

88-848

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2015 - ENDING JUNE 30, 2016

The City of: Creston County Name: UNION Date Budget Adopted: 3/3/2015
(Date) xx/xx/xx

At a meeting of the City Council, held after the public hearing as required by law, as specified above, the proposed budget was adopted as summarized and attached hereto, and tax levies, as itemized below, were approved for all taxable property of this City. There is attached a Long Term Debt Schedule Form 703 for the debt service needs, if any.

641-782-2000
Telephone Number

Signature

County Auditor Date Stamp		January 1, 2014 Property Valuations				Last Official Census
		With Gas & Electric		Without Gas & Electric		
Regular	2a	176,913,411	2b	171,469,848	7,834	
DEBT SERVICE	3a	202,464,728	3b	197,021,165		
Ag Land	4a	341,553				

TAXES LEVIED

Code Sec.	Dollar Limit	Purpose	(A) Request with Utility Replacement	(B) Property Taxes Levied	(C) Rate
384.1	8.10000	Regular General levy	5 1,432,999	1,388,906	43 8.10000
Non-Voted Other Permissible Levies					
12(8)	0.67500	Contract for use of Bridge	6	0	44 0
12(10)	0.95000	Opr & Maint publicly owned Transit	7	0	45 0
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center	8	0	46 0
12(12)	0.13500	Opr & Maint of City owned Civic Center	9 19,000	18,416	47 0.10740
12(13)	0.06750	Planning a Sanitary Disposal Project	10	0	48 0
12(14)	0.27000	Aviation Authority (under sec.330A.15)	11	0	49 0
12(15)	0.06750	Levee Impr. fund in special charter city	13	0	51 0
12(17)	Amt Nec	Liability, property & self insurance costs	14 310,000	300,461	52 1.75227
12(21)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462	0	465 0
Voted Other Permissible Levies					
12(1)	0.13500	Instrumental/Vocal Music Groups	15	0	53 0
12(2)	0.81000	Memorial Building	16	0	54 0
12(3)	0.13500	Symphony Orchestra	17	0	55 0
12(4)	0.27000	Cultural & Scientific Facilities	18	0	56 0
12(5)	As Voted	County Bridge	19	0	57 0
12(6)	1.35000	Missi or Missouri River Bridge Const.	20	0	58 0
12(9)	0.03375	Aid to a Transit Company	21	0	59 0
12(16)	0.20500	Maintain Institution received by gift/devise	22	0	60 0
12(18)	1.00000	City Emergency Medical District	23	0	466 0
12(20)	0.27000	Support Public Library	463	0	61 0
28E.22	1.50000	Unified Law Enforcement	24	0	62 0
Total General Fund Regular Levies (5 thru 24)			25 1,761,999	1,707,783	
384.1	3.00375	Ag Land	26 1,026	1,026	63 3.00375
Total General Fund Tax Levies (25 + 26)			27 1,763,025	1,708,809	Do Not Add
Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	28 47,767	46,297	64 0.27000
384.6	Amt Nec	Police & Fire Retirement	29 210,666	204,185	1.19079
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30 206,832	200,467	1.16911
Rules	Amt Nec	Other Employee Benefits	31 239,992	232,607	1.35655
Total Employee Benefit Levies (29,30,31)			32 657,490	637,259	65 3.71645
Sub Total Special Revenue Levies (28+32)			33 705,257	683,556	
Valuation					
386	As Req	With Gas & Elec	Without Gas & Elec		
	SSMID 1 (A)	(B)	34	0	66 0
	SSMID 2 (A)	(B)	35	0	67 0
	SSMID 3 (A)	(B)	36	0	68 0
	SSMID 4 (A)	(B)	37	0	69 0
	SSMID 5 (A)	(B)	555	0	565 0
	SSMID 6 (A)	(B)	556	0	566 0
	SSMID 7 (A)	(B)	1177	0	0
Total SSMID			38 0	0	Do Not Add
Total Special Revenue Levies			39 705,257	683,556	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40 0	0	70 0
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41	0	71 0
Total Property Taxes (27+39+40+41)			42 2,468,282	2,392,365	72 13.94612

COUNTY AUDITOR - I certify the budget is in compliance with ALL the following:
 Budgets that **DO NOT** meet ALL the criteria below are not statutorily compliant & must be returned to the city for correction.

