

09-065

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2014 - ENDING JUNE 30, 2015

The City of: Frederika County Name: BREMER Date Budget Adopted: 3/12/2014
(Date) xxxxxx

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.

(319) 882-4461
Telephone Number

Signature

County Auditor Date Stamp

January 1, 2013 Property Valuations

Last Official Census

Regular

2a

5,101,842

2b

5,026,987

183

DEBT SERVICE

3a

3b

Ag Land

4a

90,935

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 34,727	43 34,217	6.80676
(384)		Non-Voted Other Permissible Levies			
12(8)	0.67500	Contract for use of Bridge	6	0	0
12(10)	0.95000	Opr & Maint publicly owned Transit	7	0	0
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center	8	0	0
12(12)	0.13500	Opr & Maint of City owned Civic Center	9	0	0
12(13)	0.06750	Planning a Sanitary Disposal Project	10	0	0
12(14)	0.27000	Aviation Authority (under sec.330A.15)	11	0	0
12(16)	0.06750	Levee Impr. fund in special charter city	13	0	0
12(18)	Amt Nec	Liability, property & self insurance costs	14	0	0
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462	0	0
(384)		Voted Other Permissible Levies			
12(1)	0.13500	Instrumental/Vocal Music Groups	15	0	0
12(2)	0.81000	Memorial Building	16	0	0
12(3)	0.13500	Symphony Orchestra	17	0	0
12(4)	0.27000	Cultural & Scientific Facilities	18	0	0
12(5)	As Voted	County Bridge	19	0	0
12(6)	1.35000	Missi or Missouri River Bridge Const.	20	0	0
12(9)	0.03375	Aid to a Transit Company	21	0	0
12(17)	0.20500	Maintain Institution received by gift/devise	22	0	0
12(19)	1.00000	City Emergency Medical District	463	0	0
12(21)	0.27000	Support Public Library	23	0	0
28E.22	1.50000	Unified Law Enforcement	24	0	0
Total General Fund Regular Levies (5 thru 24)			25 34,727	43 34,217	
384.1	3.00375	Ag Land	26 273	63 273	3.00375
Total General Fund Tax Levies (25 + 26)			27 35,000	63 34,490	Do Not Add
Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	28	0	0
384.6	Amt Nec	Police & Fire Retirement	29	0	0
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30	Not at 8.10 Limit	Not at 8.10 Limit
Rules	Amt Nec	Other Employee Benefits	31	0	0
Total Employee Benefit Levies (29,30,31)			32 0	65 0	0.00000
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	0
SSMID 2	(A)	(B)	35	0	0
SSMID 3	(A)	(B)	36	0	0
SSMID 4	(A)	(B)	37	0	0
SSMID 5	(A)	(B)	555	0	0
SSMID 6	(A)	(B)	556	0	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 76.10(6)	40 0	70 0	0
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41 0	71 0	0
Total Property Taxes (27+39+40+41)			42 35,000	72 34,490	6.80676

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.

Fund Balance Worksheet for City of **Frederika**

		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 2013										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	127,706	14,885					142,591	32,563	175,154
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	86,548	18,773					105,321	54,431	159,752
Actual Expenditures Except End Bal (pg 12, line 259) *	3	108,072	22,613					130,685	76,703	207,388
Ending Fund Balance June 30 (pg 12, line 261) *	4	106,182	11,045	0	0	0	0	117,227	10,291	127,518
(2)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Re-Estimated FY 2014										
Beginning Fund Balance	5	106,182	11,045	0	0	0	0	117,227	10,291	127,518
Re-Est Revenues	6	78,290	13,000	0	0	0	0	91,290	25,080	116,370
Re-Est Expenditures	7	73,640	26,000	0	0	0	0	99,640	15,600	115,240
Ending Fund Balance	8	110,832	-1,955	0	0	0	0	108,877	19,771	128,648
(3)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2015										
Beginning Fund Balance	9	110,832	-1,955	0	0	0	0	108,877	19,771	128,648
Revenues	10	77,860	13,000	0	0	0	0	90,860	25,080	115,940
Expenditures	11	72,915	28,000	0	0	0	0	100,915	15,325	116,240
Ending Fund Balance	12	115,777	-16,955	0	0	0	0	98,822	29,526	128,348

* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2013

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

CITY OF _____ **Frederika**

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 for support of an Emergency Management Commission. The

	Request with Utility Replacement (A)	Property Taxes Levied (B)
1 Portion of General Fund Levy Used for Emerg. Mgmt. Comm.	<input style="width: 100px; height: 20px;" type="text"/>	0
2 <u>Support of a Local Emerg.Mgmt.Comm.</u>	0	0
3 TOTAL FOR FISCAL YEAR 2014	0	0

