

STATE OF IOWA 2020 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2020 CITY OF AGENCY, IOWA DUE: December 1, 2020	16209000100000 CITY OF AGENCY PO Box 218 AGENCY IA 52530-0218 POPULATION: 638
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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				
	Governmental (a)	Proprietary (b)	Total Actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes Levied on Property	114,257		114,257	113,581
Less: Uncollected Property Taxes-Levy Year	0		0	
Net Current Property Taxes	114,257		114,257	113,581
Delinquent Property Taxes	0		0	
TIF Revenues	0		0	
Other City Taxes	86,732	0	86,732	87,153
Licenses and Permits	461	0	461	300
Use of Money and Property	8,634	0	8,634	17,240
Intergovernmental	82,007	0	82,007	80,000
Charges for Fees and Service	10,339	196,100	206,439	206,200
Special Assessments	0	0	0	0
Miscellaneous	5,258	0	5,258	4,400
Other Financing Sources	0	0	0	150,000
Transfers In	0	0	0	
Total Revenues and Other Sources	307,688	196,100	503,788	658,874
Expenditures and Other Financing Uses				
Public Safety	38,633		38,633	38,658
Public Works	283,228		283,228	181,600
Health and Social Services	886		886	1,000
Culture and Recreation	24,563		24,563	30,500
Community and Economic Development	0		0	0
General Government	79,990		79,990	83,800
Debt Service	0		0	0
Capital Projects	0		0	0
Total Governmental Activities Expenditures	427,300	0	427,300	335,558
BUSINESS TYPE ACTIVITIES		185,657	185,657	206,050
Total All Expenditures	427,300	185,657	612,957	541,608
Other Financing Uses	0	0	0	150,000
Transfers Out	0	0	0	
Total All Expenditures/and Other Financing Uses	427,300	185,657	612,957	691,608
Excess Revenues and Other Sources Over (Under) Expenditures/and Other Financing Uses	-119,612	10,443	-109,169	-32,734
Beginning Fund Balance July 1, 2019	332,972	110,601	443,573	410,282
Ending Fund Balance June 30, 2020	213,360	121,044	334,404	377,548

NOTE - These balances do not include the following, which were not budgeted and are not available for city operations:

Non-budgeted Internal Service Funds	Pension Trust Funds
Private Purpose Trust Funds	Agency Funds 38,210

Indebtedness at June 30, 2020		Indebtedness at June 30, 2020	
	Amount		Amount
General Obligation Debt	0	Other Long-Term Debt	0
Revenue Debt	0	Short-Term Debt	0
TIF Revenue Debt	0		
		General Obligation Debt Limit	1,280,114

CERTIFICATION

The forgoing report is correct to the best of my knowledge and belief

	Publication 10/29/2020
Signature of Preparer	
Printed name of Preparer Cynthia VanAntwerp	Phone Number 641.937.5215
	Date Signed 10.8.2020
Signature of Mayor or other City official (Name and Title)	

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NON-GAAP/CASH BASIS
 CITY OF AGENCY
 REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2020

Item Description	General (a)	Special Revenue (b)	TIF Special Revenue (c)	Debt Service (d)	Capital Projects (e)	Permanent (f)	Total Governmental (Sum of (a) through (f)) (g)	Proprietary (h)	Grand Total (Sum of (g) and (h)) (i)
Section D - Intergovernmental - Continued	41								41
State Shared Revenues	43								43
Road Use Taxes	44	82,007					82,007		82,007
Other state grants and reimbursements	48								48
State grants	49						0		0 49
Iowa Department of Transportation	50						0		0 50
Iowa Department of Natural Resources	51						0		0 51
Iowa Economic Development Authority	52						0		0 52
CEBA grants	53						0		0 53
Commercial & Industrial Replacement Claim	54						0		0 54
	55						0		0 55
	56						0		0 56
	57						0		0 57
	58						0		0 58
	59						0		0 59
Total State	60	82,007	0	0	0	0	82,007	0	82,007 60
Local Grants and Reimbursements									
County Contributions	63						0		0 63
Library Service	64						0		0 64
Township Contributions	65						0		0 65
Fire/EMT Service	66						0		0 66
	67						0		0 67
	68						0		0 68
	69						0		0 69
Total Local Grants and Reimbursements	70	0	0	0	0	0	0	0	0 70
Total Intergovernmental (Sum of lines 33, 60, and 70)	71	82,007	0	0	0	0	82,007	0	82,007 71
Section E - Charges for Fees and Service	72								72
Water	73						0	70,594	70,594 73
Sewer	74						0	64,917	64,917 74
Electric	75						0		0 75
Gas	76						0		0 76
Parking	77						0		0 77
Airport	78						0		0 78
Landfill/garbage	79						0	60,589	60,589 79
Hospital	80						0		0 80

