

28-257

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2016 - ENDING JUNE 30, 2017

Resolution No.: **2016-75**

The City of: DELAWARE

County Name: DELAWARE

Date Budget Adopted: 3/12/2016

The below signed certifies that the City Council, on the date stated above, lawfully approved the named resolution adopting a budget for next fiscal year, as summarized on this and the supporting pages. Attached is Long Term Debt Schedule Form 703 which lists any and all of the debt service obligations of the City.

563-922-2743
Telephone Number

Signature

County Auditor Date Stamp

January 1, 2015 Property Valuations

Last Official Census

Regular	2a	With Gas & Electric	2b	Without Gas & Electric	159
DEBT SERVICE	3a	3,960,696	3b	3,858,808	
Ag Land	4a	274,151			

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 32,081	43 31,256	8.09984
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	0	47 0
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	0	52 0
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	463	0	466 0
12(20)	0.27000	Support Public Library	23	0	61 0
28E.22	1.50000	Unified Law Enforcement	24	0	62 0
Total General Fund Regular Levies (5 thru 24)			25 32,081	31,256	
384.1	3.00375	Ag Land	26 823	823	63 3.00375
Total General Fund Tax Levies (25 + 26)			27 32,904	32,079	Do Not Add
Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	28	0	64 0
384.6	Amt Nec	Police & Fire Retirement	29	0	0
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30	0	0
Rules	Amt Nec	Other Employee Benefits	31	0	0
Total Employee Benefit Levies (29,30,31)			32 0	0	65 0
Sub Total Special Revenue Levies (28+32)			33 0	0	
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 0	0	
384.4	Amt Nec	Debt Service Levy	40 76.10(6)	40 0	70 0
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41	41 0	71 0
Total Property Taxes (27+39+40+41)			42 32,904	32,079	72 8.09984

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) Number of the resolution adopting the budget has been included at the top of this form.
- 6) The budget file uploaded to the SUBMIT Area matched the paper copy certified by the city to this office.
- 7) The long term debt schedule (Form 703) shows sufficient payment amounts to pay the G.O. debt certified by the city to this office.

(County Auditor)

Fund Balance Worksheet for City of

DELAWARE

(1) *Annual Report FY 2015		General	Special Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Total Government	Proprietary	Grand Total
		(A)	(B)	(C)	(D)	(E)	(G)	(H)	(I)	(J)
Beginning Fund Balance July 1	(pg 5, line 134) *	1	75,381	34,311	0	0	0	109,692	-24,590	85,102
Actual Revenues Except Beg Bal	(pg 5, line 132) *	2	27,293	20,085	0	0	0	47,378	50,887	98,265
Actual Expenditures Except End Bal	(pg 12, line 259) *	3	40,282	8,469	0	0	0	48,751	55,690	104,441
Ending Fund Balance June 30	(pg 12, line 261) *	4	62,392	45,927	0	0	0	108,319	-29,393	78,926
(2) ** Re-Estimated FY 2016		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
Beginning Fund Balance		5	62,392	45,927	0	0	0	108,319	-29,393	78,926
Re-Est Revenues		6	29,478	21,100	0	0	0	50,578	54,000	104,578
Re-Est Expenditures		7	43,900	31,200	0	0	0	75,100	85,000	160,100
Ending Fund Balance		8	47,970	35,827	0	0	0	83,797	-60,393	23,404
(3) ** Budget FY 2017		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
Beginning Fund Balance		9	47,970	35,827	0	0	0	83,797	-60,393	23,404
Revenues		10	104,703	0	0	0	0	104,703	63,200	167,903
Expenditures		11	94,700	0	0	0	0	94,700	112,000	206,700
Ending Fund Balance		12	57,973	35,827	0	0	0	93,800	-109,193	-15,393

