

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

16205700400000  
CITY OF CENTER POINT  
PO Box 299  
CENTER POINT IA 52213-0299  
POPULATION: 2421

**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	1,155,924		1,155,924	1,156,044
Less: Uncollected Property Taxes-Levy Year	0		0	
<b>Net Current Property Taxes</b>	1,155,924		1,155,924	1,156,044
Delinquent Property Taxes	0		0	
TIF Revenues	252,978		252,978	238,605
Other City Taxes	372,472	0	372,472	374,279
Licenses and Permits	8,102	0	8,102	7,175
Use of Money and Property	34,476	608	35,084	6,060
Intergovernmental	529,944	0	529,944	1,397,731
Charges for Fees and Service	61,979	1,273,789	1,335,768	1,354,000
Special Assessments	66,057	0	66,057	64,512
Miscellaneous	149,398	3,300	152,698	38,100
Other Financing Sources	0	0	0	240,000
Transfers In	1,194,174	145,056	1,339,230	1,395,971
<b>Total Revenues and Other Sources</b>	3,825,504	1,422,753	5,248,257	6,272,477
<b>Expenditures and Other Financing Uses</b>				
Public Safety	76,765		76,765	107,250
Public Works	305,493		305,493	347,325
Health and Social Services	3,041		3,041	3,100
Culture and Recreation	574,087		574,087	557,775
Community and Economic Development	50,239		50,239	40,000
General Government	435,377		435,377	544,760
Debt Service	488,273		488,273	488,775
Capital Projects	1,431,742		1,431,742	2,655,000
<b>Total Governmental Activities Expenditures</b>	3,365,017	0	3,365,017	4,743,985
BUSINESS TYPE ACTIVITIES		794,609	794,609	915,066
<b>Total All Expenditures</b>	3,365,017	794,609	4,159,626	5,659,051
Other Financing Uses	0	0	0	
Transfers Out	1,173,995	165,235	1,339,230	1,395,971
<b>Total All Expenditures/and Other Financing Uses</b>	4,539,012	959,844	5,498,856	7,055,022
<b>Excess Revenues and Other Sources Over (Under) Expenditures/and Other Financing Uses</b>	-713,508	462,909	-250,599	-782,545
Beginning Fund Balance July 1, 2018	4,392,068	1,488,395	5,880,463	5,879,678
Ending Fund Balance June 30, 2019	3,678,560	1,951,304	5,629,864	5,097,133

**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	3,180,000	Other Long-Term Debt	0
Revenue Debt	1,017,000	Short-Term Debt	1,535,000
TIF Revenue Debt	0		
		General Obligation Debt Limit	8,118,250

**CERTIFICATION**

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

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

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**REVENUE P2**  
**CITY OF CENTER POINT**  
**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	747,309	196,176	212,439			1,155,924		1,155,924
Less: Uncollected Property Taxes - Levy Year	3						0		0
Net Current Property Taxes	4	747,309	196,176	212,439	0	0	1,155,924		1,155,924
Delinquent Property Taxes	5						0		0
<b>Total Property Tax</b>	6	747,309	196,176	212,439	0	0	1,155,924		1,155,924
<b>TIF Revenues</b>	7			252,978			252,978		252,978
<b>Other City Taxes</b>									
Utility Tax Replacement Excise Taxes	8	7,284	1,905	1,890			11,079		11,079
Utility Franchise Tax (Chapter 364.2, Code of Iowa)	9	42,600					42,600		42,600
Parimutuel Wager Tax	10						0		0
Gaming Wager Tax	11						0		0
Mobile Home Tax	12						0		0
Hotel / Motel Tax	13						0		0
Other Local Option Taxes	14		318,793				318,793		318,793
<b>Total Other City Taxes</b>	15	49,884	320,698	1,890	0	0	372,472	0	372,472
<b>Section B - Licenses and Permits</b>	16	8,102					8,102		8,102
<b>Section C - Use of Money and Property</b>	17								
Interest	18	8,458	114			57	8,856	608	9,464
Rents and Royalties	19	10,620					10,620		10,620
Other Miscellaneous Use of Money and Property	20	15,000					15,000		15,000
	21						0		0
<b>Total Use of Money and Property</b>	22	34,078	114	0	0	57	34,476	608	35,084
<b>Section D - Intergovernmental</b>	24								
<b>Federal Grants and Reimbursements</b>	26								
Federal Grants	27				115,059		115,059		115,059
Community Development Block Grants	28						0		0
Housing and Urban Development	29						0		0
Public Assistance Grants	30						0		0
Payment in Lieu of Taxes	31						0		0
	32						0		0
<b>Total Federal Grants and Reimbursements</b>	33	0	0	0	115,059	0	115,059	0	115,059

