

STATE OF IOWA  2024  FINANCIAL REPORT  FISCAL YEAR ENDED  JUNE 30, 2024  CITY OF CARTER LAKE, IOWA  DUE: December 1, 2024	16207800300000 CITY OF CARTER LAKE 950 Locust Street CARTER LAKE IA 51510-1529 POPULATION: 3791
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**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	1,904,047		1,904,047	1,889,088
Less: Uncollected Property Taxes-Levy Year	0		0	0
<b>Net Current Property Taxes</b>	1,904,047		1,904,047	1,889,088
Delinquent Property Taxes	0		0	0
TIF Revenues	0		0	75,000
Other City Taxes	1,423,994	0	1,423,994	1,264,859
Licenses and Permits	71,253	0	71,253	108,700
Use of Money and Property	339,795	0	339,795	365,500
Intergovernmental	978,698	0	978,698	1,276,300
Charges for Fees and Service	142,529	1,687,153	1,829,682	2,034,512
Special Assessments	0	0	0	0
Miscellaneous	1,033,457	38,659	1,072,116	551,364
Other Financing Sources	1,863,550	0	1,863,550	1,853,000
Transfers In	676,088	0	676,088	1,352,000
<b>Total Revenues and Other Sources</b>	8,433,411	1,725,812	10,159,223	10,770,323
<b>Expenditures and Other Financing Uses</b>				
Public Safety	2,056,845		2,056,845	2,121,238
Public Works	615,027		615,027	707,728
Health and Social Services	1,300		1,300	4,000
Culture and Recreation	1,408,792		1,408,792	1,682,173
Community and Economic Development	398,342		398,342	400,000
General Government	660,373		660,373	699,604
Debt Service	310,365		310,365	528,300
Capital Projects	89,605		89,605	167,000
<b>Total Governmental Activities Expenditures</b>	5,540,649	0	5,540,649	6,310,043
BUSINESS TYPE ACTIVITIES		1,661,714	1,661,714	1,839,387
<b>Total All Expenditures</b>	5,540,649	1,661,714	7,202,363	8,149,430
Other Financing Uses	0	0	0	
Transfers Out	676,088	0	676,088	1,352,000
<b>Total All Expenditures/and Other Financing Uses</b>	6,216,737	1,661,714	7,878,451	9,501,430
<b>Excess Revenues and Other Sources Over (Under) Expenditures/and Other Financing Uses</b>	2,216,674	64,098	2,280,772	1,268,893
Beginning Fund Balance July 1, 2023	6,298,003	2,272,650	8,570,653	9,824,432
Ending Fund Balance June 30, 2024	8,514,677	2,336,748	10,851,425	11,093,325

**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, 2024	Amount	Indebtedness at June 30, 2024	Amount
General Obligation Debt	3,630,000	Other Long-Term Debt	0
Revenue Debt	1,853,000	Short-Term Debt	0
TIF Revenue Debt	0		
		General Obligation Debt Limit	15,107,319

**CERTIFICATION**

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

	<b>Publication</b> 12/4/2024
Signature of Preparer	Phone Number
Printed name of Preparer	
	Date Signed
Signature of Mayor or Mayor Pro Tem (Name and Title)	

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CITY OF CARTER LAKE  
REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2024

REVENUE P2

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 (a) through (f) (g)	Proprietary (h)	Grand Total (Sum of (g) and (h)) (i)
<b>Section A - Taxes</b>									
Taxes levied on property	1,608,203	295,844					1,904,047		1,904,047
Less: Uncollected Property Taxes - Levy Year							0		0
Net Current Property Taxes	1,608,203	295,844		0	0	0	1,904,047		1,904,047
Delinquent Property Taxes							0		0
<b>Total Property Tax</b>	1,608,203	295,844		0	0	0	1,904,047		1,904,047
<b>TIF Revenues</b>							0		0
<b>Other City Taxes</b>									
Utility Tax Replacement Excise Taxes	36,766	6,769					43,535		43,535
Utility Franchise Tax (Chapter 364.2, Code of Iowa)	20,160						20,160		20,160
Parimutuel Wager Tax							0		0
Gaming Wager Tax							0		0
Mobile Home Tax	12,821	2,330					15,151		15,151
Hotel / Motel Tax	610,446						610,446		610,446
Other Local Option Taxes	430,837	303,865					734,702		734,702
<b>Total Other City Taxes</b>	1,111,030	312,964		0	0	0	1,423,994	0	1,423,994
<b>Section B - Licenses and Permits</b>	71,253						71,253		71,253
<b>Section C - Use of Money and Property</b>									
Interest	326,949	1,175					328,124		328,124
Rents and Royalties	11,671						11,671		11,671
Other Miscellaneous Use of Money and Property							0		0
<b>Total Use of Money and Property</b>	338,620	1,175	0	0	0	0	339,795	0	339,795
<b>Section D - Intergovernmental</b>									
<b>Federal Grants and Reimbursements</b>									
Federal Grants	249,111						249,111		249,111
Community Development Block Grants					144,121		144,121		144,121
Housing and Urban Development							0		0
Public Assistance Grants							0		0
Payment in Lieu of Taxes							0		0
<b>Total Federal Grants and Reimbursements</b>	249,111	0		0	144,121	0	393,232	0	393,232

