STATE OF IOWA 2023 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2023 CITY OF KEOKUK, IOWA DUE: December 1, 2023	16205600400000 CITY OF KEOKUK PO Box 400 KEOKUK IA 52632-0400 POPULATION: 9900

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	5,353,418		5,353,418	5,335,306
Less: Uncollected Property Taxes-Levy Year	0		0	0
Net Current Property Taxes	5,353,418		5,353,418	5,335,306
Delinquent Property Taxes	0		0	0
TIF Revenues	1,130,407		1,130,407	1,130,107
Other City Taxes	3,009,432	0	3,009,432	3,776,750
Licenses and Permits	1,030,997	1,110	1,032,107	69,831
Use of Money and Property	234,521	308,216	542,737	200,506
Intergovernmental	3,367,643	0	3,367,643	3,332,350
Charges for Fees and Service	551,081	4,663,496	5,214,577	4,350,448
Special Assessments	0	0	0	0
Miscellaneous	420,395	0	420,395	1,275,930
Other Financing Sources	5,067,419	0	5,067,419	5,012,914
Transfers In	5,811,105	3,090,222	8,901,327	5,701,992
Total Revenues and Other Sources	25,976,418	8,063,044	34,039,462	30,186,134
Expenditures and Other Financing Uses				
Public Safety	6,006,794		6,006,794	6,148,392
Public Works	2,907,489		2,907,489	3,178,421
Health and Social Services	0		0	0
Culture and Recreation	1,832,731		1,832,731	1,823,680
Community and Economic Development	312,458		312,458	718,718
General Government	985,535		985,535	1,503,640
Debt Service	1,991,554		1,991,554	2,001,190
Capital Projects	209,017		209,017	148,800
Total Governmental Activities Expenditures	14,245,578	0	14,245,578	15,522,841
BUSINESS TYPE ACTIVITIES		6,881,387	6,881,387	6,108,131
Total All Expenditures	14,245,578	6,881,387	21,126,965	21,630,972
Other Financing Uses	0	0	0	
Transfers Out	5,561,105	3,340,222	8,901,327	5,701,992
Total All Expenditures/and Other Financing Uses	19,806,683	10,221,609	30,028,292	27,332,964
Excess Revenues and Other Sources Over (Under) Expenditures/and Other Financing Uses	6,169,735	-2,158,565	4,011,170	2,853,170
Beginning Fund Balance July 1, 2022	6,860,453	8,461,464	15,321,917	15,321,915
Ending Fund Balance June 30, 2023	13,030,188	6,302,899	19,333,087	18,175,085

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, 2023	Amount	Indebtedness at June 30, 2023	Amount
General Obligation Debt	15,090,000	Other Long-Term Debt	0
Revenue Debt	12,718,241	Short-Term Debt	27,808,241
TIF Revenue Debt	0		
		General Obligation Debt Limit	32,986,419

CERTIFICATION

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

	Publication
Signature of Preparer	
Printed name of Preparer	Phone Number
	Date Signed
Signature of Mayor or other City official (Name and Title)	

PLEASE PUBLISH THIS PAGE ONLY

REVENUE P2

CITY OF KEOKUK

REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2023

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	2,439,929	2,076,852		836,637			5,353,418		5,353,418	2
Less: Uncollected Property Taxes - Levy Year	3							0		0	3
Net Current Property Taxes	4	2,439,929	2,076,852		836,637	0	0	5,353,418		5,353,418	4
Delinquent Property Taxes	5							0		0	5
Total Property Tax	6	2,439,929	2,076,852		836,637	0	0	5,353,418		5,353,418	6
TIF Revenues	7			1,130,407				1,130,407		1,130,407	7
Other City Taxes											
Utility Tax Replacement Excise Taxes	8	431,109	367,459		133,184			931,752		931,752	8
Utility Franchise Tax (Chapter 364.2, Code of Iowa)	9							0		0	9
Parimutuel Wager Tax	10							0		0	10
Gaming Wager Tax	11	445,102						445,102		445,102	11
Mobile Home Tax	12							0		0	12
Hotel / Motel Tax	13	324,327						324,327		324,327	13
Other Local Option Taxes	14		1,308,251					1,308,251		1,308,251	14
Total Other City Taxes	15	1,200,538	1,675,710		133,184	0	0	3,009,432	0	3,009,432	15
Section B - Licenses and Permits	16	1,030,997						1,030,997	1,110	1,032,107	16
Section C - Use of Money and Property	17										17
Interest	18	141,912	2,905				109	144,926	82,544	227,470	18
Rents and Royalties	19	83,595	1,500			4,500		89,595	225,672	315,267	19
Other Miscellaneous Use of Money and Property	20							0		0	20
	21							0		0	21
Total Use of Money and Property	22	225,507	4,405	0	0	4,500	109	234,521	308,216	542,737	22
Section D - Intergovernmental	24										24
Federal Grants and Reimbursements	26										26
Federal Grants	27	582,748	759,352			74,208		1,416,308		1,416,308	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
Total Federal Grants and Reimbursements	33	582,748	759,352		0	74,208	0	1,416,308	0	1,416,308	33

