STATE OF IOWA	
2023	16201500100000
FINANCIAL REPORT	CITY OF ANITA
FISCAL YEAR ENDED	PO Box 246
JUNE 30, 2023	ANITA IA 50020-0246
CITY OF ANITA, IOWA	POPULATION: 963
DUE: December 1, 2023	

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	433,820		433,820	406,253
Less: Uncollected Property Taxes-Levy Year	0		0	0
Net Current Property Taxes	433,820		433,820	406,253
Delinquent Property Taxes	0		0	0
TIF Revenues	108,565		108,565	90,387
Other City Taxes	178,033	0	178,033	181,598
Licenses and Permits	380	0	380	1,950
Use of Money and Property	9,253	23,016	32,269	7,045
Intergovernmental	287,829	235,600	523,429	1,188,676
Charges for Fees and Service	2,488	1,515,416	1,517,904	2,713,842
Special Assessments	0	0	0	0
Miscellaneous	63,533	23,505	87,038	60,980
Other Financing Sources	296,382	57,246	353,628	654,000
Transfers In	289,976	57,246	347,222	685,455
Total Revenues and Other Sources	1,380,283	1,854,783	3,235,066	5,990,186
Expenditures and Other Financing Uses				
Public Safety	188,005		188,005	195,317
Public Works	208,411		208,411	330,806
Health and Social Services	4,880		4,880	5,000
Culture and Recreation	206,870		206,870	246,544
Community and Economic Development	2,450		2,450	86,000
General Government	136,348		136,348	142,259
Debt Service	27,106		27,106	27,106
Capital Projects	152,313		152,313	1,673,000
Total Governmental Activities Expenditures	926,383	0	926,383	2,706,032
BUSINESS TYPE ACTIVITIES		1,758,524	1,758,524	2,558,850
Total All Expenditures	926,383	1,758,524	2,684,907	5,264,882
Other Financing Uses	347,222	0	347,222	
Transfers Out	347,222	0	347,222	685,455
Total All Expenditures/and Other Financing Uses	1,273,605	1,758,524	3,032,129	5,950,337
Excess Revenues and Other Sources Over (Under) Expenditures/and Other Financing Uses	106,678	96,259	202,937	39,849
Beginning Fund Balance July 1, 2022	682,467	2,057,534	2,740,001	2,740,000
Ending Fund Balance June 30, 2023	789,145	2,153,793	2,942,938	2,779,849

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, 2023	Amount	Indebtedness at June 30, 2023	Amount
General Obligation Debt	54,518	Other Long-Term Debt	0
Revenue Debt	5,962,478	Short-Term Debt	0
TIF Revenue Debt	0		
		General Obligation Debt Limit	2,868,935

CERTIFICATION

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

	Publication 11/2/2023
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 ANITA
REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2023
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	323,654	110,166					433,820		433,820	2
Less: Uncollected Property Taxes - Levy Year	3							0		0	3
Net Current Property Taxes	4	323,654	110,166		0	0	0	433,820		433,820	4
Delinquent Property Taxes	5							0		0	5
Total Property Tax	6	323,654	110,166		0	0	0	433,820		433,820	6
TIF Revenues	7			108,565				108,565		108,565	7
Other City Taxes											
Utility Tax Replacement Excise Taxes	8							0		0	8
Utility Franchise Tax (Chapter 364.2, Code of Iowa)	9	3,912						3,912		3,912	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		174,121					174,121		174,121	14
Total Other City Taxes	15	3,912	174,121		0	0	0	178,033	0	178,033	15
Section B - Licenses and Permits	16	380						380		380	16
Section C - Use of Money and Property	17										17
Interest	18	708						708	14,135	14,843	18
Rents and Royalties	19	8,545						8,545	8,881	17,426	19
Other Miscellaneous Use of Money and Property	20							0		0	20
	21							0		0	21
Total Use of Money and Property	22	9,253	0	0	0	0	0	9,253	23,016	32,269	22
Section D - Intergovernmental	24										24
Federal Grants and Reimbursements	26										26
Federal Grants	27	16,000						16,000	235,600	251,600	27
Community Development Block Grants	28					67,285		67,285		67,285	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	16,000	0		0	67,285	0	83,285	235,600	318,885	33

