18	0129484	US BANK	34.72			11/07/18
						WM SUPERCENTER #753 GATORADE-UNI HOMECOMING				
724		05/19 AP		10/22/18	0129484	US BANK	4.38			11/07/18
						CASEYS GEN STORE 3045 ICE-HOMECOMING COOLERS				
724		05/19 AP		10/22/18	0129484	US BANK	309.66			11/07/18
						THE OTHER PLACE MEALS-UNI HOMECOMING				
724		05/19 AP		10/22/18	0129484	US BANK	253.48			11/07/18
						THE OTHER PLACE MEALS-UNI HOMECOMING				
724		05/19 AP		10/19/18	0129484	US BANK	120.92			11/07/18
						HY-VEE MARKET CAFE MEALS-MIRT TRAINING				
724		05/19 AP		10/19/18	0129484	US BANK	29.94			11/07/18
						QT 568 04005682 FUEL-MIRT TRAINING;AD03				
724		05/19 AP		10/19/18	0129484	US BANK	29.80			11/07/18
						QT 568 04005682 FUEL-MIRT TRAINING;PD#7				
724		05/19 AP		10/19/18	0129484	US BANK	75.33			11/07/18

GROUP NBR	PO NBR	ACCTG PER.	CD	DATE	TRANSACTION NUMBER	DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE	POST DT
FUND 101 GENERAL FUND										
101-5521-415.83-05						TRANSPORTATION&EDUCATION / TRAVEL (FOOD/MILEAGE/LOD)				
						FUEL-MIRT TRANING;PD#2				
724		05/19 AP		10/19/18	0129484	US BANK	73.09			11/07/18
						CASEYS GEN STORE 2816				
724		05/19 AP		10/18/18	0129484	US BANK	202.40			11/07/18
						JETHROS BBQ N PORK CHOP G				
724		05/19 AP		10/18/18	0129484	US BANK	132.78			11/07/18
						HY-VEE MARKET CAFE				
724		05/19 AP		10/18/18	0129484	US BANK	342.84			11/07/18
						OUTBACK 1612				
724		05/19 AP		10/17/18	0129484	US BANK	249.86			11/07/18
						THE OTHER PLACE				
724		05/19 AP		10/17/18	0129484	US BANK	1,144.00			11/07/18
						IA PUBLIC DEF TRAINING				
724		05/19 AP		10/16/18	0129484	US BANK	64.36			11/07/18
						WAL-MART #0753				
724		05/19 AP		10/11/18	0129484	US BANK	159.30			11/07/18
						THE OTHER PLACE				
724		05/19 AP		10/10/18	0129484	US BANK	496.14			11/07/18
						WYNDHAM ORLANDO RESORTS				
724		05/19 AP		09/24/18	0129484	US BANK	94.05			11/07/18
						SUBWAY 00356345				
724		05/19 AP		09/24/18	0129484	US BANK	36.28			11/07/18
						ROAD RANGER #144				
						ACCOUNT TOTAL	3,857.71	.00		3,857.71
101-5521-415.83-06 TRANSPORTATION&EDUCATION / EDUCATION										
768		05/19 AP		11/12/18	0000000	GLOCK PROFESSIONAL, INC.	250.00			11/15/18
						REG:ARMORER CSE.-MCNAMARA				
768		05/19 AP		10/24/18	0000000	IOWA LAW ENFORCEMENT ACADEMY	150.00			11/15/18
						CHEM.MUNIT.INST.RECERT.				
768		05/19 AP		10/24/18	0000000	IOWA LAW ENFORCEMENT ACADEMY	150.00			11/15/18
						LESS LETHAL INST.RECERT.				
724		05/19 AP		10/08/18	0129484	US BANK		150.00		11/07/18
						FAA STATE BOARD EXAM				
724		05/19 AP		10/03/18	0129484	US BANK	150.00			11/07/18
						HAWKEYE COMMUNITY COLLEGE				
724		05/19 AP		09/24/18	0129484	US BANK	95.00			11/07/18
						HAWKEYE COMMUNITY COLLEGE				
768		05/19 AP		07/30/18	0000000	GLOCK PROFESSIONAL, INC.	250.00			11/15/18
						REG:ARMORER CSE.-LADAGE				
768		05/19 AP		07/19/18	0000000	UNIV.OF IOWA HOSPITALS-CLINIC	16.00			11/15/18
						BLS HEALTHCARE CARDS-2				
						ACCOUNT TOTAL	1,061.00	150.00		911.00
101-7713-433.72-01 OPERATING SUPPLIES / OPERATING SUPPLIES										

GROUP NBR	PO NBR	ACCTG PER.	CD	DATE	---TRANSACTION--- NUMBER	DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE	POST DT
FUND 101 GENERAL FUND										
101-7713-433.72-01	OPERATING SUPPLIES / OPERATING SUPPLIES continued									
776	05/19	AP	11/05/18	0000000	MENARDS-CEDAR FALLS	34.99			11/15/18	
					WHEEL					
777	05/19	AP	11/01/18	0000000	THOMPSON SHOES	160.00			11/15/18	
					SAFETY SHOES-J MURRAY					
					P.O. 56282					
777	05/19	AP	11/01/18	0000000	THOMPSON SHOES	146.20			11/15/18	
					SAFETY SHOES-J HOOK					
					P.O. 56288					
719	05/19	AP	10/31/18	0000000	CULLIGAN WATER CONDITIONING	18.75			11/15/18	
					BOTTLED WATER					
740	05/19	AP	10/30/18	0000000	STOREY KENWORTHY	16.38			11/15/18	
					CALENDARS					
ACCOUNT TOTAL						376.32		0.00	376.32	
101-7716-446.72-01 OPERATING SUPPLIES / OPERATING SUPPLIES										
776	05/19	AP	11/09/18	0000000	MARTIN BROS.DISTRIBUTING	202.14			11/15/18	
					TOWELS, TISSUES, SCREEN					
					URINAL					
					PROJECT#: 062501					
776	05/19	AP	11/09/18	0000000	MARTIN BROS.DISTRIBUTING	68.24			11/15/18	
					TOWELS, TISSUES, SCREEN					
					URINAL					
					PROJECT#: 062509					
776	05/19	AP	11/07/18	0000000	O'DONNELL ACE HARDWARE	18.99			11/15/18	
					TRASH CAN					
					PROJECT#: 062501					
776	05/19	AP	11/06/18	0000000	O'DONNELL ACE HARDWARE	7.38			11/15/18	
					LIGHT SWITCH GUARD					
					PROJECT#: 062506					
776	05/19	AP	11/02/18	0000000	MARTIN BROS.DISTRIBUTING	118.30			11/15/18	
					LINERS, TOWELS, TISSUE, CUPS					
					PROJECT#: 062503					
776	05/19	AP	11/02/18	0000000	MARTIN BROS.DISTRIBUTING	128.26			11/15/18	
					LINERS, TOWELS, TISSUE, CUPS					
					PROJECT#: 062506					
776	05/19	AP	11/02/18	0000000	MARTIN BROS.DISTRIBUTING	91.30			11/15/18	
					LINERS, TOWELS, TISSUE, CUPS					
					PROJECT#: 062507					
776	05/19	AP	11/02/18	0000000	MARTIN BROS.DISTRIBUTING	37.04			11/15/18	
					LINERS, TOWELS, TISSUE, CUPS					
					PROJECT#: 062505					
776	05/19	AP	11/01/18	0000000	MENARDS-CEDAR FALLS	107.94			11/15/18	
					CO DETECTORS					
					PROJECT#: 062507					
719	05/19	AP	10/26/18	0000000	MARTIN BROS.DISTRIBUTING	47.60			11/15/18	
					SOAP, LINERS, TOWELS, TISSUE					
					PROJECT#: 062501					
719	05/19	AP	10/26/18	0000000	MARTIN BROS.DISTRIBUTING	151.03			11/15/18	
					SOAP, LINERS, TOWELS, TISSUE					
					PROJECT#: 062506					
719	05/19	AP	10/26/18	0000000	MARTIN BROS.DISTRIBUTING	458.80			11/15/18	

GROUP NBR	PO NBR	ACCTG PER.	CD	TRANSACTION DATE	NUMBER	DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE
									POST DT
FUND 101 GENERAL FUND									
101-7716-446.72-01 OPERATING SUPPLIES / OPERATING SUPPLIES						continued			
SOAP, LINERS, TOWELS, TISSUE									
PROJECT#:	062507								
719	05/19	AP	10/24/18	0000000	O'DONNELL ACE HARDWARE	32.99			11/15/18
SURGE PROTECTOR									
PROJECT#:	062501								
719	05/19	AP	10/17/18	0000000	MENARDS-CEDAR FALLS	49.18			11/15/18
MOUSE TRAPS/POISON, PLUMBING REPAIR									
PROJECT#:	062506								
ACCOUNT TOTAL						1,519.19	.00		1,519.19
101-7716-446.72-17 OPERATING SUPPLIES / UNIFORMS									
778	05/19	AP	11/02/18	0000000	SERVICEWEAR APPAREL, INC.	210.55			11/15/18
UNIFORMS MOP PUBLIC BLDG									
ACCOUNT TOTAL						210.55	.00		210.55
101-7716-446.73-06 OTHER SUPPLIES / BUILDING REPAIR									
776	05/19	AP	11/07/18	0000000	O'DONNELL ACE HARDWARE	19.99			11/15/18
THERMOSTAT.									
PROJECT#:	062506								
776	05/19	AP	10/30/18	0000000	ECHO GROUP, INC.	103.20			11/15/18
TAPE, BULBS, LABELS									
PROJECT#:	062503								
776	05/19	AP	10/29/18	0000000	ECHO GROUP, INC.	203.85			11/15/18
GALLERY BULBS									
776	05/19	AP	10/29/18	0000000	MENARDS-CEDAR FALLS	7.83			11/15/18
OVEN OUTLET									
PROJECT#:	062501								
719	05/19	AP	10/26/18	0000000	ARTISAN CEILING SYSTEMS AND	143.62			11/15/18
CEILING TILES									
PROJECT#:	062501								
719	05/19	AP	10/26/18	0000000	ARTISAN CEILING SYSTEMS AND	532.04			11/15/18
CEILING TILES									
PROJECT#:	062503								
719	05/19	AP	10/26/18	0000000	ARTISAN CEILING SYSTEMS AND	472.46			11/15/18
CEILING TILES									
PROJECT#:	062507								
719	05/19	AP	10/25/18	0000000	MENARDS-CEDAR FALLS	11.67			11/15/18
SHELF BRACKET									
PROJECT#:	062501								
724	05/19	AP	10/10/18	0129484	US BANK	32.71			11/07/18
TYLOHELO SWITCH FOR SAUNA									
PROJECT#:	062507								
724	05/19	AP	10/09/18	0129484	US BANK	33.10			11/07/18
SP * SUPERIOR SAUNA SAUNA THERMOMETER									
PROJECT#:	062507								

