

STATE OF IOWA 2022 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2022 CITY OF DONNELLSON, IOWA DUE: December 1, 2022	16205600100000 CITY OF DONNELLSON PO Box 50 DONNELLSON IA 52625-0050 POPULATION: 885
---	--

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	267,867		267,867	258,726
Less: Uncollected Property Taxes-Levy Year	0		0	0
Net Current Property Taxes	267,867		267,867	258,726
Delinquent Property Taxes	0		0	0
TIF Revenues	0		0	0
Other City Taxes	168,966	0	168,966	147,936
Licenses and Permits	2,632	0	2,632	1,100
Use of Money and Property	1,225	0	1,225	2,000
Intergovernmental	198,381	0	198,381	198,911
Charges for Fees and Service	63,655	595,905	659,560	661,703
Special Assessments	0	0	0	0
Miscellaneous	20,846	0	20,846	4,500
Other Financing Sources	0	0	0	0
Transfers In	115,485	195,049	310,534	313,995
Total Revenues and Other Sources	839,057	790,954	1,630,011	1,588,871
Expenditures and Other Financing Uses				
Public Safety	86,697		86,697	99,780
Public Works	180,896		180,896	202,616
Health and Social Services	0		0	0
Culture and Recreation	119,372		119,372	107,412
Community and Economic Development	30,584		30,584	31,000
General Government	137,310		137,310	127,003
Debt Service	57,485		57,485	64,485
Capital Projects	52,119		52,119	63,633
Total Governmental Activities Expenditures	664,463	0	664,463	695,929
BUSINESS TYPE ACTIVITIES		579,783	579,783	605,661
Total All Expenditures	664,463	579,783	1,244,246	1,301,590
Other Financing Uses	0	0	0	
Transfers Out	79,010	231,524	310,534	313,995
Total All Expenditures/and Other Financing Uses	743,473	811,307	1,554,780	1,615,585
Excess Revenues and Other Sources Over (Under) Expenditures/and Other Financing Uses	95,584	-20,353	75,231	-26,714
Beginning Fund Balance July 1, 2021	344,561	303,796	648,357	564,156
Ending Fund Balance June 30, 2022	440,145	283,443	723,588	537,442

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

Indebtedness at June 30, 2022	Amount	Indebtedness at June 30, 2022	Amount
General Obligation Debt	560,000	Other Long-Term Debt	15,227
Revenue Debt	3,285,355	Short-Term Debt	0
TIF Revenue Debt	0		
		General Obligation Debt Limit	2,108,194

CERTIFICATION

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

	Publication
Signature of Preparer	
Printed name of Preparer	Phone Number
	Date Signed
Signature of Mayor or other City official (Name and Title)	

PLEASE PUBLISH THIS PAGE ONLY

REVENUE P2
CITY OF DONNELLSON
REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2022
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)	
Section A - Taxes	1									1
Taxes levied on property	2	237,837	30,030				267,867		267,867	2
Less: Uncollected Property Taxes - Levy Year	3						0		0	3
Net Current Property Taxes	4	237,837	30,030	0	0	0	267,867		267,867	4
Delinquent Property Taxes	5						0		0	5
Total Property Tax	6	237,837	30,030	0	0	0	267,867		267,867	6
TIF Revenues	7						0		0	7
Other City Taxes										
Utility Tax Replacement Excise Taxes	8						0		0	8
Utility Franchise Tax (Chapter 364.2, Code of Iowa)	9	49,205					49,205		49,205	9
Parimutuel Wager Tax	10						0		0	10
Gaming Wager Tax	11						0		0	11
Mobile Home Tax	12						0		0	12
Hotel / Motel Tax	13						0		0	13
Other Local Option Taxes	14		119,761				119,761		119,761	14
Total Other City Taxes	15	49,205	119,761	0	0	0	168,966	0	168,966	15
Section B - Licenses and Permits	16	2,632					2,632		2,632	16
Section C - Use of Money and Property	17									17
Interest	18	1,225					1,225		1,225	18
Rents and Royalties	19						0		0	19
Other Miscellaneous Use of Money and Property	20						0		0	20
	21						0		0	21
Total Use of Money and Property	22	1,225	0	0	0	0	1,225	0	1,225	22
Section D - Intergovernmental	24									24
Federal Grants and Reimbursements	26									26
Federal Grants	27				63,846		63,846		63,846	27
Community Development Block Grants	28						0		0	28
Housing and Urban Development	29						0		0	29
Public Assistance Grants	30						0		0	30
Payment in Lieu of Taxes	31						0		0	31
	32						0		0	32
Total Federal Grants and Reimbursements	33	0	0	0	63,846	0	63,846	0	63,846	33

