State of Kansas
City

2022

CERTIFICATE

To the Clerk of Lyon County, State of Kansas
We, the undersigned, officers of
City of Olpe
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2022; and
(3) the Amount(s) of 2021 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2022 Adopted Budget: Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	County Clerk's Use Only
Allocation of MVT, RVT, and 16/20M Veh Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	165,500	100,148	28,135
Debt Service	10-113				
Library	12-1220				
Special Highway		7	200,000		
Capital Improvements		7	30,000		
Christmas Candy		8	300		
Sewer Loan & Interest		8	36,644		
Sewer Utility		9	62,000		
Water Maintenance Reserve		9	25,000		
Water Utility		10	233,110		
Non-Budgeted Funds		11			
Totals		xxxxxx	752,554	100,148	28,135
Budget Summary		12			County Clerk's Use Only
Neighborhood Revitalization					3,559,585
					Nov 1, 2021 Total Assessed Valuation

100,148

Assisted by: _____

Address: _____

Email: _____

Date Attested: , 2021

County Clerk

Governing Body

City of Olpe

2022

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2021	Ad Valorem Levy Tax Year 2020	Allocation for Proposed Year 2022				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	98,733	15,021	159	117	411	18
Debt Service						
Library						
TOTAL	98,733	15,021	159	117	411	18

County Treas Motor Vehicle Estimate 15,021

County Treas Recreational Vehicle Estimate 159

County Treas 16/20M Vehicle Estimate 117

County Treas Commercial Vehicle Tax Estimate 411

County Treas Watercraft Tax Estimate 18

Motor Vehicle Factor 0.15214

Recreational Vehicle Factor 0.00161

16/20 Vehicle Factor 0.00119

Commercial Vehicle Factor 0.00416

Watercraft Factor 0.00018

City of Olpe

2022

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2020	Current Amount for 2021	Proposed Amount for 2022	Transfers Authorized by Statute
Sewer Utility	Sewer Loan & Interest	36,500	36,500	36,500	12-825d
Water Utility	Water Maint. Reserve	1,168	1,500	1,500	12-117
General	Capital Improvements	16,081			12-118
	Totals	53,749	38,000	38,000	
	Adjustments*				
	Adjusted Totals	53,749	38,000	38,000	

*Note: Adjustments are required only if the transfer is being made in 2021 and/or 2022 from a non-budgeted fund.

City of Olpe

2022

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1,2021	Date Due		Amount Due 2021		Amount Due 2022	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Water Improvements-Lines	3/17/2011	3/17/2051	3.25	355,000	280,107	3/17	3/17	9,103	6,889	8,880	7,112
Total G.O. Bonds					**280,107**			**9,103**	**6,889**	**8,880**	**7,112**
Revenue Bonds:											
NONE											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
KDHE: Revolving Loan	3/14/2002	3/14/2024	2.85	567,303	120,659	3/1	3/1	1,719	16,452	1,247	16,966
						9/1	9/1	1,485	16,707	1,005	17,229
Total Other					**120,659**			**3,204**	**33,159**	**2,252**	**34,195**
Total Indebtedness					**400,766**			**12,307**	**40,048**	**11,132**	**41,307**

City of Olpe

2022

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2021	Payments Due 2021	Payments Due 2022
NONE							
				Totals	**0**	**0**	**0**

***If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.**

City of Olpe 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	262	1,720	2,199
Receipts:			
Ad Valorem Tax	93,504	98,733	xxxxxxxxxxxxxxxxxx
Delinquent Tax	1,088	1,008	
Motor Vehicle Tax	15,039	15,000	15,021
Recreational Vehicle Tax	181	180	159
16/20M Vehicle Tax	143	123	117
Commercial Vehicle Tax	415	400	411
Watercraft Tax			18
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Fire District	20,062	20,000	20,000
Franchise Tax	21,719	22,500	22,500
Lake and Parks	6,651	6,600	6,600
Licenses and Permits	484	400	400
Municipal Court			
In Lieu of Tax (IRB)			
Interest on Idle Funds	323	35	35
Neighborhood Revitalization Rebate	-2,713		0
Miscellaneous	1,408		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**158,304**	**164,979**	**65,261**
Resources Available:	**158,566**	**166,699**	**67,460**
Expenditures:			
Administrative			
Capital Outlay			1,000
Commodities	3,214	3,500	4,000
Contractural	19,530	19,500	19,500
Salaries and Benefits	52,268	53,000	54,000
Law Enforcement/Municipal Court	12	9,000	2,000
Sidewalk Replacement		0	5,000
Street Lighting	12,398	12,500	12,500
Streets and Highways	4,479	5,000	5,500
Fire Department	28,169	37,500	37,500
Lake and Park	20,695	24,500	24,500
Transfer to:			
Capital Improvements	16,081		
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**156,846**	**164,500**	**165,500**
Unencumbered Cash Balance Dec 31	1,720	2,199	xxxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	165,378	164,502	165,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	165,500
		Tax Required	98,040
	Delinquent Comp Rate:		2.108
		Amount of 2021 Ad Valorem Tax	**100,148**

