

# 83-793

## Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2013 - ENDING JUNE 30, 2014

The City of: Panama County Name: SHELBY Date Budget Adopted: 03/05/13  
 (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.

County Auditor Date Stamp		712-489-2344 Telephone Number	Signature	
<b>January 1, 2012 Property Valuations</b>				
		With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a	<b>2,402,529</b>	2,266,184	221
<b>Debt Service Value</b>	3a	<b>6,841,898</b>	6,705,553	
Ag Land	4a	<b>60,195</b>		

		(A)		(B)		(C)	
Code	Dollar	Request with	Property Taxes	Levied	Rate		
Sec.	Limit	Utility Replacement					
384.1	8.10000	Regular General levy	19,460	18,356	43	8.10000	
-384		Non-Voted Other Permissible Levies					
12(8)	0.67500	Contract for use of Bridge		0.	44	0.00000	
12(10)	0.95000	Opr & Maint publicly owned Transit		0.	45	0.00000	
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center		0.	46	0.00000	
12(12)	0.13500	Opr & Maint of City owned Civic Center		0.	47	0.00000	
12(13)	0.06750	Planning a Sanitary Disposal Project		0.	48	0.00000	
12(14)	0.27000	Aviation Authority (under sec.330A.15)		0.	49	0.00000	
12(16)	0.06750	Levee Impr. fund in special charter city		0.	51	0.00000	
12(18)	Amt Nec	Liability, property & self insurance costs		0.	52	0.00000	
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.		0.	465	0.00000	
-384		Voted Other Permissible Levies					
12(1)	0.13500	Instrumental/Vocal Music Groups		0.	53	0.00000	
12(2)	0.81000	Memorial Building		0.	54	0.00000	
12(3)	0.13500	Symphony Orchestra		0.	55	0.00000	
12(4)	0.27000	Cultural & Scientific Facilities		0.	56	0.00000	
12(5)	As Voted	County Bridge		0.	57	0.00000	
12(6)	1.35000	Missi or Missouri River Bridge Const.		0.	58	0.00000	
12(9)	0.03375	Aid to a Transit Company		0.	59	0.00000	
12(17)	0.20500	Maintain Institution received by gift/devise		0.	60	0.00000	
12(19)	1.00000	City Emergency Medical District		0.	466	0.00000	
12(21)	0.27000	Support Public Library		0.	61	0.00000	
28E.22	1.50000	Unified Law Enforcement		0.	62	0.00000	
<b>Total General Fund Regular Levies (5 thru 24)</b>			<b>19,460</b>	<b>18,356</b>			
384.1	3.00375	Ag Land	181	181	63	3.00375	
<b>Total General Fund Tax Levies (25 + 26)</b>			<b>19,641</b>	<b>18,537</b>		<b>Do Not Add</b>	
		Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	0	0	64	0.00000	
384.6	Amt Nec	Police & Fire Retirement		0.		0.00000	
	Amt Nec	FICA & IPERS (if general fund at levy limit)		0.		0.00000	
Rules	Amt Nec	Other Employee Benefits		0.		0.00000	
<b>Total Employee Benefit Levies (29,30,31)</b>			<b>0</b>	<b>0</b>	65	<b>0.00000</b>	
<b>Sub Total Special Revenue Levies (28+32)</b>			<b>0</b>	<b>0</b>			
		Valuation					
386	As Req	With Gas & Elec	Without Gas & Elec				
	SSMID 1 (A)	(B)		0	66	0.00000	
	SSMID 2 (A)	(B)		0	67	0.00000	
	SSMID 3 (A)	(B)		0	68	0.00000	
	SSMID 4 (A)	(B)		0	69	0.00000	
	SSMID 5 (A)	(B)		0	565	0.00000	
	SSMID 6 (A)	(B)		0	566	0.00000	
	SSMID 7 (A)	(B)		0	###	0.00000	
<b>Total SSMID</b>			<b>0</b>	<b>0</b>		<b>Do Not Add</b>	
<b>Total Special Revenue Levies</b>			<b>0</b>	<b>0</b>			
384.4	Amt Nec	Debt Service Levy 76.10(6)	0	0	70	0.00000	
384.7	0.67500	Capital Projects (Capital Improv. Reserve)		0.	71	0.00000	
<b>Total Property Taxes (27+39+40+41)</b>			<b>19,641</b>	<b>18,537</b>	72	<b>8.10000</b>	