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

2015

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

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2017

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 2017 (J)	RE-ESTIMATED 2016 (K)	ACTUAL 2015 (L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	6,000							6,000	6,000	5,287
Jail	2								0	0	0
Emergency Management	3	200							200	200	143
Flood Control	4								0	0	0
Fire Department	5	9,500							9,500	9,000	8,777
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9								0	0	0
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	15,700	0				0		15,700	15,200	14,207
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	35,000							35,000	30,000	7,449
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14								0	0	0
Traffic Control and Safety	15								0	0	0
Snow Removal	16	12,500							12,500	1,200	1,020
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	0
Airport (if not Enterprise)	19								0	0	0
Garbage (if not Enterprise)	20								0	0	0
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	47,500	0				0		47,500	31,200	8,469
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	800							800	800	1,272
Museum, Band and Theater	32								0	0	0
Parks	33	1,600							1,600	1,500	720
Recreation	34								0	0	0
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	2,400	0				0		2,400	2,300	1,992

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2017

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 2017 (J)	RE-ESTIMATED 2016 (K)	ACTUAL 2015 (L)
COMMUNITY & ECONOMIC DEVELOPMENT											
Community Beautification	39								0	0	0
Economic Development	40								0	0	0
Housing and Urban Renewal	41								0	0	0
Planning & Zoning	42								0	0	0
Other Com & Econ Development	43								0	0	0
	44										
TOTAL (lines 39 - 44)	45	0	0	0			0		0	0	0
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	3,200							3,200	3,000	2,377
Clerk, Treasurer, & Finance Adm.	47								0	0	0
Elections	48	750							750	700	0
Legal Services & City Attorney	49	750							750	500	281
City Hall & General Buildings	50	3,400							3,400	3,200	2,647
Tort Liability	51								0	0	0
Other General Government	52	21,000							21,000	19,000	18,778
TOTAL (lines 46 - 52)	53	29,100	0	0			0		29,100	26,400	24,083
DEBT SERVICE	54								0	0	0
Gov Capital Projects	55								0	0	0
TIF Capital Projects	56								0	0	0
TOTAL CAPITAL PROJECTS	57	0	0	0		0	0		0	0	0
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58	94,700	0	0	0	0	0		94,700	75,100	48,751
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59							50,000	50,000	40,000	37,833
Sewer Utility	60							50,000	50,000	35,000	8,574
Electric Utility	61								0	0	0
Gas Utility	62								0	0	0
Airport	63								0	0	0
Landfill/Garbage	64							12,000	12,000	10,000	9,283
Transit	65								0	0	0
Cable TV, Internet & Telephone	66								0	0	0
Housing Authority	67								0	0	0
Storm Water Utility	68								0	0	0
Other Business Type (city hosp., ISF, parking, etc.)	69								0	0	0
Enterprise DEBT SERVICE	70								0	0	0
Enterprise CAPITAL PROJECTS	71								0	0	0
Enterprise TIF CAPITAL PROJECTS	72								0	0	0
TOTAL Business Type Expenditures (lines 59 - 73)	73							112,000	112,000	85,000	55,690
TOTAL ALL EXPENDITURES (lines 58+74)	74	94,700	0	0	0	0	0	112,000	206,700	160,100	104,441
Regular Transfers Out	75								0	0	0
Internal TIF Loan / Repayment Transfers Out	76								0	0	0
Total ALL Transfers Out	77	0	0	0	0	0	0	0	0	0	0
Total Expenditures & Fund Transfers Out (lines 75+78)	78	94,700	0	0	0	0	0	112,000	206,700	160,100	104,441
Ending Fund Balance June 30	79	57,973	35,827	0	0	0	0	-109,193	-15,393	23,404	78,926

* 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.

