

STATE OF IOWA  
2020  
FINANCIAL REPORT  
FISCAL YEAR ENDED  
JUNE 30, 2020  
CITY OF NEWTON, IOWA  
DUE: December 1, 2020

16205000800000  
CITY OF NEWTON  
101 W 4th Street South  
NEWTON IA 50208  
POPULATION: 15254

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	7,416,511		7,416,511	7,510,478
Less: Uncollected Property Taxes-Levy Year	0		0	0
<b>Net Current Property Taxes</b>	<b>7,416,511</b>		<b>7,416,511</b>	<b>7,510,478</b>
Delinquent Property Taxes	0		0	0
TIF Revenues	2,027,593		2,027,593	2,088,844
Other City Taxes	2,030,279	0	2,030,279	2,018,549
Licenses and Permits	247,111	0	247,111	357,650
Use of Money and Property	212,975	160,827	373,802	278,810
Intergovernmental	3,556,938	0	3,556,938	3,305,218
Charges for Fees and Service	2,268,379	9,280,050	11,548,429	10,229,155
Special Assessments	13,093	0	13,093	21,500
Miscellaneous	1,104,108	258,104	1,362,212	1,730,526
Other Financing Sources	10,564,472	692,673	11,257,145	9,813,977
Transfers In	4,584,342	691,718	5,276,060	3,937,144
<b>Total Revenues and Other Sources</b>	<b>29,441,459</b>	<b>10,391,654</b>	<b>39,833,113</b>	<b>41,291,851</b>
<b>Expenditures and Other Financing Uses</b>				
Public Safety	7,080,877		7,080,877	7,360,266
Public Works	3,592,616		3,592,616	3,849,896
Health and Social Services	0		0	0
Culture and Recreation	2,396,105		2,396,105	2,656,216
Community and Economic Development	957,170		957,170	1,137,042
General Government	1,207,102		1,207,102	1,253,428
Debt Service	5,871,698		5,871,698	6,360,998
Capital Projects	6,634,096		6,634,096	9,487,200
<b>Total Governmental Activities Expenditures</b>	<b>27,739,664</b>	<b>0</b>	<b>27,739,664</b>	<b>32,105,046</b>
BUSINESS TYPE ACTIVITIES		7,135,563	7,135,563	7,544,274
<b>Total All Expenditures</b>	<b>27,739,664</b>	<b>7,135,563</b>	<b>34,875,227</b>	<b>39,649,320</b>
Other Financing Uses	4,068,423	1,207,637	5,276,060	
Transfers Out	4,068,423	1,207,637	5,276,060	3,937,144
<b>Total All Expenditures/and Other Financing Uses</b>	<b>31,808,087</b>	<b>8,343,200</b>	<b>40,151,287</b>	<b>43,586,464</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures/and Other Financing Uses</b>	<b>-2,366,628</b>	<b>2,048,454</b>	<b>-318,174</b>	<b>-2,294,613</b>
Beginning Fund Balance July 1, 2019	11,432,439	8,353,367	19,785,806	19,785,806
Ending Fund Balance June 30, 2020	9,065,811	10,401,821	19,467,632	17,491,193



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, 2020	Amount	Indebtedness at June 30, 2020	Amount
General Obligation Debt	31,126,474	Other Long-Term Debt	0
Revenue Debt	1,761,349	Short-Term Debt	0
TIF Revenue Debt	0		
		General Obligation Debt Limit	41,809,569

CERTIFICATION

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

	Publication 11/13/2020
Signature of Preparer Printed name of Preparer Lisa Frasier	Phone Number 641-792-2787 Ext 2003
	Date Signed 11/17/2020
Signature of Mayor or other City official (Name and Title)	

