STATE OF IOWA
2022
FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2022
CITY OF ATKINS, IOWA
DUE: December 1, 2022

16200600100000
CITY OF ATKINS
PO Box 171
ATKINS IA 52206-0171
POPULATION: 2056

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	768,047		768,047	759,173
Less: Uncollected Property Taxes-Levy Year	0		0	0
Net Current Property Taxes	768,047		768,047	759,173
Delinquent Property Taxes	0		0	0
TIF Revenues	421,109		421,109	394,673
Other City Taxes	243,627	0	243,627	132,185
Licenses and Permits	21,435	0	21,435	7,360
Use of Money and Property	11,366	0	11,366	1,000
Intergovernmental	456,719	0	456,719	1,059,070
Charges for Fees and Service	178,537	904,977	1,083,514	1,051,340
Special Assessments	0	0	0	0
Miscellaneous	245,192	0	245,192	0
Other Financing Sources	868,000	0	868,000	875,000
Transfers In	775,408	0	775,408	798,782
Total Revenues and Other Sources	3,989,440	904,977	4,894,417	5,078,583
Expenditures and Other Financing Uses				
Public Safety	664,169		664,169	750,527
Public Works	513,051		513,051	592,778
Health and Social Services	0		0	0
Culture and Recreation	228,334		228,334	235,301
Community and Economic Development	458,327		458,327	460,000
General Government	315,776		315,776	501,667
Debt Service	375,708		375,708	371,795
Capital Projects	782,294		782,294	925,000
Total Governmental Activities Expenditures	3,337,659	0	3,337,659	3,837,068
BUSINESS TYPE ACTIVITIES		842,400	842,400	923,948
Total All Expenditures	3,337,659	842,400	4,180,059	4,761,016
Other Financing Uses	0	0	0	
Transfers Out	775,408	0	775,408	798,782
Total All Expenditures/and Other Financing Uses	4,113,067	842,400	4,955,467	5,559,798
Excess Revenues and Other Sources Over (Under) Expenditures/and Other Financing Uses	-123,627	62,577	-61,050	-481,215
Beginning Fund Balance July 1, 2021	1,820,925	-302,203	1,518,722	1,518,722
Ending Fund Balance June 30, 2022	1,697,298	-239,626	1,457,672	1,037,507

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	0	Other Long-Term Debt	0
Revenue Debt	3,187,000	Short-Term Debt	0
TIF Revenue Debt	2,416,000		
		General Obligation Debt Limit	7,920,073

CERTIFICATION

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

	Publication 11/22/2022
Signature of Preparer	
Printed name of Preparer	Phone Number 319-446-7870
	Date Signed
Signature of Mayor or other City official (Name and Title)	

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REVENUE P2

CITY OF ATKINS

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	658,798	109,249					768,047		768,047	2
Less: Uncollected Property Taxes - Levy Year	3							0		0	3
Net Current Property Taxes	4	658,798	109,249		0	0	0	768,047		768,047	4
Delinquent Property Taxes	5							0		0	5
Total Property Tax	6	658,798	109,249		0	0	0	768,047		768,047	6
TIF Revenues	7			421,109				421,109		421,109	7
Other City Taxes											
Utility Tax Replacement Excise Taxes	8							0		0	8
Utility Franchise Tax (Chapter 364.2, Code of Iowa)	9							0		0	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		243,627					243,627		243,627	14
Total Other City Taxes	15	0	243,627		0	0	0	243,627	0	243,627	15
Section B - Licenses and Permits	16	21,435						21,435		21,435	16
Section C - Use of Money and Property	17										17
Interest	18	2,291						2,291		2,291	18
Rents and Royalties	19	9,075						9,075		9,075	19
Other Miscellaneous Use of Money and Property	20							0		0	20
	21							0		0	21
Total Use of Money and Property	22	11,366	0	0	0	0	0	11,366	0	11,366	22
Section D - Intergovernmental	24										24
Federal Grants and Reimbursements	26										26
Federal Grants	27					147,280		147,280		147,280	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	147,280	0	147,280	0	147,280	33

