

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

16203101600000  
CITY OF PEOSTA  
PO Box 65  
PEOSTA IA 52068-0065  
POPULATION: 1377

**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	1,181,190		1,181,190	1,183,665
Less: Uncollected Property Taxes-Levy Year	0		0	
<b>Net Current Property Taxes</b>	1,181,190		1,181,190	1,183,665
Delinquent Property Taxes	604		604	
TIF Revenues	156,002		156,002	156,000
Other City Taxes	223,129	0	223,129	220,550
Licenses and Permits	47,690	0	47,690	36,594
Use of Money and Property	26,071	22,167	48,238	39,966
Intergovernmental	264,808	0	264,808	293,423
Charges for Fees and Service	670,489	976,223	1,646,712	1,680,299
Special Assessments	0	0	0	0
Miscellaneous	20,117	19,008	39,125	16,582
Other Financing Sources	0	260,000	260,000	415,500
Transfers In	1,170,772	323,860	1,494,632	1,533,799
<b>Total Revenues and Other Sources</b>	3,760,872	1,601,258	5,362,130	5,576,378
<b>Expenditures and Other Financing Uses</b>				
Public Safety	447,698		447,698	447,698
Public Works	230,118		230,118	305,383
Health and Social Services	560		560	560
Culture and Recreation	797,192		797,192	878,738
Community and Economic Development	158,821		158,821	184,218
General Government	323,498		323,498	340,655
Debt Service	501,290		501,290	501,291
Capital Projects	487,839		487,839	785,638
<b>Total Governmental Activities Expenditures</b>	2,947,016	0	2,947,016	3,444,181
BUSINESS TYPE ACTIVITIES		954,535	954,535	1,164,053
<b>Total All Expenditures</b>	2,947,016	954,535	3,901,551	4,608,234
Other Financing Uses	0	0	0	
Transfers Out	899,615	595,017	1,494,632	1,533,799
<b>Total All Expenditures/and Other Financing Uses</b>	3,846,631	1,549,552	5,396,183	6,142,033
<b>Excess Revenues and Other Sources Over (Under) Expenditures/and Other Financing Uses</b>	-85,759	51,706	-34,053	-565,655
Beginning Fund Balance July 1, 2018	1,660,908	1,214,497	2,875,405	2,875,405
Ending Fund Balance June 30, 2019	1,575,149	1,266,203	2,841,352	2,309,750

**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, 2019	Amount	Indebtedness at June 30, 2019	Amount
General Obligation Debt	3,020,000	Other Long-Term Debt	400,000
Revenue Debt	0	Short-Term Debt	260,000
TIF Revenue Debt	158,610		
		General Obligation Debt Limit	10,586,784

**CERTIFICATION**

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

	<b>Publication</b>
Signature of Preparer	
Printed name of Preparer Karen Snyder	Phone Number
	Date Signed
Signature of Mayor or other City official (Name and Title)	

**PLEASE PUBLISH THIS PAGE ONLY**

**REVENUE P2**  
CITY OF PEOSTA  
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)	
<b>Section A - Taxes</b>	1										1
<b>Taxes levied on property</b>	2	964,891			216,299			1,181,190		1,181,190	2
Less: Uncollected Property Taxes - Levy Year	3							0		0	3
Net Current Property Taxes	4	964,891	0		216,299	0	0	1,181,190		1,181,190	4
Delinquent Property Taxes	5	498			106			604		604	5
<b>Total Property Tax</b>	6	965,389	0		216,405	0	0	1,181,794		1,181,794	6
<b>TIF Revenues</b>	7			156,002				156,002		156,002	7
<b>Other City Taxes</b>											
Utility Tax Replacement Excise Taxes	8	3,512			754			4,266		4,266	8
Utility Franchise Tax (Chapter 364.2, Code of Iowa)	9	52,622						52,622		52,622	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		166,241					166,241		166,241	14
<b>Total Other City Taxes</b>	15	56,134	166,241		754	0	0	223,129	0	223,129	15
<b>Section B - Licenses and Permits</b>	16	47,690						47,690		47,690	16
<b>Section C - Use of Money and Property</b>	17										17
Interest	18	20,917	3,187	541	1,426			26,071	22,167	48,238	18
Rents and Royalties	19							0		0	19
Other Miscellaneous Use of Money and Property	20							0		0	20
	21							0		0	21
<b>Total Use of Money and Property</b>	22	20,917	3,187	541	1,426	0	0	26,071	22,167	48,238	22
<b>Section D - Intergovernmental</b>	24										24
<b>Federal Grants and Reimbursements</b>	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		0	30
Payment in Lieu of Taxes	31							0		0	31
	32							0		0	32
<b>Total Federal Grants and Reimbursements</b>	33	0	0		0	0	0	0	0	0	33