REVENUE P3

CITY OF CARTER LAKE  
REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2024

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>									
State Shared Revenues	41								41
Road Use Taxes	43	535,489					535,489		43
<b>Other state grants and reimbursements</b>	44								44
State grants	48								48
Iowa Department of Transportation	49	123					123		123 49
Iowa Department of Natural Resources	50						0		0 50
Iowa Economic Development Authority	51						0		0 51
CEBA grants	52						0		0 52
C&I Replacement and Tier I Business Tax Replacement	53						0		0 53
Liquor profits	54	43,345					43,345		43,345 54
<b>Total State</b>	55	3,811		0	0	0	3,811	0	3,811 55
	56						0		0 56
	57						0		0 57
	58						0		0 58
	59						0		0 59
<b>Total State</b>	60	47,279	0	0	0	0	582,768	0	582,768 60
<b>Local Grants and Reimbursements</b>									
County Contributions	63	2,698					2,698		2,698 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	2,698	0	0	0	0	2,698	0	2,698 70
<b>Total Intergovernmental (Sum of lines 33, 60, and 70)</b>	71	299,088	535,489	0	144,121	0	978,698	0	978,698 71
<b>Section E - Charges for Fees and Service</b>	72								
Water	73						0	682,696	682,696 73
Sewer	74						0	710,902	710,902 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	271,009	271,009 79
Hospital	80						0		0 80

REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2024  
CITY OF CARTER LAKE  
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 Transit							0		81
82 Cable TV							0		82
83 Internet							0		83
84 Telephone							0		84
85 Housing Authority							0		85
86 Storm Water							0		86
87 Other:							0		87
88 Nursing Home							0		88
89 Police Service Fees	5,550						5,550		89
90 Prisoner Care							0		90
91 Fire Service Charges							0		91
92 Ambulance Charges	48,044						48,044		92
93 Sidewalk Street Repair Charges							0		93
94 Housing and Urban Renewal Charges							0		94
95 River Port and Terminal Fees							0		95
96 Public Seales							0		96
97 Cemetary Charges							0		97
98 Library Charges	1,954						1,954		98
99 Park, Recreation, and Cultural Charges	85,979						85,979		99
100 Animal Control Charges							0		100
101 Miscellaneous	1,002						1,002		101
102 Village Post Office							0	22,546	102
103 Total Charges for Service	142,529	0	0	0	0	0	142,529	1,687,153	103
104 Section F - Special Assessments							0		104
105 Section G - Miscellaneous									105
106 Contributions	93,492	75,140					168,632		106
107 Deposits and Sales/Fuel Tax Refunds							0	18,523	107
108 Sale of Property and Merchandise							0		108
109 Fines	20,090						20,090		109
110 Internal Service Charges							0		110
111 Casino Income	775,000						775,000		111
112 Reimbursements	69,735						69,735	20,136	112
113							0		113
114							0		114
115							0		115
116							0		116
117							0		117
118							0		118
119							0		119
120 Total Miscellaneous	958,317	75,140	0	0	0	0	1,033,457	38,659	1,072,116
121									120

REVENUE PS

CITY OF CARTER LAKE  
REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2024

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 4,529,040	1,220,612	0	0	144,121	0	5,893,773	1,725,812	7,619,585	121
<b>Section H - Other Financing Sources</b>	123									123
Proceeds of capital asset sales	124 10,550						10,550		10,550	124
Proceeds of long-term debt (Excluding TIF internal borrowing)	125				1,853,000		1,853,000		1,853,000	125
Proceeds of anticipatory warrants or other short-term debt	126						0		0	126
Regular transfers in and interfund loans	127	269,687		389,476	16,925		676,088		676,088	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 10,550	269,687	0	389,476	1,869,925	0	2,539,638	0	2,539,638	131
<b>Total Revenues Except for Beginning Balances (Sum of lines 121 and 131)</b>	132 4,539,590	1,490,299	0	389,476	2,014,046	0	8,433,411	1,725,812	10,159,223	132
<b>Beginning Fund Balance July 1, 2023</b>	134 4,397,795	887,420	1,159,843	-79,111	-67,944		6,298,003	2,272,650	8,570,653	134
<b>Total Revenues and Other Financing Sources (Sum of lines 132 and 134)</b>	136 8,937,385	2,377,719	1,159,843	310,365	1,946,102	0	14,731,414	3,998,462	18,729,876	136

