

<b>STATE OF IOWA</b> <b>2021</b> <b>FINANCIAL REPORT</b> <b>FISCAL YEAR ENDED</b> <b>JUNE 30, 2021</b> <b>CITY OF AGENCY, IOWA</b> <b>DUE: December 1, 2021</b>	16209000100000 CITY OF AGENCY PO Box 218 AGENCY IA 52530-0218 POPULATION: 620
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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.

<b>ALL FUNDS</b>				
	<b>Governmental (a)</b>	<b>Proprietary (b)</b>	<b>Total Actual (c)</b>	<b>Budget (d)</b>
<b>Revenues and Other Financing Sources</b>				
Taxes Levied on Property	114,843		114,843	111,876
Less: Uncollected Property Taxes-Levy Year	0		0	0
<b>Net Current Property Taxes</b>	<b>114,843</b>		<b>114,843</b>	<b>111,876</b>
Delinquent Property Taxes	0		0	0
TIF Revenues	0		0	0
Other City Taxes	108,041	0	108,041	87,292
Licenses and Permits	440	0	440	350
Use of Money and Property	6,071	0	6,071	19,790
Intergovernmental	95,485	0	95,485	82,000
Charges for Fees and Service	12,639	202,427	215,066	209,200
Special Assessments	0	0	0	0
Miscellaneous	4,269	0	4,269	4,000
Other Financing Sources	0	0	0	0
Transfers In	0	0	0	0
<b>Total Revenues and Other Sources</b>	<b>341,788</b>	<b>202,427</b>	<b>544,215</b>	<b>514,508</b>
<b>Expenditures and Other Financing Uses</b>				
Public Safety	38,958		38,958	39,158
Public Works	163,133		163,133	195,100
Health and Social Services	887		887	1,000
Culture and Recreation	26,394		26,394	36,500
Community and Economic Development	0		0	0
General Government	69,077		69,077	68,150
Debt Service	0		0	0
Capital Projects	80,000		80,000	80,000
<b>Total Governmental Activities Expenditures</b>	<b>378,449</b>	<b>0</b>	<b>378,449</b>	<b>419,908</b>
BUSINESS TYPE ACTIVITIES		209,775	209,775	224,450
<b>Total All Expenditures</b>	<b>378,449</b>	<b>209,775</b>	<b>588,224</b>	<b>644,358</b>
Other Financing Uses	656	0	656	
Transfers Out	0	0	0	0
<b>Total All Expenditures/and Other Financing Uses</b>	<b>379,105</b>	<b>209,775</b>	<b>588,880</b>	<b>644,358</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures/and Other Financing Uses</b>	<b>-37,317</b>	<b>-7,348</b>	<b>-44,665</b>	<b>-129,850</b>
Beginning Fund Balance July 1, 2020	213,362	121,045	334,407	316,666
Ending Fund Balance June 30, 2021	176,045	113,697	289,742	186,816

**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 38,280	Agency Funds

<b>Indebtedness at June 30, 2021</b>		<b>Amount</b>		<b>Indebtedness at June 30, 2021</b>		<b>Amount</b>	
General Obligation Debt	0	Other Long-Term Debt					0
Revenue Debt	0	Short-Term Debt					0
TIF Revenue Debt	0						
		General Obligation Debt Limit					1,293,323

**CERTIFICATION**

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

	<b>Publication</b> 10/24/2021
Signature of Preparer Printed name of Preparer Cynthia VanAntwerp	Phone Number 641.937.5215
	Date Signed 10.14.2021
Signature of Mayor or other City official (Name and Title)	

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CITY OF AGENCY  
REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2021