REVENUE P3  
CITY OF PEOSTA  
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)	
<b>Section D - Intergovernmental - Continued</b>	41										41
<b>State Shared Revenues</b>	43										43
Road Use Taxes	44		177,889					177,889		177,889	44
<b>Other state grants and reimbursements</b>	48										48
State grants	49	1,387						1,387		1,387	49
Iowa Department of Transportation	50							0		0	50
Iowa Department of Natural Resources	51	8,455						8,455		8,455	51
Iowa Economic Development Authority	52							0		0	52
CEBA grants	53							0		0	53
Commercial & Industrial Replacement Claim	54	60,759			13,044			73,803		73,803	54
Workforce Development Reimbursement for Unemployment	55	3,274						3,274		3,274	55
	56							0		0	56
	57							0		0	57
	58							0		0	58
	59							0		0	59
<b>Total State</b>	60	73,875	177,889	0	13,044	0	0	264,808	0	264,808	60
<b>Local Grants and Reimbursements</b>											
County Contributions	63							0		0	63
Library Service	64							0		0	64
Township Contributions	65							0		0	65
Fire/EMT Service	66							0		0	66
	67							0		0	67
	68							0		0	68
	69							0		0	69
<b>Total Local Grants and Reimbursements</b>	70	0	0	0	0	0	0	0	0	0	70
<b>Total Intergovernmental (Sum of lines 33, 60, and 70)</b>	71	73,875	177,889	0	13,044	0	0	264,808	0	264,808	71
<b>Section E -Charges for Fees and Service</b>	72										72
Water	73							0	521,887	521,887	73
Sewer	74							0	355,269	355,269	74
Electric	75							0		0	75
Gas	76							0		0	76
Parking	77							0		0	77
Airport	78							0		0	78
Landfill/garbage	79							0	99,067	99,067	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)	
<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	20,840						20,840		20,840	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	649,649						649,649		649,649	100
Animal Control Charges	101							0		0	101
	102							0		0	102
	103							0		0	103
<b>Total Charges for Service</b>	104	670,489	0	0	0	0	0	670,489	976,223	1,646,712	104
<b>Section F - Special Assesments</b>	106							0		0	106
<b>Section G - Miscellaneous</b>	107										107
Contributions	108	3,561						3,561		3,561	108
Deposits and Sales/Fuel Tax Refunds	109	550						550	462	1,012	109
Sale of Property and Merchandise	110	5,776						5,776	250	6,026	110
Fines	111	2,786						2,786		2,786	111
Internal Service Charges	112							0		0	112
	113							0		0	113
Accident Reports	114	36						36		36	114
Records Copies	115	31						31		31	115
Reimbursements	116	7,377						7,377		7,377	116
Insurance Settlement	117							0	18,296	18,296	117
	118							0		0	118
	119							0		0	119
<b>Total Miscellaneous</b>	120	20,117	0	0	0	0	0	20,117	19,008	39,125	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	1,854,611	347,317	156,543	231,629	0	0	2,590,100	1,017,398	3,607,498	121
<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	260,000	260,000	126
Regular transfers in and interfund loans	127	446,928			271,157	452,687		1,170,772	323,860	1,494,632	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	446,928	0	0	271,157	452,687	0	1,170,772	583,860	1,754,632	131
<b>Total Revenues Except for Beginning Balances (Sum of lines 121 and 131)</b>	132	2,301,539	347,317	156,543	502,786	452,687	0	3,760,872	1,601,258	5,362,130	132
<b>Beginning Fund Balance July 1, 2018</b>	134	1,246,655	400,105	5,018	9,130			1,660,908	1,214,497	2,875,405	134
<b>Total Revenues and Other Financing Sources (Sum of lines 132 and 134)</b>	136	3,548,194	747,422	161,561	511,916	452,687	0	5,421,780	2,815,755	8,237,535	136

