

STATE OF IOWA 2021 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2021 CITY OF FAIRFAX, IOWA DUE: December 1, 2021	16205700800000 CITY OF FAIRFAX PO Box 337 FAIRFAX IA 52228-0337 POPULATION: 2123
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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	867,900		867,900	854,735
Less: Uncollected Property Taxes-Levy Year	0		0	0
<b>Net Current Property Taxes</b>	867,900		867,900	854,735
Delinquent Property Taxes	0		0	0
TIF Revenues	1,195,589		1,195,589	1,175,000
Other City Taxes	354,159	0	354,159	287,756
Licenses and Permits	69,079	500	69,579	98,925
Use of Money and Property	43,132	7,083	50,215	44,700
Intergovernmental	680,696	0	680,696	1,007,325
Charges for Fees and Service	3,372	1,581,647	1,585,019	1,674,350
Special Assessments	0	0	0	0
Miscellaneous	373,288	46,981	420,269	461,640
Other Financing Sources	11,811,464	5,717,386	17,528,850	11,450,000
Transfers In	4,611,461	2,771,120	7,382,581	9,422,888
<b>Total Revenues and Other Sources</b>	15,398,679	7,353,597	22,752,276	26,477,319
<b>Expenditures and Other Financing Uses</b>				
Public Safety	396,095		396,095	635,141
Public Works	498,250		498,250	2,010,651
Health and Social Services	0		0	0
Culture and Recreation	1,268,537		1,268,537	1,897,183
Community and Economic Development	52,082		52,082	128,900
General Government	1,638,548		1,638,548	1,897,260
Debt Service	2,697,850		2,697,850	3,003,609
Capital Projects	0		0	0
<b>Total Governmental Activities Expenditures</b>	6,551,362	0	6,551,362	9,572,744
BUSINESS TYPE ACTIVITIES		4,983,120	4,983,120	7,708,554
<b>Total All Expenditures</b>	6,551,362	4,983,120	11,534,482	17,281,298
Other Financing Uses	7,099,799	282,782	7,382,581	
Transfers Out	7,099,799	282,782	7,382,581	9,422,888
<b>Total All Expenditures/and Other Financing Uses</b>	13,651,161	5,265,902	18,917,063	26,704,186
<b>Excess Revenues and Other Sources Over (Under) Expenditures/and Other Financing Uses</b>	1,747,518	2,087,695	3,835,213	-226,867
Beginning Fund Balance July 1, 2020	1,459,305	1,129,812	2,589,117	2,589,117
Ending Fund Balance June 30, 2021	3,206,823	3,217,507	6,424,330	2,362,250

**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, 2021		Indebtedness at June 30, 2021	
	Amount		Amount
General Obligation Debt	13,070,000	Other Long-Term Debt	0
Revenue Debt	4,501,303	Short-Term Debt	155,490
TIF Revenue Debt	0	General Obligation Debt Limit	13,715,331

**CERTIFICATION**

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

	<b>Publication</b> 9/10/2021
Signature of Preparer Printed name of Preparer Cynthia Stimson	Phone Number 319-846-2204
	Date Signed
Signature of Mayor or other City official (Name and Title)	