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)	
<b>Section D - Intergovernmental - Continued</b>	41									41
<b>State Shared Revenues</b>	43									43
Road Use Taxes	44	95,485					95,485		95,485	44
<b>Other state grants and reimbursements</b>	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
<b>Total State</b>	60	95,485	0	0	0	0	95,485	0	95,485	60
<b>Local Grants and Reimbursements</b>										
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
<b>Total Local Grants and Reimbursements</b>	70	0	0	0	0	0	0	0	0	70
<b>Total Intergovernmental (Sum of lines 33, 60, and 70)</b>	71	95,485	0	0	0	0	95,485	0	95,485	71
<b>Section E - Charges for Fees and Service</b>	72									72
Water	73						0	70,100	70,100	73
Sewer	74						0	67,052	67,052	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	65,275	65,275	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)
<b>Section E - Charges for Fees and Service - Continued</b>	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	5,229					5,229		5,229 98
Library Charges	99						0		0 99
Park, Recreation, and Cultural Charges	100						0		0 100
Animal Control Charges	101						0		0 101
	102						0		0 102
Community Center	103	7,410					7,410		7,410 103
<b>Total Charges for Service</b>	104	12,639	0	0	0	0	12,639	202,427	215,066 104
<b>Section F - Special Assessments</b>	106						0		0 106
<b>Section G - Miscellaneous</b>	107								107
Contributions	108						0		0 108
Deposits and Sales/Fuel Tax Refunds	109						0		0 109
Sale of Property and Merchandise	110	64					64		64 110
Fines	111	655					655		655 111
Internal Service Charges	112						0		0 112
	113						0		0 113
Reimbursements	114	2,350					2,350		2,350 114
Customer Water Deposits	115					1,200	1,200		1,200 115
	116						0		0 116
	117						0		0 117
	118						0		0 118
	119						0		0 119
<b>Total Miscellaneous</b>	120	3,069	0	0	0	1,200	4,269	0	4,269 120

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)	
<b>Total All Revenues (Sum of lines 6, 7, 15, 16, 22, 71, 104, 106, and 120)</b>	121 245,103	95,485	0	0	0	1,200	341,788	202,427	544,215	121
<b>Section H - Other Financing Sources</b>	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
<b>Total Other Financing Sources</b>	131 0	0	0	0	0	0	0	0	0	131
<b>Total Revenues Except for Beginning Balances (Sum of lines 121 and 131)</b>	132 245,103	95,485	0	0	0	1,200	341,788	202,427	544,215	132
<b>Beginning Fund Balance July 1, 2020</b>	134 103,539	92,221	0	0	0	17,602	213,362	121,045	334,407	134
<b>Total Revenues and Other Financing Sources (Sum of lines 132 and 134)</b>	136 348,642	187,706	0	0	0	18,802	555,150	323,472	878,622	136