CITY OF
REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30,

NON-GAAP/CASH BASIS

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)	Grand Total (Sum of (g) and (h)) (i)
Section E - Charges for Fees and Service - Continued	81								81
Transit	82						0		0 82
Cable TV	83						0		0 83
Internet	84						0		0 84
Telephone	85						0		0 85
Housing Authority	86						0		0 86
Storm Water	87						0		0 87
Other:	88								88
Nursing Home	89						0		0 89
Police Service Fees	90						0		0 90
Prisoner Care	91						0		0 91
Fire Service Charges	92						0		0 92
Ambulance Charges	93						0		0 93
Sidewalk Street Repair Charges	94						0		0 94
Housing and Urban Renewal Charges	95						0		0 95
River Port and Terminal Fees	96						0		0 96
Public Scales	97						0		0 97
Cemetery Charges	98	4,664					4,664		4,664 98
Library Charges	99						0		0 99
Park, Recreation, and Cultural Charges	100						0		0 100
Animal Control Charges	101						0		0 101
Community Center	102	5,675					5,675		5,675 102
	103						0		0 103
Total Charges for Service	104	10,339	0	0	0	0	10,339	196,100	206,439 104
Section F - Special Assessments	106						0		0 106
Section G - Miscellaneous	107								107
Contributions	108						0		0 108
Deposits and Sales/Fuel Tax Refunds	109						0		0 109
Sale of Property and Merchandise	110	1,797					1,797		1,797 110
Fines	111	900					900		900 111
Internal Service Charges	112						0		0 112
Customer Water Deposit	113					1,100	1,100		1,100 113
Reimbursements	114	1,461					1,461		1,461 114
	115						0		0 115
	116						0		0 116
	117						0		0 117
	118						0		0 118
	119						0		0 119
Total Miscellaneous	120	4,158	0	0	0	1,100	5,258	0	5,258 120

CITY OF
REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30,

NON-GAAP/CASH BASIS

Item Description	General (a)	Special Revenue (b)	TIF Special Revenue (c)	Debt Service (d)	Capital Projects (e)	Permanent (f)	Total Governmental (Sum of (a) through (f)) (g)	Proprietary (h)	Grand Total (Sum of (g) and (h)) (i)	
Total All Revenues (Sum of lines 6, 7, 15, 16, 22, 71, 104, 106, and 120)	121 224,581	82,007	0	0	0	1,100	307,688	196,100	503,788	121
Section H - Other Financing Sources	123									123
Proceeds of capital asset sales	124						0		0	124
Proceeds of long-term debt (Excluding TIF internal borrowing)	125						0		0	125
Proceeds of anticipatory warrants or other short-term debt	126						0		0	126
Regular transfers in and interfund loans	127						0		0	127
Internal TIF loans and transfers in	128						0		0	128
	129						0		0	129
	130						0		0	130
Total Other Financing Sources	131	0	0	0	0	0	0	0	0	131
Total Revenues Except for Beginning Balances (Sum of lines 121 and 131)	132	224,581	82,007	0	0	1,100	307,688	196,100	503,788	132
Beginning Fund Balance July 1, 2019	134	230,391	84,927	0	0	17,654	332,972	110,601	443,573	134
Total Revenues and Other Financing Sources (Sum of lines 132 and 134)	136	454,972	166,934	0	0	18,754	640,660	306,701	947,361	136

