

STATE OF IOWA  
2019  
FINANCIAL REPORT  
FISCAL YEAR ENDED  
JUNE 30, 2019  
CITY OF STOCKPORT, IOWA  
DUE: December 1, 2019

16208900800000  
CITY OF STOCKPORT  
PO BOX 15  
STOCKPORT, IA 52651  
POPULATION: 296

**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)
<b>Revenues and Other Financing Sources</b>				
Taxes Levied on Property	42,364		42,364	39,972
Less: Uncollected Property Taxes-Levy Year	0		0	
<b>Net Current Property Taxes</b>	42,364		42,364	39,972
Delinquent Property Taxes	0		0	
TIF Revenues	0		0	
Other City Taxes	19,067	0	19,067	22,299
Licenses and Permits	150	0	150	0
Use of Money and Property	5,255	48	5,303	0
Intergovernmental	63,704	0	63,704	35,927
Charges for Fees and Service	21,707	76,839	98,546	103,800
Special Assessments	0	0	0	0
Miscellaneous	778	843	1,621	0
Other Financing Sources	0	0	0	0
Transfers In	4,805	4,800	9,605	0
<b>Total Revenues and Other Sources</b>	157,830	82,530	240,360	201,998
<b>Expenditures and Other Financing Uses</b>				
Public Safety	21,385		21,385	20,330
Public Works	68,005		68,005	35,000
Health and Social Services	0		0	0
Culture and Recreation	13,096		13,096	10,100
Community and Economic Development	0		0	0
General Government	30,753		30,753	23,700
Debt Service	0		0	0
Capital Projects	0		0	0
<b>Total Governmental Activities Expenditures</b>	133,239	0	133,239	89,130
BUSINESS TYPE ACTIVITIES		79,471	79,471	110,500
<b>Total All Expenditures</b>	133,239	79,471	212,710	199,630
Other Financing Uses	0	0	0	0
Transfers Out	4,805	4,800	9,605	0
<b>Total All Expenditures/and Other Financing Uses</b>	138,044	84,271	222,315	199,630
<b>Excess Revenues and Other Sources Over (Under) Expenditures/and Other Financing Uses</b>	19,786	-1,741	18,045	2,368
Beginning Fund Balance July 1, 2018	179,040	33,292	212,332	200,160
Ending Fund Balance June 30, 2019	198,826	31,551	230,377	202,528

**NOTE** - These balances do not include the following, which were not budgeted and are not available for city operations:

Non-budgeted Internal Service Funds 0	Pension Trust Funds 0
Private Purpose Trust Funds 0	Agency Funds 0

Indebtedness at June 30, 2019	Amount	Indebtedness at June 30, 2019	Amount
General Obligation Debt	0	Other Long-Term Debt	0
Revenue Debt	0	Short-Term Debt	0
TIF Revenue Debt	0		
		General Obligation Debt Limit	421,951

**CERTIFICATION**

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

	<b>Publication</b> 11/14/2019
Signature of Preparer Printed name of Preparer Haylee L. Stecker	Phone Number 319-796-2135
	Date Signed 11/04/2019
Signature of Mayor or other City official (Name and Title)	