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REVENUE P2  
CITY OF FAIRFAX  
REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2021  
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 through (f) (g)	Proprietary (h)	Grand Total (Sum of (g) and (h)) (i)
<b>Section A - Taxes</b>	1								
<b>Taxes levied on property</b>	2	867,900					867,900		867,900
Less: Uncollected Property Taxes - Levy Year	3								0
Net Current Property Taxes	4	867,900		0	0	0	867,900		867,900
Delinquent Property Taxes	5								0
<b>Total Property Tax</b>	6	867,900		0	0	0	867,900		867,900
<b>TIF Revenues</b>	7		1,195,589				1,195,589		1,195,589
<b>Other City Taxes</b>									
Utility Tax Replacement Excise Taxes	8	10,641					10,641		10,641
Utility Franchise Tax (Chapter 364.2, Code of Iowa)	9	14,151					14,151		14,151
Parimutuel Wager Tax	10								0
Gaming Wager Tax	11								0
Mobile Home Tax	12								0
Hotel / Motel Tax	13								0
Other Local Option Taxes	14						329,367		329,367
<b>Total Other City Taxes</b>	15	24,792		0	0	0	354,159	0	354,159
<b>Section B - Licenses and Permits</b>	16	69,079					69,079	500	69,579
<b>Section C - Use of Money and Property</b>	17								
Interest	18	6,336	315				6,651	148	6,799
Rents and Royalties	19	36,481					36,481		36,481
Other Miscellaneous Use of Money and Property	20							6,935	6,935
	21							0	0
<b>Total Use of Money and Property</b>	22	42,817	315	0	0	0	43,132	7,083	50,215
<b>Section D - Intergovernmental</b>	24								
<b>Federal Grants and Reimbursements</b>	26								
Federal Grants	27	119,139					119,139		119,139
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	119,139	0	0	0	0	119,139	0	119,139
	24								
	26								
	27								
	28								
	29								
	30								
	31								
	32								
	33								

REVENUE P3  
 CITY OF FAIRFAX  
 REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2021  
 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 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	317,733					317,733		317,733 44
<b>Other state grants and reimbursements</b>	48								48
State grants	49	425					425		425 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	14,497					14,497		14,497 54
	55						0		0 55
	56						0		0 56
	57						0		0 57
	58						0		0 58
	59						0		0 59
<b>Total State</b>	60	14,922	317,733	0	0	0	332,655	0	332,655 60
<b>Local Grants and Reimbursements</b>									
County Contributions	63	28,757					28,757		28,757 63
Library Service	64	6,860					6,860		6,860 64
Township Contributions	65	1,450					1,450		1,450 65
Fire/EMT Service	66	106,165					106,165		106,165 66
Fairfax Township	67	50,149					50,149		50,149 67
Clinton Township	68	4,216					4,216		4,216 68
City of Palo - Building Services	69	31,305					31,305		31,305 69
<b>Total Local Grants and Reimbursements</b>	70	228,902	0	0	0	0	228,902	0	228,902 70
<b>Total Intergovernmental (Sum of lines 33, 60, and 70)</b>	71	362,963	317,733	0	0	0	680,696	0	680,696 71
<b>Section E -Charges for Fees and Service</b>									
Water	72								72
Sewer	73							634,150	634,150 73
Electric	74							740,173	740,173 74
Gas	75							0	0 75
Parking	76							0	0 76
Airport	77							0	0 77
Landfill/garbage	78							0	0 78
Hospital	79							207,324	207,324 79
	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 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									0
Cable TV									0
Internet									0
Telephone									0
Housing Authority									0
Storm Water									0
Other:									0
Nursing Home									0
Police Service Fees									0
Prisoner Care									0
Fire Service Charges									0
Ambulance Charges									0
Sidewalk Street Repair Charges									0
Housing and Urban Renewal Charges									0
River Port and Terminal Fees									0
Public Seales									0
Cemetery Charges									0
Library Charges	730						730		730
Park, Recreation, and Cultural Charges	2,542						2,542		2,542
Animal Control Charges	100						100		100
Rezoning & Variance Fees	100						100		100
<b>Total Charges for Service</b>	<b>3,372</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,372</b>	<b>1,581,647</b>	<b>1,585,019</b>
<b>Section F - Special Assessments</b>	106								0
<b>Section G - Miscellaneous</b>	107								0
Contributions	75,318						75,318	6,175	81,493
Deposits and Sales/Fuel Tax Refunds	2,031						2,031		2,031
Sale of Property and Merchandise	39,109						39,109		39,109
Fines									0
Internal Service Charges									0
Insurance Claims	215,024						215,024	40,806	255,830
Welcome Packet	2,767						2,767		2,767
Newsletter Ads	11,500						11,500		11,500
Park Registrations	13,285						13,285		13,285
Miscellaneous	14,137						14,137		14,137
Parks Set-up	117						117		117
<b>Total Miscellaneous</b>	<b>373,288</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>373,288</b>	<b>46,981</b>	<b>420,269</b>
	120								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 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 1,744,211	647,100	1,195,904	0	0	0	3,587,215	1,636,211	5,223,426
<b>Section H - Other Financing Sources</b>	123								123
Proceeds of capital asset sales	124						0		0
Proceeds of long-term debt (Excluding TIF internal borrowing)	125			7,200,003			7,200,003	2,946,266	10,146,269
Proceeds of anticipatory warrants or other short-term debt	126						0		0
Regular transfers in and interfund loans	127 3,212,624	10,000		333,959			3,556,583	2,771,120	6,327,703
Internal TIF loans and transfers in	128			1,054,878			1,054,878		1,054,878
	129						0		0
	130						0		0
<b>Total Other Financing Sources</b>	131 3,212,624	10,000	0	8,588,840	0	0	11,811,464	5,717,386	17,528,850
<b>Total Revenues Except for Beginning Balances (Sum of lines 121 and 131)</b>	132 4,956,835	657,100	1,195,904	8,588,840	0	0	15,398,679	7,353,597	22,752,276
<b>Beginning Fund Balance July 1, 2020</b>	134 1,106,252	171,540	180,863	650			1,459,305	1,129,812	2,589,117
<b>Total Revenues and Other Financing Sources (Sum of lines 132 and 134)</b>	136 6,063,087	828,640	1,376,767	8,589,490	0	0	16,857,984	8,483,409	25,341,393