EXPENDITURES P6  
NON-GAAP/CASH BASIS  
CITY OF CARTER LAKE  
EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2024

Line	Item Description	General (a)	Special Revenue (b)	TIF Special Revenue (c)	Debt Service (d)	Capital Projects (e)	Permanent (f)	Total Governmental (Sum of cols. through (f)) (g)	Proprietary (h)	Grand Total (Sum of col. (g) (i))	Line
1	<b>Section A - Public Safety</b>										1
2	Police Department/Crime Prevention	1,076,268	261,745					1,338,013		1,338,013	2
3	Jail							0		0	3
4	Emergency Management	14						14		14	4
5	Flood control							0		0	5
6	Fire Department	311,842	114,147					425,989		425,989	6
7	Ambulance	111,826						111,826		111,826	7
8	Building Inspections	164,603	390					164,993		164,993	8
9	Miscellaneous Protective Services							0		0	9
10	Animal Control	12,985	3,025					16,010		16,010	10
11	Other Public Safety							0		0	11
12								0		0	12
13								0		0	13
14	<b>Total Public Safety</b>	1,677,538	379,307		0		0	2,056,845		2,056,845	14
15	<b>Section B - Public Works</b>										15
16	Roads, Bridges, Sidewalks	1,612	516,786					518,398		518,398	16
17	Parking Meter and Off-Street							0		0	17
18	Street Lighting		96,629					96,629		96,629	18
19	Traffic Control Safety							0		0	19
20	Snow Removal							0		0	20
21	Highway Engineering							0		0	21
22	Street Cleaning							0		0	22
23	Airport (if not an enterprise)							0		0	23
24	Garbage (if not an enterprise)							0		0	24
25	Other Public Works							0		0	25
26								0		0	26
27								0		0	27
28	<b>Total Public Works</b>	1,612	613,415		0		0	615,027		615,027	28
29	<b>Section C - Health and Social Services</b>										29
30	Welfare Assistance							0		0	30
31	City Hospital							0		0	31
32	Payments to Private Hospitals							0		0	32
33	Health Regulation and Inspections							0		0	33
34	Water, Air, and Mosquito Control	1,300						1,300		1,300	34
35	Community Mental Health							0		0	35
36	Other Health and Social Services							0		0	36
37								0		0	37
38								0		0	38
39	<b>Total Health and Social Services</b>	1,300	0		0		0	1,300		1,300	39
40	<b>Section D - Culture and Recreation</b>										40
41	Library Services	282,095	40,797					322,892		322,892	41
42	Museum, Band, Theater							0		0	42
43	Parks	546,295	43,841					590,136		590,136	43
44	Recreation	1,700						1,700		1,700	44
45	Cemetery							0		0	45
46	Community Center, Zoo, Marina, and Auditorium	430,600	63,464					494,064		494,064	46
47	Other Culture and Recreation							0		0	47
48								0		0	48
49								0		0	49
50	<b>Total Culture and Recreation</b>	1,260,690	148,102		0		0	1,408,792		1,408,792	50

**CITY OF CARTER LAKE**  
**EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2024 -- Continued**

**EXPENDITURES P7**

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			398,342				398,342		398,342	53
Housing and urban renewal	54							0		0	54
Planning and zoning	55							0		0	55
Other community and economic development	56							0		0	56
TIF Rebates	57							0		0	57
	58							0		0	58
<b>Total Community and Economic Development</b>	59	0	0	398,342	0	0	0	398,342		398,342	59
<b>Section F - General Government</b>	60										60
Mayor, Council and City Manager	61	48,168	2,613					50,781		50,781	61
Clerk, Treasurer, Financial Administration	62	262,154	47,714					309,868		309,868	62
Elections	63	11,128						11,128		11,128	63
Legal Services and City Attorney	64	73,482						73,482		73,482	64
City Hall and General Buildings	65	165,571						165,571		165,571	65
Tort Liability	66							0		0	66
Other General Government	67	49,543						49,543		49,543	67
	68							0		0	68
	69							0		0	69
<b>Total General Government</b>	70	610,046	50,327		0	0	0	660,373		660,373	70
<b>Section G - Debt Service</b>	71				310,365			310,365		310,365	71
	72							0		0	72
	73							0		0	73
<b>Total Debt Service</b>	74	0	0	0	310,365	0	0	310,365		310,365	74
<b>Section H - Regular Capital Projects - Specify</b>	75										75
Various	76					89,605		89,605		89,605	76
	77							0		0	77
<b>Subtotal Regular Capital Projects</b>	78	0	0	0	0	89,605	0	89,605		89,605	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		0	82
<b>Total Capital Projects</b>	83	0	0	0	0	89,605	0	89,605		89,605	83
<b>Total Governmental Activities Expenditures (Sum of lines 14, 28, 39, 50, 59, 70, 74, 83)</b>	84	3,551,186	1,191,151	398,342	310,365	89,605	0	5,540,649		5,540,649	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**  
**NON-GAAP/CASH BASIS**  
**CITY OF CARTER LAKE**  
**EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2024 -- Continued**