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2015

Fiscal Years

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL	TIF	DEBT	CAPITAL	PERMANENT	PROPRIETARY	BUDGET	RE-ESTIMATED	ACTUAL
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	2015	2014	2013
			REVENUES	SPECIAL	SERVICE	PROJECTS			(J)	(K)	(L)
			(D)	REVENUES	(F)	(G)	(H)	(I)	(J)	(K)	(L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	100							100	100	0
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	4,000							4,000	4,300	3,962
Ambulance	6	500							500	500	140
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	4,600	0	0			0		4,600	4,900	4,102
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	400	21,000						21,400	26,000	19,184
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	4,700							4,700	4,500	4,614
Traffic Control and Safety	15								0	0	0
Snow Removal	16	500	7,000						7,500	500	3,429
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	17,080							17,080	17,380	17,866
Other Public Works	21								0	0	250
TOTAL (lines 12 - 21)	22	22,680	28,000	0			0		50,680	48,380	45,343
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	350							350	350	346
Other Health and Social Services	29								0	0	0
TOTAL (lines 23 - 29)	30	350	0	0			0		350	350	346
CULTURE & RECREATION											
Library Services	31	2,650							2,650	2,140	2,150
Museum, Band and Theater	32								0	0	0
Parks	33	8,500							8,500	9,000	8,036
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	11,150	0	0			0		11,150	11,140	10,186

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2015

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 2015 (J)	RE-ESTIMATED 2014 (K)	ACTUAL 2013 (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		2,460							2,460	1,460	2,580
Clerk, Treasurer, & Finance Adm.	47		8,500							8,500	7,500	7,724
Elections	48		1,000							1,000	1,750	0
Legal Services & City Attorney	49		600							600	600	0
City Hall & General Buildings	50		17,900							17,900	15,050	14,318
Tort Liability	51									0	0	0
Other General Government	52		3,675							3,675	8,510	10,086
TOTAL (lines 46 - 52)	53		34,135	0	0			0		34,135	34,870	34,708
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		72,915	28,000	0	0	0	0		100,915	99,640	94,685
BUSINESS TYPE ACTIVITIES												
Proprietary: Enterprise & Budgeted ISF												
Water Utility	59									0	0	0
Sewer Utility	60								15,325	15,325	15,600	76,703
Electric Utility	61									0	0	0
Gas Utility	62									0	0	0
Airport	63									0	0	0
Landfill/Garbage	64									0	0	0
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								15,325	15,325	15,600	76,703
TOTAL ALL EXPENDITURES (lines 58+74)	74		72,915	28,000	0	0	0	0	15,325	116,240	115,240	171,388
Regular Transfers Out	75									0	0	36,000
Internal TIF Loan / Repayment Transfers Out	76									0	0	0
Total ALL Transfers Out	77		0	0	0	0	0	0	0	0	0	36,000
Total Expenditures & Fund Transfers Out (lines 75+76)	78		72,915	28,000	0	0	0	0	15,325	116,240	115,240	207,388
Ending Fund Balance June 30	79		115,777	-16,955	0	0	0	0	29,526	128,348	128,648	127,518

* 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 2015

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2015 (J)	RE-ESTIMATED 2014 (K)	ACTUAL 2013 (L)
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	34,490	0		0	0			34,490	34,476	34,878
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	34,490	0		0	0			34,490	34,476	34,878
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6		0		0	0			0	524	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	12,000							12,000	12,000	14,849
Subtotal - Other City Taxes (lines 6 thru 12)	13	12,000	0		0	0			12,000	12,524	14,849
Licenses & Permits	14	640							640	640	970
Use of Money & Property	15	14,150							14,150	14,150	14,057
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		13,000						13,000	13,000	12,773
Other State Grants & Reimbursements	18	0	0	0	0	0		0	0	0	0
Local Grants & Reimbursements	19								0	0	0
Subtotal - Intergovernmental (lines 16 thru 19)	20	0	13,000	0	0	0		0	13,000	13,000	12,773
Charges for Fees & Service:											
Water Utility	21								0	0	0
Sewer Utility	22							25,080	25,080	25,080	24,391
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	16,580							16,580	16,500	16,642
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	16,580	0		0	0		25,080	41,660	41,580	41,033
Special Assessments	35								0	0	0
Miscellaneous	36								0	0	5,192
Other Financing Sources:											
Regular Operating Transfers In	37								0	0	36,000
Internal TIF Loan Transfers In	38								0	0	0
Subtotal ALL Operating Transfers In	39	0	0	0	0	0		0	0	0	36,000
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	36,000
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	77,860	13,000	0	0	0		25,080	115,940	116,370	159,752
Beginning Fund Balance July 1	44	110,832	-1,955	0	0	0		19,771	128,648	127,518	175,154
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	188,692	11,045	0	0	0		44,851	244,588	243,888	334,906