EXPENDITURES P6  
 CITY OF FAIRFAX  
 EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2021  
 NON-GAAP/CASH BASIS

Line	Item Description	General (a)	Special Revenue (b)	TIF Special Revenue (c)	Debt Service (d)	Capital Projects (e)	Permanent (f)	Total Governmental through (f), (g)	Proprietary (h)	Grand Total (Sum of col. (g), (h))	Line
1	<b>Section A - Public Safety</b>										1
2	Police Department/Crime Prevention	88,973						88,973		88,973	2
3	Jail							0		0	3
4	Emergency Management	2,125						2,125		2,125	4
5	Flood control							0		0	5
6	Fire Department	165,129						165,129		165,129	6
7	Ambulance							0		0	7
8	Building Inspections	105,493						105,493		105,493	8
9	Miscellaneous Protective Services							0		0	9
10	Animal Control	205						205		205	10
11	Other Public Safety							0		0	11
12	Storm Recovery	34,170						34,170		34,170	12
13								0		0	13
14	<b>Total Public Safety</b>	396,095	0		0		0	396,095		396,095	14
15	<b>Section B - Public Works</b>										15
16	Roads, Bridges, Sidewalks	48,833	246,172					295,005		295,005	16
17	Parking Meter and Off-Street							0		0	17
18	Street Lighting		35,438					35,438		35,438	18
19	Traffic Control Safety		6,066					6,066		6,066	19
20	Snow Removal		31,571					31,571		31,571	20
21	Highway Engineering	41,529						41,529		41,529	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	2,769	85,872					88,641		88,641	25
26								0		0	26
27								0		0	27
28	<b>Total Public Works</b>	93,131	405,119		0		0	498,250		498,250	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							0		0	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>	0	0		0		0	0		0	39
40	<b>Section D - Culture and Recreation</b>										40
41	Library Services	265,774						265,774		265,774	41
42	Museum, Band, Theater							0		0	42
43	Parks	1,002,263						1,002,263		1,002,263	43
44	Recreation							0		0	44
45	Cemetery							0		0	45
46	Community Center, Zoo, Marina, and Auditorium							0		0	46
47	Other Culture and Recreation		500					500		500	47
48								0		0	48
49								0		0	49
50	<b>Total Culture and Recreation</b>	1,268,037	500		0		0	1,268,537		1,268,537	50

**EXPENDITURES P7**  
 CITY OF  
 EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, -- Continued  
 NON-GAAP/CASH BASIS