GROUP NBR	PO NBR	ACCTG PER.	CD	DATE	---TRANSACTION--- NUMBER	DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE	POST DT
FUND 101 GENERAL FUND										
101-7716-446.73-06 OTHER SUPPLIES / BUILDING REPAIR						continued				
	724	05/19 AP		10/01/18	0129484	US BANK	115.20			11/07/18
		FASTCAP				COUNTERTOP BRACKETS				
	PROJECT#:			062501						
				ACCOUNT TOTAL			1,675.67	.00	1,675.67	
101-7716-446.81-08 PROFESSIONAL SERVICES / PEST CONTROL										
	778	05/19 AP		11/02/18	0000000	PLUNKETT'S PEST CONTROL, INC	15.00			11/15/18
		PEST CONTROL				722 E LONE TREE				
	PROJECT#:			062510						
	778	05/19 AP		11/01/18	0000000	PLUNKETT'S PEST CONTROL, INC	15.00			11/15/18
		PEST CONTROL				1718 MAIN				
	PROJECT#:			062510						
	719	05/19 AP		10/18/18	0000000	PLUNKETT'S PEST CONTROL, INC	25.00			11/15/18
		PEST CONTROL								
	PROJECT#:			062505						
				ACCOUNT TOTAL			55.00	.00	55.00	
101-7716-446.86-02 REPAIR & MAINTENANCE / BUILDINGS & GROUNDS										
	776	05/19 AP		11/06/18	0000000	ARAMARK	119.00			11/15/18
		MATS - PUBLIC WORKS								
	PROJECT#:			062506						
	776	05/19 AP		11/06/18	0000000	ARAMARK	45.00			11/15/18
		MATS WELCOME CENTER								
	PROJECT#:			062509						
	719	05/19 AP		11/01/18	0000000	O'KEEFE ELEVATOR COMPANY, INC	135.20			11/15/18
		ELEVATOR SERVICE								
	PROJECT#:			062501						
	719	05/19 AP		11/01/18	0000000	O'KEEFE ELEVATOR COMPANY, INC	135.20			11/15/18
		ELEVATOR SERVICE								
	PROJECT#:			062503						
	719	05/19 AP		11/01/18	0000000	O'KEEFE ELEVATOR COMPANY, INC	135.20			11/15/18
		ELEVATOR SERVICE								
	PROJECT#:			062505						
	776	05/19 AP		10/31/18	0000000	MENARDS-CEDAR FALLS	99.85			11/15/18
		HEAT CABLE, PLUMBING REPAI								
	PROJECT#:			062503						
	778	05/19 AP		10/29/18	0000000	T&C CLEANING, INC.	1,600.00			11/15/18
		NOV JANITORIAL PUB WRKS								
	PROJECT#:			062506						
	778	05/19 AP		10/29/18	0000000	T&C CLEANING, INC.	600.00			11/15/18
		NOV JANITORIAL V & T								
	PROJECT#:			062509						
	778	05/19 AP		10/29/18	0000000	T&C CLEANING, INC.	4,500.00			11/15/18
		NOV JANITORIAL CITY HALL								
	PROJECT#:			062501						

GROUP NBR	PO NBR	ACCTG PER.	CD	DATE	---TRANSACTION--- NUMBER	DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE POST DT
FUND 101 GENERAL FUND									
101-7716-446.86-02						REPAIR & MAINTENANCE / BUILDINGS & GROUNDS			
	778	05/19 AP		10/29/18	0000000	T&C CLEANING, INC.	3,142.16		11/15/18
						NOV JANITORIAL LIBRARY			
					PROJECT#: 062503				
	778	05/19 AP		10/29/18	0000000	T&C CLEANING, INC.	742.76		11/15/18
						NOV JANITORIAL COMM CTR			
					PROJECT#: 062508				
	778	05/19 AP		10/29/18	0000000	T&C CLEANING, INC.	1,200.00		11/15/18
						NOV JANITORIAL HEARST			
					PROJECT#: 062505				
	778	05/19 AP		10/29/18	0000000	T&C CLEANING, INC.	6,800.00		11/15/18
						NOV JANITORIAL REC CENTER			
					PROJECT#: 062507				
	778	05/19 AP		10/29/18	0000000	T&C CLEANING, INC.	115.00		11/15/18
						NOV JANITORIAL P O CARPET CLEANING			
					PROJECT#: 062501				
	778	05/19 AP		10/29/18	0000000	T&C CLEANING, INC.	45.00		11/15/18
						RENTAL HOUSE CLEANUP			
					PROJECT#: 062505				
	719	05/19 AP		10/24/18	0000000	ARAMARK	9.12		11/15/18
						MATS - COMMUNITY CENTER			
					PROJECT#: 062508				
	719	05/19 AP		10/24/18	0000000	ARAMARK	54.50		11/15/18
						MATS - LIBRARY			
					PROJECT#: 062503				
	719	05/19 AP		10/23/18	0000000	ARAMARK	119.00		11/15/18
						MATS - PUBLIC WORKS COMPL			
					PROJECT#: 062506				
	719	05/19 AP		10/23/18	0000000	ARAMARK	45.00		11/15/18
						MATS - WELCOME CENTER			
					PROJECT#: 062508				
	719	05/19 AP		10/18/18	0000000	A-TEC RECYCLING, INC.	815.80		11/15/18
						BULB-BALLAST RECYCLING			
					PROJECT#: 062506				
	719	05/19 AP		10/16/18	0000000	POLK'S LOCK SERVICE, INC.	162.00		11/15/18
						LOCK REKEYING -PS OFFICES			
					PROJECT#: 062510				
	719	05/19 AP		10/15/18	0000000	POLK'S LOCK SERVICE, INC.	60.00		11/15/18
						LOCK REPAIR			
					PROJECT#: 062507				
	724	05/19 AP		10/08/18	0129484	US BANK	134.00		11/07/18
						IA DNR FEES AND PAYMENTS WELL WATER PERMIT			
					PROJECT#: 062506				
						ACCOUNT TOTAL	20,813.79	0.00	20,813.79
101-7716-446.86-30 REPAIR & MAINTENANCE / MAINTENANCE & UPKEEP									
	776	05/19 AP		10/30/18	0000000	CHRISTIE DOOR COMPANY	138.00		11/15/18
						GARAGE DOOR REPAIR			

GROUP NBR	PO NBR	ACCTG PER.	CD	DATE	TRANSACTION NUMBER	DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE	POST DT
FUND 101 GENERAL FUND										
101-7716-446.86-30 REPAIR & MAINTENANCE / MAINTENANCE & UPKEEP continued										
PROJECT#: 062510										
ACCOUNT TOTAL							138.00	.00	138.00	
101-7723-423.72-01 OPERATING SUPPLIES / OPERATING SUPPLIES										
694		05/19 AP		10/27/18	0000000	TESTAMERICA LABORATORIES, INC	21.00			11/15/18
694		05/19 AP		10/26/18	0000000	PROSHOP WATER TEST BLACK HAWK RENTAL	500.76			11/15/18
694		05/19 AP		10/24/18	0000000	AIR COMPRESSOR FOR GOLF BLACK HAWK RENTAL	28.00			11/15/18
ACCOUNT TOTAL							549.76	.00	549.76	
101-7723-423.86-01 REPAIR & MAINTENANCE / REPAIR & MAINTENANCE										
694		05/19 AP		10/25/18	0000000	CAHOY PUMP SERVICE INC. IRRIGATION WELL-WALTER'S	26,780.00			11/15/18
ACCOUNT TOTAL							26,780.00	.00	26,780.00	
101-7733-423.72-01 OPERATING SUPPLIES / OPERATING SUPPLIES										
776		05/19 AP		11/08/18	0000000	O'DONNELL ACE HARDWARE	3.69			11/15/18
776		05/19 AP		11/08/18	0000000	PAINT O'DONNELL ACE HARDWARE	20.99			11/15/18
778		05/19 AP		11/06/18	0000000	MAILBOX STOKES WELDING	40.00			11/15/18
778		05/19 AP		11/02/18	0000000	CHAINS CHAINSAW SERVICEWEAR APPAREL, INC.	796.75			11/15/18
740		05/19 AP		11/01/18	0000000	UNIFORMS MOP PARKS STOKES WELDING	191.85			11/15/18
740		05/19 AP		11/01/18	0000000	CHAINS AND BAR STOKES WELDING	96.70			11/15/18
777		05/19 AP		11/01/18	0000000	WEDGES THOMPSON SHOES	156.40			11/15/18
719		05/19 AP		10/31/18	0000000	SAFETY SHOES-B CONRAD P.O. 56285 DXP ENTERPRISES, INC.	610.14			11/15/18
740		05/19 AP		10/31/18	0000000	UNIFORMS HI VIS PARKS BENTON BUILDING CENTER	216.00			11/15/18
740		05/19 AP		10/30/18	0000000	CONCRETE REBAR CHAIRS STOREY KENWORTHY	19.81			11/15/18
719		05/19 AP		10/29/18	0000000	CALENDARS BENTON'S SAND & GRAVEL, INC.	64.11			11/15/18
694		05/19 AP		10/26/18	0000000	REGRINDS FOR DRIVE ISLAND PARK	144.95			11/15/18
694		05/19 AP		10/23/18	0000000	PLYWOOD BUILDERS SELECT LLC	12.45			11/15/18

GROUP	PO	ACCTG	---TRANSACTION---				DEBITS	CREDITS	CURRENT
NBR	NBR	PER.	CD	DATE	NUMBER	DESCRIPTION			BALANCE
									POST DT
FUND 101 GENERAL FUND									
101-7733-423.72-01 OPERATING SUPPLIES / OPERATING SUPPLIES						continued			
						ANTIFREEZE-WINTERIZING BATHROOMS			
694		05/19 AP		10/23/18	0000000	JORDAN'S NURSERY, INC.	89.95		11/15/18
						NORDIC RIDGE TREE REPLACE MENT			
740		05/19 AP		10/23/18	0000000	BENTON BUILDING CENTER	6.88		11/15/18
						PHILLIPS BITS-GALV CAPS			
694		05/19 AP		10/17/18	0000000	TESTAMERICA LABORATORIES, INC	21.00		11/15/18
						BEACH HOUSE WATER TEST			
ACCOUNT TOTAL							2,491.67	.00	2,491.67
101-7733-423.86-01 REPAIR & MAINTENANCE / REPAIR & MAINTENANCE									
776		05/19 AP		11/05/18	0000000	KAY PARK REC CORP.	300.00		11/15/18
						TRAIL BENCH PLANKS			
694		05/19 AP		10/26/18	0000000	COOLEY PUMPING, LLC	105.00		11/15/18
						DROP TOILET-ELDORADO PARK			
694		05/19 AP		10/26/18	0000000	COOLEY PUMPING, LLC	105.00		11/15/18
						DROP TOILET-GREENHILL PRK			
694		05/19 AP		10/26/18	0000000	COOLEY PUMPING, LLC	85.00		11/15/18
						DROP TOILET-TONDRO PRAY PARK			
740		05/19 AP		10/11/18	0000000	OUTDOOR & MORE	105.00		11/15/18
						CHAINS SHARPENED			
724		05/19 AP		10/05/18	0129484	US BANK	29.98		11/07/18
						MENARDS CEDAR FALLS IA BROOMS			
740		05/19 AP		10/01/18	0000000	OUTDOOR & MORE	124.95		11/15/18
						CHAINS SHARPENED,HELMET			
ACCOUNT TOTAL							854.93	.00	854.93
101-7753-423.71-01 OFFICE SUPPLIES / OFFICE SUPPLIES									
779		05/19 AP		10/19/18	0000000	STOREY KENWORTHY	54.72		11/15/18
						CALENDAR,STAPLES,PENCILS RULER, STICKY NOTES			
724		05/19 AP		09/28/18	0129484	US BANK	15.69		11/07/18
						O DONNELL ACE HARDWARE LAUNDRY BASKET			
724		05/19 AP		09/25/18	0129484	US BANK	2.79		11/07/18
						O DONNELL ACE HARDWARE KEY			
ACCOUNT TOTAL							73.20	.00	73.20
101-7753-423.72-30 OPERATING SUPPLIES / DROP IN EQUIP & SUPPLIES									
779		05/19 AP		10/27/18	0000000	ACCURATE L & DC, LLC	240.30		11/15/18
						DRYER REPAIR			
724		05/19 AP		10/10/18	0129484	US BANK	336.40		11/07/18
						FLAGHOUSE INC FOAM BALANCE BEAMS			
ACCOUNT TOTAL							576.70	.00	576.70