**REVENUE P3**  
**CITY OF CENTER POINT**  
**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		312,759				312,759		312,759
<b>Other state grants and reimbursements</b>	48								48
State grants	49	1,789					1,789		1,789
Iowa Department of Transportation	50						0		0
Iowa Department of Natural Resources	51						0		0
Iowa Economic Development Authority	52						0		0
CEBA grants	53						0		0
Commercial & Industrial Replacement Claim	54	16,502	4,351		4,317		25,170		25,170
	55						0		0
	56						0		0
	57						0		0
	58						0		0
	59						0		0
<b>Total State</b>	60	18,291	317,110	0	4,317	0	339,718	0	339,718
<b>Local Grants and Reimbursements</b>									
County Contributions	63	75,167					75,167		75,167
Library Service	64						0		0
Township Contributions	65						0		0
Fire/EMT Service	66						0		0
	67						0		0
	68						0		0
	69						0		0
<b>Total Local Grants and Reimbursements</b>	70	75,167	0	0	0	0	75,167	0	75,167
<b>Total Intergovernmental (Sum of lines 33, 60, and 70)</b>	71	93,458	317,110	0	4,317	115,059	529,944	0	529,944
<b>Section E -Charges for Fees and Service</b>	72								72
Water	73						0	402,479	402,479
Sewer	74						0	653,353	653,353
Electric	75						0		0
Gas	76						0		0
Parking	77						0		0
Airport	78						0		0
Landfill/garbage	79						0	180,310	180,310
Hospital	80						0		0

**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	37,647	37,647	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						20	20		20	98
Library Charges	99	80						80		80	99
Park, Recreation, and Cultural Charges	100	40,116						40,116		40,116	100
Animal Control Charges	101							0		0	101
Other Charges-	102	16,155				5,608		21,763		21,763	102
	103							0		0	103
<b>Total Charges for Service</b>	104	56,351	0	0	0	5,608	20	61,979	1,273,789	1,335,768	104
<b>Section F - Special Assessments</b>	106	66,057						66,057		66,057	106
<b>Section G - Miscellaneous</b>	107										107
Contributions	108	115,404					421	115,825		115,825	108
Deposits and Sales/Fuel Tax Refunds	109	2,665						2,665	3,300	5,965	109
Sale of Property and Merchandise	110	28,220						28,220		28,220	110
Fines	111	2,687						2,687		2,687	111
Internal Service Charges	112							0		0	112
PROPERTY SALES	113	1						1		1	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
<b>Total Miscellaneous</b>	120	148,977	0	0	0	0	421	149,398	3,300	152,698	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	1,204,216	834,098	252,978	218,646	120,724	668	2,631,330	1,277,697	3,909,027	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		0	126
Regular transfers in and interfund loans	127	275,555			203,356	512,172		991,083	145,056	1,136,139	127
Internal TIF loans and transfers in	128			14,638	188,453			203,091		203,091	128
Audit Journal Entry from line 125-999-9999	129							0		0	129
	130							0		0	130
<b>Total Other Financing Sources</b>	131	275,555	0	14,638	391,809	512,172	0	1,194,174	145,056	1,339,230	131
<b>Total Revenues Except for Beginning Balances (Sum of lines 121 and 131)</b>	132	1,479,771	834,098	267,616	610,455	632,896	668	3,825,504	1,422,753	5,248,257	132
<b>Beginning Fund Balance July 1, 2018</b>	134	2,688,663	892,978	-14,286	52,469	711,150	61,094	4,392,068	1,488,395	5,880,463	134
<b>Total Revenues and Other Financing Sources (Sum of lines 132 and 134)</b>	136	4,168,434	1,727,076	253,330	662,924	1,344,046	61,762	8,217,572	2,911,148	11,128,720	136