- 1) The prescribed Notice of Public Hearing Budget Estimate (Form 631.1) was lawfully published, or posted if applicable, and notarized, filed proof was evidenced.
- 2) Budget hearing notices were published or posted not less than 10 days, nor more than 20 days, prior to the budget hearing.
- 3) Adopted property taxes do not exceed published or posted amounts.
- 4) Adopted expenditures do not exceed published or posted amounts in each of the nine program areas, or in total.
- 5) The budget file uploaded to the SUBMIT Area matched the paper copy certified by the city to this office.

(County Auditor)

Fund Balance Worksheet for City of **Creston**

		General (A)	Special Rev (B)	TIF Special Rev (C)	Debt Serv (D)	Capt Proj (E)	Permanent (G)	Total Government (H)	Proprietary (I)	Grand Total (J)
(1)										
*Annual Report FY 2014										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	1,366,081	3,974,450	871,109	37,403	0	247,020	6,496,063	3,387,064	9,883,127
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	3,971,034	3,086,457	725,435	1,058,729	19,191	11,807	8,872,653	4,591,700	13,464,353
Actual Expenditures Except End Bal (pg 12, line 259) *	3	4,097,339	2,817,359	645,204	1,058,729	19,191	0	8,637,822	4,371,625	13,009,447
Ending Fund Balance June 30 (pg 12, line 261) *	4	1,239,776	4,243,548	951,340	37,403	0	258,827	6,730,894	3,607,139	10,338,033
(2)										
** Re-Estimated FY 2015										
Beginning Fund Balance	5	1,239,776	4,243,548	951,340	37,403	0	258,827	6,730,894	3,607,139	10,338,033
Re-Est Revenues	6	4,096,790	3,609,682	665,960	1,058,826	298,536	2,000	9,731,794	5,151,060	14,882,854
Re-Est Expenditures	7	4,598,588	3,799,711	1,050,066	1,058,826	298,170	0	10,805,361	5,539,488	16,344,849
Ending Fund Balance	8	737,978	4,053,519	567,234	37,403	366	260,827	5,657,327	3,218,711	8,876,038
(3)										
** Budget FY 2016										
Beginning Fund Balance	9	737,978	4,053,519	567,234	37,403	366	260,827	5,657,327	3,218,711	8,876,038
Revenues	10	3,733,856	3,397,189	651,442	908,363	425,000	1,600	9,117,450	4,706,500	13,823,950
Expenditures	11	3,704,858	3,630,415	584,838	908,363	425,000	0	9,253,474	4,622,176	13,875,650
Ending Fund Balance	12	766,976	3,820,293	633,838	37,403	366	262,427	5,521,303	3,303,035	8,824,338

* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30,

** The remaining two sections are filled in by the software once ALL worksheets are completed.

CITY OF Creston

As provided in Iowa Code Section 384.12, subsection 22, a city may levy the amount necessary in support of a local Emergency Management Commission. In addition to this individual levy, Emergency Management Commission support may also be included as part of the General Fund Levy. Iowa Code Section 29C.17, subsection 5 states that any support from cities or counties must be separately reported on tax statements issued by the county treasurer.

