

STATE OF IOWA

2018
FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2018

Mason City

CITY OF Mason City, IOWA

DUE: December 1, 2018

16201700300000

Mason City

10 1st ST NW

Mason City, IA 50401

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

WHEN
COMPLETED,
PLEASE
RETURN TO

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

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

ALL FUNDS

Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	14,853,090		14,853,090	14,741,388
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	14,853,090		14,853,090	14,741,388
Delinquent property taxes	0		0	
TIF revenues	1,337,789		1,337,789	1,333,792
Other city taxes	5,975,282	0	5,975,282	5,615,395
Licenses and permits	559,895	0	559,895	587,010
Use of money and property	649,954	151,320	801,274	517,002
Intergovernmental	6,803,108	0	6,803,108	7,880,691
Charges for fees and service	1,126,171	14,599,501	15,725,672	15,375,051
Special assessments	0	0	0	
Miscellaneous	4,455,234	627,497	5,082,731	5,525,998
Other financing sources, including transfers in	6,875,903	2,506,960	9,382,863	16,904,346
Total revenues and other sources	42,636,426	17,885,278	60,521,704	68,480,673
Expenditures and Other Financing Uses				
Public safety	11,136,419	0	11,136,419	11,395,720
Public works	3,996,491	0	3,996,491	4,185,362
Health and social services	375,985	0	375,985	411,297
Culture and recreation	3,568,145	0	3,568,145	4,155,855
Community and economic development	2,593,889	0	2,593,889	3,490,677
General government	5,549,574	0	5,549,574	6,848,480
Debt service	4,879,585	0	4,879,585	4,980,712
Capital projects	6,041,849	0	6,041,849	16,348,517
Total governmental activities expenditures	38,141,937	0	38,141,937	51,816,620
Business type activities	0	14,216,441	14,216,441	15,356,484
Total ALL expenditures	38,141,937	14,216,441	52,358,378	67,173,104
Other financing uses, including transfers out	2,899,979	3,279,426	6,179,405	5,974,689
Total ALL expenditures/And other financing uses	41,041,916	17,495,867	58,537,783	73,147,793
Excess revenues and other sources over (Under) Expenditures/And other financing uses	1,594,510	389,411	1,983,921	-4,667,120
Beginning fund balance July 1, 2017	16,648,169	7,476,390	24,124,559	25,802,779
Ending fund balance June 30, 2018	18,242,679	7,865,801	26,108,480	21,135,659

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

Indebtedness at June 30, 2018	Amount - Omit cents	Indebtedness at June 30, 2018	Amount - Omit cents
General obligation debt	\$ 20,840,000	Other long-term debt	\$ 0
Revenue debt	\$ 12,904,000	Short-term debt	\$ 0
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 86,081,326

CERTIFICATION

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

Signature of city clerk	Date Published/Posted	Mark (x) one ☐ Date Published ☐ Date Posted
Printed name of city clerk	Telephone →	Area Code
Signature of Mayor or other City official (Name and Title)	Number	Extension
	Date signed	

PLEASE PUBLISH THIS PAGE ONLY

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JUNE 30, 2018

16201700300000
Mason City
10 1st ST NW
Mason City, IA 50401

CITY OF Mason City, IOWA

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Indebtedness at June 30, 2017				
General obligation debt	\$20,840,000	Other long-term debt		\$0
Revenue debt	\$12,904,000	Short-term debt		\$0
TIF Revenue debt	\$0			
		General Obligation Debt Limit		\$86,081,326

REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2018										CITY OF Mason City		SELECT ONLY ONE ☒ GAAP ☐ NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY	
Part I	Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
	1	Section A - TAXES											1
	2	Taxes levied on property	9,015,964	3,051,089		2,786,037			14,853,090			14,853,090	2
	3	Less: Uncollected property taxes - Levy year							0			0	3
	4	Net current property taxes	9,015,964	3,051,089		2,786,037	0		14,853,090		T01	14,853,090	4
	5	Delinquent property taxes							0		T01	0	5
	6	Total property tax	9,015,964	3,051,089		2,786,037	0	0	14,853,090		T01	14,853,090	6
	7	TIF revenues			1,337,789				1,337,789			1,337,789	7
	8	Other city taxes											
	9	Utility tax replacement excise taxes	152,673						152,673		T15	152,673	8
	10	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9
	11	Parimutuel wager tax							0		C30	0	10
	12	Gaming wager tax							0		C30	0	11
	13	Mobile home tax							0		T19	0	12
	14	Hotel/motel tax	31,250	665,639					696,889		T19	696,889	13
	15	Other local option taxes	3,075,432	2,050,288					5,125,720		T09	5,125,720	14
	16	TOTAL OTHER CITY TAXES	3,259,355	2,715,927		0	0	0	5,975,282		0	5,975,282	15
	17	Section B - LICENSES AND PERMITS	559,895						559,895		T29	559,895	16
	18	Section C - USE OF MONEY AND PROPERTY											17
	19	Interest	147,873	225,580	6,335	12,708		6,356	398,852	95,405	U20	494,257	18
	20	Rents and royalties	251,102						251,102	55,915	U40	307,017	19
	21	Other miscellaneous use of money and property							0		U20	0	20
	22	TOTAL USE OF MONEY AND PROPERTY	398,975	225,580	6,335	12,708	0	6,356	649,954	151,320		801,274	21
	23	Section D - INTERGOVERNMENTAL											22
	24	Federal grants and reimbursements											23
	25	Federal grants	928,386	206,712					1,135,098		B89	1,135,098	24
	26	Community development block grants							0		B50	0	25
	27	Housing and urban development							0		B50	0	26
	28	Public assistance grants							0		B79	0	27
	29	Payment in lieu of taxes							0		B30	0	28
	30	Total Federal grants and reimbursements	928,386	206,712		0	0	0	1,135,098	0		1,135,098	29
	31												30
	32												31
	33												32
	34												33
	35												34
	36												35
	37												36
	38												37
	39												38
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													40

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REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2018 -- Continued										CITY OF Mason City				☒ GAAP		☐ NON-GAAP = CASH BASIS	
Part I	Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
	41	Section D - INTERGOVERNMENTAL - Continued											41				
	42												42				
	43	State shared revenues											43				
	44	Road use taxes		3,582,604					3,582,604		C46	3,582,604	44				
	45												45				
	46												46				
	47												47				
	48	Other state grants and reimbursements											48				
	49	State grants	882,168	30,815					912,983		C89	912,983	49				
	50	Iowa Department of Transportation	333,088						333,088		C89	333,088	50				
	51	Iowa Department of Natural Resources							0		C89	0	51				
	52	Iowa Economic Development Authority							0		C89	0	52				
	53	CEBA grants							0		C89	0	53				
	54	Commercial & Industrial Replacement Claim	395,732	122,786		115,548			634,066		C89	634,066	54				
	55	Drug Control Grants	25,505						25,505			25,505	55				
	56	Police Grants	25,159						25,159			25,159	56				
	57								0			0	57				
	58								0			0	58				
	59								0			0	59				
	60	Total state	1,661,652	3,736,205	0	115,548	0	0	5,513,405	0		5,513,405	60				
	61												61				
	62	Local grants and reimbursements											62				
	63	County contributions	102,429						102,429		D89	102,429	63				
	64	Library service							0		D89	0	64				
	65	Township contributions							0		D89	0	65				
	66	Fire/EMT service							0		D89	0	66				
	67	Museum Grant	52,176						52,176		D89	52,176	67				
	68								0			0	68				
	69								0			0	69				
	70	Total local grants and reimbursements	154,605	0	0	0	0	0	154,605	0		154,605	70				
	71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	2,744,643	3,942,917	0	115,548	0	0	6,803,108	0		6,803,108	71				
	72	Section E - CHARGES FOR FEES AND SERVICE											72				
	73	Water							0		A91	6,049,502	73				
	74	Sewer							0		A80	4,855,669	74				
	75	Electric							0		A92	0	75				
	76	Gas							0		A93	0	76				
	77	Parking							0			51,925	77				
	78	Airport	79,954						79,954		A60	79,954	78				
	79	Landfill/garbage							0		A01	1,456,703	79				
	80	Hospital							0		A36	0	80				

REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2018 -- Continued										CITY OF Mason City		☒ GAAP ☐ NON-GAAP = CASH BASIS	
Part I	Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (a) through (f) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
	81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
	82	Transit	71,568						71,568		A94		82
	83	Cable TV									T15		83
	84	Internet									A03		84
	85	Telephone									A03		85
	86	Housing authority									A50		86
	87	Storm water									A80		87
	88	Other:											88
	89	Nursing home									A89		89
	90	Police service fees	12,577						12,577		A89		90
	91	Prisoner care									A89		91
	92	Fire service charges	62,441						62,441		A89		92
	93	Ambulance charges								1,792,729	A89		93
	94	Sidewalk street repair charges	15,425						15,425		A44		94
	95	Housing and urban renewal charges									A50		95
	96	River port and terminal fees									A87		96
	97	Public scales									A89		97
	98	Cemetery charges	175,392	7,913					183,305		A03		98
	99	Library charges	10,997	6,005					17,002		A89		99
	100	Park, recreation, and cultural charges	455,420	58,741					514,161		A61		100
	101	Animal control charges	15,765						15,765	392,973	A89		101
	102	Other charges - Specify	153,973						153,973				102
	103												103
	104	TOTAL CHARGES FOR SERVICE	1,053,512	72,659	0	0	0	0	1,126,171	14,599,501			104
	105												105
	106	Section F - SPECIAL ASSESSMENTS							0		U01		106
	107	Section G - MISCELLANEOUS											107
	108	Contributions	186,107	125,118					92,236	1,253	U99		108
	109	Deposits and sales/fuel tax refunds									U99		109
	110	Sale of property and merchandise									U11		110
	111	Fines	51,193						51,193		U30		111
	112	Internal service charges									NR		112
	113	Other miscellaneous - Specify		3,812,055					3,812,055	442,103			113
	114	Refunds	121,271	53,346	1,473				176,090	20,050			114
	115	Damage Claims		12,435					12,435	164,091			115
	116												116
	117												117
	118												118
	119												119
	120	TOTAL MISCELLANEOUS	358,571	4,002,954	1,473	0	0	92,236	4,455,234	627,497			120

REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2018 – Continued													CITY OF Mason City		☒ GAAP ☐ NON-GAAP = CASH BASIS	
Part I	Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
	121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	17,390,915	14,011,126	1,345,597	2,914,293	0	98,592	35,760,523	15,378,318		51,138,841	121			
	122												122			
	123	Section H - OTHER FINANCING SOURCES											123			
	124	Proceeds of capital asset sales	2,056						2,056		NR	2,056	124			
	125	Proceeds of long-term debt (Excluding TIF internal borrowing)	970,100	1,853,100		276,202			3,101,402		NR	3,101,402	125			
	126	Proceeds of anticipatory warrants or other short-term debt							0	100,000	A89	100,000	126			
	127	Regular transfers in and interfund loans	1,398,748	82,298		1,210,442	400,000		3,091,488	2,406,960		5,498,448	127			
	128	Internal TIF loans and transfers in				680,957			680,957			680,957	128			
	129								0			0	129			
	130								0			0	130			
	131	TOTAL OTHER FINANCING SOURCES	2,370,904	1,935,398	0	2,169,601	400,000	0	6,875,903	2,506,960		9,382,863	131			
	132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	19,761,819	15,946,524	1,345,597	5,083,894	400,000	98,592	42,636,426	17,885,278		60,521,704	132			
	133												133			
	134	Beginning fund balance July 1, 2017	5,964,276	8,866,008	231,826	266,340	362,230	957,489	16,648,169	7,476,390		24,124,559	134			
	135												135			
	136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	25,726,095	24,812,532	1,577,423	5,350,234	762,230	1,056,081	59,284,595	25,361,668		84,646,263	136			
	137												137			
	138												138			
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EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2018										CITY OF Mason City		☒ GAAP ☐ NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.	
1	Section A — PUBLIC SAFETY											1	
2	Police department/Crime prevention	5,238,404	1,040,139					6,278,543		E62	6,278,543	2	
3	Jail							0		E04	0	3	
4	Emergency management	50,985						50,985		E89	50,985	4	
5	Flood control							0		E59	0	5	
6	Fire department	2,813,890	1,289,792					4,103,682		E24	4,103,682	6	
7	Ambulance							0		E32	0	7	
8	Building inspections	227,036	26,698					253,734		E66	253,734	8	
9	Miscellaneous protective services	188,720	22,773					211,493		E66	211,493	9	
10	Animal control	228,360	9,622					237,982		E32	237,982	10	
11	Other public safety							0		E89	0	11	
12								0			0	12	
13								0			0	13	
14	TOTAL PUBLIC SAFETY	8,747,395	2,389,024		0	0	0	11,136,419			11,136,419	14	
15	Section B — PUBLIC WORKS											15	
16	Roads, bridges, sidewalks		2,070,677					2,070,677		E44	2,070,677	16	
17	Parking meter and off-street							0		E60	0	17	
18	Street lighting		322,592					322,592		E44	322,592	18	
19	Traffic control safety	97,841	51,983					149,824		E44	149,824	19	
20	Snow removal		362,433					362,433		E44	362,433	20	
21	Highway engineering							0		E44	0	21	
22	Street cleaning		57,643					57,643		E81	57,643	22	
23	Airport (if not an enterprise)	634,927						634,927		E01	634,927	23	
24	Garbage (if not an enterprise)							0		E81	0	24	
25	Other public works	252	65,683					65,935		E89	65,935	25	
26	Public Works Administration	290,290	42,170					332,460			332,460	26	
27	Engineering Management Services							0			0	27	
28	TOTAL PUBLIC WORKS	1,023,310	2,973,181		0	0	0	3,996,491			3,996,491	28	
29	Section C — HEALTH AND SOCIAL SERVICES											29	
30	Welfare assistance							0		E79	0	30	
31	City hospital							0		E36	0	31	
32	Payments to private hospitals							0		E36	0	32	
33	Health regulation and inspections	77,108	9,244					86,352		E32	86,352	33	
34	Water, air, and mosquito control							0		E32	0	34	
35	Community mental health							0		E32	0	35	
36	Other health and social services	289,633						289,633		E79	289,633	36	
37								0			0	37	
38								0			0	38	
39	TOTAL HEALTH AND SOCIAL SERVICES	366,741	9,244		0	0	0	375,985			375,985	39	
40	Section D — CULTURE AND RECREATION											40	
41	Library services	1,154,415	45,818					1,200,233		E52	1,200,233	41	
42	Museum, band, theater	515,850	1,422					517,272		E61	517,272	42	
43	Parks	582,367	53,641					636,008		E61	636,008	43	
44	Recreation	764,200	104,609					868,809		E61	868,809	44	
45	Cemetery	314,753						314,753		E03	314,753	45	
46	Community center, zoo, marina, and auditorium							0		E61	0	46	
47	Other culture and recreation	31,070						31,070		E61	31,070	47	
48								0			0	48	
49								0			0	49	
50	TOTAL CULTURE AND RECREATION	3,362,655	205,490		0	0	0	3,568,145			3,568,145	50	

EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2018 -- Continued										CITY OF Mason City		☒ GAAP ☐ NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.	
51	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT												
52	Community beautification									E89		51	
53	Economic development									E89		52	
54	Housing and urban renewal									E50		53	
55	Planning and zoning	247,041	43,646					290,687		E29	290,687	54	
56	Other community and economic development	745,887	595,177	962,138				2,303,202		E89	2,303,202	55	
57	TIF Rebates									E89		56	
58												57	
59	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	992,928	638,823	962,138	0	0	0	2,593,889			2,593,889	58	
60	Section F — GENERAL GOVERNMENT												
61	Mayor, council and city manager	268,861	23,747					292,608		E29	292,608	60	
62	Clerk, Treasurer, financial administration	316,259	73,902					390,161		E23	390,161	61	
63	Elections	40,319						40,319		E89	40,319	62	
64	Legal services and city attorney									E25		63	
65	City hall and general buildings	177,971						177,971		E31	177,971	64	
66	Tort liability	334,343						334,343		E89	334,343	65	
67	Other general government	778,830	3,535,342					4,314,172		E89	4,314,172	66	
68												67	
69												68	
70	TOTAL GENERAL GOVERNMENT	1,916,563	3,632,991		0	0	0	5,549,554			5,549,554	69	
71	Section G — DEBT SERVICE												
72					4,879,585			4,879,585			4,879,585	70	
73												71	
74	TOTAL DEBT SERVICE	0	0	0	4,879,585	0	0	4,879,585			4,879,585	72	
75	Section H — REGULAR CAPITAL PROJECTS — Specify												
76		2,377,040	3,476,974			183,942	3,893	6,041,849			6,041,849	73	
77												74	
78	Subtotal Regular Capital Projects	2,377,040	3,476,974		0	183,942	3,893	6,041,849			6,041,849	75	
79	— TIF CAPITAL PROJECTS — Specify												
80												76	
81												77	
82	Subtotal TIF Capital Projects	0	0		0	0	0	0			0	78	
83	TOTAL CAPITAL PROJECTS	2,377,040	3,476,974		0	183,942	3,893	6,041,849			6,041,849	79	
84	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES												
85	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)	18,786,652	13,325,727	962,138	4,879,585	183,942	3,893	38,141,937			38,141,937	80	
86												81	

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

EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2018 -- Continued										CITY OF Mason City		☒ GAAP	☐ NON-GAAP = CASH BASIS
Part II													
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.	
87	Section I — BUSINESS TYPE ACTIVITIES											87	
88	Water — Current operation								3,859,454	E91	3,859,454	88	
89	Capital outlay								615,907	G91	615,907	89	
90	Debt Service								1,356,133	F91	1,356,133	90	
91	Sewer and sewage disposal — Current operation								2,275,943	E80	2,275,943	91	
92	Capital outlay								1,085,596	G80	1,085,596	92	
93	Debt Service								893,993	F80	893,993	93	
94	Electric — Current operation									E92	0	94	
95	Capital outlay									G92	0	95	
96	Debt Service									F92	0	96	
97	Gas Utility — Current operation									E93	0	97	
98	Capital outlay									G93	0	98	
99	Debt Service									F93	0	99	
100	Parking — Current operation								125,450	E60	125,450	100	
101	Capital outlay									G60	0	101	
102	Debt Service									F60	0	102	
103	Airport — Current operation									E01	0	103	
104	Capital outlay									G01	0	104	
105	Debt Service									F01	0	105	
106	Landfill/Garbage — Current operation									E81	0	106	
107	Capital outlay								125,482	G81	125,482	107	
108	Debt Service								1,314,137	F81	1,314,137	108	
109	Hospital — Current operation									E36	0	109	
110	Capital outlay									G36	0	110	
111	Debt Service									F36	0	111	
112	Transit — Current operation									E94	0	112	
113	Capital outlay									G94	0	113	
114	Debt Service									F94	0	114	
115	Cable TV, telephone, Internet — Current operation									E03	0	115	
116	Capital outlay									G03	0	116	
117	Housing authority — Current operation									E50	0	117	
118	Capital outlay									G50	0	118	
119	Debt Service									F50	0	119	
120	Storm water — Current operation									E80	0	120	
121	Capital outlay									G80	0	121	
122	Debt Service									F80	0	122	
123	Other business type — Current operation								2,247,378	E89	2,247,378	123	
124	Capital outlay								316,968	G89	316,968	124	
125	Debt Service									F89	0	125	
126	Internal service funds — Specify											126	
127												127	
128												128	
129	TOTAL BUSINESS TYPE ACTIVITIES								216,441		14,216,441	129	