GROUP NBR	PO NBR	ACCTG PER.	CD	DATE	TRANSACTION NUMBER	DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE	POST DT
FUND 101 GENERAL FUND										
101-7753-423.72-32						OPERATING SUPPLIES / ADULT SPORTS SUPPLIES				
724		05/19 AP		10/03/18	0129484	US BANK	20.99			11/07/18
		O DONNELL ACE HARDWARE				PUMP KIT				
724		05/19 AP		09/26/18	0129484	US BANK	12.46			11/07/18
		MENARDS CEDAR FALLS IA				STRAINER,DRILL PUMP KIT				
					ACCOUNT TOTAL		33.45	.00		33.45
101-7753-423.72-47 OPERATING SUPPLIES / ADULT EXERCISE EQUIP										
724		05/19 AP		10/02/18	0129484	US BANK	125.00			11/07/18
		COVENANT WELLNESS				POUND STICKS				
					ACCOUNT TOTAL		125.00	.00		125.00
101-7753-423.72-50 OPERATING SUPPLIES / SPECIAL EVENT SUPPLIES										
724		05/19 AP		10/08/18	0129484	US BANK	58.98			11/07/18
		HY VEE 1052				BIRTHDAY PARTY SUPPLIES				
724		05/19 AP		09/26/18	0129484	US BANK	29.91			11/07/18
		HY VEE 1052				BIRTHDAY PARTY SUPPLIES				
					ACCOUNT TOTAL		88.89	.00		88.89
101-7753-423.83-05 TRANSPORTATION&EDUCATION / TRAVEL (FOOD/MILEAGE/LOD)										
724		05/19 AP		10/09/18	0129484	US BANK	12.18			11/07/18
		SUBWAY			03323540	MEAL:M WILMOT-FIT.CONF.				
724		05/19 AP		10/09/18	0129484	US BANK	12.29			11/07/18
		WESTIN OHARE DINING				MEAL:M WILMOT-FIT.CONF.				
724		05/19 AP		10/09/18	0129484	US BANK	542.85			11/07/18
		WESTIN (WESTIN HOTELS)				HOTEL:M WILMOT-FIT.CONF				
724		05/19 AP		10/08/18	0129484	US BANK	18.01			11/07/18
		PILOT			00006379	FUEL:M WILMOT-FIT.CONF				
724		05/19 AP		10/08/18	0129484	US BANK	42.01			11/07/18
		ROAD RANGER #235				FUEL:M.WILMOT-FIT.CONF.				
724		05/19 AP		10/08/18	0129484	US BANK	18.58			11/07/18
		WESTIN OHARE DINING				MEAL:M WILMOT-FIT.CONF.				
724		05/19 AP		10/05/18	0129484	US BANK	17.36			11/07/18
		CHIPOTLE 0276				MEAL:M WILMOT-FIT.CONF.				
724		05/19 AP		10/05/18	0129484	US BANK	9.90			11/07/18
		QUIZNOS #4063				MEAL:M WILMOT-FIT.CONF.				
					ACCOUNT TOTAL		673.18	.00		673.18
101-7753-423.86-30 REPAIR & MAINTENANCE / MAINTENANCE & UPKEEP										
779		05/19 AP		11/01/18	0000000	IOWA WATER MANAGEMENT CORP. (58.00			11/15/18
		WATER MANAGEMENT SYSTEM								
724		05/19 AP		10/19/18	0129484	US BANK	36.37			11/07/18

GROUP NBR	PO NBR	ACCTG PER.	CD	DATE	TRANSACTION NUMBER	DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE	POST DT
FUND 101 GENERAL FUND										
101-7753-423.86-30 REPAIR & MAINTENANCE / MAINTENANCE & UPKEEP						continued				
	724			05/19 AP 10/18/18	0129484	US BANK	31.38			11/07/18
						O DONNELL ACE HARDWARE TRASH CAN,FLEX COUPLER				
	724			05/19 AP 09/28/18	0129484	US BANK	1.90			11/07/18
						O DONNELL ACE HARDWARE LUBE SPRAY				
	724			05/19 AP 09/25/18	0129484	US BANK	13.37			11/07/18
						O DONNELL ACE HARDWARE NUTS & BOLTS				
						O DONNELL ACE HARDWARE TILEX, SCRUB BRUSH				
				ACCOUNT TOTAL			141.02	.00		141.02
101-7753-423.86-31 REPAIR & MAINTENANCE / SWIM POOL REPAIR & MAINT.										
	779			05/19 AP 11/10/18	0000000	CEDAR VALLEY LAWN CARE	472.50			11/15/18
						IRRIGATION WINTERIZATION FALLS				
	779			05/19 AP 11/07/18	0000000	ZEBEC OF NORTH AMERICA, INC.	6,612.52			11/15/18
						TUBES FOR FALLS				
	779			05/19 AP 11/07/18	0000000	GREENS KEEPER LAWN SERVICE LL	495.00			11/15/18
						FALLS WEED CONTROL 10/15 & 10/29				
	779			05/19 AP 10/18/18	0000000	PLUMB TECH INC.	72.00			11/15/18
						WINTERIZE HEATERS-FALLS				
	724			05/19 AP 10/10/18	0129484	US BANK	46.81			11/07/18
						O DONNELL ACE HARDWARE SPRAYER,BATTERIES,409				
	724			05/19 AP 09/21/18	0129484	US BANK	21.77			11/07/18
						O DONNELL ACE HARDWARE DRILL PUMP,HOSE,MENDER				
				ACCOUNT TOTAL			7,720.60	.00		7,720.60
101-7780-423.71-01 OFFICE SUPPLIES / OFFICE SUPPLIES										
	724			05/19 AP 10/01/18	0129484	US BANK	2.86			11/07/18
						AMZN MKTP US*MT54P55I2 ELECTRONICS PROTECTION				
	724			05/19 AP 10/01/18	0129484	US BANK	58.97			11/07/18
						AMZN MKTP US*MT0BS65D0 WIRELESS KEYBOARD/MOUSE				
				ACCOUNT TOTAL			61.83	.00		61.83
101-7780-423.72-70 OPERATING SUPPLIES / CLASSROOM SUPPLIES										
	724			05/19 AP 10/17/18	0129484	US BANK	5.68			11/07/18
						O DONNELL ACE HARDWARE PROPANE FOR RAKU KILN				
	724			05/19 AP 10/15/18	0129484	US BANK		19.26		11/07/18
						MICHAELS STORES 1246 CREDIT FOR OVERCHARG				
	724			05/19 AP 10/15/18	0129484	US BANK	91.79			11/07/18
						MICHAELS STORES 1246 RHINESTONES, FACEPAINT				
	724			05/19 AP 10/15/18	0129484	US BANK	70.00			11/07/18
						OTC BRANDS HALLOWEEN PARTY TREATS				
	724			05/19 AP 10/08/18	0129484	US BANK	37.61			11/07/18
						WAL-MART #0753 PAPER,STREAMERS,GLITTER				
	724			05/19 AP 10/08/18	0129484	US BANK	29.42			11/07/18

GROUP NBR	PO NBR	ACCTG PER.	CD	DATE	TRANSACTION NUMBER	DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE	POST DT
FUND 101 GENERAL FUND										
101-7780-423.72-70 OPERATING SUPPLIES / CLASSROOM SUPPLIES continued										
						MICHAELS STORES 1246 FOAM, FEATHERS, EYES, PIPE				
724		05/19 AP		10/05/18	0129484	US BANK		9.59		11/07/18
						DBC*BLICK ART MATERIAL CREDIT FOR RETURNED ITEMS				
724		05/19 AP		10/04/18	0129484	US BANK	55.94			11/07/18
						AMZN MKTP US*MT8JY8QN2 SCREEN PRINTING EMULSION				
724		05/19 AP		10/03/18	0129484	US BANK	49.99			11/07/18
						O DONNELL ACE HARDWARE CERAMIC CLEANING SUPPLIES				
724		05/19 AP		09/27/18	0129484	US BANK	34.16			11/07/18
						MICHAELS STORES 1246 FACEPAINTS				
724		05/19 AP		09/24/18	0129484	US BANK	8.98			11/07/18
						HY VEE 1052 FOAM PLATES-CLASS SUPPLY				
724		05/19 AP		09/24/18	0129484	US BANK	14.48			11/07/18
						WAL-MART #0753 RICE, BEANS, CLOTHESPINS				
724		05/19 AP		09/21/18	0129484	US BANK	55.85			11/07/18
						DBC*BLICK ART MATERIAL ACRYLIC PAINTS				
						ACCOUNT TOTAL	453.90	28.85	425.05	
101-7780-423.72-71 OPERATING SUPPLIES / GALLERY SUPPLIES										
724		05/19 AP		10/08/18	0129484	US BANK	25.66			11/07/18
						O DONNELL ACE HARDWARE LIGHT BULBS & TAPE				
724		05/19 AP		10/03/18	0129484	US BANK	17.28			11/07/18
						DIAMOND VOGEL PAINT #210 PAINT ROLLER COVERS				
724		05/19 AP		09/27/18	0129484	US BANK	22.56			11/07/18
						DIAMOND VOGEL PAINT #210 R&R EXHIBIT PAINT/ROLLER				
724		05/19 AP		09/24/18	0129484	US BANK	25.49			11/07/18
						DIAMOND VOGEL PAINT #210 GALLERY PAINT & ROLLER				
						ACCOUNT TOTAL	90.99	.00	90.99	
101-7780-423.72-74 OPERATING SUPPLIES / SERVICE/VOLUNTEER SUPP.										
724		05/19 AP		10/17/18	0129484	US BANK	26.95			11/07/18
						HY VEE 1052 SNACKS FOR FILM & TALK				
724		05/19 AP		10/12/18	0129484	US BANK	30.34			11/07/18
						TARGET 00025262 NUTS & COOKIES FOR FILMS				
724		05/19 AP		10/08/18	0129484	US BANK	18.87			11/07/18
						HY VEE 1052 COFFEE, CREAMER, CUTLERY				
						ACCOUNT TOTAL	76.16	.00	76.16	
101-7780-423.81-01 PROFESSIONAL SERVICES / PROFESSIONAL SERVICES										
787		05/19 AP		11/07/18	0000000	GAIES, STEPHEN	893.05			11/15/18
						STEEN METZ TRAVEL EXPENSE REIMBURSEMENT.				
						ACCOUNT TOTAL	893.05	.00	893.05	