Input the amount of General Fund Levy request to be used

	Request with Utility Replacement (A)	Property Taxes Levied (B)
1 Portion of General Fund Levy Used for Emerg. Mgmt. Comm.	0	0
2 Support of a Local Emerg.Mgmt.Comm.	0	0
3 TOTAL FOR FISCAL YEAR 2014	0	0

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2016

Fiscal Years

GOVERNMENT ACTIVITIES (A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2016 (J)	RE-ESTIMATED 2015 (K)	ACTUAL 2014 (L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	864,877	157,547						1,022,424	1,045,175	1,025,375
Jail	2	85,515							85,515	121,515	92,199
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	341,877	64,319						406,196	424,296	429,026
Ambulance	6								0	0	0
Building Inspections	7	46,335							46,335	48,261	40,955
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	10,740							10,740	14,750	37,453
Other Public Safety	10		1,500						1,500	2,000	1,435
TOTAL (lines 1 - 10)	11	1,349,344	223,366				0		1,572,710	1,655,997	1,626,443
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12		811,326						811,326	1,070,342	853,897
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	109,650							109,650	109,700	108,340
Traffic Control and Safety	15	16,500							16,500	27,000	15,443
Snow Removal	16		38,000						38,000	41,000	33,129
Highway Engineering	17		2,500						2,500	4,000	1,184
Street Cleaning	18								0	0	0
Airport (if not Enterprise)	19	307,300							307,300	389,800	477,017
Garbage (if not Enterprise)	20	537,793							537,793	515,800	503,742
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	971,243	851,826				0		1,823,069	2,157,642	1,992,752
HEALTH & SOCIAL SERVICES											
Welfare Assistance	23								0	0	0
City Hospital	24								0	0	0
Payments to Private Hospitals	25								0	0	0
Health Regulation and Inspection	26								0	0	0
Water, Air, and Mosquito Control	27								0	0	0
Community Mental Health	28								0	0	0
Other Health and Social Services	29								0	0	0
TOTAL (lines 23 - 29)	30	0	0				0		0	0	0
CULTURE & RECREATION											
Library Services	31	164,771	98,500						263,271	307,118	223,628
Museum, Band and Theater	32								0	0	0
Parks	33	173,111	281,500						454,611	359,747	271,324
Recreation	34	17,100							17,100	25,400	18,610
Cemetery	35	76,882							76,882	142,187	155,845
Community Center, Zoo, & Marina	36		19,000						19,000	20,500	31,074
Other Culture and Recreation	37	59,200							59,200	97,400	67,820
TOTAL (lines 31 - 37)	38	491,064	399,000				0		890,064	952,352	768,301