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								639,593	639,593	88
Capital Outlay	89									0	89
Debt Service	90									0	90
Sewer and Sewage Disposal - Current Operation	91								739,105	739,105	91
Capital Outlay	92									0	92
Debt Service	93									0	93
Electric - Current Operation	94									0	94
Capital Outlay	95									0	95
Debt Service	96									0	96
Gas Utility - Current Operation	97									0	97
Capital Outlay	98									0	98
Debt Service	99									0	99
Parking - Current Operation	100									0	100
Capital Outlay	101									0	101
Debt Service	102									0	102
Airport - Current Operation	103									0	103
Capital Outlay	104									0	104
Debt Service	105									0	105
Landfill/Garbage - Current operation	106								262,277	262,277	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								2,024	2,024	120
Capital Outlay	121									0	121
Debt Service	122									0	122
Other Business Type - Current Operation	123								18,715	18,715	123
Capital Outlay	124									0	124
Debt Service	125									0	125
Internal Service Funds - Specify	126										126
	127										127
	128									0	128
<b>Total Business Type Activities</b>	129								1,661,714	1,661,714	129

**EXPENDITURES P9**  
**NON-GAAP/CASH BASIS**  
**CITY OF CARTER LAKE**  
**EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2024 -- Continued**

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	3,551,186	1,191,151	398,342	310,365	89,605	0	5,540,649	1,661,714	7,202,363	130
<b>Section J - Other Financing Uses Including Transfers Out</b>	131										131
Regular transfers out	132	328,312	347,776					676,088		676,088	132
Internal TIF loans/repayments and transfers out	133							0	0	0	133
	134							0		0	134
<b>Total Other Financing Uses</b>	135	328,312	347,776	0	0	0	0	676,088	0	676,088	135
<b>Total Expenditures and Other Financing Uses (Sum of lines 130 and 135)</b>	136	3,879,498	1,538,927	398,342	310,365	89,605	0	6,216,737	1,661,714	7,878,451	136
Ending fund balance June 30, :	137										137
<b>Governmental:</b>	138										138
Nonspendable	139										139
Restricted	140							0		0	140
Committed	141	933,036	838,792	761,501	0	1,856,497		4,389,826		4,389,826	141
Assigned	142							0		0	142
Unassigned	143	439,588						439,588		439,588	143
<b>Total Governmental</b>	144	3,685,263						3,685,263		3,685,263	144
Proprietary	145	5,057,887	838,792	761,501	0	1,856,497	0	8,514,677		8,514,677	145
<b>Total Ending Fund Balance June 30,</b>	146								2,336,748	2,336,748	146
<b>Total Requirements (Sum of lines 136 and 147)</b>	147	5,057,887	838,792	761,501	0	1,856,497	0	8,514,677	2,336,748	10,851,425	147
	148	8,937,385	2,377,719	1,159,843	310,365	1,946,102	0	14,731,414	3,998,462	18,729,876	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	Amount paid to State
Correction	Highways	
Health	All other	
Highways		
Transit Subsidies		
Libraries		
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**

Total Salaries and Wages Paid	Amount
	1,791,445

Part V Debt Outstanding, Issued, and Retired

Transit subsidies

**A. Long-Term Debt**

Debt During the Fiscal Year		Debt Outstanding JUNE 30, 2024							
Purpose	Line	Debt Outstanding JULY 1, 2023	Issued	Retired	General Obligation	TIF Revenue	Revenue	Other	Interest Paid This Year
Water Utility	1.								
Sewer Utility	2.		1,853,000				1,853,000		
Electric Utility	3.								
Gas Utility	4.								
Transit-Bus	5.								
Industrial Revenue	6.								
Mortgage Revenue	7.								
TIF Revenue	8.								
Other Purposes / Miscellaneous	9.								
GO	10.	3,875,000		245,000	3,630,000				63,665
Parking	11.								
Airport	12.								
Stormwater	13.								
Section 108	14.								
<b>Total Long-Term</b>		3,875,000	1,853,000	245,000	3,630,000	0	1,853,000	0	63,665

**B. Short-Term Debt Amount**

Outstanding as of July 1, 2023

Outstanding as of JUNE 30, 2024

DEBT LIMITATION FOR GENERAL OBLIGATIONS	Amount
Actual valuation -- January 1, 2022	302,146,380
	x.05 = \$
	15,107,319

**Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2024**

Type of asset	Amount			
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	All other Funds (d)
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.	1,858,271			8,993,154
				10,851,425

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