REVENUE P3
CITY OF KEOKUK
REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2023
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 D - Intergovernmental - Continued	41										41
State Shared Revenues	43										43
Road Use Taxes	44		1,362,351					1,362,351		1,362,351	44
Other state grants and reimbursements	48										48
State grants	49	39,930	4,032					43,962		43,962	49
Iowa Department of Transportation	50							0		0	50
Iowa Department of Natural Resources	51							0		0	51
Iowa Economic Development Authority	52							0		0	52
CEBA grants	53							0		0	53
Commercial & Industrial Replacement Claim	54	87,952	76,225		31,272			195,449		195,449	54
	55							0		0	55
	56							0		0	56
	57							0		0	57
	58							0		0	58
	59							0		0	59
Total State	60	127,882	1,442,608	0	31,272	0	0	1,601,762	0	1,601,762	60
Local Grants and Reimbursements											
County Contributions	63	349,073						349,073		349,073	63
Library Service	64							0		0	64
Township Contributions	65							0		0	65
Fire/EMT Service	66		500					500		500	66
	67							0		0	67
	68							0		0	68
	69							0		0	69
Total Local Grants and Reimbursements	70	349,073	500	0	0	0	0	349,573	0	349,573	70
Total Intergovernmental (Sum of lines 33, 60, and 70)	71	1,059,703	2,202,460	0	31,272	74,208	0	3,367,643	0	3,367,643	71
Section E -Charges for Fees and Service	72										72
Water	73							0		0	73
Sewer	74							0	2,978,523	2,978,523	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	950,683	950,683	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)	
Section E - Charges for Fees and Service - Continued	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	8,005						8,005		8,005	90
Prisoner Care	91							0		0	91
Fire Service Charges	92	14,330						14,330		14,330	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	2,526	866					3,392		3,392	99
Park, Recreation, and Cultural Charges	100							0		0	100
Animal Control Charges	101							0		0	101
	102	271,782	252,822			750		525,354	734,290	1,259,644	102
	103							0		0	103
Total Charges for Service	104	296,643	253,688	0	0	750	0	551,081	4,663,496	5,214,577	104
Section F - Special Assesments	106							0		0	106
Section G - Miscellaneous	107										107
Contributions	108	171,678	34,259			2,241		208,178		208,178	108
Deposits and Sales/Fuel Tax Refunds	109							0		0	109
Sale of Property and Merchandise	110	200,648					2,600	203,248		203,248	110
Fines	111	8,969						8,969		8,969	111
Internal Service Charges	112							0		0	112
	113							0		0	113
	114							0		0	114
	115							0		0	115
	116							0		0	116
	117							0		0	117
	118							0		0	118
	119							0		0	119
Total Miscellaneous	120	381,295	34,259	0	0	2,241	2,600	420,395	0	420,395	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	6,634,612	6,247,374	1,130,407	1,001,093	81,699	2,709	15,097,894	4,972,822	20,070,716	121
Section H - Other Financing Sources	123										123
Proceeds of capital asset sales	124	16,184	480					16,664		16,664	124
Proceeds of long-term debt (Excluding TIF internal borrowing)	125					5,050,755		5,050,755		5,050,755	125
Proceeds of anticipatory warrants or other short-term debt	126							0		0	126
Regular transfers in and interfund loans	127	4,426,230	151,400			109,113		4,686,743	3,090,222	7,776,965	127
Internal TIF loans and transfers in	128		60,900		958,975	104,487		1,124,362		1,124,362	128
	129							0		0	129
	130							0		0	130
Total Other Financing Sources	131	4,442,414	212,780	0	958,975	5,264,355	0	10,878,524	3,090,222	13,968,746	131
Total Revenues Except for Beginning Balances (Sum of lines 121 and 131)	132	11,077,026	6,460,154	1,130,407	1,960,068	5,346,054	2,709	25,976,418	8,063,044	34,039,462	132
Beginning Fund Balance July 1, 2022	134	2,257,657	4,402,917	-153,632	22,241	-174,292	505,562	6,860,453	8,461,464	15,321,917	134
Total Revenues and Other Financing Sources (Sum of lines 132 and 134)	136	13,334,683	10,863,071	976,775	1,982,309	5,171,762	508,271	32,836,871	16,524,508	49,361,379	136