Line	Item description	Line	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 col. (g) (i)	Line
51	Section E - Community and Economic Development											51
52	Community beautification		1,053						1,053		1,053	52
53	Economic development								0		0	53
54	Housing and urban renewal		12,500						12,500		12,500	54
55	Planning and zoning		27						27		27	55
56	Other community and economic development		38,127		375				38,502		38,502	56
57	TIF Rebates								0		0	57
58									0		0	58
59	<b>Total Community and Economic Development</b>		51,707	0	375	0	0	0	52,082		52,082	59
60	<b>Section F - General Government</b>											60
61	Mayor, Council and City Manager		16,497						16,497		16,497	61
62	Clerk, Treasurer, Financial Administration		82,537						82,537		82,537	62
63	Elections								0		0	63
64	Legal Services and City Attorney		53,052						53,052		53,052	64
65	City Hall and General Buildings		1,234,185	86,400					1,320,585		1,320,585	65
66	Tort Liability		4,627						4,627		4,627	66
67	Other General Government		161,250						161,250		161,250	67
68									0		0	68
69									0		0	69
70	<b>Total General Government</b>		1,552,148	86,400		0	0	0	1,638,548		1,638,548	70
71	<b>Section G - Debt Service</b>					2,697,850			2,697,850		2,697,850	71
72									0		0	72
73									0		0	73
74	<b>Total Debt Service</b>		0	0	0	2,697,850	0	0	2,697,850		2,697,850	74
75	<b>Section H - Regular Capital Projects - Specify</b>											75
76									0		0	76
77									0		0	77
78	<b>Subtotal Regular Capital Projects</b>		0	0	0	0	0	0	0		0	78
79	<b>TIF Capital Projects - Specify</b>											79
80									0		0	80
81									0		0	81
82	<b>Subtotal TIF Capital Projects</b>		0	0		0	0	0	0		0	82
83	<b>Total Capital Projects</b>		0	0		0	0	0	0		0	83
84	<b>Total Governmental Activities Expenditures (Sum of lines 14, 28, 39, 50, 59, 70, 74, 83)</b>		3,361,118	492,019	375	2,697,850	0	0	6,551,362		6,551,362	84
85	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											85

**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								360,295	360,295	88
Capital Outlay	89								3,255,420	3,255,420	89
Debt Service	90								201,043	201,043	90
Sewer and Sewage Disposal - Current Operation	91								315,669	315,669	91
Capital Outlay	92								443,701	443,701	92
Debt Service	93								177,642	177,642	93
Electric - Current Operation	94								0	0	94
Capital Outlay	95								0	0	95
Debt Service	96								0	0	96
Gas Utility - Current Operation	97								0	0	97
Capital Outlay	98								0	0	98
Debt Service	99								0	0	99
Parking - Current Operation	100								0	0	100
Capital Outlay	101								0	0	101
Debt Service	102								0	0	102
Airport - Current Operation	103								0	0	103
Capital Outlay	104								0	0	104
Debt Service	105								0	0	105
Landfill/Garbage - Current operation	106								222,280	222,280	106
Capital Outlay	107								0	0	107
Debt Service	108								0	0	108
Hospital - Current Operation	109								0	0	109
Capital Outlay	110								0	0	110
Debt Service	111								0	0	111
Transit - Current Operation	112								0	0	112
Capital Outlay	113								0	0	113
Debt Service	114								0	0	114
Cable TV, Telephone, Internet - Current Operation	115								0	0	115
Capital Outlay	116								0	0	116
Housing Authority - Current Operation	117								0	0	117
Capital Outlay	118								0	0	118
Debt Service	119								0	0	119
Storm Water - Current Operation	120								0	0	120
Capital Outlay	121								0	0	121
Debt Service	122								0	0	122
Other Business Type - Current Operation	123								7,070	7,070	123
Capital Outlay	124								0	0	124
Debt Service	125								0	0	125
Internal Service Funds - Specify	126								0	0	126
	127								0	0	127
	128								0	0	128
<b>Total Business Type Activities</b>	129								4,983,120	4,983,120	129