GROUP NBR	PO NBR	ACCTG PER.	CD	DATE	TRANSACTION NUMBER	DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE	POST DT	
FUND 101 GENERAL FUND											
101-7780-423.81-61						PROFESSIONAL SERVICES / PROMOTIONS					
787		05/19 AP		10/31/18	0000000	IOWA PUBLIC RADIO, INC.	324.80			11/15/18	
		IPR ADS FOR DAZZLE									
724		05/19 AP		10/08/18	0129484	US BANK	105.00			11/07/18	
		BUSY BEAVER BUTTON CO. ASSEMBLY EXHIBIT BUTTONS									
724		05/19 AP		10/03/18	0129484	US BANK	25.00			11/07/18	
		FACEBK 3ACGXH6ZN2 21 ETCHINGS FACEBOOK AD									
		ACCOUNT TOTAL						454.80	.00	454.80	
101-7780-423.83-05 TRANSPORTATION&EDUCATION / TRAVEL (FOOD/MILEAGE/LOD)											
724		05/19 AP		10/22/18	0129484	US BANK	14.45			11/07/18	
		CASEYS GEN STORE 2427 GAS FOR AD05									
724		05/19 AP		10/19/18	0129484	US BANK	10.86			11/07/18	
		EDE S ANGRY PICKLE ART PICKUP TRIP LUNCH									
		ACCOUNT TOTAL						25.31	.00	25.31	
101-7780-423.83-06 TRANSPORTATION&EDUCATION / EDUCATION											
724		05/19 AP		10/12/18	0129484	US BANK		25.00		11/07/18	
		EB LEADING THE WAY NO REGISTRATION REFUND									
724		05/19 AP		10/12/18	0129484	US BANK	25.00			11/07/18	
		EB LEADING THE WAY NO REGISTRATION 2ND CHARGE									
724		05/19 AP		10/12/18	0129484	US BANK	25.00			11/07/18	
		EB LEADING THE WAY NO WORKSHOP REGISTRATION									
724		05/19 AP		10/12/18	0129484	US BANK		25.00		11/07/18	
		EB LEADING THE WAY NO REFUND FOR DOUBLE CHARGE									
724		05/19 AP		10/12/18	0129484	US BANK	25.00			11/07/18	
		EB LEADING THE WAY NO ACCIDENTAL DOUBLE CHARGE									
724		05/19 AP		10/01/18	0129484	US BANK	350.00			11/07/18	
		IOWAMUSEUMA CONFERENCE REGISTRATIONS									
		ACCOUNT TOTAL						425.00	50.00	375.00	
101-7780-423.89-01 MISCELLANEOUS SERVICES / MISCELLANEOUS											
724		05/19 AP		09/26/18	0129484	US BANK		12.99		11/07/18	
		AMAZON PRIME REFUND FOR PRIME CHARGE									
		ACCOUNT TOTAL						.00	12.99	12.99-	
		FUND TOTAL						114,071.67	6,992.49	107,079.18	

GROUP NBR	PO NBR	ACCTG PER.	CD	DATE	---TRANSACTION--- NUMBER	DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE	POST DT
FUND 203 TAX INCREMENT FINANCING										
FUND 206 STREET CONSTRUCTION FUND										
206-7737-436.71-01 OFFICE SUPPLIES / OFFICE SUPPLIES										
740		05/19 AP		10/30/18	0000000	STOREY KENWORTHY	41.28			11/15/18
						CALENDARS				
740		05/19 AP		10/26/18	0000000	STOREY KENWORTHY	11.30			11/15/18
						PENS, LEGAL PADS				
						ACCOUNT TOTAL	52.58	.00		52.58
206-7737-436.72-16 OPERATING SUPPLIES / TOOLS										
776		05/19 AP		11/05/18	0000000	MENARDS-CEDAR FALLS	47.57			11/15/18
						SOCKET, ANCHORS, SAW BLADES				
						ACCOUNT TOTAL	47.57	.00		47.57
206-7737-436.72-17 OPERATING SUPPLIES / UNIFORMS										
778		05/19 AP		11/07/18	0000000	SERVICWEAR APPAREL, INC.		99.04		11/15/18
						CREDIT FOR POLOS				
						STREET SECTION				
778		05/19 AP		11/02/18	0000000	SERVICWEAR APPAREL, INC.	1,163.23			11/15/18
						UNIFORMS MOP STREET				
719		05/19 AP		10/31/18	0000000	DXP ENTERPRISES, INC.	1,693.06			11/15/18
						UNIFORMS HI VIS STREET				
						ACCOUNT TOTAL	2,856.29	99.04		2,757.25
206-7737-436.72-19 OPERATING SUPPLIES / PRINTING										
740		05/19 AP		10/18/18	0000000	STOREY KENWORTHY	34.24			11/15/18
						COPY PAPER				
						ACCOUNT TOTAL	34.24	.00		34.24
206-7737-436.72-57 OPERATING SUPPLIES / ICE CONTROL										
776		05/19 AP		11/05/18	0000000	CARGILL, INC.	3,916.06			11/15/18
						ROAD SALT				
776		05/19 AP		11/02/18	0000000	CARGILL, INC.	11,599.89			11/15/18
						ROAD SALT				
776		05/19 AP		11/01/18	0000000	CARGILL, INC.	1,954.94			11/15/18
						ROAD SALT				
740		05/19 AP		10/31/18	0000000	MENARDS-CEDAR FALLS	2.91			11/15/18
						PVC BALL VALVE PIPE				
740		05/19 AP		10/26/18	0000000	CARGILL, INC.	1,961.90			11/15/18
						ROAD SALT				
740		05/19 AP		10/25/18	0000000	CARGILL, INC.	5,862.52			11/15/18
						ROAD SALT				
719		05/19 AP		10/24/18	0000000	CARGILL, INC.	15,476.56			11/15/18
						ROAD SALT				

GROUP NBR	PO NBR	ACCTG PER.	CD	DATE	TRANSACTION NUMBER	DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE	POST DT
FUND 206 STREET CONSTRUCTION FUND										
206-7737-436.72-57						OPERATING SUPPLIES / ICE CONTROL				continued
719		05/19 AP		10/23/18	0000000	CARGILL, INC.	9,730.67			11/15/18
						ROAD SALT				
740		05/19 AP		10/23/18	0000000	FASTENAL COMPANY	1.40			11/15/18
						5/16" SELF TAP SCREWS				
694		05/19 AP		10/22/18	0000000	CARGILL, INC.	21,145.95			11/15/18
						DEICER SALT				
724		05/19 AP		10/01/18	0129484	US BANK	92.00			11/07/18
						CALL-EM-ALL				
						6 MONTH SUBSCRIPTION FOR				
						ACCOUNT TOTAL	71,744.80	.00		71,744.80
206-7737-436.72-60 OPERATING SUPPLIES / SAFETY SUPPLIES										
777		05/19 AP		11/01/18	0000000	THOMPSON SHOES	131.75			11/15/18
						SAFETY SHOES-R HENRY				P.O. 56279
777		05/19 AP		11/01/18	0000000	THOMPSON SHOES	160.00			11/15/18
						SAFETY SHOES-K LEWIS				P.O. 56280
777		05/19 AP		11/01/18	0000000	THOMPSON SHOES	160.00			11/15/18
						SAFETY SHOES-J DIETZ				P.O. 56286
						ACCOUNT TOTAL	451.75	.00		451.75
206-7737-436.73-32 OTHER SUPPLIES / STREETS										
776		05/19 AP		11/07/18	0000000	O'DONNELL ACE HARDWARE	15.98			11/15/18
						MASONRY NAILS				
740		05/19 AP		11/05/18	0000000	SAM ANNIS & CO.	68.59			11/15/18
						LP REFILL				
776		05/19 AP		10/31/18	0000000	BMC AGGREGATES L.C.	116.37			11/15/18
						3/8" WASHED CHIPS				
740		05/19 AP		10/27/18	0000000	ASPRO, INC.	739.64			11/15/18
						HOT MIX ASPHALT				
740		05/19 AP		10/27/18	0000000	ASPRO, INC.	760.96			11/15/18
						HOT MIX ASPHALT				
776		05/19 AP		10/26/18	0000000	BMC AGGREGATES L.C.	118.18			11/15/18
						3/8" WASHED CHIPS				
694		05/19 AP		10/25/18	0000000	UTILITY EQUIPMENT COMPANY	102.70			11/15/18
						8" COUPLER				
694		05/19 AP		10/20/18	0000000	ASPRO, INC.	733.90			11/15/18
						HOT MIX ASPHALT				
694		05/19 AP		10/20/18	0000000	ASPRO, INC.	888.03			11/15/18
						HOT MIX ASPHALT-CSS 1H				TACK OIL
740		05/19 AP		10/20/18	0000000	BMC AGGREGATES L.C.	324.36			11/15/18
						3/4" ROADSTONE				
						ACCOUNT TOTAL	3,868.71	.00		3,868.71

206-7747-436.71-01 OFFICE SUPPLIES / OFFICE SUPPLIES

GROUP	PO	ACCTG	----TRANSACTION----					CURRENT	
NBR	NBR	PER.	CD	DATE	NUMBER	DESCRIPTION	DEBITS	CREDITS	BALANCE
									POST DT ----
FUND 206 STREET CONSTRUCTION FUND									
206-7747-436.71-01 OFFICE SUPPLIES / OFFICE SUPPLIES									continued
740		05/19 AP		10/30/18	0000000	STOREY KENWORTHY CALENDARS	44.96		11/15/18
ACCOUNT TOTAL							44.96	.00	44.96
206-7747-436.72-01 OPERATING SUPPLIES / OPERATING SUPPLIES									
776		05/19 AP		11/07/18	0000000	O'DONNELL ACE HARDWARE NUTS, BOLTS, KEY TAGS, HASPS	20.44		11/15/18
719		05/19 AP		10/25/18	0000000	O'DONNELL ACE HARDWARE PROPANE FOR TOOLS	22.67		11/15/18
ACCOUNT TOTAL							43.11	.00	43.11
206-7747-436.72-16 OPERATING SUPPLIES / TOOLS									
740		05/19 AP		11/02/18	0000000	O'DONNELL ACE HARDWARE TOOLS	21.76		11/15/18
ACCOUNT TOTAL							21.76	.00	21.76
206-7747-436.72-17 OPERATING SUPPLIES / UNIFORMS									
778		05/19 AP		11/02/18	0000000	SERVICEWEAR APPAREL, INC.	344.46		11/15/18
719		05/19 AP		10/31/18	0000000	UNIFORMS MOP TRAFFIC OPRS DXP ENTERPRISES, INC. UNIFORMS HI VIS TRAFFIC OPR	71.65		11/15/18
ACCOUNT TOTAL							416.11	.00	416.11
206-7747-436.86-01 REPAIR & MAINTENANCE / REPAIR & MAINTENANCE									
740		05/19 AP		10/22/18	0000000	OUTDOOR & MORE PULL CORD -PAINT MACHINE	15.00		11/15/18
ACCOUNT TOTAL							15.00	.00	15.00
206-7747-436.92-01 STRUCTURE IMPROV & BLDGS / STRUCTURE IMPROV & BLDGS									
776		05/19 AP		11/01/18	0000000	ECHO GROUP, INC. WIRE FOR RADAR	248.99		11/15/18
752		05/19 AP		10/31/18	0000000	SNYDER & ASSOCIATES, INC. 3158-GREENHILL RD TRAFFIC SERVICES THRU 9/30/18	4,360.41		11/15/18
PROJECT#:				023158					
719		05/19 AP		10/29/18	0000000	ECHO GROUP, INC. ELECTRICAL PARTS	102.19		11/15/18
ACCOUNT TOTAL							4,711.59	.00	4,711.59