CITY OF DELAWARE

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

REVENUES DETAIL
Fiscal Year Ending 2017

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 2017	(K) RE-ESTIMATED 2016	(L) ACTUAL 2015
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	32,079	0		0	0			32,079	15,576	13,609
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	32,079	0		0	0			32,079	15,576	13,609
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	825	0		0	0			825	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								0	0	0
Other Local Option Taxes	12	14,200							14,200	13,702	12,283
Subtotal - Other City Taxes (lines 6 thru 12)	13	15,025	0		0	0			15,025	13,702	12,283
Licenses & Permits	14								0	200	299
Use of Money & Property	15								0	0	0
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17								0	21,100	20,085
Other State Grants & Reimbursements	18	56,299	0	0	0	0		0	56,299	0	0
Local Grants & Reimbursements	19								0	0	0
Subtotal - Intergovernmental (lines 16 thru 19)	20	56,299	0	0	0	0		0	56,299	21,100	20,085
Charges for Fees & Service:											
Water Utility	21							30,000	30,000	26,500	25,551
Sewer Utility	22							18,000	18,000	15,000	13,669
Electric Utility	23								0	0	0
Gas Utility	24								0	0	0
Parking	25								0	0	0
Airport	26								0	0	0
Landfill/Garbage	27							15,200	15,200	12,500	11,667
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								0	0	0
Subtotal - Charges for Service (lines 21 thru 33)	34	0	0		0	0	0	63,200	63,200	54,000	50,887
Special Assessments	35								0	0	0
Miscellaneous	36	1,300							1,300	0	1,102
Other Financing Sources:											
Regular Operating Transfers In	37								0	0	0
Internal TIF Loan Transfers In	38								0	0	0
Subtotal ALL Operating Transfers In	39	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0	0
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	104,703	0	0	0	0	0	63,200	167,903	104,578	98,265
Beginning Fund Balance July 1	44	47,970	35,827	0	0	0	0	-60,393	23,404	78,926	85,102
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	152,673	35,827	0	0	0	0	2,807	191,307	183,504	183,367

CITY OF DELAWARE
ADOPTED BUDGET SUMMARY
YEAR ENDED JUNE 30, 2017

Fiscal Years

		GENERAL	SPECIAL	TIF	DEBT	CAPITAL	PERMANENT	PROPRIETARY	BUDGET	RE-ESTIMATED	ACTUAL
(A)	(B)	(C)	REVENUES	SPECIAL	SERVICE	PROJECTS	(H)	(I)	2017	2016	2015
			(D)	REVENUES	(F)	(G)			(J)	(K)	(L)
Revenues & Other Financing Sources											
Taxes Levied on Property	1	32,079	0		0	0			32,079	15,576	13,609
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	32,079	0		0	0			32,079	15,576	13,609
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	15,025	0		0	0			15,025	13,702	12,283
Licenses & Permits	7	0	0					0	0	200	299
Use of Money and Property	8	0	0	0	0	0	0	0	0	0	0
Intergovernmental	9	56,299	0	0	0	0		0	56,299	21,100	20,085
Charges for Fees & Service	10	0	0		0	0	0	63,200	63,200	54,000	50,887
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	1,300	0		0	0	0	0	1,300	0	1,102
Sub-Total Revenues	13	104,703	0	0	0	0	0	63,200	167,903	104,578	98,265
Other Financing Sources:											
Total Transfers In	14	0	0	0	0	0	0	0	0	0	0
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	104,703	0	0	0	0	0	63,200	167,903	104,578	98,265
Expenditures & Other Financing Uses											
Public Safety	18	15,700	0	0			0		15,700	15,200	14,207
Public Works	19	47,500	0	0			0		47,500	31,200	8,469
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	2,400	0	0			0		2,400	2,300	1,992
Community and Economic Development	22	0	0	0			0		0	0	0
General Government	23	29,100	0	0			0		29,100	26,400	24,083
Debt Service	24	0	0	0	0		0		0	0	0
Capital Projects	25	0	0	0		0	0		0	0	0
Total Government Activities Expenditures	26	94,700	0	0	0	0	0		94,700	75,100	48,751
Business Type Proprietary: Enterprise & ISF	27							112,000	112,000	85,000	55,690
Total Gov & Bus Type Expenditures	28	94,700	0	0	0	0	0	112,000	206,700	160,100	104,441
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	94,700	0	0	0	0	0	112,000	206,700	160,100	104,441
Excess Revenues & Other Sources Over	31										
(Under) Expenditures/Transfers Out	32	10,003	0	0	0	0	0	-48,800	-38,797	-55,522	-6,176
Beginning Fund Balance July 1	33	47,970	35,827	0	0	0	0	-60,393	23,404	78,926	85,102
Ending Fund Balance June 30	34	57,973	35,827	0	0	0	0	-109,193	-15,393	23,404	78,926