REVENUE P3
CITY OF ANITA
REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2023
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		132,520					132,520		132,520	44
Other state grants and reimbursements	48										48
State grants	49	1,603						1,603		1,603	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	6,632						6,632		6,632	54
	55							0		0	55
	56							0		0	56
	57							0		0	57
	58							0		0	58
	59							0		0	59
Total State	60	8,235	132,520	0	0	0	0	140,755	0	140,755	60
Local Grants and Reimbursements											
County Contributions	63	18,750						18,750		18,750	63
Library Service	64							0		0	64
Township Contributions	65	36,539						36,539		36,539	65
Fire/EMT Service	66							0		0	66
Cass County Community Foundation Grant	67					8,500		8,500		8,500	67
	68							0		0	68
	69							0		0	69
Total Local Grants and Reimbursements	70	55,289	0	0	0	8,500	0	63,789	0	63,789	70
Total Intergovernmental (Sum of lines 33, 60, and 70)	71	79,524	132,520	0	0	75,785	0	287,829	235,600	523,429	71
Section E -Charges for Fees and Service	72										72
Water	73							0	320,483	320,483	73
Sewer	74							0	296,206	296,206	74
Electric	75							0	898,727	898,727	75
Gas	76							0		0	76
Parking	77							0		0	77
Airport	78	1,980						1,980		1,980	78
Landfill/garbage	79							0		0	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							0		0	99
Park, Recreation, and Cultural Charges	100							0		0	100
Animal Control Charges	101							0		0	101
Refunds/Rebates	102		508					508		508	102
	103							0		0	103
Total Charges for Service	104	1,980	508	0	0	0	0	2,488	1,515,416	1,517,904	104
Section F - Special Assesments	106							0		0	106
Section G - Miscellaneous	107										107
Contributions	108	45,947	8,877			300		55,124		55,124	108
Deposits and Sales/Fuel Tax Refunds	109	657						657	2,231	2,888	109
Sale of Property and Merchandise	110	601						601		601	110
Fines	111							0		0	111
Internal Service Charges	112							0		0	112
	113	7,151						7,151		7,151	113
Reimbursements	114							0	10,323	10,323	114
Misc	115							0	10,951	10,951	115
	116							0		0	116
	117							0		0	117
	118							0		0	118
	119							0		0	119
Total Miscellaneous	120	54,356	8,877	0	0	300	0	63,533	23,505	87,038	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	473,059	426,192	108,565	0	76,085	0	1,083,901	1,797,537	2,881,438	121
Section H - Other Financing Sources	123										123
Proceeds of capital asset sales	124	3,980						3,980		3,980	124
Proceeds of long-term debt (Excluding TIF internal borrowing)	125					2,426		2,426		2,426	125
Proceeds of anticipatory warrants or other short-term debt	126							0		0	126
Regular transfers in and interfund loans	127	100,925	3,945		27,106	158,000		289,976		289,976	127
Internal TIF loans and transfers in	128							0	57,246	57,246	128
	129							0		0	129
	130							0		0	130
Total Other Financing Sources	131	104,905	3,945	0	27,106	160,426	0	296,382	57,246	353,628	131
Total Revenues Except for Beginning Balances (Sum of lines 121 and 131)	132	577,964	430,137	108,565	27,106	236,511	0	1,380,283	1,854,783	3,235,066	132
Beginning Fund Balance July 1, 2022	134	194,278	319,085	83,642	375	85,087		682,467	2,057,534	2,740,001	134
Total Revenues and Other Financing Sources (Sum of lines 132 and 134)	136	772,242	749,222	192,207	27,481	321,598	0	2,062,750	3,912,317	5,975,067	136

EXPENDITURES P6
CITY OF ANITA
EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2023
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	75,364						75,364		75,364	2
Jail	3							0		0	3
Emergency Management	4							0		0	4
Flood control	5							0		0	5
Fire Department	6	104,425	5,161					109,586		109,586	6
Ambulance	7	3,055						3,055		3,055	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	182,844	5,161		0	0	0	188,005		188,005	14
Section B - Public Works	15										15
Roads, Bridges, Sidewalks	16	34,191	111,356					145,547		145,547	16
Parking Meter and Off-Street	17							0		0	17
Street Lighting	18	33,400						33,400		33,400	18
Traffic Control Safety	19							0		0	19
Snow Removal	20	1,475	2,961					4,436		4,436	20
Highway Engineering	21							0		0	21
Street Cleaning	22							0		0	22
Airport (if not an enterprise)	23	11,481	1,991					13,472		13,472	23
Garbage (if not an enterprise)	24	11,556						11,556		11,556	24
Other Public Works	25							0		0	25
	26							0		0	26
	27							0		0	27
Total Public Works	28	92,103	116,308		0	0	0	208,411		208,411	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	4,880						4,880		4,880	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	4,880	0		0	0	0	4,880		4,880	39
Section D - Culture and Recreation	40										40
Library Services	41	119,054	31,266					150,320		150,320	41
Museum, Band, Theater	42							0		0	42
Parks	43	36,665	4,364					41,029		41,029	43
Recreation	44							0		0	44
Cemetery	45	2,000						2,000		2,000	45
Community Center, Zoo, Marina, and Auditorium	46	13,227	294					13,521		13,521	46
Other Culture and Recreation	47							0		0	47
	48							0		0	48
	49							0		0	49
Total Culture and Recreation	50	170,946	35,924		0	0	0	206,870		206,870	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	50						50		50	52
Economic development	53	2,400						2,400		2,400	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	2,450	0	0	0	0	0	2,450		2,450	59
Section F - General Government	60										60
Mayor, Council and City Manager	61	6,053	487					6,540		6,540	61
Clerk, Treasurer, Financial Administration	62	65,467	22,749					88,216		88,216	62
Elections	63							0		0	63
Legal Services and City Attorney	64	14,204						14,204		14,204	64
City Hall and General Buildings	65	26,719						26,719		26,719	65
Tort Liability	66	669						669		669	66
Other General Government	67							0		0	67
	68							0		0	68
	69							0		0	69
Total General Government	70	113,112	23,236		0	0	0	136,348		136,348	70
Section G - Debt Service	71							0		0	71
Dump Truck Payment	72				27,106			27,106		27,106	72
	73							0		0	73
Total Debt Service	74	0	0	0	27,106	0	0	27,106		27,106	74
Section H - Regular Capital Projects - Specify	75										75
2023 Street Project/City Hall Remodel	76					152,313		152,313		152,313	76
	77							0		0	77
Subtotal Regular Capital Projects	78	0	0		0	152,313	0	152,313		152,313	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	152,313	0	152,313		152,313	83
Total Governmental Activities Expenditures	84	566,335	180,629	0	27,106	152,313	0	926,383		926,383	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								274,901	274,901	88
Capital Outlay	89									0	89
Debt Service	90								83,020	83,020	90
Sewer and Sewage Disposal - Current Operation	91								371,586	371,586	91
Capital Outlay	92									0	92
Debt Service	93								152,640	152,640	93
Electric - Current Operation	94								831,214	831,214	94
Capital Outlay	95									0	95
Debt Service	96								45,163	45,163	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								1,758,524	1,758,524	129

