### STATE OF IOWA

2019

## FINANCIAL REPORT

#### FISCAL YEAR ENDED

JUNE 30, 2019

CITY OF PANORAMA PARK, IOWA

DUE: December 1, 2019

16208201300000 CITY OF PANORAMA PARK 120 SHORT ST PANORAMA PARK IA 52722-5669

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

POPULATION: 129

	ALI	L FUNDS				
			Governmental (a)	Proprietary (b)	Total Actual (c)	Budget (d
Revenues and Other Financing Sources						
Taxes Levied on Property			25,157		25,157	26,19
Less: Uncollected Property Taxes-Levy Year			0		0	
Net Current Property Taxes			25,157		25,157	26,19
Delinquent Property Taxes			232		232	
TIF Revenues			0		0	
Other City Taxes			23,799	0	23,799	30,92
Licenses and Permits			40	0	40	
Use of Money and Property			3,406	2,184	5,590	
Intergovernmental			16,665	0	16,665	16,00
Charges for Fees and Service			0	17,615	17,615	17,00
Special Assessments			0		0	
Miscellaneous			287	0	287	
Other Financing Sources			0	0	0	
Transfers In			0	0	0	
Total Revenues and Other Sources			69,586	19,799	89,385	90,11
Expenditures and Other Financing Uses						
Public Safety			2,742		2,742	4,25
Public Works			18,255		18,255	29,00
Health and Social Services			0		0	
Culture and Recreation	4,945		4,945	6,00		
Community and Economic Development	0		0			
General Government		12,537		12,537	37,50	
Debt Service	0		0			
Capital Projects	0		. 0			
Total Governmental Activities Expenditures			38,479	0	38,479	76,75
BUSINESS TYPE ACTIVITIES			7,374	7,374	9,50	
Total All Expenditures			38,479	7,374	45,853	86,25
Other Financing Uses			0	0	0	
Transfers Out			0	0	0	
Total All Expenditures/and Other Financing Uses			38,479	7,374	45,853	86,25
Excess Revenues and Other Sources Over (Under) Expenditure	res/and Other Fi	nancing Uses	31,107	12,425	43,532	3,86
Beginning Fund Balance July 1, 2018			156,804	140,500	297,304	269,60
Ending Fund Balance June 30, 2019			187,911	152,925	340,836	273,47
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 Tr	ust Funds		
Private Purpose Trust Funds			Agency Fu	ınds		
Indebtedness at June 30, 2019	Amount		Indebtedness at Ju	ne 30, 2019	A	mount
General Obligation Debt	(	Other Long-Te				
Revenue Debt		Short-Term De				
TIF Revenue Debt	(					
		General Obliga	ation Debt Limit			875,552
	CERTI	FICATION			THE PERSONAL PROPERTY OF THE PERSONAL PROPERTY	
The forgoing report is correct to the best of my knowledge and beli						
					T	
Dary & Dleason - TR	EASURE	ER			Post 11/9/	<b>ed</b> 2019
Signature of Preparer Printed name of Preparer					Phone	Number
Gary Gleason, Treasurer						293-1293
Jonas Q M	ayor				Nove	Signed mber 8,
Goral Garage	<b>(1)</b>				12019	

AFFIDAVIT OF POSTING

CITY OF PANORAMA PARK, IOWA

The Annual Financial Report for the fiscal year 2018-2019 for the City of PANORAMA PARK was posted on 11/9/2019 at the following locations:

\*One of the three posted notices is included with this form.

Location #1

City Hall (front window)

Location #2

Message Center #1 (intersection of Park Ave. and Short St.)

Location #3

Message Center #2 (Northwest corner of 1 Park Ave.)

Attested to on behalf of the City of PANORAMA PARK by:

Print Name Ronald Rice

Signature Date

November 8, 2019

REVENUE P2

CITY OF PANORAMA PARK

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 (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	25,157						25,157		25,157	2
Less: Uncollected Property Taxes - Levy Year	3							0		0	3
Net Current Property Taxes	4	25,157	0		0	0	0	25,157		25,157	4
Delinquent Property Taxes	5	232						232		232	
Total Property Tax	6	25,389	0		0	0	0	25,389		25,389	6
TIF Revenues	7							0		0	7
Other City Taxes											
Utility Tax Replacement Excise Taxes	8	2,917						2,917		2,917	8
Utility Franchise Tax (Chapter 364.2, Code of Iowa)	9	590						590		590	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	20,292						20,292		20,292	14
Total Other City Taxes	15	23,799	0		0	0	0	23,799	0	23,799	15
Section B - Licenses and Permits	16	40						40		40	16
Section C - Use of Money and Property	17										17
Interest	18	2,855	451					3,306	2,184	5,490	18
Rents and Royalties	19							0		0	19
Other Miscellaneous Use of Money and Property	20	100						100		100	20
	21							0		0	21
Total Use of Money and Property	22	2,955	451	0	0	0	0	3,406	2,184	5,590	22
Section D - Intergovernmental	24										24
Federal Grants and Reimbursements	26										26
Federal Grants	27							0		0	27
Community Development Block Grants	28							0		0	28
Housing and Urban Development	29							0		0	29
Public Assistance Grants	30							0			30
Payment in Lieu of Taxes	31							0			31
	32							0		0	32
Total Federal Grants and Reimbursements	33	0	0		0	0	0	0	0	0	33

REVENUE P3

CITY OF PANORAMA PARK

REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2019 NON-GAAP/CASH BASIS

NON-GAAP/CASH BASIS											
Item Description	$\prod$	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)	
Continueu	41				'						41
	43										43
Road Use Taxes	44		16,665					16,665		16,665	44
	48		T								48
State grants	49	)		ſ <u></u>	<u> </u>		<u> </u>	0	<u> </u>	0	49
1 1	50				<u> </u>			0		0	50
Resources	51							0		0	51
Iowa Economic Development Authority	52			1				0			52
	53							0		0'	53
Commercial & Industrial Replacement Claim	54			 				0			54
	55				'			0			55
	56			1	'	1	<u> </u>	0			56
	57				'	<u> </u>	<u> </u>	0			57
	58				'	<u>.                                    </u>		0			58
	59			<u></u>	<u> </u>	<u> </u>		0			59
	60	0	16,665	0	0	0	0	16,665	0	16,665	60
Local Grants and Reimbursements	$\Box'$				'	1				[	
-	63			1				0			63
	64							0		0'	64
_	65					1		0			65
	66				'			0			66
	67			<u> </u>	'	1		0			67
	68			1	'	1		0			68
	69	Ĺ′			'	<u> </u>	<u> </u>	0		0'	69
Reimbursements	70	0	0	0	0 0	0	0	0	0	0	70
lines 33, 60, and 70)	71		16,665	0	0 0	0	0	16,665	0	10,000	
	72				'	<u>.                                    </u>					72
Water	73			<u></u>	<u> </u>	<u></u> '	'	0			73
Sewer	74			<u></u>	<u> </u>	<u> </u>		0	,		
Electric	75			<u></u>	<u> </u>	<u></u> '	'	0			75
Gas	76			1	'	1		0			76
Parking	77			1	'	1		0			77
	78			1	'	1		0			78
Landfill/garbage	79				'	<u>.                                    </u>		0			79
Hospital	80	<u> </u>	<u> </u>		<u> </u>	<u>1</u> '	<u> </u>	0	<u> </u>	0'	80

NON-GAAL/CASIL DASIS		1			T	1	Г			ı	_
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			82
Cable TV	83							0		C	83
Internet	84							0		C	84
Telephone	85							0		C	85
Housing Authority	86							0		0	86
Storm Water	87							0		0	87
Other:	88										88
Nursing Home	89							0		C	89
Police Service Fees	90							0		C	90
Prisoner Care	91							0		C	91
Fire Service Charges	92							0		C	92
Ambulance Charges	93							0		C	93
Sidewalk Street Repair Charges	94							0		C	94
	95							0		C	95
River Port and Terminal Fees	96							0		C	96
Public Scales	97							0		C	97
Cemetery Charges	98							0		C	98
Library Charges	99							0		C	99
Park, Recreation, and Cultural Charges	100							0		C	100
Animal Control Charges	101							0		C	101
	102							0		C	102
	103							0		C	103
Total Charges for Service	104	0	0	0	0	0	0	0	17,615	17,615	104
Section F - Special Assesments	106							0		C	106
Section G - Miscellaneous	107										107
Contributions	108							0		C	108
Deposits and Sales/Fuel Tax Refunds	109							0		C	109
Sale of Property and Merchandise	110	187						187		187	110
Fines	111	100						100		100	111
Internal Service Charges	112							0			112
	113							0		C	113
	114							0		C	114
	115							0			115
	116							0			116
	117							0			117
	118							0		C	118
	119							0		C	119
Total Miscellaneous	120	287	0	0	0	0	0	287	0	287	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	52,470	17,116	0	0	0	0	69,586	19,799	89,385	121
Section H - Other Financing Sources	123		<u> </u>						'	<u> </u>	123
Proceeds of capital asset sales	124		<u> </u>					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							0	'		127
Internal TIF loans and transfers in	128							0	ſ <u></u>		128
	129							0	ſ <u></u>		129
	130							0			130
Total Other Financing Sources	131	0	0	0	0	0	0	0	0	0	131
Total Revenues Except for Beginning Balances (Sum of lines 121 and 131)	132	52,470	17,116	0	0	0	0	69,586	19,799	89,385	132
Beginning Fund Balance July 1, 2018	134	93,200	63,604					156,804	140,500	297,304	134
Total Revenues and Other Financing Sources (Sum of lines 132 and 134)	136	145,670	80,720	0	0	0	0	226,390	160,299	386,689	136