**REVENUE P3**  
**CITY OF STOCKPORT**  
**REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2019**  
**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 through (f) (g)	Proprietary (h)	Grand Total (Sum of (g) and (h)) (i)	
<b>Section D - Intergovernmental - Continued</b>	41									41
<b>State Shared Revenues</b>	43									43
Road Use Taxes	44	22,506					22,506		22,506	44
<b>Other state grants and reimbursements</b>	48									48
State grants	49						0	0	0	49
Iowa Department of Transportation	50						0	0	0	50
Iowa Department of Natural Resources	51						0	0	0	51
Iowa Economic Development Authority	52						0	0	0	52
CEBA grants	53						0	0	0	53
Commercial & Industrial Replacement Claim	54						0	0	0	54
	55						0	0	0	55
	56						0	0	0	56
	57						0	0	0	57
	58						0	0	0	58
	59						0	0	0	59
<b>Total State</b>	60	22,506	0	0	0	0	22,506	0	22,506	60
<b>Local Grants and Reimbursements</b>										
County Contributions	63	15,579					15,579		15,579	63
Library Service	64	4,476					4,476		4,476	64
Township Contributions	65						0	0	0	65
Fire/EMT Service	66						0	0	0	66
Library Local Donations/ Contributions	67	10,272					10,272		10,272	67
Hoaglin Grant/ City Park Shelter & Sidewalks Concrete Work	68	10,871					10,871		10,871	68
	69						0	0	0	69
<b>Total Local Grants and Reimbursements</b>	70	41,198	0	0	0	0	41,198	0	41,198	70
<b>Total Intergovernmental (Sum of lines 33, 60, and 70)</b>	71	63,704	0	0	0	0	63,704	0	63,704	71
<b>Section E -Charges for Fees and Service</b>	72									72
Water	73						0	48,577	48,577	73
Sewer	74						0	28,262	28,262	74
Electric	75						0	0	0	75
Gas	76						0	0	0	76
Parking	77						0	0	0	77
Airport	78						0	0	0	78
Landfill/garbage	79	21,707					21,707		21,707	79
Hospital	80						0	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 through (f) (g)	Proprietary (h)	Grand Total (Sum of (g) and (h)) (i)	
<b>Section E - Charges for Fees and Service - Continued</b>	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
	102						0		0	102
	103						0		0	103
<b>Total Charges for Service</b>	104	21,707	0	0	0	0	21,707	76,839	98,546	104
<b>Section F - Special Assessments</b>	106						0		0	106
<b>Section G - Miscellaneous</b>	107									107
Contributions	108						0		0	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
Insurance Dividend	113	405	373				778		778	113
Insurance Dividend (Water)	114						0	373	373	114
Insurance Dividend (Sewer)	115						0	470	470	115
	116						0		0	116
	117						0		0	117
	118						0		0	118
	119						0		0	119
<b>Total Miscellaneous</b>	120	405	373	0	0	0	778	843	1,621	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)
<b>Total All Revenues (Sum of lines 6, 7, 15,16,22, 71, 104, 106, and 120)</b>	121 65,625	87,400	0	0	0	0	153,025	77,730	230,755
<b>Section H - Other Financing Sources</b>	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 4,805						4,805	4,800	9,605 127
Internal TIF loans and transfers in	128						0		0 128
	129						0		0 129
	130						0		0 130
<b>Total Other Financing Sources</b>	131 4,805	0	0	0	0	0	4,805	4,800	9,605 131
<b>Total Revenues Except for Beginning Balances (Sum of lines 121 and 131)</b>	132 70,430	87,400	0	0	0	0	157,830	82,530	240,360 132
<b>Beginning Fund Balance July 1, 2018</b>	134 12,034	167,006					179,040	33,292	212,332 134
<b>Total Revenues and Other Financing Sources (Sum of lines 132 and 134)</b>	136 82,464	254,406	0	0	0	0	336,870	115,822	452,692 136