CITY OF AGENCY  
EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2021

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
<b>Section A - Public Safety</b>	1										1
Police Department/Crime Prevention	2	26,958						26,958		26,958	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	2,500						2,500		2,500	10
Other Public Safety	11							0		0	11
	12							0		0	12
	13							0		0	13
<b>Total Public Safety</b>	14	38,958	0		0		0	38,958		38,958	14
<b>Section B - Public Works</b>	15										15
Roads, Bridges, Sidewalks	16	77,523	59,426					136,949		136,949	16
Parking Meter and Off-Street	17							0		0	17
Street Lighting	18	14,267						14,267		14,267	18
Traffic Control Safety	19							0		0	19
Snow Removal	20		6,076					6,076		6,076	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	5,841						5,841		5,841	25
	26							0		0	26
	27							0		0	27
<b>Total Public Works</b>	28	97,631	65,502		0		0	163,133		163,133	28
<b>Section C - Health and Social Services</b>	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							0		0	33
Water, Air, and Mosquito Control	34							0		0	34
Community Mental Health	35							0		0	35
Other Health and Social Services	36	887						887		887	36
	37							0		0	37
	38							0		0	38
<b>Total Health and Social Services</b>	39	887	0		0		0	887		887	39
<b>Section D - Culture and Recreation</b>	40										40
Library Services	41	7,747						7,747		7,747	41
Museum, Band, Theater	42							0		0	42
Parks	43	4,949						4,949		4,949	43
Recreation	44							0		0	44
Cemetery	45	2,550						2,550		2,550	45
Community Center, Zoo, Marina, and Auditorium	46	11,148						11,148		11,148	46
Other Culture and Recreation	47							0		0	47
	48							0		0	48
	49							0		0	49
<b>Total Culture and Recreation</b>	50	26,394	0		0		0	26,394		26,394	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	<b>Total Community and Economic Development</b>	0	0	0	0	0	0	0		0	59
60	<b>Section F - General Government</b>										60
61	Mayor, Council and City Manager	4,942						4,942		4,942	61
62	Clerk, Treasurer, Financial Administration	21,896						21,896		21,896	62
63	Elections							0		0	63
64	Legal Services and City Attorney	3,407						3,407		3,407	64
65	City Hall and General Buildings							0		0	65
66	Tort Liability	31,366						31,366		31,366	66
67	Other General Government	7,466						7,466		7,466	67
68								0		0	68
69								0		0	69
70	<b>Total General Government</b>	69,077	0	0	0	0	0	69,077		69,077	70
71	<b>Section G - Debt Service</b>										71
72								0		0	72
73								0		0	73
74	<b>Total Debt Service</b>	0	0	0	0	0	0	0		0	74
75	<b>Section H - Regular Capital Projects - Specify</b>										75
76	City Lagoon Dredging	80,000						80,000		80,000	76
77								0		0	77
78	<b>Subtotal Regular Capital Projects</b>	80,000	0	0	0	0	0	80,000		80,000	78
79	<b>TIF Capital Projects - Specify</b>										79
80								0		0	80
81								0		0	81
82	<b>Subtotal TIF Capital Projects</b>	0	0	0	0	0	0	0		0	82
83	<b>Total Capital Projects</b>	80,000	0	0	0	0	0	80,000		80,000	83
84	<b>Total Governmental Activities Expenditures (Sum of lines 14, 28, 39, 50, 59, 70, 74, 83)</b>	312,947	65,502	0	0	0	0	378,449		378,449	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	<b>Section I - Business Type Activities</b>	87										87
88	Water - Current Operation	88								94,500	94,500	88
89	Capital Outlay	89									0	89
90	Debt Service	90									0	90
91	Sewer and Sewage Disposal - Current Operation	91								52,716	52,716	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								62,559	62,559	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	<b>Total Business Type Activities</b>	129								209,775	209,775	129

EXPENDITURES P9

NON-GAAP/CASH BASIS  
 EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2021 -- Continued  
 CITY OF AGENCY

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) and (h)) (i)	Line
Subtotal Expenditures (Sum of lines 84 and 129)	130	312,947	65,502	0	0	0	0	378,449	209,775	588,224	130
<b>Section J - Other Financing Uses Including Transfers Out</b>	131										131
Regular transfers out	132							0		0	132
Internal TIF loans/repayments and transfers out	133							0		0	133
Customer Water Deposits	134						656	656		656	134
<b>Total Other Financing Uses</b>	135	0	0	0	0	0	656	656	0	656	135
<b>Total Expenditures and Other Financing Uses (Sum of lines 130 and 135)</b>	136	312,947	65,502	0	0	0	656	379,105	209,775	588,880	136
Ending fund balance June 30, :	137										137
<b>Governmental:</b>	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	35,695	122,204	0	0	0	18,146	176,045		176,045	144
<b>Total Governmental</b>	145	35,695	122,204	0	0	0	18,146	176,045		176,045	145
<b>Proprietary</b>	146								113,697	113,697	146
<b>Total Ending Fund Balance June 30,</b>	147	35,695	122,204	0	0	0	18,146	176,045	113,697	289,742	147
<b>Total Requirements (Sum of lines 136 and 147)</b>	148	348,642	187,706	0	0	0	18,802	555,150	323,472	878,622	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
	122,084

**Part V Debt Outstanding, Issued, and Retired**

Transit subsidies

**A. Long-Term Debt**

Purpose	Line	Debt During the Fiscal Year					Debt Outstanding JUNE 30, 2021					
		Debt Outstanding JULY 1, 2020	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.											
<b>Total Long-Term</b>		0	0	0	0	0	0	0	0	0	0	0

**B. Short-Term Debt Amount**

Outstanding as of July 1, 2020

Outstanding as of JUNE 30, 2021

**DEBT LIMITATION FOR GENERAL OBLIGATIONS**

Part VI Actual valuation -- January 1, 2019

**Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2021**

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)
	38,280			289,742	328,022
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.					

Notes & Remarks  
REMARKS