REVENUE P3

CITY OF ATKINS

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		274,584					274,584		274,584	44
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	0	274,584	0	0	0	0	274,584	0	274,584	60
Local Grants and Reimbursements											
County Contributions	63	11,992						11,992		11,992	63
Library Service	64	4,275						4,275		4,275	64
Township Contributions	65	18,588						18,588		18,588	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	34,855	0	0	0	0	0	34,855	0	34,855	70
Total Intergovernmental (Sum of lines 33, 60, and 70)	71	34,855	274,584	0	0	147,280	0	456,719	0	456,719	71
Section E -Charges for Fees and Service	72										72
Water	73							0	297,011	297,011	73
Sewer	74							0	607,966	607,966	74
Electric	75							0		0	75
Gas	76							0		0	76
Parking	77							0		0	77
Airport	78							0		0	78
Landfill/garbage	79	178,504						178,504		178,504	79
Hospital	80							0		0	80

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							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							0		0	98
Library Charges	99	33						33		33	99
Park, Recreation, and Cultural Charges	100							0		0	100
Animal Control Charges	101							0		0	101
	102							0		0	102
	103							0		0	103
Total Charges for Service	104	178,537	0	0	0	0	0	178,537	904,977	1,083,514	104
Section F - Special Assesments	106							0		0	106
Section G - Miscellaneous	107										107
Contributions	108	962						962		962	108
Deposits and Sales/Fuel Tax Refunds	109							0		0	109
Sale of Property and Merchandise	110							0		0	110
Fines	111							0		0	111
Internal Service Charges	112							0		0	112
Postage/copy fees/clean up day petty cash redeposit	113	539						539		539	113
Refund of over payment	114	1,228						1,228		1,228	114
Insurance settlement	115					242,463		242,463		242,463	115
	116							0		0	116
	117							0		0	117
	118							0		0	118
	119							0		0	119
Total Miscellaneous	120	2,729	0	0	0	242,463	0	245,192	0	245,192	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	907,720	627,460	421,109	0	389,743	0	2,346,032	904,977	3,251,009	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	468,000	130,000			270,000		868,000		868,000	125
Proceeds of anticipatory warrants or other short-term debt	126							0		0	126
Regular transfers in and interfund loans	127	400,000						400,000		400,000	127
Internal TIF loans and transfers in	128				375,408			375,408		375,408	128
	129							0		0	129
	130							0		0	130
Total Other Financing Sources	131	868,000	130,000	0	375,408	270,000	0	1,643,408	0	1,643,408	131
Total Revenues Except for Beginning Balances (Sum of lines 121 and 131)	132	1,775,720	757,460	421,109	375,408	659,743	0	3,989,440	904,977	4,894,417	132
Beginning Fund Balance July 1, 2021	134	757,642	567,045	19,402	104,551	372,285	0	1,820,925	-302,203	1,518,722	134
Total Revenues and Other Financing Sources (Sum of lines 132 and 134)	136	2,533,362	1,324,505	440,511	479,959	1,032,028	0	5,810,365	602,774	6,413,139	136

EXPENDITURES P6

CITY OF ATKINS
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	23,400						23,400		23,400	2
Jail	3							0		0	3
Emergency Management	4							0		0	4
Flood control	5							0		0	5
Fire Department	6	624,801	2,802					627,603		627,603	6
Ambulance	7							0		0	7
Building Inspections	8	11,134	1,902					13,036		13,036	8
Miscellaneous Protective Services	9							0		0	9
Animal Control	10	130						130		130	10
Other Public Safety	11							0		0	11
	12							0		0	12
	13							0		0	13
Total Public Safety	14	659,465	4,704		0	0	0	664,169		664,169	14
Section B - Public Works	15										15
Roads, Bridges, Sidewalks	16		248,392					248,392		248,392	16
Parking Meter and Off-Street	17							0		0	17
Street Lighting	18		30,540					30,540		30,540	18
Traffic Control Safety	19							0		0	19
Snow Removal	20		5,537					5,537		5,537	20
Highway Engineering	21							0		0	21
Street Cleaning	22		1,500					1,500		1,500	22
Airport (if not an enterprise)	23							0		0	23
Garbage (if not an enterprise)	24	227,082						227,082		227,082	24
Other Public Works	25							0		0	25
	26							0		0	26
	27							0		0	27
Total Public Works	28	227,082	285,969		0	0	0	513,051		513,051	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	104,690	22,673					127,363		127,363	41
Museum, Band, Theater	42							0		0	42
Parks	43	91,334	9,637					100,971		100,971	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	196,024	32,310		0	0	0	228,334		228,334	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	9,703						9,703		9,703	52
Economic development	53	404,108						404,108		404,108	53
Housing and urban renewal	54							0		0	54
Planning and zoning	55	44,516						44,516		44,516	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	458,327	0	0	0	0	0	458,327		458,327	59
Section F - General Government	60										60
Mayor, Council and City Manager	61	13,520	907					14,427		14,427	61
Clerk, Treasurer, Financial Administration	62	124,664	28,302					152,966		152,966	62
Elections	63	5,305						5,305		5,305	63
Legal Services and City Attorney	64	67,355						67,355		67,355	64
City Hall and General Buildings	65	69,466						69,466		69,466	65
Tort Liability	66	6,257						6,257		6,257	66
Other General Government	67							0		0	67
	68							0		0	68
	69							0		0	69
Total General Government	70	286,567	29,209		0	0	0	315,776		315,776	70
Section G - Debt Service	71							0		0	71
2015 Series A & 2016 Series A	72				375,708			375,708		375,708	72
	73							0		0	73
Total Debt Service	74	0	0	0	375,708	0	0	375,708		375,708	74
Section H - Regular Capital Projects - Specify	75										75
	76					782,294		782,294		782,294	76
	77							0		0	77
Subtotal Regular Capital Projects	78	0	0		0	782,294	0	782,294		782,294	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	82
Total Capital Projects	83	0	0		0	782,294	0	782,294		782,294	83
Total Governmental Activities Expenditures	84	1,827,465	352,192	0	375,708	782,294	0	3,337,659		3,337,659	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"