REVENUE P3

CITY OF DONNELLSON

REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2022

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)
Section D - Intergovernmental - Continued	41								41
State Shared Revenues	43								43
Road Use Taxes	44	123,010					123,010		123,010
Other state grants and reimbursements	48								48
State grants	49	3,153					3,153		3,153
Iowa Department of Transportation	50						0		0
Iowa Department of Natural Resources	51						0		0
Iowa Economic Development Authority	52						0		0
CEBA grants	53						0		0
Commercial & Industrial Replacement Claim	54						0		0
	55						0		0
	56						0		0
	57						0		0
	58						0		0
	59						0		0
Total State	60	3,153	123,010	0	0	0	126,163	0	126,163
Local Grants and Reimbursements									
County Contributions	63	7,825					7,825		7,825
Library Service	64						0		0
Township Contributions	65	547					547		547
Fire/EMT Service	66						0		0
	67						0		0
	68						0		0
	69						0		0
Total Local Grants and Reimbursements	70	8,372	0	0	0	0	8,372	0	8,372
Total Intergovernmental (Sum of lines 33, 60, and 70)	71	11,525	123,010	0	0	63,846	198,381	0	198,381
Section E -Charges for Fees and Service	72								72
Water	73						0	264,671	264,671
Sewer	74						0	331,234	331,234
Electric	75						0		0
Gas	76						0		0
Parking	77						0		0
Airport	78						0		0
Landfill/garbage	79	62,884					62,884		62,884
Hospital	80						0		0

REVENUE P4

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)	
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	15						15		15	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							0		0	98
Library Charges	99							0		0	99
Park, Recreation, and Cultural Charges	100							0		0	100
Animal Control Charges	101							0		0	101
Library	102	756						756		756	102
	103							0		0	103
Total Charges for Service	104	63,655	0	0	0	0	0	63,655	595,905	659,560	104
Section F - Special Assessments	106							0		0	106
Section G - Miscellaneous	107										107
Contributions	108	12,503						12,503		12,503	108
Deposits and Sales/Fuel Tax Refunds	109	4,170						4,170		4,170	109
Sale of Property and Merchandise	110	396						396		396	110
Fines	111	1,260						1,260		1,260	111
Internal Service Charges	112							0		0	112
Police Reimbursement	113	53						53		53	113
Police Misc Revenue	114	1,000						1,000		1,000	114
General Reimbursement	115	1,273						1,273		1,273	115
General Misc Revenue	116	191						191		191	116
	117							0		0	117
	118							0		0	118
	119							0		0	119
Total Miscellaneous	120	20,846	0	0	0	0	0	20,846	0	20,846	120

REVENUE P5
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	386,925	272,801	0	0	63,846	0	723,572	595,905	1,319,477	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	58,000			57,485			115,485	195,049	310,534	127
Internal TIF loans and transfers in	128							0		0	128
	129							0		0	129
	130							0		0	130
Total Other Financing Sources	131	58,000	0	0	57,485	0	0	115,485	195,049	310,534	131
Total Revenues Except for Beginning Balances (Sum of lines 121 and 131)	132	444,925	272,801	0	57,485	63,846	0	839,057	790,954	1,630,011	132
Beginning Fund Balance July 1, 2021	134	286,873	57,688					344,561	303,796	648,357	134
Total Revenues and Other Financing Sources (Sum of lines 132 and 134)	136	731,798	330,489	0	57,485	63,846	0	1,183,618	1,094,750	2,278,368	136

