

90-867

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2012 - ENDING JUNE 30, 2013

The City of: KIRKVILLE County Name: WAPELLO Date Budget Adopted: 03/12/12
(Date) xxx/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) 938-2458

Telephone Number

Signature

County Auditor Date Stamp

January 1, 2011 Property Valuations

Last Official Census

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular 2a	1,879,474	1,785,233	167
DEBT SERVICE 3a	1,879,474	1,785,233	
Ag Land 4a	152,338		

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 15,224	14,460	43 8.10000
(384)		Non-Voted Other Permissible Levies			
12(8)	0.67500	Contract for use of Bridge	6	0	44 0.00000
12(10)	0.95000	Opr & Maint publicly owned Transit	7	0	45 0.00000
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center	8	0	46 0.00000
12(12)	0.13500	Opr & Maint of City owned Civic Center	9	0	47 0.00000
12(13)	0.06750	Planning a Sanitary Disposal Project	10	0	48 0.00000
12(14)	0.27000	Aviation Authority (under sec.330A.15)	11	0	49 0.00000
12(15)	Amt Nec	Joint city-county building lease	12	0	50 0.00000
12(16)	0.06750	Levee Impr. fund in special charter city	13	0	51 0.00000
12(18)	Amt Nec	Liability, property & self insurance costs	14 2,700	2,565	52 1.43657
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462	0	465 0.00000
(384)		Voted Other Permissible Levies			
12(1)	0.13500	Instrumental/Vocal Music Groups	15	0	53 0.00000
12(2)	0.81000	Memorial Building	16	0	54 0.00000
12(3)	0.13500	Symphony Orchestra	17	0	55 0.00000
12(4)	0.27000	Cultural & Scientific Facilities	18	0	56 0.00000
12(5)	As Voted	County Bridge	19	0	57 0.00000
12(6)	1.35000	Missi or Missouri River Bridge Const.	20	0	58 0.00000
12(9)	0.03375	Aid to a Transit Company	21	0	59 0.00000
12(17)	0.20500	Maintain Institution received by gift/devise	22	0	60 0.00000
12(19)	1.00000	City Emergency Medical District	463	0	466 0.00000
12(21)	0.27000	Support Public Library	23	0	61 0.00000
28E.22	1.50000	Unified Law Enforcement	24	0	62 0.00000
Total General Fund Regular Levies (5 thru 24)			25 17,924	17,025	
384.1	3.00375	Ag Land	26 458	458	63 3.00375
Total General Fund Tax Levies (25 + 26)			27 18,382	17,483	Do Not Add
Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	28 0	0	64 0.00000
384.6	Amt Nec	Police & Fire Retirement	29	0	0.00000
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30 4,000	3,799	2.12826
Rules	Amt Nec	Other Employee Benefits	31	0	0.00000
Total Employee Benefit Levies (29,30,31)			32 4,000	3,799	2.12826
Sub Total Special Revenue Levies (28+32)			33 4,000	3,799	
Valuation					
386	As Req	With Gas & Elec	Without Gas & Elec		
		(A)	(B)		
		SSMID 1	34	0	66 0.00000
		SSMID 2	35	0	67 0.00000
		SSMID 3	36	0	68 0.00000
		SSMID 4	37	0	69 0.00000
		SSMID 5	555	0	565 0.00000
		SSMID 6	556	0	566 0.00000
		SSMID 7	1177	0	0.00000
Total SSMID			38 0	0	Do Not Add
Total Special Revenue Levies			39 4,000	3,799	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40 0	0	70 0.00000
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41	0	71 0.00000
Total Property Taxes (27+39+40+41)			42 22,382	21,282	72 11.66483

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.
- 6) The city is receiving TIF Revenues and has completed the TIF Indebtedness section of the TIF DEBT form in compliance with 384.16(1)

(County Auditor)

Fund Balance Worksheet for City of

KIRKVILLE

		General	Special Rev	TIF	Debt Serv	Capt Proj	Permanent	Total	Proprietary	Grand
		(A)	(B)	Special Rev	(D)	(E)	(G)	Government	(I)	Total
(1)										
*Annual Report FY 2011										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	4,165	65,540					69,705	391	70,096
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	24,980	37,234					62,214	10,092	72,306
Actual Expenditures Except End Bal (pg 12, line 259) *	3	23,749	21,866					45,615	10,099	55,714
Ending Fund Balance June 30 (pg 12, line 261) *	4	5,396	80,908	0	0	0	0	86,304	384	86,688
(2)		General	Spec Rev	TIF	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Re-Estimated FY 2012				Special Rev						
Beginning Fund Balance	5	5,396	80,908	0	0	0	0	86,304	384	86,688
Re-Est Revenues	6	22,325	43,900	0	0	0	0	66,225	9,500	75,725
Re-Est Expenditures	7	22,325	43,900	0	0	0	0	66,225	9,500	75,725
Continuing Appropriation	8					0		0	0	0
Ending Fund Balance	9	5,396	80,908	0	0	0	0	86,304	384	86,688
(3)		General	Spec Rev	TIF	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2013				Special Rev						
Beginning Fund Balance	10	5,396	80,908	0	0	0	0	86,304	384	86,688
Revenues	11	19,657	41,700	0	0	0	0	61,357	10,000	71,357
Expenditures	12	19,657	56,700	0	0	0	0	76,357	10,000	86,357
Continuing Appropriation	13					0		0	0	0
Ending Fund Balance	14	5,396	65,908	0	0	0	0	71,304	384	71,688

* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2011

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

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2013

Fiscal Years

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL	TIF	DEBT	CAPITAL	PERMANENT	PROPRIETARY	BUDGET	RE-ESTIMATED	ACTUAL
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	2013	2012	2011
									(J)	(K)	(L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1								0	0	0
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	2,000							2,000	3,000	1,953
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	2,000	0	0			0		2,000	3,000	1,953
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12		22,200						22,200	25,200	13,775
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		3,500						3,500	3,700	3,472
Traffic Control and Safety	15								0	0	0
Snow Removal	16								0	0	1,530
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		10,000						10,000	3,500	0
TOTAL (lines 12 - 21)	22	0	35,700	0			0		35,700	32,400	18,777
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	0
CULTURE & RECREATION											
Library Services	31								0	0	0
Museum, Band and Theater	32								0	0	0
Parks	33		11,800						11,800	10,000	1,297
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	0	11,800	0			0		11,800	10,000	1,297

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2013

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 2013 (J)	RE-ESTIMATED 2012 (K)	ACTUAL 2011 (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
TOTAL (lines 39 - 44)	44									0	0	0
TOTAL (lines 39 - 44)	45		0	0	0			0		0	0	0
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		1,300							1,300	1,100	1,315
Clerk, Treasurer, & Finance Adm.	47		6,400							6,400	6,200	6,359
Elections	48									0	725	0
Legal Services & City Attorney	49		700							700	800	720
City Hall & General Buildings	50		6,000	2,500						8,500	5,500	7,740
Tort Liability	51		3,000							3,000	3,000	2,584
Other General Government	52		257	6,700						6,957	3,500	4,870
TOTAL (lines 46 - 52)	53		17,657	9,200	0			0		26,857	20,825	23,588
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		19,657	56,700	0	0	0	0		76,357	66,225	45,615
BUSINESS TYPE ACTIVITIES Proprietary: Enterprise & Budgeted ISF												
Water Utility	59									0	0	0
Sewer Utility	60									0	0	0
Electric Utility	61									0	0	0
Gas Utility	62									0	0	0
Airport	63									0	0	0
Landfill/Garbage	64								10,000	10,000	9,500	10,099
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								10,000	10,000	9,500	10,099
TOTAL ALL EXPENDITURES (lines 58+74)	74		19,657	56,700	0	0	0	0	10,000	86,357	75,725	55,714
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+76)	78		19,657	56,700	0	0	0	0	10,000	86,357	75,725	55,714
Continuing Appropriation	79									0	0	0
Ending Fund Balance June 30	80		5,396	65,908	0	0	0	0	384	71,688	86,688	86,688

* 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

2013

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2013 (J)	RE-ESTIMATED 2012 (K)	ACTUAL 2011 (L)
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	17,483	3,799		0	0			21,282	20,353	18,566
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	17,483	3,799		0	0			21,282	20,353	18,566
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	899	201		0	0			1,100	1,119	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		22,000						22,000	20,000	21,778
Subtotal - Other City Taxes (lines 6 thru 12)	13	899	22,201		0	0			23,100	21,119	21,778
Licenses & Permits		75							75	180	35
Use of Money & Property		200							200	400	200
Intergovernmental:											
Federal Grants & Reimbursements									0	0	0
Road Use Taxes			13,700						13,700	16,900	14,733
Other State Grants & Reimbursements									0	0	0
Local Grants & Reimbursements			2,000						2,000	3,500	0
Subtotal - Intergovernmental (lines 16 thru 19)	20	0	15,700	0	0	0		0	15,700	20,400	14,733
Charges for Fees & Service:											
Water Utility	21								0	0	0
Sewer Utility	22								0	0	0
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							10,000	10,000	9,500	10,092
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	10,000	10,000	9,500	10,092
Special Assessments	35								0	0	6,902
Miscellaneous		1,000							1,000	3,773	0
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	19,657	41,700	0	0	0	0	10,000	71,357	75,725	72,306
Beginning Fund Balance July 1	44	5,396	80,908	0	0	0	0	384	86,688	86,688	70,096
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	25,053	122,608	0	0	0	0	10,384	158,045	162,413	142,402

