

City of Demo Iowa
Annual Financial Report
 January through December 2019

	General Fu...	Road Use T... (Special Re...	Employee ... (Special Re...	Emergency... (Special Re...	Landfill/Ga... (Special Re...	Local Optio... (Special Re...	TIF Special... (Special Re...	Total Speci...	Water (Proprietar...	Sewer (Proprietar...	Total Propr...	TOTAL
Ordinary Income/Expense												
Income												
A - Taxes												
A1 - Taxes Levied on Property												
4000 - Current	8,500.00	0.00	3,000.00	700.00	0.00	0.00	0.00	3,700.00	0.00	0.00	0.00	12,200.00
Total A1 - Taxes Levied on Property	8,500.00	0.00	3,000.00	700.00	0.00	0.00	0.00	3,700.00	0.00	0.00	0.00	12,200.00
A2 - TIF Revenue	0.00	0.00	0.00	0.00	0.00	0.00	4,000.00	4,000.00	0.00	0.00	0.00	4,000.00
A5 - Other City Taxes												
4090 - Local Option Tax	0.00	0.00	0.00	0.00	0.00	15,000.00	0.00	15,000.00	0.00	0.00	0.00	15,000.00
Total A5 - Other City Taxes	0.00	0.00	0.00	0.00	0.00	15,000.00	0.00	15,000.00	0.00	0.00	0.00	15,000.00
Total A - Taxes	8,500.00	0.00	3,000.00	700.00	0.00	15,000.00	4,000.00	22,700.00	0.00	0.00	0.00	31,200.00
D - Intergovernmental												
D2 - State Shared Revenues												
4430 - Road Use Taxes	0.00	17,400.00	0.00	0.00	0.00	0.00	0.00	17,400.00	0.00	0.00	0.00	17,400.00
Total D2 - State Shared Revenues	0.00	17,400.00	0.00	0.00	0.00	0.00	0.00	17,400.00	0.00	0.00	0.00	17,400.00
Total D - Intergovernmental	0.00	17,400.00	0.00	0.00	0.00	0.00	0.00	17,400.00	0.00	0.00	0.00	17,400.00
E - Charges for Services	0.00	0.00	0.00	0.00	31,966.16	0.00	0.00	31,966.16	70,441.19	46,676.21	117,117.40	149,083.56
H - Other Financing Sources												
H1 - Operating Transfers In												
4830 - Regular	9,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,000.00
Total H1 - Operating Transfers In	9,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,000.00
Total H - Other Financing Sources	9,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,000.00
Total Income	17,500.00	17,400.00	3,000.00	700.00	31,966.16	15,000.00	4,000.00	72,066.16	70,441.19	46,676.21	117,117.40	206,683.56
Gross Profit	17,500.00	17,400.00	3,000.00	700.00	31,966.16	15,000.00	4,000.00	72,066.16	70,441.19	46,676.21	117,117.40	206,683.56
Expense												
100-799 - Governmental Activities												
100s - Public Safety												
110 - Police Operations/Crime Prevent												
Maintenance & Repairs	211.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	211.74
Supplies	119.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	119.70
Utilities												
Electric/Gas Expense	750.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	750.96
Total Utilities	750.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	750.96
Total 110 - Police Operations/Crime Prevent	1,082.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,082.40
150 - Fire Department												
Maintenance & Repairs	91.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	91.02
Supplies	37.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	37.50
Utilities												
Electric/Gas Expense	682.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	682.56
Total Utilities	682.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	682.56
150 - Fire Department - Other	384.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	384.06
Total 150 - Fire Department	1,195.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,195.14