City of Olpe 2022

OPTIONAL DETAIL PAGE FOR ANY FUND

Adopted Budget Fund - Detail Expend	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Expenditures:			
Fire Department			
Salaries	5,706	6,475	6,475
Contractual	10,620	10,525	10,525
Supplies	10,483	10,500	10,500
Capital Outlay		8,000	8,000
First Responders	1,360	2,000	2,000
Total	**28,169**	**37,500**	**37,500**
Lake and Park			
Contractual	15,448	15,000	15,000
Commodities	5,247	5,000	5,000
Capital Outlay		4,500	4,500
Total	**20,695**	**24,500**	**24,500**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Page Total	**48,864**	**62,000**	**62,000**

City of Olpe 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	147,648	150,763	156,393
Receipts:			
State of Kansas Gas Tax	13,973	13,830	13,760
County Transfers Gas	1,628	1,550	1,540
Sales / Use Tax	53,784	50,000	50,000
Interest on Idle Funds	1,490	250	250
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**70,875**	**65,630**	**65,550**
Resources Available:	**218,523**	**216,393**	**221,943**
Expenditures:			
Contractural	67,760	60,000	200,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**67,760**	**60,000**	**200,000**
Unencumbered Cash Balance Dec 31	150,763	156,393	21,943
2020/2021/2022 Budget Authority Amount:	200,000	200,000	200,000

Adopted Budget **Capital Improvements**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	78,843	51,540	31,610
Receipts:			
Transfer from:			
General Fund	16,081		
Interest on Idle Funds	549	70	75
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**16,630**	**70**	**75**
Resources Available:	**95,473**	**51,610**	**31,685**
Expenditures:			
Capital Outlay	43,933	10,000	20,000
Equipment Purchases		10,000	10,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**43,933**	**20,000**	**30,000**
Unencumbered Cash Balance Dec 31	51,540	31,610	1,685
2020/2021/2022 Budget Authority Amount:	55,000	40,000	30,000

City of Olpe 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Christmas Candy**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	907	921	723
Receipts:			
Donations			
Interest on Idle Funds	14	2	3
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**14**	**2**	**3**
Resources Available:	**921**	**923**	**726**
Expenditures:			
Supplies		200	300
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**200**	**300**
Unencumbered Cash Balance Dec 31	921	723	426
2020/2021/2022 Budget Authority Amount:	300	300	300

Adopted Budget **Sewer Loan & Interest**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	2,446	2,326	2,185
Receipts:			
Transfer from:			
Sewer Utility	36,500	36,500	36,500
Interest on Idle Funds	24	3	5
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**36,524**	**36,503**	**36,505**
Resources Available:	**38,970**	**38,829**	**38,690**
Expenditures:			
Revolving Loan Payments	36,644	36,644	36,644
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**36,644**	**36,644**	**36,644**
Unencumbered Cash Balance Dec 31	2,326	2,185	2,046
2020/2021/2022 Budget Authority Amount:	36,644	36,644	36,644

City of Olpe 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer Utility**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	20,921	20,076	18,248
Receipts:			
Charges for Services	56,266	57,000	58,000
Cleaning / Connection Fees	150	150	150
Interest on Idle Funds	186	22	28
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**56,602**	**57,172**	**58,178**
Resources Available:	**77,523**	**77,248**	**76,426**
Expenditures:			
Capital Outlay			
Commodities	2,435	2,500	2,500
Contractural	5,970	8,000	8,000
Salaries and Benefits	12,542	12,000	15,000
Transfer to:			
Sewer Loan and Interest	36,500	36,500	36,500
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**57,447**	**59,000**	**62,000**
Unencumbered Cash Balance Dec 31	20,076	18,248	14,426
2020/2021/2022 Budget Authority Amount:	59,000	59,000	62,000