CITY OF AGENCY
EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2020

NON-GAAP/CASH BASIS

Item Description	Line	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)	Grand Total (Sum of col. (g) (i))	Line
Section A - Public Safety	1										1
Police Department/Crime Prevention	2	26,158						26,158		26,158	2
Jail	3							0		0	3
Emergency Management	4							0		0	4
Flood control	5							0		0	5
Fire Department	6	9,500						9,500		9,500	6
Ambulance	7							0		0	7
Building Inspections	8							0		0	8
Miscellaneous Protective Services	9							0		0	9
Animal Control	10	2,975						2,975		2,975	10
Other Public Safety	11							0		0	11
	12							0		0	12
	13							0		0	13
Total Public Safety	14	38,633	0		0	0	0	38,633		38,633	14
Section B - Public Works	15										15
Roads, Bridges, Sidewalks	16	78,917	69,523					148,440		148,440	16
Parking Meter and Off-Street	17							0		0	17
Street Lighting	18	15,356						15,356		15,356	18
Traffic Control Safety	19							0		0	19
Snow Removal	20		5,191					5,191		5,191	20
Highway Engineering	21							0		0	21
Street Cleaning	22							0		0	22
Airport (if not an enterprise)	23							0		0	23
Garbage (if not an enterprise)	24							0		0	24
Other Public Works	25	113,088					1,153	114,241		114,241	25
	26							0		0	26
	27							0		0	27
Total Public Works	28	207,361	74,714		0	0	1,153	283,228		283,228	28
Section C - Health and Social Services	29										29
Welfare Assistance	30							0		0	30
City Hospital	31							0		0	31
Payments to Private Hospitals	32							0		0	32
Health Regulation and Inspections	33	886						886		886	33
Water, Air, and Mosquito Control	34							0		0	34
Community Mental Health	35							0		0	35
Other Health and Social Services	36							0		0	36
	37							0		0	37
	38							0		0	38
Total Health and Social Services	39	886	0		0	0	0	886		886	39
Section D - Culture and Recreation	40										40
Library Services	41	9,604						9,604		9,604	41
Museum, Band, Theater	42							0		0	42
Parks	43	10,627						10,627		10,627	43
Recreation	44							0		0	44
Cemetery	45	1,556						1,556		1,556	45
Community Center, Zoo, Marina, and Auditorium	46	2,776						2,776		2,776	46
Other Culture and Recreation	47							0		0	47
	48							0		0	48
	49							0		0	49
Total Culture and Recreation	50	24,563	0		0	0	0	24,563		24,563	50

CITY OF
EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, -- Continued

NON-GAAP/CASH BASIS

Line	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)	Grand Total (Sum of col. (g) (i)	Line
51	Section E - Community and Economic Development										51
52	Community beautification							0		0	52
53	Economic development							0		0	53
54	Housing and urban renewal							0		0	54
55	Planning and zoning							0		0	55
56	Other community and economic development							0		0	56
57	TIF Rebates							0		0	57
58								0		0	58
59	Total Community and Economic Development	0	0	0	0	0	0	0		0	59
60	Section F - General Government										60
61	Mayor, Council and City Manager	5,018						5,018		5,018	61
62	Clerk, Treasurer, Financial Administration	23,597						23,597		23,597	62
63	Elections	618						618		618	63
64	Legal Services and City Attorney	4,389						4,389		4,389	64
65	City Hall and General Buildings	12,539						12,539		12,539	65
66	Tort Liability	26,065						26,065		26,065	66
67	Other General Government	7,764						7,764		7,764	67
68								0		0	68
69								0		0	69
70	Total General Government	79,990	0	0	0	0	0	79,990		79,990	70
71	Section G - Debt Service										71
72								0		0	72
73								0		0	73
74	Total Debt Service	0	0	0	0	0	0	0		0	74
75	Section H - Regular Capital Projects - Specify										75
76								0		0	76
77								0		0	77
78	Subtotal Regular Capital Projects	0	0	0	0	0	0	0		0	78
79	TIF Capital Projects - Specify										79
80								0		0	80
81								0		0	81
82	Subtotal TIF Capital Projects	0	0	0	0	0	0	0		0	82
83	Total Capital Projects	0	0	0	0	0	0	0		0	83
84	Total Governmental Activities Expenditures (Sum of lines 14, 28, 39, 50, 59, 70, 74, 83)	351,433	74,714	0	0	0	1,153	427,300		427,300	84
85											85