**EXPENDITURES P6**  
**CITY OF CENTER POINT**  
**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	39,490						39,490		39,490	2
Jail	3							0		0	3
Emergency Management	4							0		0	4
Flood control	5							0		0	5
Fire Department	6	35,620						35,620		35,620	6
Ambulance	7							0		0	7
Building Inspections	8							0		0	8
Miscellaneous Protective Services	9							0		0	9
Animal Control	10	1,655						1,655		1,655	10
Other Public Safety	11							0		0	11
	12							0		0	12
	13							0		0	13
<b>Total Public Safety</b>	14	76,765	0		0	0	0	76,765		76,765	14
<b>Section B — Public Works</b>	15										15
Roads, Bridges, Sidewalks	16	71,913	171,846					243,759		243,759	16
Parking Meter and Off-Street	17							0		0	17
Street Lighting	18	35,988						35,988		35,988	18
Traffic Control Safety	19	3,779						3,779		3,779	19
Snow Removal	20		21,873					21,873		21,873	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		94					94		94	25
	26							0		0	26
	27							0		0	27
<b>Total Public Works</b>	28	111,680	193,813		0	0	0	305,493		305,493	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	3,041						3,041		3,041	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	3,041	0		0	0	0	3,041		3,041	39
<b>Section D — Culture and Recreation</b>	40										40
Library Services	41	166,719	35,212					201,931		201,931	41
Museum, Band, Theater	42							0		0	42
Parks	43	316,869	27,593					344,462		344,462	43
Recreation	44	5,000						5,000		5,000	44
Cemetery	45	12,154	34					12,188		12,188	45
Community Center, Zoo, Marina, and Auditorium	46	10,506						10,506		10,506	46
Other Culture and Recreation	47							0		0	47
	48							0		0	48
	49							0		0	49
<b>Total Culture and Recreation</b>	50	511,248	62,839		0	0	0	574,087		574,087	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			35,601				35,601		35,601	54
Planning and zoning	55							0		0	55
Other community and economic development	56							0		0	56
TIF Rebates	57							0		0	57
TIF INTERNAL TRANSFER FROM 125-999-9999	58		14,638					14,638		14,638	58
<b>Total Community and Economic Development</b>	59	0	14,638	35,601	0	0	0	50,239		50,239	59
<b>Section F — General Government</b>	60										60
Mayor, Council and City Manager	61	11,433	477					11,910		11,910	61
Clerk, Treasurer, Financial Administration	62	114,563	35,661					150,224		150,224	62
Elections	63							0		0	63
Legal Services and City Attorney	64	31,034						31,034		31,034	64
City Hall and General Buildings	65	174,346	736					175,082		175,082	65
Tort Liability	66	64,071						64,071		64,071	66
Other General Government	67	3,056						3,056		3,056	67
	68							0		0	68
	69							0		0	69
<b>Total General Government</b>	70	398,503	36,874		0	0	0	435,377		435,377	70
<b>Section G — Debt Service</b>	71				488,273			488,273		488,273	71
	72							0		0	72
	73							0		0	73
<b>Total Debt Service</b>	74	0	0	0	488,273	0	0	488,273		488,273	74
<b>Section H — Regular Capital Projects — Specify</b>	75										75
Vine St. Bridge	76					2,622		2,622		2,622	76
City Hall/Fire Station	77					1,429,120		1,429,120		1,429,120	77
<b>Subtotal Regular Capital Projects</b>	78	0	0		0	1,431,742	0	1,431,742		1,431,742	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	1,431,742	0	1,431,742		1,431,742	83
<b>Total Governmental Activities Expenditures</b>	84	1,101,237	308,164	35,601	488,273	1,431,742	0	3,365,017		3,365,017	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								252,117	252,117	88
Capital Outlay	89									0	89
Debt Service	90								89,900	89,900	90
Sewer and Sewage Disposal — Current Operation	91								270,610	270,610	91
Capital Outlay	92									0	92
Debt Service	93								17,493	17,493	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								164,489	164,489	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								794,609	794,609	129