GROUP NBR	PO NBR	ACCTG PER.	CD	DATE	TRANSACTION NUMBER	DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE	POST DT
FUND 206 STREET CONSTRUCTION FUND										
FUND TOTAL							84,308.47	99.04	84,209.43	
FUND 215 HOSPITAL FUND										
FUND 216 POLICE BLOCK GRANT FUND										
FUND 217 SECTION 8 HOUSING FUND										
FUND 223 COMMUNITY BLOCK GRANT										
223-2224-432.72-19 OPERATING SUPPLIES / PRINTING										
777		05/19 AP		10/23/18	0000000	STOREY KENWORTHY	3.42		11/15/18	
COPY PAPER										
777		05/19 AP		10/23/18	0000000	STOREY KENWORTHY	1.13		11/15/18	
COPY PAPER 11 X 17										
777		05/19 AP		10/10/18	0000000	STOREY KENWORTHY	3.32		11/15/18	
COPY PAPER										
ACCOUNT TOTAL							7.87	.00	7.87	
FUND TOTAL							7.87	.00	7.87	
FUND 224 TRUST & AGENCY										
FUND 242 STREET REPAIR FUND										
242-1240-431.92-44 STRUCTURE IMPROV & BLDGS / STREET RECONSTRUCTION										
752		05/19 AP		11/09/18	0000000	PETERSON CONTRACTORS	386,170.51		11/15/18	
3141-STREET CONSTRUCTION										
PROJECT#: 023141										
ACCOUNT TOTAL							386,170.51	.00	386,170.51	
242-1240-431.92-67 STRUCTURE IMPROV & BLDGS / WEST 20TH ST. BOX CULVERT										
752		05/19 AP		10/29/18	0000000	IIW, P.C.	6,378.03		11/15/18	
3117-W.20TH BRIDGE REPL. 09/16/18-10/20/18										
PROJECT#: 023117										
ACCOUNT TOTAL							6,378.03	.00	6,378.03	
FUND TOTAL							392,548.54	.00	392,548.54	
FUND 254 CABLE TV FUND										
254-1088-431.72-01 OPERATING SUPPLIES / OPERATING SUPPLIES										
777		05/19 AP		10/23/18	0000000	STOREY KENWORTHY	6.85		11/15/18	
COPY PAPER										
777		05/19 AP		10/23/18	0000000	STOREY KENWORTHY	2.27		11/15/18	
COPY PAPER 11 X 17										
777		05/19 AP		10/23/18	0000000	STOREY KENWORTHY	.37		11/15/18	
LEGAL PADS										

GROUP NBR	PO NBR	ACCTG PER.	CD	DATE	---TRANSACTION--- NUMBER	DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE	POST DT
FUND 254 CABLE TV FUND										
254-1088-431.92-01						STRUCTURE IMPROV & BLDGS / STRUCTURE IMPROV & BLDGS				
777		05/19 AP		10/30/18	0000000	FULL COMPASS SYSTEMS, LTD. P.O. 56293	1,257.14			11/15/18
724		05/19 AP		10/11/18	0129484	US BANK	999.00			11/07/18
724		05/19 AP		10/09/18	0129484	US BANK	451.79			11/07/18
724		05/19 AP		10/02/18	0129484	US BANK	846.48			11/07/18
						SCOREBRIDGE SOFTWARE 43"TV, TRIPOD HEAD, PLATFRM BLU-RAY DUPLICATOR				
						ACCOUNT TOTAL	3,554.41	.00		3,554.41
254-1088-431.93-01 EQUIPMENT / EQUIPMENT										
724		05/19 AP		10/11/18	0129484	US BANK	97.92			11/07/18
						AMZN MKTP US*MT7B649W1 TRAVEL TRIPOD				
						ACCOUNT TOTAL	97.92	.00		97.92
						FUND TOTAL	6,553.79	.00		6,553.79
FUND 258 PARKING FUND										
258-5531-435.71-01						OFFICE SUPPLIES / OFFICE SUPPLIES				
777		05/19 AP		10/23/18	0000000	STOREY KENWORTHY	6.85			11/15/18
777		05/19 AP		10/23/18	0000000	STOREY KENWORTHY	2.27			11/15/18
777		05/19 AP		10/16/18	0000000	STOREY KENWORTHY	50.25			11/15/18
777		05/19 AP		10/10/18	0000000	STOREY KENWORTHY	6.65			11/15/18
						COPY PAPER COPY PAPER 11 X 17 PARKING PERMIT PAPER CISPAPER 8.5 X 11 12PT				
						ACCOUNT TOTAL	66.02	.00		66.02
						FUND TOTAL	66.02	.00		66.02
FUND 261 TOURISM & VISITORS										
261-7791-423.71-01						OFFICE SUPPLIES / OFFICE SUPPLIES				
775		05/19 AP		10/02/18	0000000	STOREY KENWORTHY	55.77			11/15/18
						COPY PAPER/STAPLES/CLIPS/ MOISTENER/TAPE				
						ACCOUNT TOTAL	55.77	.00		55.77
261-7791-423.72-99						OPERATING SUPPLIES / POSTAGE				
724		05/19 AP		10/11/18	0129484	US BANK	16.00			11/07/18

GROUP NBR	PO NBR	ACCTG PER.	CD	DATE	TRANSACTION NUMBER	DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE	POST DT
FUND 261 TOURISM & VISITORS										
261-7791-423.72-99 OPERATING SUPPLIES / POSTAGE						continued				
	724			05/19	AP 10/01/18 0129484	US BANK RELOCATION PACKET FOR	9.66			11/07/18
						HY VEE 1052 SHIP VG TO BURLINGTON				
	724			05/19	AP 10/01/18 0129484	US BANK THE UPS STORE #5617	36.40			11/07/18
						SHIP 2 BOXES VG TO TOP OF				
					ACCOUNT TOTAL		62.06	.00	62.06	
261-7791-423.73-52 OTHER SUPPLIES / BROCHURES & PUBLICATIONS										
	775			05/19	AP 10/02/18 0000000	STOREY KENWORTHY PAPER	37.01			11/15/18
						8 1/2X11 & 11X17 BROCHURE				
					ACCOUNT TOTAL		37.01	.00	37.01	
261-7791-423.73-55 OTHER SUPPLIES / MEDIA										
	775			05/19	AP 11/10/18 0000000	HOBBY-LOBBY #0135 HOUR MEDIA, LLC	1,304.00			11/15/18
						NOV/DEC AAA LIVING MAG WI				
	775			05/19	AP 10/31/18 0000000	IOWA PUBLIC RADIO, INC. 4 AIRED SPOTS OCT 1-31	105.60			11/15/18
						HEUSS PRINTING, INC.				
	775			05/19	AP 10/31/18 0000000	2018-2019 ISAE DIRECTORY LISTING JOINT W/HILTON	422.50			11/15/18
						ZLR IGNITION				
	775			05/19	AP 10/31/18 0000000	OCT GOOGLE PAID SEARCH	607.99			11/15/18
					ACCOUNT TOTAL		2,440.09	.00	2,440.09	
261-7791-423.73-57 OTHER SUPPLIES / GIFT SHOP										
	724			05/19	AP 10/17/18 0129484	US BANK HOBBY-LOBBY #0135		2.56		11/07/18
						RETURNED GIFT SHOP SUPPLY				
	724			05/19	AP 10/17/18 0129484	US BANK HOBBY-LOBBY #0135	4.28			11/07/18
						GIFT SHOP SUPPLIES				
	724			05/19	AP 10/15/18 0129484	US BANK WAL-MART #0753	11.20			11/07/18
						SODA FOR GIFT SHOP				
	724			05/19	AP 10/15/18 0129484	US BANK HOBBY-LOBBY #0135	2.56			11/07/18
						GIFT SHOP SUPPLIES				
	775			05/19	AP 10/04/18 0000000	CLEAR CREEK ORCHARD INC. 36 JARS OF JAM	142.20			11/15/18
	724			05/19	AP 10/02/18 0129484	US BANK SAMS CLUB #6514	3.98			11/07/18
						BOTTLED WATER-GIFT SHOP				
	775			05/19	AP 10/02/18 0000000	STOREY KENWORTHY DUPLICATE RECEIPT BOOKS	3.89			11/15/18
					ACCOUNT TOTAL		168.11	2.56	165.55	
261-7791-423.83-05 TRANSPORTATION&EDUCATION / TRAVEL (FOOD/MILEAGE/LOD)										

GROUP NBR	PO NBR	ACCTG PER.	CD	DATE	---TRANSACTION--- NUMBER	DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE	POST DT
FUND 261 TOURISM & VISITORS										
261-7791-423.83-05						TRANSPORTATION&EDUCATION / TRAVEL (FOOD/MILEAGE/LOD)				
724		05/19 AP		10/22/18	0129484	US BANK	150.00			11/07/18
						EMBASSY SUITES DESMOIN				
						ARTSLAB RETREAT-LODGING				
PROJECT#:					032424					
724		05/19 AP		10/18/18	0129484	US BANK	100.00			11/07/18
						SILOS & SMOKESTACK NHA				
						GOLDEN SILO-NETWORK WITH				
PROJECT#:					032425					
724		05/19 AP		09/24/18	0129484	US BANK	38.16			11/07/18
						SAMANDGABESLYON				
						CENSTATES TTRA CONF-MEAL				
PROJECT#:					032424					
724		05/19 AP		09/24/18	0129484	US BANK	333.76			11/07/18
						EMBASSY SUITES DESMOIN				
						CENSTATES TTRA CONF-HOTEL				
PROJECT#:					032424					
724		05/19 AP		09/24/18	0129484	US BANK	20.00			11/07/18
						PARKING RAMPS				
						CENSTATES TTRA CONF-				
PROJECT#:					032424					
						ACCOUNT TOTAL	641.92	.00	641.92	
261-7791-423.85-51 UTILITIES / EVENTS, BIDS, & SPONSORS										
724		05/19 AP		09/21/18	0129484	US BANK	16.78			11/07/18
						EB DOWNTOWN COMEBACK				
						LINDA MAUGHAN-DT COMEBACK				
						ACCOUNT TOTAL	16.78	.00	16.78	
261-7791-423.85-52 UTILITIES / TOURISM MARKETING GRANTS										
775		05/19 AP		10/24/18	0000000	IOWA MUSEUM ASSOCIATION	920.00			11/15/18
						GRANT:FACILITY RENTAL				
						2018 IA MUSEUM ASSOC CONF				
						ACCOUNT TOTAL	920.00	.00	920.00	
						FUND TOTAL	4,341.74	2.56	4,339.18	
FUND 262 SENIOR SERVICES & COMM CT										
FUND 291 POLICE FORFEITURE FUND										
FUND 292 POLICE RETIREMENT FUND										
FUND 293 FIRE RETIREMENT FUND										
FUND 294 LIBRARY RESERVE										
FUND 295 SOFTBALL PLAYER CAPITAL										
FUND 296 GOLF CAPITAL										
FUND 297 REC FACILITIES CAPITAL										