CITY OF

KIRKVILLE

ADOPTED BUDGET SUMMARY

YEAR ENDED JUNE 30, 2013

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 2013	(K) RE-ESTIMATED 2012	(L) ACTUAL 2011
Revenues & Other Financing Sources											
Taxes Levied on Property	1	17,483	3,799		0	0			21,282	20,353	18,566
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	17,483	3,799		0	0			21,282	20,353	18,566
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	899	22,201		0	0			23,100	21,119	21,778
Licenses & Permits	7	75	0					0	75	180	35
Use of Money and Property	8	200	0	0	0	0	0	0	200	400	200
Intergovernmental	9	0	15,700	0	0	0		0	15,700	20,400	14,733
Charges for Fees & Service	10	0	0		0	0	0	10,000	10,000	9,500	10,092
Special Assessments	11	0	0		0	0		0	0	0	6,902
Miscellaneous	12	1,000	0		0	0	0	0	1,000	3,773	0
Sub-Total Revenues	13	19,657	41,700	0	0	0	0	10,000	71,357	75,725	72,306
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
Total Revenues and Other Sources	17	19,657	41,700	0	0	0	0	10,000	71,357	75,725	72,306
Expenditures & Other Financing Uses											
Public Safety	18	2,000	0	0			0		2,000	3,000	1,953
Public Works	19	0	35,700	0			0		35,700	32,400	18,777
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	0	11,800	0			0		11,800	10,000	1,297
Community and Economic Development	22	0	0	0			0		0	0	0
General Government	23	17,657	9,200	0			0		26,857	20,825	23,588
Debt Service	24	0	0	0	0		0		0	0	0
Capital Projects	25	0	0			0			0	0	0
Total Government Activities Expenditures	26	19,657	56,700	0	0	0	0		76,357	66,225	45,615
Business Type Proprietary: Enterprise & ISF	27							10,000	10,000	9,500	10,099
Total Gov & Bus Type Expenditures	28	19,657	56,700	0	0	0	0	10,000	86,357	75,725	55,714
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	19,657	56,700	0	0	0	0	10,000	86,357	75,725	55,714
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31	0	-15,000	0	0	0	0	0	-15,000	0	16,592
Continuing Appropriation	33							0	0	0	
Beginning Fund Balance July 1	34	5,396	80,908	0	0	0	0	384	86,688	86,688	70,096
Ending Fund Balance June 30	35	5,396	65,908	0	0	0	0	384	71,688	86,688	86,688

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

City Name: KIRKVILLE

Fiscal Year
2013

Project Name (A)		Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2013 (D)	Interest Due FY 2013 +(E)	Bond Reg/Other Fees Due FY 2013 +(F)	Total Obligation Due FY 2013 =(G)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy =(I)
(1)							0		0
(2)							0		0
(3)							0		0
(4)							0		0
(5)							0		0
(6)							0		0
(7)							0		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				0	0	0	0	0	0

NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

FISCAL YEAR BEGINNING JULY 1, 2012 - ENDING JUNE 30, 2013

Posted 03/01/12

City of **KIRKVILLE** , Iowa

The City Council will conduct a public hearing on the proposed Budget at City Hall
on 03/12/12 at 7:00 p.m.
(Date) xx/xx/xx (hour)

The Budget Estimate Summary of proposed receipts and expenditures is shown below.
Copies of the the detailed proposed Budget may be obtained or viewed at the offices of the Mayor,
City Clerk, and at the Library.

The estimated Total tax levy rate per \$1000 valuation on regular property \$ 11.66483
The estimated tax levy rate per \$1000 valuation on Agricultural land is \$ 3.00375

At the public hearing, any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget.

(641) 938-2458
phone number

Jane Underwood, City Clerk
City Clerk/Finance Officer's NAME

		Budget FY 2013	Re-estimated FY 2012	Actual FY 2011
		(a)	(b)	(c)
Revenues & Other Financing Sources				
Taxes Levied on Property	1	21,282	20,353	18,566
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	21,282	20,353	18,566
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	0	0	0
Other City Taxes	6	23,100	21,119	21,778
Licenses & Permits	7	75	180	35
Use of Money and Property	8	200	400	200
Intergovernmental	9	15,700	20,400	14,733
Charges for Fees & Service	10	10,000	9,500	10,092
Special Assessments	11	0	0	6,902
Miscellaneous	12	1,000	3,773	0
Other Financing Sources	13	0	0	0
Total Revenues and Other Sources	14	71,357	75,725	72,306
Expenditures & Other Financing Uses				
Public Safety	15	2,000	3,000	1,953
Public Works	16	35,700	32,400	18,777
Health and Social Services	17	0	0	0
Culture and Recreation	18	11,800	10,000	1,297
Community and Economic Development	19	0	0	0
General Government	20	26,857	20,825	23,588
Debt Service	21	0	0	0
Capital Projects	22	0	0	0
Total Government Activities Expenditures	23	76,357	66,225	45,615
Business Type / Enterprises	24	10,000	9,500	10,099
Total ALL Expenditures	25	86,357	75,725	55,714
Transfers Out	26	0	0	0
Total ALL Expenditures/Transfers Out	27	86,357	75,725	55,714
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	28	-15,000	0	16,592
Continuing Appropriation	29	0	0	0
Beginning Fund Balance July 1	30	86,688	86,688	70,096
Ending Fund Balance June 30	31	71,688	86,688	86,688