#### EXPENDITURES P6

**Item Description** 

CITY OF PANORAMA PARK

EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2019

Special

Revenue (b)

5,510

9,101

General

(a)

Line

20

21

22

23

24

25

26

27

28

29

30

31

32

33

34

35

36

37

38

39

40

41

42

43

44

45

46

47

48

49

50

9,133

9,154

4,945

4,945

**TIF Special** 

Revenue (c)

Debt

Service (d)

#### NON-GAAP/CASH BASIS

Section A — Public Safety

Snow Removal

Street Cleaning

Highway Engineering

Other Public Works

Total Public Works

Services
Welfare Assistance

City Hospital

Recreation

Recreation Cemetery

Parks

Library Services

and Auditorium

Museum, Band, Theater

Airport (if not an enterprise)

Garbage (if not an enterprise)

Section C — Health and Social

Payments to Private Hospitals

Community Mental Health

Health Regulation and Inspections

Water, Air, and Mosquito Control

Other Health and Social Services

Total Health and Social Services
Section D — Culture and

Community Center, Zoo, Marina,

Other Culture and Recreation

**Total Culture and Recreation** 

Police Department/Crime Prevention	2					<u>'</u>		0	0	2
Jail	3		1	1			1	0	0	3
Emergency Management	4		1				[	0	0	4
Flood control	5		1 '				[	0	0	
Fire Department	6	2,742	1 '				[	2,742	2,742	6
Ambulance	7		1 '				[	0	0	7
Building Inspections	8		1 '				[	0	0	8
Miscellaneous Protective Services	9		1			,	ſ '	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	2,742	0'		0	0	0	2,742	2,742	14
Section B — Public Works	15		1 '		·	<b>'</b>	ſ '			15
Roads, Bridges, Sidewalks	16		2,905			,	·	2,905	2,905	16
Parking Meter and Off-Street	17		1			,	·	0	0	17
Street Lighting	18		686			,	·	686	686	18
Traffic Control Safety	19		1			<u> </u>	·	0	0	19

0

0

0

0

0

Capital

Projects (e)

**Proprietary** 

(h)

5,510

9,133

18,255

0

0

0

21

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

4,945

4,945

Grand Total (Sum of

col. (g)) (i)

Line

5,510 20

9,133 24 21 25

18,255 28

0 21

0 22

0 23

0 26 0 27

29

0 30

0 31

0 32 0 33

0 34

0 35

0 36

0 37

0 38

0 39

0 42

0 43

0 44

0 45

0 46

0 47

0 48

0 49

4,945 50

4,945 41

40

Permanent Total Governmental (Sum of cols. (a)

through (f)) (g)

# EXPENDITURES P7 CITY OF

EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, -- Continued NON-GAAP/CASH BASIS