GROUP NBR	PO NBR	ACCTG PER.	CD	DATE	TRANSACTION NUMBER	DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE	
									POST DT	
FUND 298 HEARST CAPITAL										
298-7780-423.89-39 MISCELLANEOUS SERVICES / ITEMS PURCHASED-DONATIONS										
724		05/19 AP		10/12/18	0129484	US BANK	63.48		11/07/18	
		TARGET			00025262	DAZZLE HOUR FROZEN APPS				
ACCOUNT TOTAL							63.48	.00	63.48	
FUND TOTAL							63.48	.00	63.48	
FUND 311 DEBT SERVICE FUND										
FUND 402 WASHINGTON PARK FUND										
FUND 404 FEMA										
404-1220-431.92-37 STRUCTURE IMPROV & BLDGS / BUYOUT DEMOLITIONS										
794		05/19 AP		11/05/18	0000000	SWISHER & COHRT, P.L.C.	251.00		11/15/18	
		LGL:BUYOUT-FLOOD REAL EST				SERVICES THROUGH 10/31/18				
PROJECT#: 012017										
ACCOUNT TOTAL							251.00	.00	251.00	
FUND TOTAL							251.00	.00	251.00	
FUND 405 FLOOD RESERVE FUND										
FUND 407 VISION IOWA PROJECT										
FUND 408 STREET IMPROVEMENT FUND										
408-1240-431.92-63 STRUCTURE IMPROV & BLDGS / UNIV AVE RECONSTRUCTION										
752		05/19 AP		11/09/18	0000000	PETERSON CONTRACTORS	12,777.50		11/15/18	
PROJECT#: 3140-UNIV.AV.RECON.PH.III										
752		05/19 AP		11/07/18	0000000	PETERSON CONTRACTORS	209,624.87		11/15/18	
PROJECT#: 3114-UNIV.AVE.RECON.PH.II										
752		05/19 AP		10/25/18	0000000	PETERSON CONTRACTORS	248,236.23		11/15/18	
PROJECT#: 3114-UNIV.AVE.RECON.PH.II										
793		05/19 AP		10/24/18	0000000	AHLERS AND COONEY, P.C.	737.50		11/15/18	
PROJECT#: 3114-UNIV.AVE.RECON.PH.II										
PROJECT#: 023114										
ACCOUNT TOTAL							471,376.10	.00	471,376.10	
FUND TOTAL							471,376.10	.00	471,376.10	

GROUP NBR	PO NBR	ACCTG PER.	-----TRANSACTION-----			DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE
			CD	DATE	NUMBER			POST DT	
FUND 430	2004	TIF BOND							
FUND 431	2014	BOND							
FUND 432	2003	BOND							
FUND 433	2001	TIF							
FUND 434	2000	BOND							
FUND 435	1999	TIF							
FUND 436	2012	BOND							
436-1220-431.94-83		CAPITAL PROJECTS / WEST 1ST STREET							
752	05/19	AP		11/08/18	0000000	BLACK HAWK CO.ABSTRACT	75.00	11/15/18	
						REPORT UPDATE-1715 W. 1ST			
PROJECT#:					023118				
752	05/19	AP		11/08/18	0000000	BLACK HAWK CO.ABSTRACT	75.00	11/15/18	
						RPRT UPDT-809W.1ST-CVP PR			
PROJECT#:					023118				
752	05/19	AP		11/08/18	0000000	BLACK HAWK CO.ABSTRACT	75.00	11/15/18	
						RPRT UP.-809W.1ST-CLEAN W			
PROJECT#:					023118				
752	05/19	AP		11/08/18	0000000	BLACK HAWK CO.ABSTRACT	75.00	11/15/18	
						REPORT UPDATE-1126 W. 1ST			
PROJECT#:					023118				
794	05/19	AP		11/05/18	0000000	SWISHER & COHRT, P.L.C.	225.00	11/15/18	
						LAND ACQ.-810 W 1ST			
PROJECT#:					023118				
752	05/19	AP		11/02/18	0000000	BLACK HAWK CO.ABSTRACT	75.00	11/15/18	
						REPORT UPDATE-1221 W. 1ST			
PROJECT#:					023118				
752	05/19	AP		11/02/18	0000000	BLACK HAWK CO.ABSTRACT	75.00	11/15/18	
						REPORT UPDATE-1209 W. 1ST			
PROJECT#:					023118				
752	05/19	AP		11/02/18	0000000	BLACK HAWK CO.ABSTRACT	75.00	11/15/18	
						REPORT UPDATE-1107 W. 1ST			
PROJECT#:					023118				
752	05/19	AP		11/02/18	0000000	BLACK HAWK CO.ABSTRACT	75.00	11/15/18	
						REPORT UPDATE-1021 W. 1ST			
PROJECT#:					023118				
752	05/19	AP		10/31/18	0000000	SNYDER & ASSOCIATES, INC.	108,610.59	11/15/18	
						SERVICES THRU 9/30/18			
PROJECT#:					023118				
752	05/19	AP		10/31/18	0000000	SNYDER & ASSOCIATES, INC.	6,481.25	11/15/18	
						SERVICES THRU 9/30/18			
PROJECT#:					023118				
ACCOUNT TOTAL							115,916.84	.00	115,916.84
436-1220-431.95-12		BOND FUND PROJECTS / GREENHILL ROAD EXTENSION							
752	05/19	AP		10/22/18	0000000	AECOM TECHNICAL SERVICES, INC	3,475.68	11/15/18	
						08/18/18-10/19/18			
PROJECT#:					021824				
ACCOUNT TOTAL							3,475.68	.00	3,475.68

GROUP	PO	ACCTG	---TRANSACTION---					CURRENT	
NBR	NBR	PER.	CD	DATE	NUMBER	DESCRIPTION	DEBITS	CREDITS	
								POST DT	
FUND 436 2012 BOND									
436-1220-431.98-26						CAPITAL PROJECTS / DOWNTOWN LEVEE IMPROVEMNT			
752		05/19 AP		11/05/18	0000000	TERRACON CONSULTANTS, INC.	2,432.50		11/15/18
		1975-DOWNTN.LEVEE IMPROV.				SOIL/CONCRETE TESTING			
PROJECT#:		021975							
ACCOUNT TOTAL							2,432.50	.00	2,432.50
436-1220-431.98-60 CAPITAL PROJECTS / DAM SAFETY IMPROVEMENTS									
752		05/19 AP		11/01/18	0000000	RIVERWISE ENGINEERING, LLC	13,179.50		11/15/18
		3088-CDR.RV.LOW HEAD DAM							
PROJECT#:		023088							
ACCOUNT TOTAL							13,179.50	.00	13,179.50
436-1220-431.98-62 CAPITAL PROJECTS / CLAY ST. PARK DRAINAGE									
793		05/19 AP		10/31/18	0000000	IOWA NORTHLAND REGIONAL CO. O	2,250.00		11/15/18
		3146-CLAY ST. PARK DRAIN.				REAP GRANT WRITING CHARGE			
PROJECT#:		023146							
ACCOUNT TOTAL							2,250.00	.00	2,250.00
FUND TOTAL							137,254.52	.00	137,254.52
FUND 437 2018 BOND									
437-1220-431.98-81						CAPITAL PROJECTS / PICKLE BALL COURTS			
778		05/19 AP		09/24/18	0000000	SIGNS BY TOMORROW	1,190.00		11/15/18
		SIGNS PICKLEBALL COURTS							
PROJECT#:		062520							
ACCOUNT TOTAL							1,190.00	.00	1,190.00
FUND TOTAL							1,190.00	.00	1,190.00
FUND 438 2006 BOND FUND									
FUND 439 2008 BOND FUND									
FUND 443 CAPITAL PROJECTS									
443-1220-431.92-90						STRUCTURE IMPROV & BLDGS / CENTER ST SIDEWALK & DRAIN			
752		05/19 AP		11/05/18	0000000	TERRACON CONSULTANTS, INC.	1,040.00		11/15/18
		3107-CENTER ST. REC TRAIL							
PROJECT#:		023107							
752		05/19 AP		11/01/18	0000000	CUNNINGHAM CONSTRUCTION CO.,	87,291.49		11/15/18
		3107-CENTER ST. REC TRAIL							
PROJECT#:		023107							
752		05/19 AP		10/31/18	0000000	CLAPSADDLE-GARBER ASSOCIATES,	1,000.00		11/15/18

GROUP	PO	ACCTG	---TRANSACTION---				DEBITS	CREDITS	CURRENT
NBR	NBR	PER.	CD	DATE	NUMBER	DESCRIPTION			BALANCE
									POST DT
FUND 443 CAPITAL PROJECTS									
443-1220-431.92-90						STRUCTURE IMPROV & BLDGS / CENTER ST SIDEWLK & DRAIN			continued
						3107-CENTER ST.REC. TRAIL			SERVICES THRU 10/20/18
PROJECT#:					023107				
ACCOUNT TOTAL							89,331.49	.00	89,331.49
443-1220-431.94-33 CAPITAL PROJECTS / PROPERTY ACQUISITION									
719		05/19 AP		10/25/18	0000000	MENARDS-CEDAR FALLS	22.76		11/15/18
						PLUMBING REPAIR,RENT SIGN			
ACCOUNT TOTAL							22.76	.00	22.76
443-1220-431.98-40 CAPITAL PROJECTS / PUBLIC SAFETY BUILDING									
752		05/19 AP		10/31/18	0000000	INVISION ARCHITECTURE	7,202.34		11/15/18
						3069-PUBLIC SAFETY BLDG.			
PROJECT#:					023069				
752		05/19 AP		10/31/18	0000000	PETERS CONSTRUCTION CORP.	460,714.13		11/15/18
						3069-PUBLIC SAFETY BLDG.			
PROJECT#:					023069				
752		05/19 AP		10/08/18	0000000	CHOSEN VALLEY TESTING, INC.	238.00		11/15/18
						3069-PUBLIC SAFETY BLDG.			SERVICES THRU 9/29/18
PROJECT#:					023069				
752		05/19 AP		09/07/18	0000000	CHOSEN VALLEY TESTING, INC.	1,155.00		11/15/18
						3069-PUBLIC SAFETY BLDG.			SERVICES THRU 8/31/18
PROJECT#:					023069				
ACCOUNT TOTAL							469,309.47	.00	469,309.47
FUND TOTAL							558,663.72	.00	558,663.72
FUND 472 PARKADE RENOVATION									
FUND 473 SIDEWALK ASSESSMENT									
FUND 483 ECONOMIC DEVELOPMENT									
FUND 484 ECONOMIC DEVELOPMENT LAND									
FUND 541 2018 STORM WATER BONDS									
FUND 544 2008 SEWER BONDS									
FUND 545 2006 SEWER BONDS									
FUND 546 SEWER IMPROVEMENT FUND									
FUND 547 SEWER RESERVE FUND									
FUND 548 1997 SEWER BOND FUND									
FUND 549 1992 SEWER BOND FUND									