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REVENUE P2  
 CITY OF NEWTON  
 REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2020  
 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
Taxes levied on property	2	3,723,879	2,586,431	1,106,201			7,416,511		7,416,511
Less: Uncollected Property Taxes - Levy Year	3							0	0
Net Current Property Taxes	4	3,723,879	2,586,431	1,106,201		0	7,416,511		7,416,511
Delinquent Property Taxes	5							0	0
<b>Total Property Tax</b>	6	3,723,879	2,586,431	1,106,201		0	7,416,511		7,416,511
<b>TIF Revenues</b>	7		2,027,593				2,027,593		2,027,593
<b>Other City Taxes</b>									
Utility Tax Replacement Excise Taxes	8	93,646	64,791	23,972			182,409		182,409
Utility Franchise Tax (Chapter 364.2, Code of Iowa)	9						0	0	0
Parimutuel Wager Tax	10						0		0
Gaming Wager Tax	11						0		0
Mobile Home Tax	12						0		0
Hotel / Motel Tax	13	282,411					282,411		282,411
Other Local Option Taxes	14		1,565,459				1,565,459		1,565,459
<b>Total Other City Taxes</b>	15	376,057	1,630,250	23,972		0	2,030,279	0	2,030,279
<b>Section B - Licenses and Permits</b>	16	247,111					247,111		247,111
<b>Section C - Use of Money and Property</b>	17								
Interest	18	49,026	4,372	5,597			146,497	131,117	277,614
Rents and Royalties	19	66,478					66,478	29,710	96,188
Other Miscellaneous Use of Money and Property	20						0	0	0
	21						0	0	0
<b>Total Use of Money and Property</b>	22	115,504	4,372	5,597		0	212,975	160,827	373,802
<b>Section D - Intergovernmental</b>	24								24
<b>Federal Grants and Reimbursements</b>									
Federal Grants	26	261,678					750,912		750,912
Community Development Block Grants	28				489,234		0	0	0
Housing and Urban Development	29						0	0	0
Public Assistance Grants	30						0	0	0
Payment in Lieu of Taxes	31						0	0	0
	32						0	0	0
<b>Total Federal Grants and Reimbursements</b>	33	261,678	0	0	489,234	0	750,912	0	750,912

REVENUE P3  
 CITY OF NEWTON  
 REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2020  
 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								43
	44	1,960,724					1,960,724		1,960,724
<b>Other state grants and reimbursements</b>	48								48
State grants	49	46,529					46,529		46,529
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	113,666	57,359	32,667			283,853		283,853
	55						0		0
	56						0		0
	57						0		0
	58						0		0
	59						0		0
<b>Total State</b>	60	160,195	2,040,885	32,667		0	2,291,106	0	2,291,106
<b>Local Grants and Reimbursements</b>									
County Contributions	63	47,114					47,114		47,114
Library Service	64						0		0
Township Contributions	65	126,445					126,445		126,445
Fire/EMT Service	66	10,150					10,150		10,150
Hotel Maytag Reimb for IFA Grant	67		184,000	25,496			25,496		25,496
Speedway contributions	68						184,000		184,000
School Resource Officer	69	121,715					121,715		121,715
<b>Total Local Grants and Reimbursements</b>	70	305,424	184,000	25,496		0	514,920	0	514,920
<b>Total Intergovernmental (Sum of lines 33, 60, and 70)</b>	71	727,297	2,040,885	58,163	489,234	0	3,556,938	0	3,556,938
<b>Section E - Changes for Fees and Service</b>									
Water	72						0	4,061,983	4,061,983
Sewer	73						0	2,934,396	2,934,396
Electric	74						0	0	0
Gas	75						0	0	0
Parking	76						0	0	0
Airport	77						0		0
Landfill/garbage	78	22,619					22,619		22,619
Hospital	79	841,136					841,136	2,002,724	2,843,860
	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 (g) through (i)) (g)	Proprietary (h)	Grand Total (Sum of (g) and (h)) (i)
<b>Section E - Charges for Fees and Service - Continued</b>									
81 Transit	81								81
82 Cable TV	82						0		0 82
83 Internet	83						0		0 83
84 Telephone	84						0		0 84
85 Housing Authority	85						0		0 85
86 Storm Water	86						0		0 86
87 Other	87						0		0 87
88 Nursing Home	88						0		0 88
89 Police Service Fees	89	4,581					4,581		4,581 90
90 Prisoner Care	90	38,400					38,400		38,400 91
91 Fire Service Charges	91	1,164,317					1,164,317		1,164,317 92
92 Ambulance Charges	92						0		0 93
93 Sidewalk Street Repair Charges	93						0		0 94
94 Housing and Urban Renewal Charges	94						0		0 95
95 River Port and Terminal Fees	95						0		0 96
96 Public Scares	96						0		0 97
97 Cemetery Charges	97	99,070					99,070		99,070 98
98 Library Charges	98	7,244					7,244		7,244 99
99 Park, Recreation, and Cultural Charges	99	41,429					41,429		41,429 100
100 Animal Control Charges	100						0		0 101
101	101						0		0 102
102 Admin/City Garage/Hazmat Gen/ Golf Charges	102						0		0 103
103 Enterprise	103	49,583					49,583	280,947	330,530 104
104 <b>Total Charges for Service</b>	104	2,268,379	0	0	0	0	2,268,379	9,280,050	11,548,429 105
<b>Section F - Special Assessments</b>	105	13,093					13,093		13,093 106
<b>Section G - Miscellaneous</b>	106								
107 Contributions	107	629,297					797,958	29,485	827,443 108
108 Deposits and Sales/Fuel Tax Refunds	108	11,361	168,661				11,361	2,299	13,660 109
109 Sale of Property and Merchandise	109	19,550					19,550	137,731	157,281 110
110 Fines	110	72,685					72,685		72,685 111
111 Internal Service Charges	111						0		0 112
112	112	126,004	48,967		27,583		202,554	88,589	291,143 113
113	113						0		0 114
114	114						0		0 115
115	115						0		0 116
116	116						0		0 117
117	117						0		0 118
118	118						0		0 119
119	119	858,897	217,628	0	27,583	0	1,104,108	258,104	1,362,212 120
<b>Total Miscellaneous</b>	120			0		0			