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2016

Fiscal Years

GOVERNMENT ACTIVITIES CONT. (A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2016 (J)	RE-ESTIMATED 2015 (K)	ACTUAL 2014 (L)
COMMUNITY & ECONOMIC DEVELOPMENT											
Community Beautification	39								0	0	0
Economic Development	40	22,460							22,460	41,300	40,563
Housing and Urban Renewal	41								0	0	0
Planning & Zoning	42								0	0	0
Other Com & Econ Development	43								0	0	0
	44								0	0	0
TOTAL (lines 39 - 44)	45	22,460	0	0			0		22,460	41,300	40,563
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	40,400							40,400	42,900	40,983
Clerk, Treasurer, & Finance Adm.	47	349,597	148,118						497,715	985,135	627,292
Elections	48	4,000							4,000	0	3,163
Legal Services & City Attorney	49	20,250							20,250	40,200	20,566
City Hall & General Buildings	50	143,500							143,500	150,000	33,552
Tort Liability	51	313,000							313,000	313,000	303,785
Other General Government	52		976,400						976,400	1,076,400	961,720
TOTAL (lines 46 - 52)	53	870,747	1,124,518	0			0		1,995,265	2,607,635	1,991,061
DEBT SERVICE	54				908,363				908,363	1,058,826	1,058,729
Gov Capital Projects	55					425,000			425,000	298,170	19,191
TIF Capital Projects	56								0	0	0
TOTAL CAPITAL PROJECTS	57	0	0	0		425,000	0		425,000	298,170	19,191
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58	3,704,858	2,598,710	0	908,363	425,000	0		7,636,931	8,771,922	7,497,040
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59							3,347,500	3,347,500	3,201,700	3,073,511
Sewer Utility	60							696,433	696,433	1,489,457	684,542
Electric Utility	61							0	0	0	0
Gas Utility	62							0	0	0	0
Airport	63							0	0	0	0
Landfill/Garbage	64							0	0	0	0
Transit	65							0	0	0	0
Cable TV, Internet & Telephone	66							0	0	0	0
Housing Authority	67							0	0	0	0
Storm Water Utility	68							0	0	0	0
Other Business Type (city hosp., ISF, parking, etc.)	69							0	0	0	31,425
Enterprise DEBT SERVICE	70							0	0	0	0
Enterprise CAPITAL PROJECTS	71							0	0	0	0
Enterprise TIF CAPITAL PROJECTS	72							0	0	0	0
TOTAL Business Type Expenditures (lines 59 - 73)	73							4,043,933	4,043,933	4,691,157	3,789,478
TOTAL ALL EXPENDITURES (lines 58+74)	74	3,704,858	2,598,710	0	908,363	425,000	0	4,043,933	11,680,864	13,463,079	11,286,518
Regular Transfers Out	75		1,031,705							1,609,948	1,831,704
Internal TIF Loan / Repayment Transfers Out	76			584,838						584,838	1,050,066
Total ALL Transfers Out	77	0	1,031,705	584,838	0	0	0	578,243	2,194,786	2,881,770	1,722,929
Total Expenditures & Fund Transfers Out (lines 75+76)	78	3,704,858	3,630,415	584,838	908,363	425,000	0	4,622,176	13,875,650	16,344,849	13,009,447
Ending Fund Balance June 30	79	766,976	3,820,293	633,838	37,403	366	262,427	3,303,035	8,824,338	8,876,038	10,338,033

* A continuing appropriation is the unexpended budgeted amount from a prior year's capital project. The entry is made on the Con Approps page that must accompany the budget forms if used. SEE INSTRUCTIONS FOR USE.