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

City Name: DELAWARE

Fiscal Year
2017

Project Name (A)	Amount of Issue (B)	Type of Debt Obligation (C)	Date Certified to County Auditor (D)	Debt Resolution Number (E)	Principal Due FY 2017 (F)	Interest Due FY 2017 +(G)	Bond Reg./ Paying Agent Fees Due FY 2017 +(H)	Total Obligation Due FY 2017 =(I)	Paid from Funds OTHER THAN Current Year Debt Service Taxes =(J)	Amount Paid Current Year Debt Service Levy =(K)
(1)		NO SELECTION						0		0
(2)		NO SELECTION						0		0
(3)		NO SELECTION						0		0
(4)		NO SELECTION						0		0
(5)		NO SELECTION						0		0
(6)		NO SELECTION						0		0
(7)		NO SELECTION						0		0
(8)		NO SELECTION						0		0
(9)		NO SELECTION						0		0
(10)		NO SELECTION						0		0
(11)		NO SELECTION						0		0
(12)		NO SELECTION						0		0
(13)		NO SELECTION						0		0
(14)		NO SELECTION						0		0
(15)		NO SELECTION						0		0
(16)		NO SELECTION						0		0
(17)		NO SELECTION						0		0
(18)		NO SELECTION						0		0
(19)		NO SELECTION						0		0
(20)		NO SELECTION						0		0
(21)		NO SELECTION						0		0
(22)		NO SELECTION						0		0
(23)		NO SELECTION						0		0
(24)		NO SELECTION						0		0
(25)		NO SELECTION						0		0
(26)		NO SELECTION						0		0
(27)		NO SELECTION						0		0
(28)		NO SELECTION						0		0
(29)		NO SELECTION						0		0
(30)		NO SELECTION						0		0
TOTALS					0	0	0	0	0	0

LONG TERM DEBT SCHEDULE
GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS
PAGE 2

City Name: DELAWARE

USE THIS PAGE ONLY AFTER FILLING LINES 1 THRU 30 ABOVE.

Fiscal Year

2017

Project Name (A)	Amount of Issue (B)	Type of Debt Obligation (C)	Date Certified to County Auditor (D)	Debt Resolution Number (E)	Principal Due FY 2017 (F)	Interest Due FY 2017 +(G)	Bond Reg./ Paying Agent Fees Due FY 2017 +(H)	Total Obligation Due FY 2017 =(I)	Paid from Funds OTHER THAN Current Year Debt Service Taxes =(J)	Amount Paid Current Year Debt Service Levy =(K)
(121)		NO SELECTION						0		0
(122)		NO SELECTION						0		0
(123)		NO SELECTION						0		0
(124)		NO SELECTION						0		0
(125)		NO SELECTION						0		0
(126)		NO SELECTION						0		0
(127)		NO SELECTION						0		0
(128)		NO SELECTION						0		0
(129)		NO SELECTION						0		0
(130)		NO SELECTION						0		0
(131)		NO SELECTION						0		0
(132)		NO SELECTION						0		0
(133)		NO SELECTION						0		0
(134)		NO SELECTION						0		0
(135)		NO SELECTION						0		0
(136)		NO SELECTION						0		0
(137)		NO SELECTION						0		0
(138)		NO SELECTION						0		0
(139)		NO SELECTION						0		0
(140)		NO SELECTION						0		0
(141)		NO SELECTION						0		0
(142)		NO SELECTION						0		0
(143)		NO SELECTION						0		0
(144)		NO SELECTION						0		0
(145)		NO SELECTION						0		0
(146)		NO SELECTION						0		0
(147)		NO SELECTION						0		0
(148)		NO SELECTION						0		0
(149)		NO SELECTION						0		0
(150)		NO SELECTION						0		0
					0	0	0	0	0	0

AFFIDAVIT OF POSTING

City of DELAWARE, Iowa

FISCAL YEAR BEGINNING JULY 1, 2016 - ENDING JUNE 30, 2017

The Notice of Public Hearing for the proposed city budget for the City of DELAWARE was posted on February 23, 2016 at the following locations:

*One of the three posted notices is included with this form.

Location #1

Location #2

Location #3

Attested to on behalf of the City of DELAWARE by:

BEVERLY J MCAREAVY

Print Name

Signature

Date