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								380,995	380,995	88
Capital Outlay	89									0	89
Debt Service	90									0	90
Sewer and Sewage Disposal - Current Operation	91								209,985	209,985	91
Capital Outlay	92									0	92
Debt Service	93								251,420	251,420	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										126
	127									0	127
	128									0	128
Total Business Type Activities	129								842,400	842,400	129

CITY OF ATKINS

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	1,827,465	352,192	0	375,708	782,294	0	3,337,659	842,400	4,180,059	130
Section J - Other Financing Uses Including Transfers Out	131										131
Regular transfers out	132		400,000					400,000		400,000	132
Internal TIF loans/repayments and transfers out	133			375,408				375,408		375,408	133
	134							0		0	134
Total Other Financing Uses	135	0	400,000	375,408	0	0	0	775,408	0	775,408	135
Total Expenditures and Other Financing Uses (Sum of lines 130 and 135)	136	1,827,465	752,192	375,408	375,708	782,294	0	4,113,067	842,400	4,955,467	136
	137										137
Ending fund balance June 30, :	138										138
Governmental:	139										139
Nonspendable	140							0		0	140
Restricted	141		572,313	65,103	104,251			741,667		741,667	141
Committed	142							0		0	142
Assigned	143	705,897				249,734		955,631		955,631	143
Unassigned	144							0		0	144
Total Governmental	145	705,897	572,313	65,103	104,251	249,734	0	1,697,298		1,697,298	145
Proprietary	146								-239,626	-239,626	146
Total Ending Fund Balance June 30,	147	705,897	572,313	65,103	104,251	249,734	0	1,697,298	-239,626	1,457,672	147
Total Requirements (Sum of lines 136 and 147)	148	2,533,362	1,324,505	440,511	479,959	1,032,028	0	5,810,365	602,774	6,413,139	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
Correction	
Health	
Highways	
Transit Subsidies	
Libraries	
Police protection	23,400
Sewerage	
Sanitation	222,598
All other	

Purpose	Amount paid to State
Highways	
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	392,324

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.								
Sewer Utility	2.	3,371,000		184,000			3,187,000		58,993
Electric Utility	3.								
Gas Utility	4.								
Transit-Bus	5.								
Industrial Revenue	6.								
Mortgage Revenue	7.								
TIF Revenue	8.	2,734,000		318,000		2,416,000			52,823
Other Purposes / Miscellaneous	9.								
GO	10.								
Parking	11.								
Airport	12.								
Stormwater	13.								
Section 108	14.								
Total Long-Term		6,105,000	0	502,000	0	2,416,000	3,187,000	0	111,816

B. Short-Term Debt Amount

Outstanding as of July 1, 2021	
Outstanding as of JUNE 30, 2022	

Part VI DEBT LIMITATION FOR GENERAL OBLIGATIONS
Actual valuation -- January 1, 2020

Amount		
158,401,472	**x.0.5 = $**	7,920,073.6

Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2022

Type of asset	Amount				
	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 securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.				1,469,651	1,469,651

If you budget on a NON-GAAP CASH BASIS, the amount in the Total above SHOULD EQUAL the above summed amounts on

Notes & Remarks
REMARKS
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