Adopted Budget **Water Maintenance Reserve**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	60,593	62,191	38,756
Receipts:			
Transfer from:			
Water Utility	1,168	1,500	1,500
Interest on Idle Funds	430	65	75
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**1,598**	**1,565**	**1,575**
Resources Available:	**62,191**	**63,756**	**40,331**
Expenditures:			
Repairs and Maintenance		25,000	25,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**25,000**	**25,000**
Unencumbered Cash Balance Dec 31	62,191	38,756	15,331
2020/2021/2022 Budget Authority Amount:	25,000	25,000	25,000

City of Olpe

2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Utility**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	11,790	18,317	37,705
Receipts:			
Charges for Services	197,964	198,000	200,000
Connection Fees	500	500	600
Penalties	3,253	3,300	3,300
County Sales / Use Tax	25,730	26,000	26,000
Other Water Sales	4,553	4,500	4,500
Interest on Idle Funds	61	20	20
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**232,061**	**232,320**	**234,420**
Resources Available:	**243,851**	**250,637**	**272,125**
Expenditures:			
Capital Outlay			2,000
Commodities	93,340	81,000	95,000
Contractural	13,543	12,000	14,000
Salaries and Benefits	18,693	18,530	20,700
Kansas Water Protection Fee	379	400	407
USDA Rural Development Payment	98,411	99,502	99,503
Transfer to:			
Water Maintenance	1,168	1,500	1,500
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**225,534**	**212,932**	**233,110**
Unencumbered Cash Balance Dec 31	18,317	37,705	39,015
2020/2021/2022 Budget Authority Amount:	228,261	212,933	233,110

City of Olpe

NON-BUDGETED FUNDS

(Only the actual budget year for 2020 is to be shown)

2022

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Special Projects			**0**		**0**		**0**		**0**	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	8,477	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		8,477
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Donations and Grants	15,000									
Insurance Proceeds										
Interest Earned	84									
Total Receipts	15,084	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	15,084
Resources Available:	23,561	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	23,561
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Commodities										
Contractural	15,000									
Total Expenditures	15,000	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	15,000
Cash Balance Dec 31	8,561	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	8,561 **
										8,561 **

** Note: These two block figures should agree.

State of Kansas
City

2022

NOTICE OF RATE AND BUDGET HEARING

The governing body of
City of Olpe
will meet on September 1, 2021 at 6:50 PM at Olpe City Hall for the purpose of hearing and
answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax to be levied.
Detailed budget information is available at Olpe City Hall and will be available at this hearing.
Revenue Neutral Rate Hearing will begin at 6:45 PM immediatley preceeding the budget adoption hearing.

BUDGET SUMMARY

Proposed Budget 2022 Expenditures and Amount of Current Year Estimate for 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2020		Current Year Estimate for 2021		Proposed Budget for 2022		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Estimate Tax Rate*
General	156,846	29.078	164,500	28.138	165,500	100,148	28.138
Debt Service							
Library							
Special Highway	67,760		60,000		200,000		
Capital Improvements	43,933		20,000		30,000		
Christmas Candy			200		300		
Sewer Loan & Interest	36,644		36,644		36,644		
Sewer Utility	57,447		59,000		62,000		
Water Maintenance Reserve			25,000		25,000		
Water Utility	225,534		212,932		233,110		
Non-Budgeted Funds	15,000						
Totals	603,164	29.078	578,276	28.138	752,554	100,148	28.138
*Revenue Neutral Rate***							27.742
Less: Transfers	53,749		38,000		38,000		
Net Expenditure	549,415		540,276		714,554		
Total Tax Levied	96,821		98,733		xxxxxxxxxxxxxxxxx		
Assessed Valuation	3,329,716		3,508,989		3,559,149		

Outstanding Indebtedness, January 1,	2019	2020	2021
G.O. Bonds	450,230	366,583	280,107
Revenue Bonds	0	0	0
Other	183,994	152,814	120,659
Lease Purchase Principal	20,781	0	0
Total	655,005	519,397	400,766

*Tax rates are expressed in mills

** *Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13*

Joyce Wilson
City Official Title: City Clerk

The Emporia Gazette
517 Merchant St.
(620) 342-4800

I, Bettina Shank, of lawful age, being duly sworn upon oath, deposes and says that I am the Operations Manager of The Emporia Gazette, a publication that is a "legal newspaper" as that phrase is defined for the city of Emporia, for the County of Lyon, in the state of Kansas, that this affidavit is Page 1 of 2 with the full text of the sworn-to notice set forth on the pages that follow, and that the attachment hereto contains the correct copy of what was published in said legal newspaper in consecutive issues on the following dates:

PUBLICATION DATES:
17 Aug 2021

Notice ID: QGP8ns4g8p6fy1BKw6ik
Notice Name: Budget Hearing - City of Olpe

PUBLICATION FEE: $79.19

Bettina Shank
Operations Manager

VERIFICATION

STATE OF KANSAS
COUNTY OF LYON

NOTARY PUBLIC STATE OF KANSAS
LISA M. STUEVE
NOTARY PUBLIC
STATE OF KANSAS
My Appt. Exp. 4-10-2023

Signed or attested before me on this
17th day of August, A.D. 2021.

Notary Public

See Proof on Next Page

2022

NOTICE OF RATE AND BUDGET HEARING

The governing body of
City of Olpe
will meet on September 1, 2021 at 6:50 PM at Olpe City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax to be levied.
Detailed budget information is available at Olpe City Hall and will be available at this hearing
Revenue Neutral Rate Hearing will begin at 6:45 PM immediatley preceeding the budget adoption hearing.

BUDGET SUMMARY

Proposed Budget 2022 Expenditures and Amount of Current Year Estimate for 2021 Ad Valorem Tax establish the maximum limits of the Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2020		Current Year Estimate for 2021		Proposed Budget for 2022		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Estimate Tax Rate*
General	156,846	29.078	164,500	28.138	165,500	100,148	28.138
Debt Service							
Library							
Special Highway	67,760		60,000		200,000		
Capital Improvements	43,933		20,000		30,000		
Christmas Candy			200		300		
Sewer Loan & Interest	36,644		36,644		36,644		
Sewer Utility	57,447		59,000		62,000		
Water Maintenance Reser			25,000		25,000		
Water Utility	225,534		212,932		233,110		
Non-Budgeted Funds	15,000						
Totals	603,164	29.078	578,276	28.138	752,554	100,148	28.138
*Revenue Neutral Rate***							27.742
Less: Transfers	53,749		35,000		38,000		
Net Expenditure	549,415		540,276		714,554		
Total Tax Levied	96,821		95,733		x		
Assessed Valuation	3,329,716		3,508,989		3,559,149		

Outstanding Indebtedness, January 1,	2019	2020	2021
G.O. Bonds	450,230	366,583	280,107
Revenue Bonds	0	0	0
Other	183,994	152,814	120,659
Lease Purchase Principal	20,781	0	0
Total	655,005	519,397	400,766

*Tax rates are expressed in mills

** *Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13*

Joyce Wilson
City Official Title: City Clerk

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF THE CITY OF OLPE, HEREBY NOTIFIES THE LYON COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE:

__x__ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 28.138. The date of our hearing is September 1, 2021 at 6:45 PM and will be held at Olpe City Hall, 102 Westphalia in Olpe, Kansas.

_____ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 2021.

WITNESS my hand and official seal on _____, 2021.

_____

Clerk or Officer of the Governing Body

COUNTY CLERK CHECKLIST FOR DISTRICT BUDGETS

Name of Municipality: **CITY OF OLPE**

General:

✓ A Certificate page signed by at least one member of the governing body.

✓ Verify that page numbers listed on the Certificate page are included in the budget.

✓ Verify that expenditures for each fund on the Certificate page matches individual fund sheet expenditures.

✓ Staple Proof of Publication, and published ordinance or signed resolution is attached.

✓ Verify the Total Ad Valorem Tax (from cert. pg. 1) does not exceed maximum levy (pg. 2, line 17).

Transfers:

✓ Verify the transfers listed on Schedule of Transfers are traceable to the fund page and amounts are in agreement.

Notice of Budget Hearing:

✓ Verify there are at least 10 days between the date the Notice of Budget Hearing was published and when the hearing was held.

✓ All funds are listed.

✓ Verify lease purchase principal outstanding for January 1, 20__ matches the total on "Statement of Conditional Lease-Purchase". Lease payments must be budgeted in an operating fund (payments from the bond and interest funds are not authorized).

Fund Sheets:

✓ December 31st cash balance was forwarded to January 1st.

✓ Check that all miscellaneous receipt/expenditure amounts do not exceed 10% of total receipts or expenditures.

✓ Check that non-appropriated balances do not exceed 5% of total expenditures.