EXPENDITURES P6
CITY OF KEOKUK
EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2023
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 A - Public Safety	1										1
Police Department/Crime Prevention	2	3,049,897						3,049,897		3,049,897	2
Jail	3							0		0	3
Emergency Management	4		63,826					63,826		63,826	4
Flood control	5	250,887						250,887		250,887	5
Fire Department	6	2,116,052						2,116,052		2,116,052	6
Ambulance	7							0		0	7
Building Inspections	8	394,542						394,542		394,542	8
Miscellaneous Protective Services	9							0		0	9
Animal Control	10	131,590						131,590		131,590	10
Other Public Safety	11							0		0	11
	12							0		0	12
	13							0		0	13
Total Public Safety	14	5,942,968	63,826		0	0	0	6,006,794		6,006,794	14
Section B - Public Works	15										15
Roads, Bridges, Sidewalks	16	438	1,251,595					1,252,033		1,252,033	16
Parking Meter and Off-Street	17							0		0	17
Street Lighting	18	123,241						123,241		123,241	18
Traffic Control Safety	19	108,567						108,567		108,567	19
Snow Removal	20		67,296					67,296		67,296	20
Highway Engineering	21							0		0	21
Street Cleaning	22		68,989					68,989		68,989	22
Airport (if not an enterprise)	23	748,766						748,766		748,766	23
Garbage (if not an enterprise)	24	106,207	246,000					352,207		352,207	24
Other Public Works	25	186,390						186,390		186,390	25
	26							0		0	26
	27							0		0	27
Total Public Works	28	1,273,609	1,633,880		0	0	0	2,907,489		2,907,489	28
Section C - Health and Social Services	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
Total Health and Social Services	39	0	0		0	0	0	0		0	39
Section D - Culture and Recreation	40										40
Library Services	41	581,786	7,160					588,946		588,946	41
Museum, Band, Theater	42	149,842						149,842		149,842	42
Parks	43	636,935	6,514					643,449		643,449	43
Recreation	44							0		0	44
Cemetery	45	247,504						247,504		247,504	45
Community Center, Zoo, Marina, and Auditorium	46							0		0	46
Other Culture and Recreation	47	202,990						202,990		202,990	47
	48							0		0	48
	49							0		0	49
Total Culture and Recreation	50	1,819,057	13,674		0	0	0	1,832,731		1,832,731	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
Section E - Community and Economic Development	51										51
Community beautification	52							0		0	52
Economic development	53		177,504					177,504		177,504	53
Housing and urban renewal	54							0		0	54
Planning and zoning	55	133,536						133,536		133,536	55
Other community and economic development	56	1,418						1,418		1,418	56
TIF Rebates	57							0		0	57
	58							0		0	58
Total Community and Economic Development	59	134,954	177,504	0	0	0	0	312,458		312,458	59
Section F - General Government	60										60
Mayor, Council and City Manager	61	406,512						406,512		406,512	61
Clerk, Treasurer, Financial Administration	62	625						625		625	62
Elections	63							0		0	63
Legal Services and City Attorney	64	166,930						166,930		166,930	64
City Hall and General Buildings	65	53,453						53,453		53,453	65
Tort Liability	66	287,615	39,829					327,444		327,444	66
Other General Government	67	30,571						30,571		30,571	67
	68							0		0	68
	69							0		0	69
Total General Government	70	945,706	39,829		0	0	0	985,535		985,535	70
Section G - Debt Service	71			4,914	1,986,640			1,991,554		1,991,554	71
	72							0		0	72
	73							0		0	73
Total Debt Service	74	0	0	4,914	1,986,640	0	0	1,991,554		1,991,554	74
Section H - Regular Capital Projects - Specify	75										75
	76					209,017		209,017		209,017	76
	77							0		0	77
Subtotal Regular Capital Projects	78	0	0		0	209,017	0	209,017		209,017	78
TIF Capital Projects - Specify	79										79
	80							0		0	80
	81							0		0	81
Subtotal TIF Capital Projects	82	0	0		0	0	0	0		0	82
Total Capital Projects	83	0	0		0	209,017	0	209,017		209,017	83
Total Governmental Activities Expenditures	84	10,116,294	1,928,713	4,914	1,986,640	209,017	0	14,245,578		14,245,578	84
(Sum of lines 14, 28, 39, 50, 59, 70, 74, 83)	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
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								2,879,747	2,879,747	91
Capital Outlay	92								992,104	992,104	92
Debt Service	93								947,846	947,846	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								864,382	864,382	106
Capital Outlay	107									0	107
Debt Service	108								84,317	84,317	108
Hospital - Current Operation	109									0	109
Capital Outlay	110									0	110
Debt Service	111									0	111
Transit - Current Operation	112								376,543	376,543	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								736,448	736,448	123
Capital Outlay	124									0	124
Debt Service	125									0	125
Internal Service Funds - Specify	126										126
	127									0	127
	128									0	128
Total Business Type Activities	129								6,881,387	6,881,387	129