**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 **Panama**

(1) <b>*Annual Report FY 2012</b>		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	288,210	-1,438	-86,400				200,372	85,309	285,681
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	52,957	20,962	169,376				243,295	58,407	301,702
Actual Expenditures Except End Bal (pg 12, line 259) *	3	88,234	18,717	50,849				157,800	51,942	209,742
Ending Fund Balance June 30 (pg 12, line 270) *	4	252,933	807	32,127	0	0	0	285,867	91,774	377,641
(2) <b>** Re-Estimated FY 2013</b>		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
		(A)	(B)	(C)	(D)	(E)	(G)	(H)	(I)	(J)
Beginning Fund Balance	5	252,933	807	32,127	0	0	0	285,867	91,774	377,641
Re-Est Revenues	6	53,820	20,700	121,722	0	0	0	196,242	103,347	299,589
Re-Est Expenditures	7	109,567	20,700	52,500	0	0	0	182,767	140,000	322,767
Ending Fund Balance	8	197,186	807	101,349	0	0	0	299,342	55,121	354,463
(3) <b>** Budget FY 2014</b>		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
		(A)	(B)	(C)	(D)	(E)	(G)	(H)	(I)	(J)
Beginning Fund Balance	9	197,186	807	101,349	0	0	0	299,342	55,121	354,463
Revenues	10	54,207	21,367	120,000	0	0	0	195,574	63,150	258,724
Expenditures	11	146,137	21,000	78,000	0	0	0	245,137	108,506	353,643
Ending Fund Balance	12	105,256	1,174	143,349	0	0	0	249,779	9,765	259,544

\* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2012

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



EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2014

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 2014 (J)	RE-ESTIMATED 2013 (K)	ACTUAL 2012 (L)
<b>PUBLIC SAFETY</b>											
Police Department/Crime Prevention	1	4,420							4,420	4,420	3,180
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	15,000							15,000	14,572	40,500
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	200							200	170	44
TOTAL (lines 1 - 10)	11	19,620	0	0			0		19,620	19,162	43,724
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12	65,357	21,000	78,000					164,357	73,700	27,029
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	5,000							5,000	4,884	4,891
Traffic Control and Safety	15								0	0	323
Snow Removal	16	3,000							3,000	2,000	288
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	17,230							17,230	14,580	19,976
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	90,587	21,000	78,000			0		189,587	95,164	52,507
<b>HEALTH &amp; SOCIAL SERVICES</b>											
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
<b>CULTURE &amp; RECREATION</b>											
Library Services	31								0	0	0
Museum, Band and Theater	32								0	0	0
Parks	33								0	100	0
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	0	0			0		0	100	0

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2014

Fiscal Years

GOVERNMENT ACTIVITIES CONT.		GENERAL	SPECIAL	TIF	DEBT	CAPITAL	PERMANENT	PROPRIETARY	BUDGET	RE-ESTIMATED	ACTUAL
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	2014	2013	2012
									(J)	(K)	(L)
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>											
Community Beautification	39	10,000							10,000	3,500	2,482
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)	45	10,000	0	0			0		10,000	3,500	2,482
<b>GENERAL GOVERNMENT</b>											
Mayor, Council, & City Manager	46	3,000							3,000	2,341	1,055
Clerk, Treasurer, & Finance Adm.	47	8,500							8,500	8,000	5,435
Elections	48	500							500	0	433
Legal Services & City Attorney	49	2,000							2,000	1,000	1,828
City Hall & General Buildings	50	5,000							5,000	4,500	3,620
Tort Liability	51								0	0	0
Other General Government	52	6,930							6,930	9,000	6,716
TOTAL (lines 46 - 52)	53	25,930	0	0			0		25,930	24,841	19,087
<b>DEBT SERVICE</b>											
Gov Capital Projects	55								0	0	0
TIF Capital Projects	56								0	0	0
<b>TOTAL CAPITAL PROJECTS</b>	57	0	0	0		0	0		0	0	0
<b>TOTAL Government Activities Expenditures</b> <i>(lines 11+22+30+38+45+53+54+57)</i>	58	146,137	21,000	78,000	0	0	0		245,137	142,767	117,800
<b>BUSINESS TYPE ACTIVITIES</b>											
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>											
Water Utility	59							74,453	74,453	75,000	33,216
Sewer Utility	60							34,053	34,053	65,000	18,726
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	0
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
<b>TOTAL Business Type Expenditures (lines 59 - 73)</b>	73							108,506	108,506	140,000	51,942
<b>TOTAL ALL EXPENDITURES (lines 58+74)</b>	74	146,137	21,000	78,000	0	0	0	108,506	353,643	282,767	169,742
Regular Transfers Out	75								0	0	0
Internal TIF Loan / Repayment Transfers Out	76								0	40,000	40,000
<b>Total ALL Transfers Out</b>	77	0	0	0	0	0	0	0	0	40,000	40,000
<b>Total Expenditures &amp; Fund Transfers Out (lines 75+78)</b>	78	146,137	21,000	78,000	0	0	0	108,506	353,643	322,767	209,742
<b>Ending Fund Balance June 30</b>	79	105,256	1,174	143,349	0	0	0	9,765	259,544	354,463	377,641