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							0			52
Economic development	53							0			53
Housing and urban renewal	54							0			54
Planning and zoning	55							0		0	55
Other community and economic development	56							0			56
TIF Rebates	57							0			57
	58							0		0	58
Total Community and Economic Development	59	0	0	0	0	0	0	0			59
Section F — General Government	60										60
Mayor, Council and City Manager	61	855					1	855		855	61
Clerk, Treasurer, Financial Administration	62	1,508						1,508		1,508	
	63						1	0		0	63
Legal Services and City Attorney	64	634					1	634		634	64
City Hall and General Buildings	65	7,216					1	7,216		7,216	65
Tort Liability	66	1,469					1	1,469		1,469	
Other General Government	67	855					1	855		855	
	68							0		0	68
	69						1	0			69
Total General Government	70	12,537	0		0	0	0	12,537		12,537	
Section G — Debt Service	71	ĺ					1	0			71
	72						1	0		0	72
	73						1	0			73
Total Debt Service	74	0	0	0	0	0	0	0			74
Section H — Regular Capital Projects — Specify	75										75
	76							0			76
	77							0		0	77
Subtotal Regular Capital Projects	78	0	0		0	0	0	0			78
TIF Capital Projects — Specify	79										79
	80						1	0			80
	81						1	0			81
Subtotal TIF Capital Projects	82	0	0		0	0	0	0			82
Total Capital Projects	83	0	0		0	0	0	0		0	83
Total Governmental Activities Expenditures	84	29,378	9,101	0	0	0	0	38,479		38,479	84
	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					ŕ						
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									0	88
Capital Outlay	89									0	89
Debt Service	90									0	90
Sewer and Sewage Disposal — Current Operation	91								7,374	7,374	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										105
Landfill/Garbage — Current operation	106										106
Capital Outlay	107									0	107
Debt Service	108										108
Hospital — Current Operation	109									0	109
Capital Outlay	110										110
Debt Service	111										111
Transit — Current Operation	112									0	112
Capital Outlay	113										113
Debt Service	114										114
Cable TV, Telephone, Internet — Current Operation	115										115
Capital Outlay	116									0	116
Housing Authority — Current Operation	117										117
Capital Outlay	118									0	118
Debt Service	119										119
Storm Water — Current Operation	120										120
Capital Outlay	121									0	121
Debt Service	122									0	122
Other Business Type — Current Operation	123										123
Capital Outlay	124									0	124
Debt Service	125									0	125
Internal Service Funds — Specify	126									v	126
	127									0	127
	128										128
Total Business Type Activities	129								7,374	7,374	

EXPENDITURES P9

CITY OF PANORAMA PARK

EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2019 -- Continued

Troff of the free bright											
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	29,378	9,101	0	0	0	0	38,479	7,374	45,853	130
Section J — Other Financing Uses Including Transfers Out	131										131
Regular transfers out	132							0		0	132
Internal TIF loans/repayments and transfers out	133							0		0	133
	134							0		0	134
<b>Total Other Financing Uses</b>	135	0	0	0	0	0	0	0	0	0	135
Total Expenditures and Other Financing Uses (Sum of lines 130 and 135)	136	29,378	9,101	0	0	0	0	38,479	7,374	45,853	136
	137										137
Ending fund balance June 30, :	138										138
Governmental:	139										139
Nonspendable	140							0		0	140
Restricted	141		71,619					71,619		71,619	141
Committed	142							0		0	142
Assigned	143							0		0	143
Unassigned	144	116,292						116,292		116,292	144
Total Governmental	145	116,292	71,619	0	0	0	0	187,911		187,911	145
Proprietary	146								152,925	152,925	146
Total Ending Fund Balance June 30,	147	116,292	71,619	0	0	0	0	187,911	152,925	340,836	147
Total Requirements (Sum of lines 136 and 147)	148	145,670	80,720	0	0	0	0	226,390	160,299	386,689	148