The last two columns will fill in once the Re-Est forms are completed

REVENUES DETAIL
Fiscal Year Ending 2016

Fiscal Years

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
REVENUES & OTHER FINANCING SOURCES		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2016	RE-ESTIMATED 2015	ACTUAL 2014
Taxes Levied on Property	1	1,708,809	683,556		0	0			2,392,365	2,469,925	2,369,974
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	1,708,809	683,556		0	0			2,392,365	2,469,925	2,369,974
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5			651,442					651,442	665,960	725,435
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	54,216	21,701		0	0			75,917	0	0
Utility franchise tax (Iowa Code Chapter 364.2)	7								0	0	0
Parimutuel wager tax	8								0	0	0
Gaming wager tax	9								0	0	0
Mobile Home Taxes	10								0	0	0
Hotel/Motel Taxes	11	115,000							115,000	120,000	135,003
Other Local Option Taxes	12		830,000						830,000	830,000	874,719
Subtotal - Other City Taxes (lines 6 thru 12)	13	169,216	851,701		0	0			1,020,917	950,000	1,009,722
Licenses & Permits	14	42,900	0						42,900	44,900	48,767
Use of Money & Property	15	75,050	2,400				0		77,450	74,000	98,285
Intergovernmental:											
Federal Grants & Reimbursements	16	94,050				255,000		25,000	374,050	637,936	570,573
Road Use Taxes	17		724,645						724,645	745,060	782,254
Other State Grants & Reimbursements	18	90,994	32,939	0	0	0		0	123,933	211,500	180,058
Local Grants & Reimbursements	19	145,528							145,528	135,528	402,461
Subtotal - Intergovernmental (lines 16 thru 19)	20	330,572	757,584	0	0	255,000		25,000	1,368,156	1,730,024	1,935,346
Charges for Fees & Service:											
Water Utility	21							3,347,500	3,347,500	3,201,700	2,645,150
Sewer Utility	22							1,300,000	1,300,000	1,251,636	1,367,505
Electric Utility	23							0	0	0	0
Gas Utility	24							0	0	0	0
Parking	25							0	0	0	0
Airport	26	146,000							146,000	128,000	128,641
Landfill/Garbage	27	605,000							605,000	605,000	606,678
Hospital	28								0	0	0
Transit	29								0	0	0
Cable TV, Internet & Telephone	30								0	0	0
Housing Authority	31								0	0	0
Storm Water Utility	32								0	0	0
Other Fees & Charges for Service	33	189,284	268,450					9,000	466,734	458,839	117,474
Subtotal - Charges for Service (lines 21 thru 33)	34	940,284	268,450		0	0	0	4,656,500	5,865,234	5,645,175	4,865,448
Special Assessments	35	2,500							2,500	4,600	5,680
Miscellaneous	36	107,100	99,500				1,600	0	208,200	416,500	682,767
Other Financing Sources:											
Regular Operating Transfers In	37	347,425	733,998		333,525	170,000		25,000	1,609,948	1,831,704	1,077,725
Internal TIF Loan Transfers In	38	10,000			574,838				584,838	1,050,066	645,204
Subtotal ALL Operating Transfers In	39	357,425	733,998	0	908,363	170,000	0	25,000	2,194,786	2,881,770	1,722,929
Proceeds of Debt (Excluding TIF Internal Borrowing)	40								0	0	0
Proceeds of Capital Asset Sales	41								0	0	0
Subtotal-Other Financing Sources (lines 38 thru 40)	42	357,425	733,998	0	908,363	170,000	0	25,000	2,194,786	2,881,770	1,722,929
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	3,733,856	3,397,189	651,442	908,363	425,000	1,600	4,706,500	13,823,950	14,882,854	13,464,353
Beginning Fund Balance July 1	44	737,978	4,053,519	567,234	37,403	366	260,827	3,218,711	8,876,038	10,338,033	9,883,127
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	4,471,834	7,450,708	1,218,676	945,766	425,366	262,427	7,925,211	22,699,988	25,220,887	23,347,480