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160 - Ambulance												
Maintenance & Repairs	65.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	65.70
Supplies	19.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19.14
Total 160 - Ambulance	84.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	84.84
Total 100s - Public Safety	2,362.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,362.38
200s - Public Works												
210 - Roads, Bridges, Sidewalks												
Maintenance & Repairs	0.00	1,974.90	0.00	0.00	0.00	0.00	0.00	1,974.90	0.00	0.00	0.00	1,974.90
Payroll Salaries & Wages	0.00	3,000.00	0.00	0.00	0.00	0.00	0.00	3,000.00	0.00	0.00	0.00	3,000.00
Payroll Taxes & Benefits												
IPERS	0.00	0.00	267.90	0.00	0.00	0.00	0.00	267.90	0.00	0.00	0.00	267.90
Medicare	0.00	0.00	43.50	0.00	0.00	0.00	0.00	43.50	0.00	0.00	0.00	43.50
Social Security	0.00	0.00	186.00	0.00	0.00	0.00	0.00	186.00	0.00	0.00	0.00	186.00
Total Payroll Taxes & Benefits	0.00	0.00	497.40	0.00	0.00	0.00	0.00	497.40	0.00	0.00	0.00	497.40
Supplies	0.00	139.14	0.00	0.00	0.00	0.00	0.00	139.14	0.00	0.00	0.00	139.14
Utilities												
Electric/Gas Expense	0.00	655.50	0.00	0.00	0.00	0.00	0.00	655.50	0.00	0.00	0.00	655.50
Total Utilities	0.00	655.50	0.00	0.00	0.00	0.00	0.00	655.50	0.00	0.00	0.00	655.50
Total 210 - Roads, Bridges, Sidewalks	0.00	5,769.54	497.40	0.00	0.00	0.00	0.00	6,266.94	0.00	0.00	0.00	6,266.94
230 - Street Lighting	0.00	3,690.84	0.00	0.00	0.00	0.00	0.00	3,690.84	0.00	0.00	0.00	3,690.84
250 - Snow Removal												
Payroll Salaries & Wages	0.00	75.00	0.00	0.00	0.00	0.00	0.00	75.00	0.00	0.00	0.00	75.00
Payroll Taxes & Benefits												
IPERS	0.00	0.00	6.70	0.00	0.00	0.00	0.00	6.70	0.00	0.00	0.00	6.70
Medicare	0.00	0.00	1.09	0.00	0.00	0.00	0.00	1.09	0.00	0.00	0.00	1.09
Social Security	0.00	0.00	4.65	0.00	0.00	0.00	0.00	4.65	0.00	0.00	0.00	4.65
Total Payroll Taxes & Benefits	0.00	0.00	12.44	0.00	0.00	0.00	0.00	12.44	0.00	0.00	0.00	12.44
Total 250 - Snow Removal	0.00	75.00	12.44	0.00	0.00	0.00	0.00	87.44	0.00	0.00	0.00	87.44
290 - Garbage (if not an enterprise)	0.00	0.00	0.00	0.00	22,500.00	0.00	0.00	22,500.00	0.00	0.00	0.00	22,500.00
Total 200s - Public Works	0.00	9,535.38	509.84	0.00	22,500.00	0.00	0.00	32,545.22	0.00	0.00	0.00	32,545.22
400s - Culture & Recreation												
410 - Library Services												
Maintenance & Repairs	316.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	316.74
Supplies	283.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	283.08
Utilities												
Electric/Gas Expense	661.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	661.02
Total Utilities	661.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	661.02
410 - Library Services - Other	465.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	465.98
Total 410 - Library Services	1,726.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,726.82
430 - Parks												
Maintenance & Repairs	691.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	691.50
Payroll Salaries & Wages	2,400.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,400.00
Payroll Taxes & Benefits												
IPERS	0.00	0.00	214.32	0.00	0.00	0.00	0.00	214.32	0.00	0.00	0.00	214.32
Medicare	0.00	0.00	34.80	0.00	0.00	0.00	0.00	34.80	0.00	0.00	0.00	34.80
Social Security	0.00	0.00	148.80	0.00	0.00	0.00	0.00	148.80	0.00	0.00	0.00	148.80
Total Payroll Taxes & Benefits	0.00	0.00	397.92	0.00	0.00	0.00	0.00	397.92	0.00	0.00	0.00	397.92