EXPENDITURES P6

CITY OF DONNELSON

EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2022

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	69,684	4,572					74,256		74,256	2
Jail	3							0		0	3
Emergency Management	4							0		0	4
Flood control	5							0		0	5
Fire Department	6	12,441						12,441		12,441	6
Ambulance	7							0		0	7
Building Inspections	8							0		0	8
Miscellaneous Protective Services	9							0		0	9
Animal Control	10							0		0	10
Other Public Safety	11							0		0	11
	12							0		0	12
	13							0		0	13
Total Public Safety	14	82,125	4,572		0	0	0	86,697		86,697	14
Section B - Public Works	15										15
Roads, Bridges, Sidewalks	16	4,150	104,509					108,659		108,659	16
Parking Meter and Off-Street	17							0		0	17
Street Lighting	18		16,059					16,059		16,059	18
Traffic Control Safety	19							0		0	19
Snow Removal	20							0		0	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	56,178						56,178		56,178	24
Other Public Works	25							0		0	25
	26							0		0	26
	27							0		0	27
Total Public Works	28	60,328	120,568		0	0	0	180,896		180,896	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							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							0		0	36
	37							0		0	37
	38							0		0	38
Total Health and Social Services	39	0	0		0	0	0	0		0	39
Section D - Culture and Recreation	40										40
Library Services	41	92,287	10,206					102,493		102,493	41
Museum, Band, Theater	42							0		0	42
Parks	43	8,712	8,167					16,879		16,879	43
Recreation	44							0		0	44
Cemetery	45							0		0	45
Community Center, Zoo, Marina, and Auditorium	46							0		0	46
Other Culture and Recreation	47							0		0	47
	48							0		0	48
	49							0		0	49
Total Culture and Recreation	50	100,999	18,373		0	0	0	119,372		119,372	50

EXPENDITURES P7

CITY OF

EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, -- 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
Section E - Community and Economic Development	51										51
Community beautification	52		18,941					18,941		18,941	52
Economic development	53		11,643					11,643		11,643	53
Housing and urban renewal	54							0		0	54
Planning and zoning	55							0		0	55
Other community and economic development	56							0		0	56
TIF Rebates	57							0		0	57
	58							0		0	58
Total Community and Economic Development	59	0	30,584	0	0	0	0	30,584		30,584	59
Section F - General Government	60										60
Mayor, Council and City Manager	61	3,248	212					3,460		3,460	61
Clerk, Treasurer, Financial Administration	62	37,685	6,200					43,885		43,885	62
Elections	63	458						458		458	63
Legal Services and City Attorney	64	16,276						16,276		16,276	64
City Hall and General Buildings	65	73,231						73,231		73,231	65
Tort Liability	66							0		0	66
Other General Government	67							0		0	67
	68							0		0	68
	69							0		0	69
Total General Government	70	130,898	6,412	0	0	0	0	137,310		137,310	70
Section G - Debt Service	71				57,485			57,485		57,485	71
	72							0		0	72
	73							0		0	73
Total Debt Service	74	0	0	0	57,485	0	0	57,485		57,485	74
Section H - Regular Capital Projects - Specify	75										75
ARPA Capital Projects	76					52,119		52,119		52,119	76
	77							0		0	77
Subtotal Regular Capital Projects	78	0	0	0	0	52,119	0	52,119		52,119	78
TIF Capital Projects - Specify	79										79
	80							0		0	80
	81							0		0	81
Subtotal TIF Capital Projects	82	0	0	0	0	0	0	0		0	82
Total Capital Projects	83	0	0	0	0	52,119	0	52,119		52,119	83
Total Governmental Activities Expenditures	84	374,350	180,509	0	57,485	52,119	0	664,463		664,463	84
(Sum of lines 14, 28, 39, 50, 59, 70, 74, 83)	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