CITY OF Frederika
ADOPTED BUDGET SUMMARY
YEAR ENDED JUNE 30, 2015

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2015 (J)	RE-ESTIMATED 2014 (K)	ACTUAL 2013 (L)
Revenues & Other Financing Sources											
Taxes Levied on Property	1	34,490	0		0	0			34,490	34,476	34,878
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	34,490	0		0	0			34,490	34,476	34,878
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	12,000	0		0	0			12,000	12,524	14,849
Licenses & Permits	7	640	0					0	640	640	970
Use of Money and Property	8	14,150	0	0	0	0	0	0	14,150	14,150	14,057
Intergovernmental	9	0	13,000	0	0	0		0	13,000	13,000	12,773
Charges for Fees & Service	10	16,580	0		0	0	0	25,080	41,660	41,580	41,033
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	0	0		0	0	0	0	0	0	5,192
Sub-Total Revenues	13	77,860	13,000	0	0	0	0	25,080	115,940	116,370	123,752
Other Financing Sources:											
Total Transfers In	14	0	0	0	0	0	0	0	0	0	36,000
Proceeds of Debt	15	0	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	77,860	13,000	0	0	0	0	25,080	115,940	116,370	159,752
Expenditures & Other Financing Uses											
Public Safety	18	4,600	0	0			0		4,600	4,900	4,102
Public Works	19	22,680	28,000	0			0		50,680	48,380	45,343
Health and Social Services	20	350	0	0			0		350	350	346
Culture and Recreation	21	11,150	0	0			0		11,150	11,140	10,186
Community and Economic Development	22	0	0	0			0		0	0	0
General Government	23	34,135	0	0			0		34,135	34,870	34,708
Debt Service	24	0	0	0	0		0		0	0	0
Capital Projects	25	0	0	0		0			0	0	0
Total Government Activities Expenditures	26	72,915	28,000	0	0	0	0		100,915	99,640	94,685
Business Type Proprietary: Enterprise & ISF	27							15,325	15,325	15,600	76,703
Total Gov & Bus Type Expenditures	28	72,915	28,000	0	0	0	0	15,325	116,240	115,240	171,388
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	36,000
Total ALL Expenditures/Fund Transfers Out	30	72,915	28,000	0	0	0	0	15,325	116,240	115,240	207,388
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	4,945	-15,000	0	0	0	0	9,755	-300	1,130	-47,636
Beginning Fund Balance July 1	33	110,832	-1,955	0	0	0	0	19,771	128,648	127,518	175,154
Ending Fund Balance June 30	34	115,777	-16,955	0	0	0	0	29,526	128,348	128,648	127,518

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

City Name: Frederika

Fiscal Year
2015

	Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2015 (D)	Interest Due FY 2015 +(E)	Bond Reg/Other Fees Due FY 2015 +(F)	Total Obligation Due FY 2015 =(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, 2014 - ENDING JUNE 30, 2015

DATE POSTED
2/27/2014

City of Frederika, Iowa

The City Council will conduct a public hearing on the proposed Budget at Frederika Community Building

on 3/12/2014 at 6:30PM
(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 \$ 6.80676

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.

(319) 882-4461
phone number

Lucinda Asmus
City Clerk/Finance Officer's NAME

		Budget FY 2015	Re-estimated FY 2014	Actual FY 2013
		(a)	(b)	(c)
Revenues & Other Financing Sources				
Taxes Levied on Property	1	34,490	34,476	34,878
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	34,490	34,476	34,878
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	0	0	0
Other City Taxes	6	12,000	12,524	14,849
Licenses & Permits	7	640	640	970
Use of Money and Property	8	14,150	14,150	14,057
Intergovernmental	9	13,000	13,000	12,773
Charges for Fees & Service	10	41,660	41,580	41,033
Special Assessments	11	0	0	0
Miscellaneous	12	0	0	5,192
Other Financing Sources	13	0	0	36,000
Total Revenues and Other Sources	14	115,940	116,370	159,752
Expenditures & Other Financing Uses				
Public Safety	15	4,600	4,900	4,102
Public Works	16	50,680	48,380	45,343
Health and Social Services	17	350	350	346
Culture and Recreation	18	11,150	11,140	10,186
Community and Economic Development	19	0	0	0
General Government	20	34,135	34,870	34,708
Debt Service	21	0	0	0
Capital Projects	22	0	0	0
Total Government Activities Expenditures	23	100,915	99,640	94,685
Business Type / Enterprises	24	15,325	15,600	76,703
Total ALL Expenditures	25	116,240	115,240	171,388
Transfers Out	26	0	0	36,000
Total ALL Expenditures/Transfers Out	27	116,240	115,240	207,388
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	28	-300	1,130	-47,636
Beginning Fund Balance July 1	29	128,648	127,518	175,154
Ending Fund Balance June 30	30	128,348	128,648	127,518