**EXPENDITURES P9**  
**CITY OF CENTER POINT**  
**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	1,101,237	308,164	35,601	488,273	1,431,742	0	3,365,017	794,609	4,159,626	130
<b>Section J — Other Financing Uses Including Transfers Out</b>	131										131
Regular transfers out	132	807,922	162,982					970,904	165,235	1,136,139	132
Internal TIF loans/repayments and transfers out	133			203,091				203,091		203,091	133
	134							0		0	134
<b>Total Other Financing Uses</b>	135	807,922	162,982	203,091	0	0	0	1,173,995	165,235	1,339,230	135
<b>Total Expenditures and Other Financing Uses (Sum of lines 130 and 135)</b>	136	1,909,159	471,146	238,692	488,273	1,431,742	0	4,539,012	959,844	5,498,856	136
	137										137
<b>Ending fund balance June 30, :</b>	138										138
<b>Governmental:</b>	139										139
Nonspendable	140						61,762	61,762		61,762	140
Restricted	141		1,255,930	14,638	174,651			1,445,219		1,445,219	141
Committed	142							0		0	142
Assigned	143	249,668				-87,696		161,972		161,972	143
Unassigned	144	2,009,607						2,009,607		2,009,607	144
<b>Total Governmental</b>	145	2,259,275	1,255,930	14,638	174,651	-87,696	61,762	3,678,560		3,678,560	145
<b>Proprietary</b>	146								1,951,304	1,951,304	146
<b>Total Ending Fund Balance June 30,</b>	147	2,259,275	1,255,930	14,638	174,651	-87,696	61,762	3,678,560	1,951,304	5,629,864	147
<b>Total Requirements (Sum of lines 136 and 147)</b>	148	4,168,434	1,727,076	253,330	662,924	1,344,046	61,762	8,217,572	2,911,148	11,128,720	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	Amount paid to State	
		Purpose	Amount
Correction		Highways	
Health		All other	
Highways			
Transit Subsidies			
Libraries			
Police protection	39,491		
Sewerage			
Sanitation	151,770		
All other	1,655		

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.

<b>YOU ARE REQUIRED TO ENTER SALARY DOLLARS IN THE Amount areas FOR SALARIES AND WAGES PAID</b>		<b>Amount</b>
<b>Total Salaries and Wages Paid</b>		501,442

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.	920,000	1,285,000	60,000			860,000		27,600
Sewer Utility	2.	169,000	250,000	12,000			157,000		5,070
Electric Utility	3.								
Gas Utility	4.								
Transit-Bus	5.								
Industrial Revenue	6.								
Mortgage Revenue	7.								
TIF Revenue	8.								
Other Purposes / Miscellaneous	9.								
GO	10.	3,555,000		375,000	3,180,000				112,173
Parking	11.								
Airport	12.								
Stormwater	13.								
Section 108	14.								
<b>Total Long-Term</b>		4,644,000	1,535,000	447,000	3,180,000	0	1,017,000	0	144,843

**B. Short-Term Debt Amount**

<b>Outstanding as of July 1, NaN</b>	4,644,000
<b>Outstanding as of JUNE 30,</b>	1,535,000

DEBT LIMITATION FOR GENERAL OBLIGATIONS

Part VI	Actual valuation -- January 1, NaN	<b>Amount</b>		
		162,365,010	x.0.5 = \$	8,118,250.5

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.					
	5,629,864				5,629,864

REMARKS

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