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

EXPENDITURES P8

CITY OF
EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, -- Continued

NON-GAAP/CASH BASIS

Line	Item description	Line	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)	Grand Total (Sum of col. (g)) (i)	Line
87	Section I - Business Type Activities	87										87
88	Water - Current Operation	88								76,502	76,502	88
89	Capital Outlay	89									0	89
90	Debt Service	90									0	90
91	Sewer and Sewage Disposal - Current Operation	91								48,101	48,101	91
92	Capital Outlay	92									0	92
93	Debt Service	93									0	93
94	Electric - Current Operation	94									0	94
95	Capital Outlay	95									0	95
96	Debt Service	96									0	96
97	Gas Utility - Current Operation	97									0	97
98	Capital Outlay	98									0	98
99	Debt Service	99									0	99
100	Parking - Current Operation	100									0	100
101	Capital Outlay	101									0	101
102	Debt Service	102									0	102
103	Airport - Current Operation	103									0	103
104	Capital Outlay	104									0	104
105	Debt Service	105									0	105
106	Landfill/Garbage - Current operation	106								61,054	61,054	106
107	Capital Outlay	107									0	107
108	Debt Service	108									0	108
109	Hospital - Current Operation	109									0	109
110	Capital Outlay	110									0	110
111	Debt Service	111									0	111
112	Transit - Current Operation	112									0	112
113	Capital Outlay	113									0	113
114	Debt Service	114									0	114
115	Cable TV, Telephone, Internet - Current Operation	115									0	115
116	Capital Outlay	116									0	116
117	Housing Authority - Current Operation	117									0	117
118	Capital Outlay	118									0	118
119	Debt Service	119									0	119
120	Storm Water - Current Operation	120									0	120
121	Capital Outlay	121									0	121
122	Debt Service	122									0	122
123	Other Business Type - Current Operation	123									0	123
124	Capital Outlay	124									0	124
125	Debt Service	125									0	125
126	Internal Service Funds - Specify	126									0	126
127		127									0	127
128		128									0	128
129	Total Business Type Activities	129								185,657	185,657	129

CITY OF AGENCY
EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2020 -- Continued

NON-GAAP/CASH BASIS

Item description	Line	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)	Grand Total (Sum of col. (g)) (i)	Line
Subtotal Expenditures (Sum of lines 84 and 129)	130	351,433	74,714	0	0	0	1,153	427,300	185,657	612,957	130
Section J - Other Financing Uses Including Transfers Out	131										131
Regular transfers out	132							0		0	132
Internal TIF loans/repayments and transfers out	133							0		0	133
	134							0		0	134
Total Other Financing Uses	135	0	0	0	0	0	0	0	0	0	135
Total Expenditures and Other Financing Uses (Sum of lines 130 and 135)	136	351,433	74,714	0	0	0	1,153	427,300	185,657	612,957	136
	137										137
Ending fund balance June 30, :	138										138
Governmental:	139										139
Nonspendable	140							0		0	140
Restricted	141							0		0	141
Committed	142							0		0	142
Assigned	143							0		0	143
Unassigned	144	103,539	92,220	0	0	0	17,601	213,360		213,360	144
Total Governmental	145	103,539	92,220	0	0	0	17,601	213,360		213,360	145
Proprietary	146								121,044	121,044	146
Total Ending Fund Balance June 30,	147	103,539	92,220	0	0	0	17,601	213,360	121,044	334,404	147
Total Requirements (Sum of lines 136 and 147)	148	454,972	166,934	0	0	0	18,754	640,660	306,701	947,361	148

OTHER P10

Part III. Intergovernmental Expenditures: Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. Enter amount.

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction		Highways	
Health		All other	
Highways			
Transit Subsidies			
Libraries			
Police protection			
Sewerage			
Sanitation			
All other			

Part IV Wages & Salaries 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.

YOU ARE REQUIRED TO ENTER SALARY DOLLARS IN THE Amount areas FOR SALARIES AND WAGES PAID

Total Salaries and Wages Paid	Amount
	128,823

Part V Debt Outstanding, Issued, and Retired

Transit subsidies

A. Long-Term Debt

Purpose	Line	Debt During the Fiscal Year				Debt Outstanding JUNE 30, 2020			
		Debt Outstanding JULY 1, 2019	Issued	Retired	General Obligation	TIF Revenue	Revenue	Other	Interest Paid This Year
Water Utility	1.								
Sewer Utility	2.								
Electric Utility	3.								
Gas Utility	4.								
Transit-Bus	5.								
Industrial Revenue	6.								
Mortgage Revenue	7.								
TIF Revenue	8.								
Other Purposes / Miscellaneous	9.								
GO	10.								
Parking	11.								
Airport	12.								
Stormwater	13.								
Section 108	14.								
Total Long-Term		0	0	0	0	0	0	0	0

B. Short-Term Debt Amount

Outstanding as of July 1, 2019

Outstanding as of JUNE 30, 2020

DEBT LIMITATION FOR GENERAL OBLIGATIONS

Part VI Actual valuation -- January 1, 2018

Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2020

Type of asset	Amount
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	
Bond and interest funds (a)	
Bond construction funds (b)	
Pension/retirement funds (c)	
All other Funds (d)	
Total (e)	372,614

If you budget on a NON-GAAP CASH BASIS, the amount in the Total above SHOULD EQUAL the above summed amounts on the sheet. All Funds P1: Ending fund balance, column C PLUS the amounts in the shaded Note area.

REMARKS