**EXPENDITURES P6**

CITY OF PEOSTA

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. (a) through (f)) (g)	Proprietary (h)	Grand Total (Sum of col. (g) (i))	Line
<b>Section A — Public Safety</b>	1										1
Police Department/Crime Prevention	2	348,257						348,257		348,257	2
Jail	3							0		0	3
Emergency Management	4	306						306		306	4
Flood control	5							0		0	5
Fire Department	6	66,003						66,003		66,003	6
Ambulance	7	5,000						5,000		5,000	7
Building Inspections	8	28,132						28,132		28,132	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
<b>Total Public Safety</b>	14	447,698	0		0	0	0	447,698		447,698	14
<b>Section B — Public Works</b>	15										15
Roads, Bridges, Sidewalks	16	85,520	45,284					130,804		130,804	16
Parking Meter and Off-Street	17							0		0	17
Street Lighting	18	-54	31,678					31,624		31,624	18
Traffic Control Safety	19		197					197		197	19
Snow Removal	20		67,493					67,493		67,493	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							0		0	24
Other Public Works	25							0		0	25
	26							0		0	26
	27							0		0	27
<b>Total Public Works</b>	28	85,466	144,652		0	0	0	230,118		230,118	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	560						560		560	36
	37							0		0	37
	38							0		0	38
<b>Total Health and Social Services</b>	39	560	0		0	0	0	560		560	39
<b>Section D — Culture and Recreation</b>	40										40
Library Services	41	54,136						54,136		54,136	41
Museum, Band, Theater	42							0		0	42
Parks	43	63,442						63,442		63,442	43
Recreation	44	676,614						676,614		676,614	44
Cemetery	45							0		0	45
Community Center, Zoo, Marina, and Auditorium	46							0		0	46
Other Culture and Recreation	47	3,000						3,000		3,000	47
	48							0		0	48
	49							0		0	49
<b>Total Culture and Recreation</b>	50	797,192	0		0	0	0	797,192		797,192	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	2,173						2,173		2,173	52
Economic development	53	5,242						5,242		5,242	53
Housing and urban renewal	54							0		0	54
Planning and zoning	55							0		0	55
Other community and economic development	56			151,406				151,406		151,406	56
TIF Rebates	57							0		0	57
	58							0		0	58
<b>Total Community and Economic Development</b>	59	7,415	0	151,406	0	0	0	158,821		158,821	59
<b>Section F — General Government</b>	60										60
Mayor, Council and City Manager	61	20,859						20,859		20,859	61
Clerk, Treasurer, Financial Administration	62	246,566						246,566		246,566	62
Elections	63							0		0	63
Legal Services and City Attorney	64	12,398						12,398		12,398	64
City Hall and General Buildings	65	907						907		907	65
Tort Liability	66							0		0	66
Other General Government	67	42,768						42,768		42,768	67
	68							0		0	68
	69							0		0	69
<b>Total General Government</b>	70	323,498	0		0	0	0	323,498		323,498	70
<b>Section G — Debt Service</b>	71				501,290			501,290		501,290	71
	72							0		0	72
	73							0		0	73
<b>Total Debt Service</b>	74	0	0	0	501,290	0	0	501,290		501,290	74
<b>Section H — Regular Capital Projects — Specify</b>	75										75
Police Building	76					300,000		300,000		300,000	76
Storm Water Improvements & Tennis Lane Project	77					187,839		187,839		187,839	77
<b>Subtotal Regular Capital Projects</b>	78	0	0		0	487,839	0	487,839		487,839	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	487,839	0	487,839		487,839	83
<b>Total Governmental Activities Expenditures</b>	84	1,661,829	144,652	151,406	501,290	487,839	0	2,947,016		2,947,016	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								291,802	291,802	88
Capital Outlay	89									0	89
Debt Service	90									0	90
Sewer and Sewage Disposal — Current Operation	91								257,504	257,504	91
Capital Outlay	92								306,215	306,215	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								99,014	99,014	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
	128										0
<b>Total Business Type Activities</b>	129								954,535	954,535	129