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Utilities												
Electric/Gas Expense	613.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	613.02
Total Utilities	613.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	613.02
Total 430 - Parks	3,704.52	0.00	397.92	0.00	0.00	0.00	0.00	397.92	0.00	0.00	0.00	4,102.44
Total 400s - Culture & Recreation	5,431.34	0.00	397.92	0.00	0.00	0.00	0.00	397.92	0.00	0.00	0.00	5,829.26
600s - General Government												
610 - Mayor, Council & City Manager												
Payroll Salaries & Wages												
With IPERS	1,860.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,860.00
Without IPERS	240.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	240.00
Total Payroll Salaries & Wages	2,100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,100.00
Payroll Taxes & Benefits												
IPERS	0.00	0.00	166.10	0.00	0.00	0.00	0.00	166.10	0.00	0.00	0.00	166.10
Medicare	0.00	0.00	30.45	0.00	0.00	0.00	0.00	30.45	0.00	0.00	0.00	30.45
Social Security	0.00	0.00	14.88	0.00	0.00	0.00	0.00	14.88	0.00	0.00	0.00	14.88
Total Payroll Taxes & Benefits	0.00	0.00	211.43	0.00	0.00	0.00	0.00	211.43	0.00	0.00	0.00	211.43
Utilities												
Water/Sewer Expense	379.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	379.78
Total Utilities	379.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	379.78
Total 610 - Mayor, Council & City Manager	2,479.78	0.00	211.43	0.00	0.00	0.00	0.00	211.43	0.00	0.00	0.00	2,691.21
620 - Clerk, Treasurer, Financial Admin												
Payroll Salaries & Wages	15,600.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,600.00
Payroll Taxes & Benefits												
IPERS	0.00	0.00	1,598.82	0.00	0.00	0.00	0.00	1,598.82	0.00	0.00	0.00	1,598.82
Medicare	0.00	0.00	226.20	0.00	0.00	0.00	0.00	226.20	0.00	0.00	0.00	226.20
Social Security	0.00	0.00	967.20	0.00	0.00	0.00	0.00	967.20	0.00	0.00	0.00	967.20
Total Payroll Taxes & Benefits	0.00	0.00	2,792.22	0.00	0.00	0.00	0.00	2,792.22	0.00	0.00	0.00	2,792.22
Postage & Shipping	25.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25.00
Total 620 - Clerk, Treasurer, Financial Admin	15,625.00	0.00	2,792.22	0.00	0.00	0.00	0.00	2,792.22	0.00	0.00	0.00	18,417.22
650 - City Hall & General Buildings												
Maintenance & Repairs	299.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	299.70
Payroll Salaries & Wages	2,325.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,325.00
Payroll Taxes & Benefits												
IPERS	0.00	0.00	207.62	0.00	0.00	0.00	0.00	207.62	0.00	0.00	0.00	207.62
Medicare	0.00	0.00	33.71	0.00	0.00	0.00	0.00	33.71	0.00	0.00	0.00	33.71
Social Security	0.00	0.00	144.15	0.00	0.00	0.00	0.00	144.15	0.00	0.00	0.00	144.15
Total Payroll Taxes & Benefits	0.00	0.00	385.48	0.00	0.00	0.00	0.00	385.48	0.00	0.00	0.00	385.48
Utilities												
Electric/Gas Expense	880.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	880.52
Total Utilities	880.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	880.52
Total 650 - City Hall & General Buildings	3,505.22	0.00	385.48	0.00	0.00	0.00	0.00	385.48	0.00	0.00	0.00	3,890.70
699 - Other General Government												
Maintenance & Repairs	179.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	179.70
Payroll Salaries & Wages	1,800.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,800.00