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

REVENUES DETAIL

Fiscal Year Ending

2014

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2014 (J)	RE-ESTIMATED 2013 (K)	ACTUAL 2012 (L)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>											
	1	18,537	0		0	0			18,537	17,699	16,806
	2								0	0	0
	3	18,537	0		0	0			18,537	17,699	16,806
	4								0	0	0
	5			120,000					120,000	121,722	129,376
Other City Taxes:											
	6	1,104	0		0	0			1,104	1,103	1,110
	7								0	0	0
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12	17,000							17,000	17,511	16,241
	13	18,104	0		0	0			18,104	18,614	17,351
	14	1,320							1,320	1,320	1,935
	15	496						2,400	2,896	2,987	684
Intergovernmental:											
	16								0	0	0
	17		21,367						21,367	20,700	20,962
	18								0	0	0
	19								0	0	0
	20	0	21,367	0	0	0		0	21,367	20,700	20,962
Charges for Fees & Service:											
	21							32,000	32,000	31,875	28,849
	22							28,500	28,500	28,540	28,562
	23								0	0	0
	24								0	0	0
	25								0	0	0
	26								0	0	0
	27	15,600							15,600	15,600	15,739
	28								0	0	0
	29								0	0	0
	30								0	0	0
	31								0	0	0
	32								0	0	0
	33							250	250	332	706
	34	15,600	0		0	0		60,750	76,350	76,347	73,856
	35								0	0	0
	36	150							150	200	732
Other Financing Sources:											
	37								0	0	0
	38								0	40,000	40,000
	39	0	0	0	0	0	0	0	0	40,000	40,000
	40								0	0	0
	41								0	0	0
	42	0	0	0	0	0	0	0	0	40,000	40,000
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 42)											
	43	54,207	21,367	120,000	0	0	0	63,150	258,724	299,589	301,702
	44	197,186	807	101,349	0	0	0	55,121	354,463	377,641	285,681
<b>TOTAL REVENUES &amp; BEGIN BALANCE (lines 42+43)</b>											
	45	251,393	22,174	221,349	0	0	0	118,271	613,187	677,230	587,383