GROUP NBR	PO NBR	ACCTG PER.	CD	DATE	NUMBER	DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE	POST DT
FUND 550 2000 SEWER BOND FUND										
FUND 551 REFUSE FUND										
551-7775-436.71-01 OFFICE SUPPLIES / OFFICE SUPPLIES										
740		05/19 AP		10/30/18	0000000	STOREY KENWORTHY	36.44			11/15/18
						CALENDARS				
740		05/19 AP		10/26/18	0000000	STOREY KENWORTHY	11.31			11/15/18
						PENS, LEGAL PADS				
						ACCOUNT TOTAL	47.75	.00	47.75	
551-7775-436.72-19 OPERATING SUPPLIES / PRINTING										
740		05/19 AP		11/05/18	0000000	PARKADE PRINTER, INC.	62.91			11/15/18
						REQUEST FOR SERVICE PADS				
						ACCOUNT TOTAL	62.91	.00	62.91	
551-7785-436.71-01 OFFICE SUPPLIES / OFFICE SUPPLIES										
740		05/19 AP		10/30/18	0000000	STOREY KENWORTHY	30.42			11/15/18
						CALENDARS				
						ACCOUNT TOTAL	30.42	.00	30.42	
551-7785-436.72-17 OPERATING SUPPLIES / UNIFORMS										
778		05/19 AP		11/02/18	0000000	SERVICEWEAR APPAREL, INC.	932.21			11/15/18
						UNIFORMS MOP REFUSE				
719		05/19 AP		10/31/18	0000000	DXP ENTERPRISES, INC.	763.56			11/15/18
						UNIFORMS HI VIS REFUSE				
						ACCOUNT TOTAL	1,695.77	.00	1,695.77	
551-7785-436.72-19 OPERATING SUPPLIES / PRINTING										
740		05/19 AP		10/18/18	0000000	STOREY KENWORTHY	34.24			11/15/18
						COPY PAPER				
						ACCOUNT TOTAL	34.24	.00	34.24	
551-7785-436.72-54 OPERATING SUPPLIES / BUILDING SUPPLIES										
719		05/19 AP		10/31/18	0000000	CULLIGAN WATER CONDITIONING	18.75			11/15/18
						BOTTLED WATER				
						ACCOUNT TOTAL	18.75	.00	18.75	
551-7785-436.73-01 OTHER SUPPLIES / REPAIR & MAINT. SUPPLIES										
776		05/19 AP		11/08/18	0000000	O'DONNELL ACE HARDWARE	9.99			11/15/18
						LIGHT BULBS FOR TRAN STA				

GROUP NBR	PO NBR	ACCTG PER.	CD	DATE	-----TRANSACTION----- NUMBER	DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE	POST DT
FUND 551 REFUSE FUND										
551-7785-436.73-01 OTHER SUPPLIES / REPAIR & MAINT. SUPPLIES							continued			
ACCOUNT TOTAL							9.99	.00	9.99	
551-7785-436.83-05 TRANSPORTATION&EDUCATION / TRAVEL (FOOD/MILEAGE/LOD)										
724		05/19 AP		10/09/18	0129484	US BANK	33.19			11/07/18
					PILOT_00893	FUEL - CONFERENCE TRIP				
ACCOUNT TOTAL							33.19	.00	33.19	
551-7785-436.86-05 REPAIR & MAINTENANCE / EQUIPMENT REPAIRS										
724		05/19 AP		10/12/18	0129484	US BANK	260.50			11/07/18
					HILTON GARDEN INN	ROOM 2 NIGHTS BRIAN HEATH				
ACCOUNT TOTAL							260.50	.00	260.50	
551-7785-436.86-36 REPAIR & MAINTENANCE / TRANSFER STATION MAINT.										
740		05/19 AP		10/23/18	0000000	CHRISTIE DOOR COMPANY	6.50			11/15/18
						DOOR REPAIR-TRANS STATION				
719		05/19 AP		10/19/18	0000000	CHRISTIE DOOR COMPANY	1,798.00			11/15/18
						TRANSFER STATION DOOR REPAIR				
ACCOUNT TOTAL							1,804.50	.00	1,804.50	
551-7785-436.87-02 RENTALS / MATERIAL DISPOSAL/HANDLIN										
776		05/19 AP		11/05/18	0000000	MIDWEST ELECTRONIC RECOVERY	270.70			11/15/18
						ELECTRONIC RECYCLING				
740		05/19 AP		11/02/18	0000000	WEIKERT IRON AND METAL	2,450.00			11/15/18
						APPLIANCE RECYCLING				
694		05/19 AP		10/26/18	0000000	MIDWEST ELECTRONIC RECOVERY	673.85			11/15/18
						ELECTRONIC RECYCLING				
ACCOUNT TOTAL							3,394.55	.00	3,394.55	
FUND TOTAL							7,392.57	.00	7,392.57	
FUND 552 SEWER RENTAL FUND										
552-2265-436.71-01 OFFICE SUPPLIES / OFFICE SUPPLIES										
777		05/19 AP		10/23/18	0000000	STOREY KENWORTHY	3.42			11/15/18
						COPY PAPER				
777		05/19 AP		10/23/18	0000000	STOREY KENWORTHY	1.13			11/15/18
						COPY PAPER 11 X 17				
777		05/19 AP		10/10/18	0000000	STOREY KENWORTHY	3.32			11/15/18
						COPY PAPER				

GROUP	PO	ACCTG	---TRANSACTION---				DEBITS	CREDITS	CURRENT
NBR	NBR	PER.	CD	DATE	NUMBER	DESCRIPTION			BALANCE
									POST DT
FUND 552 SEWER RENTAL FUND									
552-2265-436.71-01 OFFICE SUPPLIES / OFFICE SUPPLIES						continued			
ACCOUNT TOTAL							7.87	.00	7.87
552-2265-436.72-05 OPERATING SUPPLIES / GAS & OIL									
780		05/19 AP		11/01/18	0000000	AIRGAS USA, LLC CYLINDER LEASE	33.40		11/15/18
ACCOUNT TOTAL							33.40	.00	33.40
552-2265-436.72-17 OPERATING SUPPLIES / UNIFORMS									
719		05/19 AP		10/31/18	0000000	DXP ENTERPRISES, INC. UNIFORMS HI VIS WRF	393.40		11/15/18
ACCOUNT TOTAL							393.40	.00	393.40
552-2265-436.72-26 OPERATING SUPPLIES / TESTING & LAB									
780		05/19 AP		11/07/18	0000000	MIDLAND SCIENTIFIC, INC. LAB SUPPLIES	430.24		11/15/18
780		05/19 AP		11/06/18	0000000	MIDLAND SCIENTIFIC, INC. LAB SUPPLIES	26.38		11/15/18
ACCOUNT TOTAL							456.62	.00	456.62
552-2265-436.72-60 OPERATING SUPPLIES / SAFETY SUPPLIES									
777		05/19 AP		11/01/18	0000000	THOMPSON SHOES SAFETY SHOES-C ROBINSON P.O. 56268	144.50		11/15/18
ACCOUNT TOTAL							144.50	.00	144.50
552-2265-436.73-05 OTHER SUPPLIES / OPERATING EQUIPMENT									
780		05/19 AP		11/08/18	0000000	O'DONNELL ACE HARDWARE PLUMBING SUPPLIES FLAPPER	6.69		11/15/18
780		05/19 AP		11/08/18	0000000	O'DONNELL ACE HARDWARE ANTI-FREEZE FOR ICE HOUSE	47.88		11/15/18
780		05/19 AP		11/03/18	0000000	ARNOLD MOTOR SUPPLY DRIVE BELTS	6.79		11/15/18
780		05/19 AP		10/29/18	0000000	VAN METER, INC. LAMPS	68.61		11/15/18
780		05/19 AP		10/26/18	0000000	VAN METER, INC. WIRE-PANEL BULBS	82.76		11/15/18
724		05/19 AP		10/08/18	0129484	US BANK AMAZON.COM*MT2YF2531 (3) UPS'	434.85		11/07/18
724		05/19 AP		10/08/18	0129484	US BANK MENARDS CEDAR FALLS IA TARP STRAPS	35.40		11/07/18

GROUP	PO	ACCTG	---TRANSACTION---						CURRENT
NBR	NBR	PER.	CD	DATE	NUMBER	DESCRIPTION	DEBITS	CREDITS	BALANCE
									POST DT
FUND 552 SEWER RENTAL FUND									
552-2265-436.73-05 OTHER SUPPLIES / OPERATING EQUIPMENT						continued			
724		05/19 AP		10/08/18	0129484	US BANK	32.97		11/07/18
						MENARDS CEDAR FALLS IA			
						TARPS			
724		05/19 AP		10/05/18	0129484	US BANK	41.73		11/07/18
						MENARDS CEDAR FALLS IA			
						HITCH PARTS			
ACCOUNT TOTAL							757.68	.00	757.68
552-2265-436.73-36 OTHER SUPPLIES / SAN. LIFT STATION SUPP.									
780		05/19 AP		11/01/18	0000000	CRESCENT ELECTRIC	124.95		11/15/18
						ELECTRICAL SUPPLIES			
						CEDAR HEIGHTS			
780		05/19 AP		10/23/18	0000000	CRESCENT ELECTRIC	230.14		11/15/18
						PUMP DISCONNECT			
						CEDAR HEIGHTS			
724		05/19 AP		10/05/18	0129484	US BANK	359.98		11/07/18
						MENARDS CEDAR FALLS IA			
						DEHUMIDIFIER			
ACCOUNT TOTAL							715.07	.00	715.07
552-2265-436.86-12 REPAIR & MAINTENANCE / TOWELS									
780		05/19 AP		11/07/18	0000000	ARAMARK	12.30		11/15/18
						FLOOR MATS/MOPS-WATER REC			
ACCOUNT TOTAL							12.30	.00	12.30
552-7755-436.71-01 OFFICE SUPPLIES / OFFICE SUPPLIES									
752		05/19 AP		10/24/18	0000000	STOREY KENWORTHY	20.30		11/15/18
						MONTHLY PLANNER			
752		05/19 AP		10/23/18	0000000	STOREY KENWORTHY	.37		11/15/18
						BALLPOINT PENS; STAPLES			
752		05/19 AP		10/09/18	0000000	STOREY KENWORTHY	.58		11/15/18
						COLOR COPIER PAPER			
752		05/19 AP		10/03/18	0000000	STOREY KENWORTHY	1.00		11/15/18
						PENS; NOTEBOOKS; PAPER			
ACCOUNT TOTAL							22.25	.00	22.25
552-7755-436.86-12 REPAIR & MAINTENANCE / TOWELS									
780		05/19 AP		11/07/18	0000000	ARAMARK	13.28		11/15/18
						FLOOR MATS/MOPS-SEWER			
ACCOUNT TOTAL							13.28	.00	13.28
FUND TOTAL							2,556.37	.00	2,556.37