**EXPENDITURES P9**  
**CITY OF FAIRFAX**  
**EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2021 -- 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	3,361,118	492,019	375	2,697,850	0	0	6,551,362	4,983,120	11,534,482	130
<b>Section J - Other Financing Uses Including Transfers Out</b>	131										131
Regular transfers out	132	155,147	30,000		5,859,774			6,044,921	282,782	6,327,703	132
Internal TIF loans/repayments and transfers out	133			1,054,878				1,054,878		1,054,878	133
	134							0		0	134
<b>Total Other Financing Uses</b>	135	155,147	30,000	1,054,878	5,859,774	0	0	7,099,799	282,782	7,382,581	135
<b>Total Expenditures and Other Financing Uses (Sum of lines 130 and 135)</b>	136	3,516,265	522,019	1,055,253	8,557,624	0	0	13,651,161	5,265,902	18,917,063	136
	137										137
<b>Ending fund balance June 30, :</b>	138										138
<b>Governmental:</b>	139										139
<b>Nonspendable</b>	140							0		0	140
<b>Restricted</b>	141							450,040		450,040	141
<b>Committed</b>	142	1,924,637		321,514	31,866			1,924,637		1,924,637	142
<b>Assigned</b>	143	424,316						424,316		424,316	143
<b>Unassigned</b>	144	197,869	209,961					407,830		407,830	144
<b>Total Governmental</b>	145	2,546,822	306,621	321,514	31,866	0	0	3,206,823		3,206,823	145
<b>Proprietary</b>	146								3,217,507	3,217,507	146
<b>Total Ending Fund Balance June 30,</b>	147	2,546,822	306,621	321,514	31,866	0	0	3,206,823	3,217,507	6,424,330	147
<b>Total Requirements (Sum of lines 136 and 147)</b>	148	6,063,087	828,640	1,376,767	8,589,490	0	0	16,857,984	8,483,409	25,341,393	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				
		Highways					All other				
Correction											
Health											
Highways											
Transit Subsidies											
Libraries											
Police protection		34,398									
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.									
Total Salaries and Wages Paid		YOU ARE REQUIRED TO ENTER SALARY DOLLARS IN THE Amount areas FOR SALARIES AND WAGES PAID									Amount
											743,760
Part V Debt Outstanding, Issued, and Retired		Transit subsidies									
A. Long-Term Debt		Debt Outstanding JUNE 30, 2021									
Purpose		Line	Debt Outstanding JULY 1, 2020	Issued	Retired	General Obligation	TIF Revenue	Revenue	Other	Interest Paid This Year	
Water Utility	1.	1,952,946	4,026,615	331,253	2,173,005	3,475,303		82,905			
Sewer Utility	2.	2,730,833	1,607,843	235,627	3,077,049	1,026,000		77,651			
Electric Utility	3.										
Gas Utility	4.										
Transit-Bus	5.										
Industrial Revenue	6.										
Mortgage Revenue	7.										
TIF Revenue	8.										
Other Purposes / Miscellaneous	9.	4,969,328	4,511,811	2,154,120	7,819,946			138,065			
GO	10.										
Parking	11.										
Airport	12.										
Stormwater	13.										
Section 108	14.										
Total Long-Term		9,653,107	10,146,269	2,721,000	13,070,000	0	4,501,303	0	298,621		
B. Short-Term Debt - Amount											
Outstanding as of July 1, 2020											
Outstanding as of JUNE 30, 2021											
Part VI		DEBT LIMITATION FOR GENERAL OBLIGATIONS									
		Actual valuation -- January 1, 2019									
		Amount									
		274,306,623									
		x.0.5 = \$									
		13,715,331.15									
Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2021		Amount									
		77,342									
		155,490									
		Amount									
		274,306,623									
		x.0.5 = \$									
		13,715,331.15									
REMARKS		Type of asset									
		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.									
		Bond and interest funds (a)									
		Bond construction funds (b)									
		Pension/retirement funds (c)									
		All other Funds (d)									
		Total (e)									
		31,866									
		4,014,295									
		2,378,169									
		6,424,330									
		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.									