**EXPENDITURES P6**  
**CITY OF STOCKPORT**  
**EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2019**  
**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. (f) through (g))	Proprietary (h)	Grand Total (Sum of col. (g) (i))	Line
<b>Section A — Public Safety</b>	1										1
Police Department/Crime Prevention	2	14,020						14,020		14,020	2
Jail	3							0		0	3
Emergency Management	4	450						450		450	4
Flood control	5							0		0	5
Fire Department	6	6,450						6,450		6,450	6
Ambulance	7							0		0	7
Building Inspections	8							0		0	8
Miscellaneous Protective Services	9	135						135		135	9
Animal Control	10							0		0	10
Other Public Safety	11							0		0	11
Hazmat	12	252						252		252	12
Jaw of Life	13	78						78		78	13
<b>Total Public Safety</b>	14	21,385	0		0		0	21,385		21,385	14
<b>Section B — Public Works</b>	15										15
Roads, Bridges, Sidewalks	16		31,774					31,774		31,774	16
Parking Meter and Off-Street	17							0		0	17
Street Lighting	18		10,675					10,675		10,675	18
Traffic Control Safety	19							0		0	19
Snow Removal	20		897					897		897	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	24,659						24,659		24,659	24
Other Public Works	25							0		0	25
	26							0		0	26
	27							0		0	27
<b>Total Public Works</b>	28	24,659	43,346		0		0	68,005		68,005	28
<b>Section C — Health and Social Services</b>	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
<b>Total Health and Social Services</b>	39	0	0		0		0	0		0	39
<b>Section D — Culture and Recreation</b>	40										40
Library Services	41		12,235					12,235		12,235	41
Museum, Band, Theater	42							0		0	42
Parks	43		705					705		705	43
Recreation	44							0		0	44
Cemetery	45		100					100		100	45
Community Center, Zoo, Marina, and Auditorium	46							0		0	46
Other Culture and Recreation	47		56					56		56	47
	48							0		0	48
	49							0		0	49
<b>Total Culture and Recreation</b>	50	0	13,096		0		0	13,096		13,096	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
<b>Section E — Community and Economic Development</b>	51										51
Community beautification	52							0		0	52
Economic development	53							0		0	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
<b>Total Community and Economic Development</b>	59	0	0	0	0	0	0	0		0	59
<b>Section F — General Government</b>	60										60
Mayor, Council and City Manager	61	2,734						2,734		2,734	61
Clerk, Treasurer, Financial Administration	62	3,830						3,830		3,830	62
Elections	63							0		0	63
Legal Services and City Attorney	64	5,273						5,273		5,273	64
City Hall and General Buildings	65	6,708	11,949					18,657		18,657	65
Tort Liability	66							0		0	66
Other General Government	67	259						259		259	67
	68							0		0	68
	69							0		0	69
<b>Total General Government</b>	70	18,804	11,949		0			30,753		30,753	70
<b>Section G — Debt Service</b>	71										71
	72							0		0	72
	73							0		0	73
<b>Total Debt Service</b>	74	0	0	0	0	0	0	0		0	74
<b>Section H — Regular Capital Projects — Specify</b>	75										75
	76							0		0	76
	77							0		0	77
<b>Subtotal Regular Capital Projects</b>	78	0	0		0	0	0	0		0	78
<b>TIF Capital Projects — Specify</b>	79										79
	80							0		0	80
	81							0		0	81
<b>Subtotal TIF Capital Projects</b>	82	0	0		0	0	0	0		0	82
<b>Total Capital Projects</b>	83	0	0		0	0	0	0		0	83
<b>Total Governmental Activities Expenditures</b>	84	64,848	68,391		0	0	0	133,239		133,239	84
<b>(Sum of lines 14, 28, 39, 50, 59, 70, 74, 83)</b>	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
<b>Section I — Business Type Activities</b>	87										87
Water — Current Operation	88								53,378	53,378	88
Capital Outlay	89									0	89
Debt Service	90									0	90
Sewer and Sewage Disposal — Current Operation	91								26,093	26,093	91
Capital Outlay	92									0	92
Debt Service	93									0	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
<b>Total Business Type Activities</b>	129								79,471	79,471	129



**EXPENDITURES P9**  
**CITY OF STOCKPORT**  
**EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2019 -- 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
<b>Subtotal Expenditures (Sum of lines 84 and 129)</b>	130	64,848	68,391	0	0	0	0	133,239	79,471	212,710	130
<b>Section J — Other Financing Uses Including Transfers Out</b>	131										131
Regular transfers out	132		4,805					4,805	4,800	9,605	132
Internal TIF loans/repayments and transfers out	133							0		0	133
	134							0		0	134
<b>Total Other Financing Uses</b>	135	0	4,805	0	0	0	0	4,805	4,800	9,605	135
<b>Total Expenditures and Other Financing Uses (Sum of lines 130 and 135)</b>	136	64,848	73,196	0	0	0	0	138,044	84,271	222,315	136
	137										137
<b>Ending fund balance June 30, :</b>	138										138
<b>Governmental:</b>	139										139
Nonspendable	140							0		0	140
Restricted	141							0		0	141
Committed	142							0		0	142
Assigned	143							0		0	143
Unassigned	144	17,616	181,210					198,826		198,826	144
<b>Total Governmental</b>	145	17,616	181,210	0	0	0	0	198,826		198,826	145
<b>Proprietary</b>	146								31,551	31,551	146
<b>Total Ending Fund Balance June 30,</b>	147	17,616	181,210	0	0	0	0	198,826	31,551	230,377	147
<b>Total Requirements (Sum of lines 136 and 147)</b>	148	82,464	254,406	0	0	0	0	336,870	115,822	452,692	148