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Payroll Taxes & Benefits												
IPERS	0.00	0.00	160.74	0.00	0.00	0.00	0.00	160.74	0.00	0.00	0.00	160.74
Medicare	0.00	0.00	26.10	0.00	0.00	0.00	0.00	26.10	0.00	0.00	0.00	26.10
Social Security	0.00	0.00	111.60	0.00	0.00	0.00	0.00	111.60	0.00	0.00	0.00	111.60
Total Payroll Taxes & Benefits	0.00	0.00	298.44	0.00	0.00	0.00	0.00	298.44	0.00	0.00	0.00	298.44
Printing & Publishing	197.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	197.70
Supplies	697.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	697.50
Total 699 - Other General Government	2,874.90	0.00	298.44	0.00	0.00	0.00	0.00	298.44	0.00	0.00	0.00	3,173.34
Total 600s - General Government	24,484.90	0.00	3,687.57	0.00	0.00	0.00	0.00	3,687.57	0.00	0.00	0.00	28,172.47
Total 100-799 - Governmental Activities	32,278.62	9,535.38	4,595.33	0.00	22,500.00	0.00	0.00	36,630.71	0.00	0.00	0.00	68,909.33
800s - Business Type Activities												
810 - Water												
Maintenance & Repairs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,290.96	0.00	1,290.96	1,290.96
Payroll Salaries & Wages	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,820.00	0.00	8,820.00	8,820.00
Payroll Taxes & Benefits												
IPERS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	787.63	0.00	787.63	787.63
Medicare	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	127.89	0.00	127.89	127.89
Social Security	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	546.84	0.00	546.84	546.84
Total Payroll Taxes & Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,462.36	0.00	1,462.36	1,462.36
Postage & Shipping	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	50.00	0.00	50.00	50.00
Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	238.26	0.00	238.26	238.26
Utilities												
Electric/Gas Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,564.36	0.00	1,564.36	1,564.36
Total Utilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,564.36	0.00	1,564.36	1,564.36
Total 810 - Water	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,425.94	0.00	13,425.94	13,425.94
815 - Sewer												
Maintenance & Repairs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	313.14	313.14	313.14
Payroll Salaries & Wages	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,820.00	8,820.00	8,820.00
Payroll Taxes & Benefits												
IPERS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	787.63	787.63	787.63
Medicare	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	127.89	127.89	127.89
Social Security	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	546.84	546.84	546.84
Total Payroll Taxes & Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,462.36	1,462.36	1,462.36
Postage & Shipping	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	50.00	50.00	50.00
Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	36.54	36.54	36.54
Utilities												
Electric/Gas Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	701.14	701.14	701.14
Total Utilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	701.14	701.14	701.14
Total 815 - Sewer	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,383.18	11,383.18	11,383.18
Total 800s - Business Type Activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,425.94	11,383.18	24,809.12	24,809.12
900s - Other Financing Uses												
920 - Regular Transfers Out	9,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,000.00
Total 900s - Other Financing Uses	9,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,000.00
Total Expense	41,278.62	9,535.38	4,595.33	0.00	22,500.00	0.00	0.00	36,630.71	13,425.94	11,383.18	24,809.12	102,718.45
Net Ordinary Income	-23,778.62	7,864.62	-1,595.33	700.00	9,466.16	15,000.00	4,000.00	35,435.45	57,015.25	35,293.03	92,308.28	103,965.11

City of Demo Iowa
Annual Financial Report
 January through December 2019

	<u>General Fu...</u>	<u>Road Use T... (Special Re...</u>	<u>Employee ... (Special Re...</u>	<u>Emergency... (Special Re...</u>	<u>Landfill/Ga... (Special Re...</u>	<u>Local Optio... (Special Re...</u>	<u>TIF Special... (Special Re...</u>	<u>Total Speci...</u>	<u>Water (Proprietar...</u>	<u>Sewer (Proprietar...</u>	<u>Total Propr...</u>	<u>TOTAL</u>
Other Income/Expense												
Other Expense												
Fund Balance Transfer	-23,778.62	7,864.62	-1,595.33	700.00	9,466.16	15,000.00	4,000.00	35,435.45	57,015.25	35,293.03	92,308.28	103,965.11
Total Other Expense	-23,778.62	7,864.62	-1,595.33	700.00	9,466.16	15,000.00	4,000.00	35,435.45	57,015.25	35,293.03	92,308.28	103,965.11
Net Other Income	23,778.62	-7,864.62	1,595.33	-700.00	-9,466.16	-15,000.00	-4,000.00	-35,435.45	-57,015.25	-35,293.03	-92,308.28	-103,965.11
Net Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00