EXPENDITURES P9

CITY OF KEOKUK

EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2023 -- 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
Subtotal Expenditures (Sum of lines 84 and 129)	130	10,116,294	1,928,713	4,914	1,986,640	209,017	0	14,245,578	6,881,387	21,126,965	130
Section J - Other Financing Uses Including Transfers Out	131										131
Regular transfers out	132		4,327,630			109,113		4,436,743	3,340,222	7,776,965	132
Internal TIF loans/repayments and transfers out	133			1,124,362				1,124,362		1,124,362	133
	134							0		0	134
Total Other Financing Uses	135	0	4,327,630	1,124,362	0	109,113	0	5,561,105	3,340,222	8,901,327	135
Total Expenditures and Other Financing Uses (Sum of lines 130 and 135)	136	10,116,294	6,256,343	1,129,276	1,986,640	318,130	0	19,806,683	10,221,609	30,028,292	136
	137										137
Ending fund balance June 30, :	138										138
Governmental:	139										139
Nonspendable	140						508,271	508,271		508,271	140
Restricted	141		4,606,728	-152,501	-4,331			4,449,896		4,449,896	141
Committed	142					4,853,632		4,853,632		4,853,632	142
Assigned	143							0		0	143
Unassigned	144	3,218,389						3,218,389		3,218,389	144
Total Governmental	145	3,218,389	4,606,728	-152,501	-4,331	4,853,632	508,271	13,030,188		13,030,188	145
Proprietary	146								6,302,899	6,302,899	146
Total Ending Fund Balance June 30,	147	3,218,389	4,606,728	-152,501	-4,331	4,853,632	508,271	13,030,188	6,302,899	19,333,087	147
Total Requirements (Sum of lines 136 and 147)	148	13,334,683	10,863,071	976,775	1,982,309	5,171,762	508,271	32,836,871	16,524,508	49,361,379	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
Correction	
Health	
Highways	
Transit Subsidies	
Libraries	
Police protection	16,110
Sewerage	26,329
Sanitation	224,995
All other	111,921

Purpose	Amount paid to State
Highways	
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
Total Salaries and Wages Paid	6,078,519

Part V Debt Outstanding, Issued, and Retired

Transit subsidies

A. Long-Term Debt

Debt During the Fiscal Year					Debt Outstanding JUNE 30, 2023				
Purpose	**Line**	**Debt Outstanding JULY 1, 2022**	**Issued**	**Retired**	**General Obligation**	**TIF Revenue**	**Revenue**	**Other**	**Interest Paid This Year**
Water Utility	1.								
Sewer Utility	2.	12,994,241		764,000			12,230,241		169,302
Electric Utility	3.								
Gas Utility	4.								
Transit-Bus	5.								
Industrial Revenue	6.								
Mortgage Revenue	7.								
TIF Revenue	8.								
Other Purposes / Miscellaneous	9.	557,000		69,000			488,000		15,317
GO	10.	11,720,000	4,995,000	1,625,000	15,090,000				307,090
Parking	11.								
Airport	12.								
Stormwater	13.								
Section 108	14.								
Total Long-Term		25,271,241	4,995,000	2,458,000	15,090,000	0	12,718,241	0	491,709

B. Short-Term Debt Amount

Outstanding as of July 1, 2022	25,271,241
Outstanding as of JUNE 30, 2023	27,808,241

Part VI DEBT LIMITATION FOR GENERAL OBLIGATIONS

Actual valuation -- January 1, 2021

Amount		
659,728,391	**x.0.5 = $**	32,986,419.55

Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2023

Type of asset	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.				19,333,087	19,333,087

If you budget on a NON-GAAP CASH BASIS, the amount in the Total above SHOULD EQUAL the above summed amounts on the sheet All Funds P1: Ending fund balance, column C PLUS the amounts in the shaded Note area.

Notes & Remarks

REMARKS

-