Trans Subsidies	OTHER P10										
Figure   F	Part III Intergovernmental Expenditure	s Please rep	ort below expenditures made to the State or to o	ther local g	governments	on a reimbursement	or cost sharing basis. Ir	clude these exp	enditures in	n part II. Enter an	nount.
Halph	Purpose		Amount paid to other lo	cal govern	ments		Purpose		Amo	unt paid to State	e
Halph	Correction		-				Highways				-
Highways	Health										
Libratics   4,915	Highways										
Discoverage   6,224	Transit Subsidies										
Discoverage   6,224	Libraries	4,945									
Secretation		1,7 10									
Maintein		6,224									
Part   V   Wages & Stalaries and wages paid to all employees of your government before declarions of social security, retirement, etc. Include also salaries and wages paid to all employees of your government, as well as salaries and wages paid to all employees changed to construction projects.    Vol ARE REQUIRED TO ENTER SALARY DOLLARS INTER   Mountaires FOR SALARIES   V   V   V   V											
Part   V   Wages & Stalaries and wages paid to all employees of your government before declarions of social security, retirement, etc. Include also salaries and wages paid to all employees of your government, as well as salaries and wages paid to all employees changed to construction projects.    Vol ARE REQUIRED TO ENTER SALARY DOLLARS INTER   Mountaires FOR SALARIES   V   V   V   V	All other	2,742									
Total State and Wagee Paid	and operated by your government, as we	ll as salarie	s and wages of municipal employees charged to	construction	on projects.				es paid to e	mployees of any	utility owned
Part Velt Costsanding, Issued, and Retired Transit absibilities    Purpose		YOU ARE	REQUIRED TO ENTER SALARY DOLLA	RS IN TH	E Amount	reas FOR SALARI	IES AND WAGES PAI	D			Amount
Turnish   Purpose   Line   Debt Outstanding JUIY1, NAN   Issued   Reference   Purpose   Reference   Purpose   Line   Debt Outstanding JUIY1, NAN   Issued   Reference   Reference   Purpose   Reference   Reference   Purpose   Purpose   Reference   Purpose   Pu	Total Salaries and Wages Paid										1
Purpose	Part V Debt Outstanding, Issued, and R	etired									
Purpose	Transit subsidies										
Purpose	A. Long-Term Debt										
Mater Utility		Debt Du	ring the Fiscal Year				Debt Outst	anding JUNE	30,		
Sewer Utility	Purpose	Line	Debt Outstanding JULY 1, NaN	Issued	Retired	General Obligat	tion TIF Revenue	Revenue	Other	Interest Paid	d This Year
Electic Utility	Water Utility	1.									
Cas Unify   4	Sewer Utility	2.							1 1		
Transit Bus	Electric Utility	3.							1		
Industrial Revenue	Gas Utility	4.									
Mortgage Revenue		5.									
TFR evenue	Industrial Revenue	6.									
Other Purposes / Miscellaneous	Mortgage Revenue	7.									
10.	TIF Revenue	8.									
Parking	Other Purposes / Miscellaneous	9.									
Air	GO	10.									
Air	Parking	11.									
Section 108	Airport	12.									
Total Long-Term   Deb   Amount   Outstanding as of July   NaN   Outstanding as of July   Outstanding as of July   NaN   Outstanding as of July   Outstanding as of July   NaN   Outstanding as of July   Outstanding											
B. Short-Term Debt Amount Outstanding as of July 1, NaN Outstanding as of JUNE 30,  Part VI CASH AND INVESTMENT ASSETS AS OF JUNE 30,  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 reap roperty.  B. Short-Term Debt Amount    Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal securities, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of reap roperty.    Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal securities, Federal securities, State and local government securities, and all other securities. Exclude value of reap roperty.    Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal securities, Federal securities, State and local government securities, and all other securities. Exclude value of reap roperty.    Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Exclude value of reap roperty.   Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Exclude value of reap roperty.   Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, State and local government securities, and all other securities. Exclude value of reap roperty.   Cash and interest funds   Cash		14.									
Custanding as of July 1, NaN   Outstanding as of JUNE 30,   Total part 1, NaN   Outstanding as of JUNE 30,   Total part 1, NaN   Outstanding as of JUNE 30,   Total part 1, NaN   Outstanding as of JUNE 30,   Total part 1, NaN   Outstanding as of JUNE 30,   Total part 1, NaN   Outstanding as of JUNE 30,   Total part 1, NaN   Outstanding as of JUNE 30,   Total part 1, NaN   Outstanding as of JUNE 30,   Total part 1, NaN   Outstanding as of JUNE 30,   Total part 1, NaN   Outstanding as of JUNE 30,   Total part 1, NaN   Outstanding as of JUNE 30,   Total part 1, NaN   Outstanding as of JUNE 30,   Total part 1, NaN   Outstanding as of JUNE 30,   Total part 1, NaN   Outstanding as of JUNE 30,   Total part 1, NaN   Outstanding as of JUNE 30,   Total part 1, NaN   Outstanding as of JUNE 30,   Total part 1, NaN   Outstanding as of JUNE 30,   Outstanding	Total Long-Term			0	0		0	0	0		0
Custanding as of July 1, NaN   Outstanding as of JUNE 30,   Total part 1, NaN   Outstanding as of JUNE 30,   Total part 1, NaN   Outstanding as of JUNE 30,   Total part 1, NaN   Outstanding as of JUNE 30,   Total part 1, NaN   Outstanding as of JUNE 30,   Total part 1, NaN   Outstanding as of JUNE 30,   Total part 1, NaN   Outstanding as of JUNE 30,   Total part 1, NaN   Outstanding as of JUNE 30,   Total part 1, NaN   Outstanding as of JUNE 30,   Total part 1, NaN   Outstanding as of JUNE 30,   Total part 1, NaN   Outstanding as of JUNE 30,   Total part 1, NaN   Outstanding as of JUNE 30,   Total part 1, NaN   Outstanding as of JUNE 30,   Total part 1, NaN   Outstanding as of JUNE 30,   Total part 1, NaN   Outstanding as of JUNE 30,   Total part 1, NaN   Outstanding as of JUNE 30,   Total part 1, NaN   Outstanding as of JUNE 30,   Outstanding	B. Short-Term Debt Amount										
Outstanding as of JUNE 30,           Part VII TATION FOR GENERAL OBLIGATIONS Actual valuation - January 1, NaN         TAROUTH TO SET MENT ASSETS AS OF JUNE 30.         SET LIMITATION FOR GENERAL OBLIGATIONS 17, 1242											
Part VI   Actual valuation January 1, NaN	Outstanding as of JUNE 30,										
Part VI CASH AND INVESTMENT ASSETS AS OF JUNE 30,  Type of asset  Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Pederal agency securities, State and local government securities, and all other securities. Exclude value of real property.  Part VI CASH AND INVESTMENT ASSETS AS OF JUNE 30,  Type of asset  T		NER AL OF	BLIGATIONS						Amount		
Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30,  Type of asset  Bond and interest funds (a)  Bond construction funds (b)  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.  If you budget on a NON-GAAP CASH BASIS, the amount in the Total below SHOULD EQUAL the following summed amounts on the sheet All Funds P1: Ending fund balance, column C PLUS the amounts in the shaded Note area.    340,836   340,836   340,836   340,836	Part VI						17	511 042		875 552	1
Type of asset  Bond and interest funds (a)  Bond construction funds (b)  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.  If you budget on a NON-GAAP CASH BASIS, the amount in the Total below SHOULD EQUAL the following summed amounts on the sheet All Funds P1: Ending fund balance, column C PLUS the amounts in the shaded Note area.    340,836   340,836   340,836   340,836	Port VII CASH AND INVESTMENT	ACCETC AC	S OF ILINE 20				17,	211,012	Arote ¢	0,0,002.	
Type of asset  Bond and interest funds (a)  Bond construction funds (b)  Pension/retirement funds (c)  All other Funds (e)  Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.  If you budget on a NON-GAAP CASH BASIS, the amount in the Total below SHOULD EQUAL the following summed amounts on the sheet All Funds P1: Ending fund balance, column C PLUS the amounts in the shaded Note area.    340,836   340,8	Tait VII CASII AND INVESTMENT	ABBETS AL	5 OF JOINE 50,				Α.	mount			
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.  If you budget on a NON-GAAP CASH BASIS, the amount in the Total below SHOULD EQUAL the following summed amounts on the sheet All Funds P1: Ending fund balance, column C PLUS the amounts in the shaded Note area.		Tvi	ne of asset		Dand an	lintonest funds De			.4:	All odbou Es	unda Total
Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.  summed amounts on the sheet All Funds P1: Ending fund balance, column C PLUS the amounts in the shaded Note area.  340,836  340,836		-51	pe 01 <b>1</b> 5500		Donu an						
					If you bu	amounts on the shee	et All Funds P1: Ending	fund balance, o te area.	olumn C PI	HOULD EQUAI LUS the amounts	the following in the shaded
KEMAKKS	DEMARKS					340,836		3	40,830		
	KEWAKKS										