EXPENDITURES P9
CITY OF ANITA
EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2023 -- 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	566,335	180,629	0	27,106	152,313	0	926,383	1,758,524	2,684,907	130
Section J - Other Financing Uses Including Transfers Out	131										131
Regular transfers out	132	102,560	137,416			50,000		289,976		289,976	132
Internal TIF loans/repayments and transfers out	133			57,246				57,246		57,246	133
	134							0		0	134
Total Other Financing Uses	135	102,560	137,416	57,246	0	50,000	0	347,222	0	347,222	135
Total Expenditures and Other Financing Uses (Sum of lines 130 and 135)	136	668,895	318,045	57,246	27,106	202,313	0	1,273,605	1,758,524	3,032,129	136
	137										137
Ending fund balance June 30, :	138										138
Governmental:	139										139
Nonspendable	140							0		0	140
Restricted	141		431,177	134,961	375	119,285		685,798		685,798	141
Committed	142							0		0	142
Assigned	143							0		0	143
Unassigned	144	103,347						103,347		103,347	144
Total Governmental	145	103,347	431,177	134,961	375	119,285	0	789,145		789,145	145
Proprietary	146								2,153,793	2,153,793	146
Total Ending Fund Balance June 30,	147	103,347	431,177	134,961	375	119,285	0	789,145	2,153,793	2,942,938	147
Total Requirements (Sum of lines 136 and 147)	148	772,242	749,222	192,207	27,481	321,598	0	2,062,750	3,912,317	5,975,067	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	74,896
Sewerage	
Sanitation	11,556
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	477,243.23

Part V Debt Outstanding, Issued, and Retired

Transit subsidies

A. Long-Term Debt

Debt During the Fiscal Year					Debt Outstanding JUNE 30, 2023				
Purpose	**Line**	**Debt Outstanding JULY 1, 2022**	**Issued**	**Retired**	**General Obligation**	**TIF Revenue**	**Revenue**	**Other**	**Interest Paid This Year**
Water Utility	1.	1,061,006		63,000			998,000		17,518
Sewer Utility	2.	4,776,939		93,461			4,683,478		59,178
Electric Utility	3.	317,000		36,000			281,000		9,163
Gas Utility	4.								
Transit-Bus	5.								
Industrial Revenue	6.								
Mortgage Revenue	7.								
TIF Revenue	8.								
Other Purposes / Miscellaneous	9.	77,116	2,426	25,024	54,518				2,082
GO	10.								
Parking	11.								
Airport	12.								
Stormwater	13.								
Section 108	14.								
Total Long-Term		6,232,061	2,426	217,485	54,518	0	5,962,478	0	87,941

B. Short-Term Debt	**Amount**
Outstanding as of July 1, 2022	
Outstanding as of JUNE 30, 2023	

Part VI DEBT LIMITATION FOR GENERAL OBLIGATIONS

	Amount		
Actual valuation -- January 1, 2021	57,378,715	**x.0.5 = $**	2,868,935.75

Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2023

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 securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	375		13,464	2,929,099	2,942,938

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

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