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2018 – Continued				CITY OF Mason City				☒ GAAP ☐ NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.
130	SUBTOTAL EXPENDITURES (Sum of lines 84 and 129)	18,786,652	13,325,727	962,138	4,879,585	183,942	3,893	38,141,937	14,216,441		52,358,378	130
131	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		131
132	Regular transfers out	248,749	1,830,231		132,555		7,487	2,219,022	3,279,426		5,498,448	132
133	Internal TIF loans/repayments and transfers out			680,957				680,957			680,957	133
134								0				134
135	TOTAL OTHER FINANCING USES	248,749	1,830,231	680,957	132,555	0	7,487	2,899,979	3,279,426		6,179,405	135
136	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 130 and 135)	19,035,401	15,155,958	1,643,095	5,012,140	183,942	11,380	41,041,916	17,495,867		58,537,783	136
137												137
138	Ending fund balance June 30, 2018:											138
139	Governmental:											139
140	Nonspendable										0	140
141	Restricted	672,463	9,656,574	-65,672	338,094		1,044,701	11,646,160			11,646,160	141
142	Committed					578,288		578,288			0	142
143	Assigned	6,018,231						6,018,231			6,018,231	143
144	Unassigned	6,690,694	9,656,574	-65,672	338,094	578,288	1,044,701	18,242,679			18,242,679	144
145	Total Governmental											145
146	Proprietary										7,865,801	146
147	Total ending fund balance June 30, 2018	6,690,694	9,656,574	-65,672	338,094	578,288	1,044,701	18,242,679	7,865,801		26,108,480	147
148	TOTAL REQUIREMENTS (Sum of lines 136 and 147)	25,726,095	24,812,532	1,577,423	5,350,234	762,230	1,056,081	59,284,595	25,361,668		84,646,263	148
149												149

Part III

INTERGOVERNMENTAL EXPENDITURES

Report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in Part II. Enter amount, omit cents.

CITY OF Mason City

Purpose	Amount paid to other local governments
Correction.....	M65 \$
Health.....	M62
Highways.....	M44
Traffic subsidies.....	M64
Libraries.....	M62
Police protection.....	M62
Sewerage.....	M60
Sanitation.....	M81
All other.....	M69 \$

Purpose	Amount paid to State
Highways.....	L44 \$
All other.....	L69 \$

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

Total salaries and wages paid.....	260 \$	Amount - Omit cents	120 738 920
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Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt		Debt during the fiscal year			Debt Outstanding JUNE 30, 2018				Interest paid this year
Purpose	Debt outstanding JULY 1, 2017	Issued	Retired	General obligation	TIF revenue	Revenue	Other		
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
1. Water utility	19U \$ 5,966,000	39U \$ 1,222,000	49U \$ 4,744,000	49U \$ 4,744,000	49U \$ 4,744,000	49U \$ 4,744,000	49U \$ 4,744,000	181 \$ 112,795	
2. Sewer utility	19U 8,769,000	39U 609,000	49U 609,000	49U 609,000	49U 609,000	49U 8,150,000	49U 8,150,000	188 263,070	
3. Electric utility	19U	28U	39U	49U	49U	49U	49U	192	
4. Gas utility	18U	29U	39U	49U	49U	49U	49U	193	
5. Transit-bus	19U	29U	39U	49U	49U	49U	49U	194	
6. Industrial Revenue	19T	24T	34T	49U	49U	49U	49U	194	
7. Mortgage revenue	19T	24T	34T	44T	44T	44T	44T	199	
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	199	
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	199	
10. Notes Payable	19U	29U	39U	49U	49U	49U	49U	199	
11. Parking	19U 21,865,000	39U 3,120,000	49U 4,145,000	20,640,000	49U 20,640,000	49U 20,640,000	49U 20,640,000	199 884,131	
12. Airport	19U	28U	39U	49U	49U	49U	49U	199	
13. Stormwater	19U	29U	39U	49U	49U	49U	49U	199	
14. Section 108	19U	29U	39U	49U	49U	49U	49U	199	
15. Total long-term debt	35,600,000	3,120,000	5,676,000	20,640,000	20,640,000	20,640,000	20,640,000	1,059,994	
16. Short-term debt									
						Amount - Omit cents			
						12,904,000		0	

Part VI

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2018

Type of asset	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal Reserve, Federal agency securities, State and local government securities and all other securities. Exclude value of real property.	W01	W31	W61		
REMARKS	\$ 338,093	\$	4,847,571	20,922,416	26,108,080