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 (g)) (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 8,330,217	6,479,566	2,271,247	1,193,933	602,024	0	18,876,987	9,698,981	28,575,968
<b>Section H - Other Financing Sources</b>	123								123
Proceeds of capital asset sales	124 41,870	2,700	250,000			7,560	302,130	955	303,085
Proceeds of long-term debt (Excluding TIF internal borrowing)	125			2,100,775	3,577,225		5,678,000		5,678,000
Proceeds of anticipatory warrants or other short-term debt	126						0		0
Regular transfers in and interfund loans	127 458,500	622,911		115,919	823,718		2,021,048	691,718	2,712,766
Internal TIF loans and transfers in	128 326,637			2,235,657	1,000		2,563,294		2,563,294
	129						0		0
	130						0		0
<b>Total Other Financing Sources</b>	131 827,007	625,611	250,000	4,452,351	4,401,943	7,560	10,564,472	692,673	11,257,145
<b>Total Revenues Except for Beginning Balances (Sum of lines 121 and 131)</b>	132 9,157,224	7,105,177	2,521,247	5,646,284	5,003,967	7,560	29,441,459	10,391,654	39,833,113
<b>Beginning Fund Balance July 1, 2019</b>	134 2,023,352	1,580,157	-118,400	351,584	7,020,232	575,514	11,432,439	8,353,367	19,785,806
<b>Total Revenues and Other Financing Sources (Sum of lines 132 and 134)</b>	136 11,180,576	8,685,334	2,402,847	5,997,868	12,024,199	583,074	40,873,898	18,745,021	59,618,919

**EXPENDITURES P6**  
**CITY OF NEWTON**  
**EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2020**  
**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) and (i)) (i)	Line
<b>Section A — Public Safety</b>	1										1
Police Department/Crime Prevention	2	2,061,388	1,526,996					3,588,384		3,588,384	2
Jail	3							0		0	3
Emergency Management	4	22,881						22,881		22,881	4
Flood control	5							0		0	5
Fire Department	6	1,805,212	1,513,976					3,319,188		3,319,188	6
Ambulance	7							0		0	7
Building Inspections	8	89,998	25,380					115,378		115,378	8
Miscellaneous Protective Services	9							0		0	9
Animal Control	10	31,875						31,875		31,875	10
Other Public Safety	11	3,171						3,171		3,171	11
	12							0		0	12
	13							0		0	13
<b>Total Public Safety</b>	14	4,014,525	3,066,352		0	0	0	7,080,877		7,080,877	14
<b>Section B — Public Works</b>	15										15
Roads, Bridges, Sidewalks	16	20,000	1,592,467					1,612,467		1,612,467	16
Parking Meter and Off-Street	17							0		0	17
Street Lighting	18		247,638					247,638		247,638	18
Traffic Control Safety	19		116,113					116,113		116,113	19
Snow Removal	20		251,552					251,552		251,552	20
Highway Engineering	21	140,524	82,149					222,673		222,673	21
Street Cleaning	22		55,762					55,762		55,762	22
Airport (if not an enterprise)	23	97,126						97,126		97,126	23
Garbage (if not an enterprise)	24	833,437						833,437		833,437	24
Other Public Works	25	31,501	1,24,347					1,55,848		1,55,848	25
	26							0		0	26
	27							0		0	27
<b>Total Public Works</b>	28	1,122,588	2,470,028		0	0	0	3,592,616		3,592,616	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							0		0	36
	37							0		0	37
	38							0		0	38
<b>Total Health and Social Services</b>	39	0	0		0	0	0	0		0	39
<b>Section D — Culture and Recreation</b>	40										40
Library Services	41	630,460	457,461					1,087,921		1,087,921	41
Museum, Band, Theater	42							0		0	42
Parks	43	540,049	333,331					873,380		873,380	43
Recreation	44	132,443	8,591					141,034		141,034	44
Cemetery	45	197,475	52,243					249,718		249,718	45
Community Center, Zoo, Marina, and Auditorium	46		46,500					46,500		46,500	46
Other Culture and Recreation	47							-2,448		-2,448	47
Park Sales Tax	48	-2,448						0		0	48
	49							0		0	49
<b>Total Culture and Recreation</b>	50	1,497,979	898,126		0	0	0	2,396,105		2,396,105	50