CITY OF

Creston

ADOPTED BUDGET SUMMARY

YEAR ENDED JUNE 30, 2016

Fiscal Years

(A)	(B)	(C) GENERAL	(D) SPECIAL REVENUES	(E) TIF SPECIAL REVENUES	(F) DEBT SERVICE	(G) CAPITAL PROJECTS	(H) PERMANENT	(I) PROPRIETARY	(J) BUDGET 2016	(K) RE-ESTIMATED 2015	(L) ACTUAL 2014
Revenues & Other Financing Sources											
Taxes Levied on Property	1	1,708,809	683,556		0	0			2,392,365	2,469,925	2,369,974
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	1,708,809	683,556		0	0			2,392,365	2,469,925	2,369,974
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			651,442					651,442	665,960	725,435
Other City Taxes	6	169,216	851,701		0	0			1,020,917	950,000	1,009,722
Licenses & Permits	7	42,900	0					0	42,900	44,900	48,767
Use of Money and Property	8	75,050	2,400	0	0	0	0	0	77,450	74,000	98,285
Intergovernmental	9	330,572	757,584	0	0	255,000		25,000	1,368,156	1,730,024	1,935,346
Charges for Fees & Service	10	940,284	268,450		0	0	0	4,656,500	5,865,234	5,645,175	4,865,448
Special Assessments	11	2,500	0		0	0		0	2,500	4,600	5,680
Miscellaneous	12	107,100	99,500		0	0	1,600	0	208,200	416,500	682,767
Sub-Total Revenues	13	3,376,431	2,663,191	651,442	0	255,000	1,600	4,681,500	11,629,164	12,001,084	11,741,424
Other Financing Sources:											
Total Transfers In	14	357,425	733,998	0	908,363	170,000	0	25,000	2,194,786	2,881,770	1,722,929
Proceeds of Debt	15	0	0	0	0	0		0	0	0	0
Proceeds of Capital Asset Sales	16	0	0	0	0	0	0	0	0	0	0
Total Revenues and Other Sources	17	3,733,856	3,397,189	651,442	908,363	425,000	1,600	4,706,500	13,823,950	14,882,854	13,464,353
Expenditures & Other Financing Uses											
Public Safety	18	1,349,344	223,366	0			0		1,572,710	1,655,997	1,626,443
Public Works	19	971,243	851,826	0			0		1,823,069	2,157,642	1,992,752
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	491,064	399,000	0			0		890,064	952,352	768,301
Community and Economic Development	22	22,460	0	0			0		22,460	41,300	40,563
General Government	23	870,747	1,124,518	0			0		1,995,265	2,607,635	1,991,061
Debt Service	24	0	0	0	908,363		0		908,363	1,058,826	1,058,729
Capital Projects	25	0	0	0		425,000	0		425,000	298,170	19,191
Total Government Activities Expenditures	26	3,704,858	2,598,710	0	908,363	425,000	0		7,636,931	8,771,922	7,497,040
Business Type Proprietary: Enterprise & ISF	27							4,043,933	4,043,933	4,691,157	3,789,478
Total Gov & Bus Type Expenditures	28	3,704,858	2,598,710	0	908,363	425,000	0	4,043,933	11,680,864	13,463,079	11,286,518
Total Transfers Out	29	0	1,031,705	584,838	0	0	0	578,243	2,194,786	2,881,770	1,722,929
Total ALL Expenditures/Fund Transfers Out	30	3,704,858	3,630,415	584,838	908,363	425,000	0	4,622,176	13,875,650	16,344,849	13,009,447
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	28,998 -233,226	-233,226 66,604	66,604 0	0 0	0 0	1,600 84,324	84,324	-51,700	-1,461,995	454,906
Beginning Fund Balance July 1	33	737,978	4,053,519	567,234	37,403	366	260,827	3,218,711	8,876,038	10,338,033	9,883,127
Ending Fund Balance June 30	34	766,976	3,820,293	633,838	37,403	366	262,427	3,303,035	8,824,338	8,876,038	10,338,033

LONG TERM DEBT SCHEDULE
GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS

City Name: Creston

Fiscal Year
2016

Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2016 (D)	Interest Due FY 2016 +(E)	Bond Reg/Other Fees Due FY 2016 +(F)	Total Obligation Due FY 2016 =(G)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy =(I)
(1) D/S BACKFILL REVENUE								0
(2) Capital Loan Note - Cottonwood - Creston10	1,280,000	7/22/2010	100,000	32,713		132,713	132,713	0
(3) Capital Loan Note - 2012A - James & Fire Truck	1,720,000	4/24/2012	195,000	17,720		212,720	212,720	0
(4) Capital Loan Note - 2012B - Hwy 34	1,815,000	4/24/2012	255,000	13,420		268,420	268,420	0
(5) SRF #2	2,383,000	12/15/1997	168,000	6,020		174,020	174,020	0
(6) SRF #3	829,000	02/10/1998	55,000	3,010		58,010	58,010	0
(7) SRF #4	937,000	9/30/2009	41,000	21,480		62,480	62,480	0
(8)						0		0
(9)						0		0
(10)						0		0
(11)						0		0
(12)						0		0
(13)						0		0
(14)						0		0
(15)						0		0
(16)						0		0
(17)						0		0
(18)						0		0
(19)						0		0
(20)						0		0
(21)						0		0
(22)						0		0
(23)						0		0
(24)						0		0
(25)						0		0
(26)						0		0
(27)						0		0
(28)						0		0
(29)						0		0
(30)						0		0
TOTALS			814,000	94,363	0	908,363	908,363	0