## CITY OF PANORAMA PARK

# RESOLUTION 2019-12 NOVEMBER 13, 2019

RESOLUTION OF PANORAMA PARK, IOWA ACCEPTING AND APPROVING THE ANNUAL FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2019.

WHEREAS, in accordance with the requirements of the Iowa Department of Revenue & Finance and the State Auditor's Office; and

**WHEREAS**, the Mayor and City Council of the City of Panorama Park has reviewed the report that included the city expenditures, revenues, and funds transfers for periods July 1, 2018 through June 30, 2019.

**NOW, THEREFORE, BE IT RESOLVED** by the City of Panorama Park, Iowa, that the proposed City Street Finance Report for the fiscal year ending June 30, 2019 is hereby approved and adopted, and the Mayor is hereby authorized and directed to file the adopted report with the Iowa Department of Management.

PASSED BY THE COUNCIL THE 13TH DAY OF NOVEMBER, 2019, AND APPROVED THIS 13TH DAY OF NOVEMBER, 2019.

Ronald D. Rice, Mayor

I, the undersigned, being duly appointed, qualified and acting City Clerk of Panorama Park, hereby certify that the foregoing Resolution No. 2019-12 is a true, correct and accurate copy as duly and lawfully passed and adopted by the governing body of the City of Panorama Park on the 13th day of November, 2019.

Gary I Gleason City Clerk/Treasurer