CITY OF Panama

ADOPTED BUDGET SUMMARY

YEAR ENDED JUNE 30, 2014

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2014 (J)	RE-ESTIMATED 2013 (K)	ACTUAL 2012 (L)
<b>Revenues &amp; Other Financing Sources</b>											
Taxes Levied on Property	1	18,537	0		0	0			18,537	17,699	16,806
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	18,537	0		0	0			18,537	17,699	16,806
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			120,000					120,000	121,722	129,376
Other City Taxes	6	18,104	0		0	0			18,104	18,614	17,351
Licenses & Permits	7	1,320	0		0	0		0	1,320	1,320	1,935
Use of Money and Property	8	496	0	0	0	0	0	2,400	2,896	2,987	684
Intergovernmental	9	0	21,367	0	0	0		0	21,367	20,700	20,962
Charges for Fees & Service	10	15,600	0		0	0	0	60,750	76,350	76,347	73,856
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	150	0		0	0	0	0	150	200	732
Sub-Total Revenues	13	54,207	21,367	120,000	0	0	0	63,150	258,724	259,589	261,702
<b>Other Financing Sources:</b>											
Total Transfers In	14	0	0	0	0	0	0	0	0	40,000	40,000
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	54,207	21,367	120,000	0	0	0	63,150	258,724	299,589	301,702
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	19,620	0	0			0		19,620	19,162	43,724
Public Works	19	90,587	21,000	78,000			0		189,587	95,164	52,507
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	0	0	0			0		0	100	0
Community and Economic Development	22	10,000	0	0			0		10,000	3,500	2,482
General Government	23	25,930	0	0			0		25,930	24,841	19,087
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	146,137	21,000	78,000	0	0	0		245,137	142,767	117,800
Business Type Proprietary: Enterprise & ISF	27							108,506	108,506	140,000	51,942
Total Gov & Bus Type Expenditures	28	146,137	21,000	78,000	0	0	0	108,506	353,643	282,767	169,742
Total Transfers Out	29	0	0	0	0	0	0	0	0	40,000	40,000
Total ALL Expenditures/Fund Transfers Out	30	146,137	21,000	78,000	0	0	0	108,506	353,643	322,767	209,742
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-91,930	367	42,000	0	0	0	-45,356	-94,919	-23,178	91,960
Beginning Fund Balance July 1	33	197,186	807	101,349	0	0	0	55,121	354,463	377,641	285,681
Ending Fund Balance June 30	34	105,256	1,174	143,349	0	0	0	9,765	259,544	354,463	377,641

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

City Name: Panama

Fiscal Year  
2014

	Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2014 (D)	Interest Due FY 2014 +(E)	Bond Reg/Other Fees Due FY 2014 +(F)	Total Obligation Due FY 2014 =(G)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy #NAME?
-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, 2013 - ENDING JUNE 30, 2014

City of                     Panama                    , Iowa

The City Council will conduct a public hearing on the proposed Budget at                     Panama City Hall                      
on           03/05/2013           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 . . . . . \$           8.10000            
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.

          712-489-2344            
phone number

  Mary Ann Wendt    
City Clerk/Finance Officer's NAME

		Budget FY 2014	Re-estimated FY 2013	Actual FY 2012
		(a)	(b)	(c)
<b>Revenues &amp; Other Financing Sources</b>				
Taxes Levied on Property	1	18,537	17,699	16,806
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
<b>Net Current Property Taxes</b>	<b>3</b>	<b>18,537</b>	<b>17,699</b>	<b>16,806</b>
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	120,000	121,722	129,376
Other City Taxes	6	18,104	18,614	17,351
Licenses & Permits	7	1,320	1,320	1,935
Use of Money and Property	8	2,896	2,987	684
Intergovernmental	9	21,367	20,700	20,962
Charges for Fees & Service	10	76,350	76,347	73,856
Special Assessments	11	0	0	0
Miscellaneous	12	150	200	732
Other Financing Sources	13	0	40,000	40,000
<b>Total Revenues and Other Sources</b>	<b>14</b>	<b>258,724</b>	<b>299,589</b>	<b>301,702</b>
<b>Expenditures &amp; Other Financing Uses</b>				
Public Safety	15	19,620	19,162	43,724
Public Works	16	189,587	95,164	52,507
Health and Social Services	17	0	0	0
Culture and Recreation	18	0	100	0
Community and Economic Development	19	10,000	3,500	2,482
General Government	20	25,930	24,841	19,087
Debt Service	21	0	0	0
Capital Projects	22	0	0	0
<b>Total Government Activities Expenditures</b>	<b>23</b>	<b>245,137</b>	<b>142,767</b>	<b>117,800</b>
Business Type / Enterprises	24	108,506	140,000	51,942
<b>Total ALL Expenditures</b>	<b>25</b>	<b>353,643</b>	<b>282,767</b>	<b>169,742</b>
Transfers Out	26	0	40,000	40,000
<b>Total ALL Expenditures/Transfers Out</b>	<b>27</b>	<b>353,643</b>	<b>322,767</b>	<b>209,742</b>
<b>Excess Revenues &amp; Other Sources Over (Under) Expenditures/Transfers Out</b>	<b>28</b>	<b>-94,919</b>	<b>-23,178</b>	<b>91,960</b>
Beginning Fund Balance July 1	29	354,463	377,641	285,681
<b>Ending Fund Balance June 30</b>	<b>30</b>	<b>259,544</b>	<b>354,463</b>	<b>377,641</b>