**EXPENDITURES P9**

CITY OF PEOSTA

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	1,661,829	144,652	151,406	501,290	487,839	0	2,947,016	954,535	3,901,551	130
<b>Section J — Other Financing Uses Including Transfers Out</b>	131										131
Regular transfers out	132	558,055	341,560					899,615	595,017	1,494,632	132
Internal TIF loans/repayments and transfers out	133							0		0	133
	134							0		0	134
<b>Total Other Financing Uses</b>	135	558,055	341,560	0	0	0	0	899,615	595,017	1,494,632	135
<b>Total Expenditures and Other Financing Uses (Sum of lines 130 and 135)</b>	136	2,219,884	486,212	151,406	501,290	487,839	0	3,846,631	1,549,552	5,396,183	136
	137										137
<b>Ending fund balance June 30, :</b>	138										138
<b>Governmental:</b>	139										139
Nonspendable	140							0		0	140
Restricted	141		261,210	10,155				271,365		271,365	141
Committed	142							0		0	142
Assigned	143	497,851						497,851		497,851	143
Unassigned	144	830,459			10,626	-35,152		805,933		805,933	144
Total Governmental	145	1,328,310	261,210	10,155	10,626	-35,152	0	1,575,149		1,575,149	145
<b>Proprietary</b>	146								1,266,203	1,266,203	146
<b>Total Ending Fund Balance June 30,</b>	147	1,328,310	261,210	10,155	10,626	-35,152	0	1,575,149	1,266,203	2,841,352	147
<b>Total Requirements (Sum of lines 136 and 147)</b>	148	3,548,194	747,422	161,561	511,916	452,687	0	5,421,780	2,815,755	8,237,535	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	Purpose	
		Highways	Amount paid to State
Correction			
Health			
Highways			
Libraries	54,136		
Police protection			
Sewerage			
Sanitation			
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
<b>Total Salaries and Wages Paid</b>		802,380

Part V Debt Outstanding, Issued, and Retired

Transit subsidies

**A. Long-Term Debt**

Debt During the Fiscal Year					Debt Outstanding JUNE 30,				
Purpose	Line	Debt Outstanding JULY 1, NaN	Issued	Retired	General Obligation	TIF Revenue	Revenue	Other	Interest Paid This Year
Water Utility	1.	1,596,752		151,525	1,445,227				37,492
Sewer Utility	2.	725,545		66,780	658,765				19,678
Electric Utility	3.								
Gas Utility	4.								
Transit-Bus	5.								
Industrial Revenue	6.								
Mortgage Revenue	7.								
TIF Revenue	8.	161,113	158,610	161,113		158,610			
Other Purposes / Miscellaneous	9.		400,000					400,000	
GO	10.	1,116,703		200,695	916,008				23,620
Parking	11.								
Airport	12.								
Stormwater	13.								
Section 108	14.								
<b>Total Long-Term</b>		3,600,113	558,610	580,113	3,020,000	158,610	0	400,000	80,790

**B. Short-Term Debt Amount**

<b>Outstanding as of June 1, NaN</b>	0
<b>Outstanding as of JUNE 30,</b>	260,000

DEBT LIMITATION FOR GENERAL OBLIGATIONS	Amount		
Part VI Actual valuation -- January 1, NaN	211,735,697	x.0.5 = \$	10,586,784.85

Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30,

Type of asset	Amount				
	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.					
		2,841,352			2,841,352

REMARKS

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.