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| STATE OF IOWA 2024 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2024 CITY OF KEOSAUQUA, IOWA DUE: December 1, 2024 | 16208900500000 CITY OF KEOSAUQUA PO Box 555 KEOSAUQUA IA 52565-0555 POPULATION: 936 |
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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.

| ALL FUNDS | | | | |
|---|-------------------------|------------------------|-------------------------|-------------------|
| | Governmental (a) | Proprietary (b) | Total Actual (c) | Budget (d) |
| Revenues and Other Financing Sources | | | | |
| Taxes Levied on Property | 320,297 | | 320,297 | 300,868 |
| Less: Uncollected Property Taxes-Levy Year | 0 | | 0 | 0 |
| Net Current Property Taxes | 320,297 | | 320,297 | 300,868 |
| Delinquent Property Taxes | 0 | | 0 | 0 |
| TIF Revenues | 0 | | 0 | 0 |
| Other City Taxes | 130,711 | 0 | 130,711 | 162,200 |
| Licenses and Permits | 4,041 | 0 | 4,041 | 5,000 |
| Use of Money and Property | 21,860 | 0 | 21,860 | 41,625 |
| Intergovernmental | 249,232 | 0 | 249,232 | 633,600 |
| Charges for Fees and Service | 140,666 | 2,313,175 | 2,453,841 | 2,609,825 |
| Special Assessments | 0 | 0 | 0 | 0 |
| Miscellaneous | 134,512 | 189,212 | 323,724 | 444,800 |
| Other Financing Sources, Including Transfers in | 174,573 | 0 | 174,573 | 245,025 |
| Total Revenues and Other Sources | 1,175,892 | 2,502,387 | 3,678,279 | 4,442,943 |
| Expenditures and Other Financing Uses | | | | |
| Public Safety | 75,153 | | 75,153 | 76,652 |
| Public Works | 359,405 | | 359,405 | 456,222 |
| Health and Social Services | 0 | | 0 | 0 |
| Culture and Recreation | 314,555 | | 314,555 | 433,757 |
| Community and Economic Development | 123,118 | | 123,118 | 321,500 |
| General Government | 165,348 | | 165,348 | 181,240 |
| Debt Service | 0 | | 0 | 12,172 |
| Capital Projects | 0 | | 0 | 0 |
| Total Governmental Activities Expenditures | 1,037,579 | 0 | 1,037,579 | 1,481,543 |
| Business type activities | | 2,375,553 | 2,375,553 | 2,711,216 |
| Total All Expenditures | 1,037,579 | 2,375,553 | 3,413,132 | 4,192,759 |
| Other Financing Uses, Including Transfers Out | 174,552 | 21 | 174,573 | 245,025 |
| Total All Expenditures/and Other Financing Uses | 1,212,131 | 2,375,574 | 3,587,705 | 4,437,784 |
| Excess Revenues and Other Sources Over (Under) Expenditures/and Other Financing Uses | -36,239 | 126,813 | 90,574 | 5,159 |
| Beginning Fund Balance July 1, 2023 | 970,076 | 1,897,201 | 2,867,277 | 2,788,366 |
| Ending Fund Balance June 30, 2024 | 933,837 | 2,024,014 | 2,957,851 | 2,793,525 |

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, 2024 | Amount | Indebtedness at June 30, 2024 | Amount |
| General Obligation Debt | 100,000 | Other Long-Term Debt | 0 |
| Revenue Debt | 818,000 | Short-Term Debt | 918,000 |
| TIF Revenue Debt | 0 | | |
| | | General Obligation Debt Limit | 3,008,635 |