**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 cols. (i) through (h)) (i)	Line
<b>Section I — Business Type Activities</b>	87										87
Water — Current Operation	88								3,247,906	3,247,906	88
Capital Outlay	89									0	89
Debt Service	90									0	90
Sewer and Sewage Disposal — Current Operation	91								2,340,668	2,340,668	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								1,049,174	1,049,174	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								497,815	497,815	123
Capital Outlay	124									0	124
Debt Service	125									0	125
Internal Service Funds — Specify	126									0	126
	127									0	127
	128									0	128
<b>Total Business Type Activities</b>	129								7,135,563	7,135,563	129



**EXPENDITURES P9**

CITY OF NEWTON

EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2020 -- 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	8,361,105	6,858,443	14,322	5,871,698	6,634,096	0	27,739,664	7,135,563	34,875,227	130
<b>Section J — Other Financing Uses Including Transfers Out</b>	131										131
Regular transfers out	132	8,000	673,411			823,718		1,505,129	1,207,637	2,712,766	132
Internal TIF loans/repayments and transfers out	133		2,563,294					2,563,294		2,563,294	133
	134							0		0	134
<b>Total Other Financing Uses</b>	135	8,000	673,411	2,563,294	0	823,718	0	4,068,423	1,207,637	5,276,060	135
<b>Total Expenditures and Other Financing Uses (Sum of lines 130 and 135)</b>	136	8,369,105	7,531,854	2,577,616	5,871,698	7,457,814	0	31,808,087	8,343,200	40,151,287	136
<b>Ending fund balance June 30, :</b>	137										137
<b>Governmental:</b>	138										138
Nonspendable	139										139
Restricted	140						583,074	583,074		583,074	140
Committed	141		1,153,480	-174,769	126,170	4,566,385		5,671,266		5,671,266	141
Assigned	142	610,832						610,832		610,832	142
Unassigned	143	2,200,639						2,200,639		2,200,639	143
<b>Total Governmental</b>	144	2,811,471	1,153,480	-174,769	126,170	4,566,385	583,074	9,065,811		10,401,821	144
<b>Proprietary</b>	145										145
<b>Total Ending Fund Balance June 30,</b>	146	2,811,471	1,153,480	-174,769	126,170	4,566,385	583,074	9,065,811	10,401,821	19,467,632	146
	147	2,811,471	1,153,480	-174,769	126,170	4,566,385	583,074	9,065,811	10,401,821	19,467,632	147
<b>Total Requirements (Sum of lines 136 and 147)</b>	148	11,180,576	8,685,334	2,402,847	5,997,868	12,024,199	583,074	40,873,898	18,745,021	59,618,919	148

**OTHER P10**

Intergovernmental Expenditures		Amount paid to other local governments		Amount paid to State	
Part III 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		Purpose	
		Highways		All other	
Correction					
Health					
Highways					
Transit Subsidies					
Libraries					
Police protection					
Sewerage					
Sanitation					
All other					
<b>Part IV</b>					
<b>Wages &amp; Salaries</b>					
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>Total Salaries and Wages Paid</b>				8,700,654	

**YOU ARE REQUIRED TO ENTER SALARY DOLLARS IN THE Amount areas FOR SALARIES AND WAGES PAID**

Part V Debt Outstanding, Issued, and Retired		Debt Outstanding, JUNE 30, 2020		Amount				
Transit subsidies								
<b>A. Long-Term Debt</b>		<b>Debt During the Fiscal Year</b>						
Purpose	Line	Debt Outstanding JULY 1, 2019	Retired	General Obligation	TIF Revenue	Revenue	Other	Interest Paid This Year

Water Utility	1.							
Sewer Utility	2.	2,055,349	294,000			1,761,349		40,040
Electric Utility	3.							
Gas Utility	4.							
Transit-Bus	5.							
Industrial Revenue	6.							
Mortgage Revenue	7.							
TIF Revenue	8.							
Other Purposes / Miscellaneous	9.							
GO	10.	30,518,000	4,956,526	31,126,474				841,281
Parking	11.							
Airport	12.							
Stormwater	13.							
Section 108	14.							
<b>Total Long-Term</b>		32,573,349	5,250,526	31,126,474	0	1,761,349	0	881,321

Part VI DEBT LIMITATION FOR GENERAL OBLIGATIONS		Amount	
Actual valuation -- January 1, 2018			
<b>B. Short-Term Debt</b>	<b>Amount</b>		0
<b>Outstanding as of July 1, 2019</b>			0
<b>Outstanding as of JUNE 30, 2020</b>			0
		836,191,397	41,809,569.85
		<b>x 0.5 = \$</b>	

**Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2020**

Type of asset	Amount		
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)	
	Penion/retirement funds (c)	All other Funds (d)	
		Total (e)	
		19,467,632	19,467,632

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.

REMARKS