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 I - Business Type Activities	87										87
Water - Current Operation	88								264,925	264,925	88
Capital Outlay	89									0	89
Debt Service	90								21,792	21,792	90
Sewer and Sewage Disposal - Current Operation	91								119,809	119,809	91
Capital Outlay	92									0	92
Debt Service	93								173,257	173,257	93
Electric - Current Operation	94									0	94
Capital Outlay	95									0	95
Debt Service	96									0	96
Gas Utility - Current Operation	97									0	97
Capital Outlay	98									0	98
Debt Service	99									0	99
Parking - Current Operation	100									0	100
Capital Outlay	101									0	101
Debt Service	102									0	102
Airport - Current Operation	103									0	103
Capital Outlay	104									0	104
Debt Service	105									0	105
Landfill/Garbage - Current operation	106									0	106
Capital Outlay	107									0	107
Debt Service	108									0	108
Hospital - Current Operation	109									0	109
Capital Outlay	110									0	110
Debt Service	111									0	111
Transit - Current Operation	112									0	112
Capital Outlay	113									0	113
Debt Service	114									0	114
Cable TV, Telephone, Internet - Current Operation	115									0	115
Capital Outlay	116									0	116
Housing Authority - Current Operation	117									0	117
Capital Outlay	118									0	118
Debt Service	119									0	119
Storm Water - Current Operation	120									0	120
Capital Outlay	121									0	121
Debt Service	122									0	122
Other Business Type - Current Operation	123									0	123
Capital Outlay	124									0	124
Debt Service	125									0	125
Internal Service Funds - Specify	126									0	126
	127									0	127
	128									0	128
Total Business Type Activities	129								579,783	579,783	129

EXPENDITURES P9

CITY OF DONNELLSON

EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2022 -- 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	374,350	180,509	0	57,485	52,119	0	664,463	579,783	1,244,246	130
Section J - Other Financing Uses Including Transfers Out	131										131
Regular transfers out	132	12,775	66,235					79,010	231,524	310,534	132
Internal TIF loans/repayments and transfers out	133							0		0	133
	134							0		0	134
Total Other Financing Uses	135	12,775	66,235	0	0	0	0	79,010	231,524	310,534	135
Total Expenditures and Other Financing Uses (Sum of lines 130 and 135)	136	387,125	246,744	0	57,485	52,119	0	743,473	811,307	1,554,780	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	344,673	83,745			11,727		440,145		440,145	144
Total Governmental	145	344,673	83,745	0	0	11,727	0	440,145		440,145	145
Proprietary	146								283,443	283,443	146
Total Ending Fund Balance June 30,	147	344,673	83,745	0	0	11,727	0	440,145	283,443	723,588	147
Total Requirements (Sum of lines 136 and 147)	148	731,798	330,489	0	57,485	63,846	0	1,183,618	1,094,750	2,278,368	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		37,140							
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									Amount
Total Salaries and Wages Paid									227,324
Part V Debt Outstanding, Issued, and Retired									
Transit subsidies									
A. Long-Term Debt									
Debt During the Fiscal Year					Debt Outstanding JUNE 30, 2022				
Purpose	Line	Debt Outstanding JULY 1, 2021	Issued	Retired	General Obligation	TIF Revenue	Revenue	Other	Interest Paid This Year
Water Utility	1.	655,218		12,863			642,355		8,928
Sewer Utility	2.	2,754,000		111,000			2,643,000		55,372
Electric Utility	3.								
Gas Utility	4.								
Transit-Bus	5.								
Industrial Revenue	6.								
Mortgage Revenue	7.								
TIF Revenue	8.							15,227	1,044
Other Purposes / Miscellaneous	9.	35,211		19,984					14,457
GO	10.	582,000		22,000	560,000				
Parking	11.								
Airport	12.								
Stormwater	13.								
Section 108	14.								
Total Long-Term		4,026,429	0	165,847	560,000	0	3,285,355	15,227	79,801
B. Short-Term Debt Amount									
Outstanding as of July 1, 2021									
Outstanding as of JUNE 30, 2022									
DEBT LIMITATION FOR GENERAL OBLIGATIONS						Amount			
Part VI Actual valuation -- January 1, 2020						42,163,881	x.0.5 = \$	2,108,194.05	
Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2022									
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)
					95,032			628,556	723,588
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.									