GROUP NBR	PO NBR	ACCTG PER.	CD	DATE	TRANSACTION NUMBER	DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE	POST DT
FUND 553 2004 SEWER BOND										
FUND 555 STORM WATER UTILITY										
555-2230-432.72-08 OPERATING SUPPLIES / CAMERA & PHOTO EQUIPMENT										
724		05/19 AP		10/02/18	0129484	US BANK		9.00		11/07/18
		BEST BUY			00003798	REFUNDING TAX FOR CAMERA				
ACCOUNT TOTAL							.00	9.00		9.00-
555-2230-432.73-34 OTHER SUPPLIES / STORM SEWERS										
740		05/19 AP		10/29/18	0000000	BENTON'S READY MIX CONCRETE, CONCRETE-21ST STREET	293.00			11/15/18
PROJECT#:					90					
719		05/19 AP		10/25/18	0000000	BENTON'S READY MIX CONCRETE, CONCRETE 18TH STREET	154.00			11/15/18
PROJECT#:					90					
719		05/19 AP		10/24/18	0000000	BENTON'S READY MIX CONCRETE, CONCRETE TREMONT STREET	312.75			11/15/18
PROJECT#:					90					
719		05/19 AP		10/19/18	0000000	LEYMASTER TILE, RUSTY 6" COUPLER	6.86			11/15/18
PROJECT#:					90					
ACCOUNT TOTAL							766.61	.00		766.61
555-2230-432.92-01 STRUCTURE IMPROV & BLDGS / STRUCTURE IMPROV & BLDGS										
752		05/19 AP		11/04/18	0000000	ROBINSON ENGINEERING COMPANY 3157-CSTL.HILS.SUBWTRSHD.	5,820.37			11/15/18
PROJECT#:					023157	ASSESSMENT-THRU 10/31/18				
ACCOUNT TOTAL							5,820.37	.00		5,820.37
FUND TOTAL							6,586.98	9.00		6,577.98
FUND 570 SEWER ASSESSMENT										
FUND 606 DATA PROCESSING FUND										
606-1078-441.71-01 OFFICE SUPPLIES / OFFICE SUPPLIES										
777		05/19 AP		10/23/18	0000000	STOREY KENWORTHY COPY PAPER	3.42			11/15/18
777		05/19 AP		10/23/18	0000000	STOREY KENWORTHY COPY PAPER 11 X 17	1.13			11/15/18
777		05/19 AP		10/23/18	0000000	STOREY KENWORTHY TONER CARTRIDGES	1,388.21			11/15/18
777		05/19 AP		10/10/18	0000000	STOREY KENWORTHY COPY PAPER	3.32			11/15/18
794		05/19 AP		09/26/18	0000000	WEBER PAPER CO. BUSINESS CARD PAPER	54.97			11/15/18
ACCOUNT TOTAL							1,451.05	.00		1,451.05

GROUP NBR	PO NBR	ACCTG PER.	CD	DATE	TRANSACTION NUMBER	DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE	POST DT
FUND 606 DATA PROCESSING FUND										
606-1078-441.72-01						OPERATING SUPPLIES / OPERATING SUPPLIES				
724		05/19 AP		10/19/18	0129484	US BANK	99.00			11/07/18
						STK*BIGSTOCKPHOTO.COM				
724		05/19 AP		10/03/18	0129484	US BANK	41.88			11/07/18
						AMZN MKTP US*MT7PG0BU0				
						DISPLAY PORT TO HDMI				
						ACCOUNT TOTAL	140.88	.00		140.88
606-1078-441.81-43 PROFESSIONAL SERVICES / LIBRARY COMPUTER SERVICES										
731		05/19 AP		10/12/18	0129484	US BANK	60.00			11/07/18
						INTUIT *QB ONLINE				
						QUICKBOOKS ONLINE SUB				
						ACCOUNT TOTAL	60.00	.00		60.00
606-1078-441.83-06 TRANSPORTATION&EDUCATION / EDUCATION										
794		05/19 AP		09/18/18	0000000	GREATER CEDAR VALLEY ALLIANCE	1,100.00			11/15/18
						REG:CVLI-J SORENSEN				
						ACCOUNT TOTAL	1,100.00	.00		1,100.00
606-1078-441.86-10 REPAIR & MAINTENANCE / SOFTWARE SUPPORT AGREEMTS										
794		05/19 AP		10/23/18	0000000	LATITUDE GEOGRAPHICS GROUP LT	5,000.00			11/15/18
						SOFTWARE SUPPORT				
						GEOCORTEX ESSENT. MAINT.				
						ACCOUNT TOTAL	5,000.00	.00		5,000.00
606-1078-441.93-01 EQUIPMENT / EQUIPMENT										
794		05/19 AP		11/02/18	0000000	MIDWEST CARD AND ID SOLUTIONS	250.00			11/15/18
						PRINT KEY FOR SALAMANDER				
						ACCOUNT TOTAL	250.00	.00		250.00
						FUND TOTAL	8,001.93	.00		8,001.93
FUND 680 HEALTH INSURANCE FUND										
FUND 681 HEALTH SEVERANCE										
FUND 682 HEALTH INSURANCE - FIRE										
FUND 685 VEHICLE MAINTENANCE FUND										
685-7798-446.71-01						OFFICE SUPPLIES / OFFICE SUPPLIES				
740		05/19 AP		10/30/18	0000000	STOREY KENWORTHY	3.43			11/15/18
						CALENDARS				
740		05/19 AP		10/10/18	0000000	STOREY KENWORTHY	11.88			11/15/18
						DRY ERASE MARKERS				
740		05/19 AP		10/04/18	0000000	STOREY KENWORTHY	23.95			11/15/18

GROUP	PO	ACCTG	---	TRANSACTION	---				
NBR	NBR	PER.	CD	DATE	NUMBER	DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE
									POST DT
FUND 685 VEHICLE MAINTENANCE FUND									
685-7798-446.71-01 OFFICE SUPPLIES / OFFICE SUPPLIES									
BALLPOINT									
ACCOUNT TOTAL							39.26	.00	39.26
685-7798-446.72-05 OPERATING SUPPLIES / GAS & OIL									
740		05/19 AP		11/02/18	0000000	SAM ANNIS & CO, PROPANE REFILL	74.80		11/15/18
740		05/19 AP		10/31/18	0000000	HARTLAND FUEL PRODUCTS, LLC	18,650.87		11/15/18
694		05/19 AP		10/26/18	0000000	DICK'S PETROLEUM COMPANY CLEANED & TREATED BOTH DIESEL TANKS	4,543.75		11/15/18
ACCOUNT TOTAL							23,269.42	.00	23,269.42
685-7798-446.72-17 OPERATING SUPPLIES / UNIFORMS									
778		05/19 AP		11/02/18	0000000	SERVICEWEAR APPAREL, INC. UNIFORMS MOP FLEET MTE	520.29		11/15/18
ACCOUNT TOTAL							520.29	.00	520.29
685-7798-446.73-04 OTHER SUPPLIES / VEHICLE SUPPLIES									
740		05/19 AP		10/31/18	0000000	C & C WELDING & SANDBLASTING STAINLESS STEEL FLAT #261	65.60		11/15/18
776		05/19 AP		10/31/18	0000000	LAWSON PRODUCTS, INC. WEATHERPACK SEALS, TERM-M LE,SHROUD	73.94		11/15/18
740		05/19 AP		10/30/18	0000000	C & C WELDING & SANDBLASTING 2" ALUMINUM FLAT	74.64		11/15/18
776		05/19 AP		10/30/18	0000000	FASTENAL COMPANY SHOP SUPPLIES	1.00		11/15/18
740		05/19 AP		10/24/18	0000000	BEHNKE ENTERPRISES, INC. DUPLICATE VIN TAG #20161	25.00		11/15/18
694		05/19 AP		10/22/18	0000000	LAWSON PRODUCTS, INC. SCREWS, GROMMETS, WASHERS FITTINGS	798.99		11/15/18
ACCOUNT TOTAL							1,039.17	.00	1,039.17
685-7798-446.86-12 REPAIR & MAINTENANCE / TOWELS									
776		05/19 AP		11/06/18	0000000	ARAMARK SHOP TOWELS	39.85		11/15/18
ACCOUNT TOTAL							39.85	.00	39.85
685-7798-446.87-08 RENTALS / WORK BY OUTSIDE AGENCY									
740		05/19 AP		10/26/18	0000000	WITHAM AUTO CENTERS	86.80		11/15/18

GROUP NBR	PO NBR	ACCTG PER.	CD	DATE	TRANSACTION NUMBER	DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE	POST DT
FUND 685 VEHICLE MAINTENANCE FUND										
685-7798-446.87-08 RENTALS / WORK BY OUTSIDE AGENCY						continued				
					ALIGNMENT #2301					
740		05/19 AP		10/25/18	0000000	WITHAM AUTO CENTERS	86.80			11/15/18
					ALIGNMENT PD18					
694		05/19 AP		10/24/18	0000000	WITHAM AUTO CENTERS	86.80			11/15/18
					ALIGNMENT #801					
776		05/19 AP		10/24/18	0000000	HARRISON TRUCK CENTERS, INC.	7,822.15			11/15/18
					TRANSMISSION REPAIR #341					
					ACCOUNT TOTAL		8,082.55	.00		8,082.55
685-7798-446.93-01 EQUIPMENT / EQUIPMENT										
777		05/19 AP		10/31/18	0000000	METROPOLITAN TRANSIT AUTHORIT 2018 FORD GLAVAL BUS-CF SHARE	15,775.70			11/15/18
					ACCOUNT TOTAL		15,775.70	.00		15,775.70
					FUND TOTAL		48,766.24	.00		48,766.24
FUND 686 PAYROLL FUND										
FUND 687 WORKERS COMPENSATION FUND										
FUND 688 LTD INSURANCE FUND										
FUND 689 LIABILITY INSURANCE FUND										
689-1902-457.51-05 INSURANCE / LIABILITY INSURANCE										
794		05/19 AP		11/13/18	0000000	BRIAN BOSS	133.78			11/15/18
					LIAB:B BOSS-LAMPOST	DAMAGED 7/25/18				
777		05/19 AP		11/12/18	0000000	SIGNS BY TOMORROW	605.00			11/15/18
					FIRE DMG-STRIPE SQUAD #14					
794		05/19 AP		11/05/18	0000000	SWISHER & COHRT, P.L.C.	970.21			11/15/18
					LIAB:MALLAVARAPU	10/10/18-10/31/18				
777		05/19 AP		10/31/18	0000000	STIVERS FORD, INC.	30,008.00			11/15/18
					18 FORD EXPLOR-NEW VEHICL	PD14 FIRE DAMAGE				
777		05/19 AP		10/30/18	0000000	ARTHUR J. GALLAGHER RISK MGMT	764.00			11/15/18
					18/19 CRIME RENEWAL-ADJ.					
794		05/19 AP		10/18/18	0000000	FRIEDEMANN GOLDBERG LLP	110.00			11/15/18
					LGL:J BALIK	9/23/18				
777		05/19 AP		09/04/18	0000000	WEILEIN & BOLLER, P.C.	742.00			11/15/18
					LIAB:ZACH CHURCH SHOOTING	7/31/18-8/29/18				
					ACCOUNT TOTAL		33,332.99	.00		33,332.99
					FUND TOTAL		33,332.99	.00		33,332.99

PREPARED 11/15/2018, 11:58:18
PROGRAM GM360L
CITY OF CEDAR FALLS

ACCOUNT ACTIVITY LISTING

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ACCOUNTING PERIOD 04/2019

GROUP	PO	ACCTG	----TRANSACTION----						CURRENT
NBR	NBR	PER.	CD	DATE	NUMBER	DESCRIPTION	DEBITS	CREDITS	BALANCE
									POST DT ----
FUND 724	TRUST &	AGENCY							
FUND 727	GREENWOOD	CEMETERY	P-CARE						
FUND 728	FAIRVIEW	CEMETERY	P-CARE						
FUND 729	HILLSIDE	CEMETERY	P-CARE						
FUND 790	FLOOD	LEVY							
					GRAND TOTAL		1,877,334.00	7,103.09	1,870,230.91