



POCOPSON TOWNSHIP

**ANNUAL AUDIT
AND
FINANCIAL REPORT**

DECEMBER 31, 2016



2016 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT

City of: _____ County: _____

Borough of: _____ County: _____

Township of: **Pocopson** County: **Chester**

Municipality of: _____ County: _____

INDEPENDENT AUDITOR'S REPORT

March 8, 2017

To the Board of Supervisors
Pocopson Township
Pocopson, Pennsylvania

Report on the Financial Statements

We have audited the accompanying annual audit and financial report ("financial statements") of Pocopson Township, Pocopson, Pennsylvania, which comprise the balance sheet for each fund type as of December 31, 2016, and the related statement of revenues and expenditures for the year then ended.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of the Department of Community and Economic Development of the Commonwealth of Pennsylvania ("DCED"). Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Township's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Township's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

To the Board of Supervisors
Pocopson Township

Basis for Adverse Opinion on Accounting Principles Generally Accepted in the United States

As described in the second paragraph of this report, the financial statements are prepared by Pocopson Township, Pocopson, Pennsylvania, on the basis of the financial reporting provisions of the DCED, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of the DCED.

The effects on the financial statements of the variances between the regulatory basis of accounting described in the second paragraph and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on Accounting Principles Generally Accepted in the United States

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on Accounting Principles Generally Accepted in the United States" paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of Pocopson Township, Pocopson, Pennsylvania, as of December 31, 2016, or changes in financial position for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the balance sheet of each of the fund types of Pocopson Township, Pocopson, Pennsylvania as of December 31, 2016, and the revenues it received and the expenditures it paid for the year then ended, in accordance with the financial reporting provisions of the DCED as described in the second paragraph of this report.

Basis of Accounting

We draw attention to the basis of accounting, which is described in the second paragraph of this report. The financial statements are prepared on the basis of the financial reporting provisions prescribed or permitted by the DCED, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to comply with the requirements of the DCED. As permitted by the DCED, Pocopson Township, Pocopson, Pennsylvania, prepares its financial statements on the cash basis of accounting; consequently, certain revenues and related assets are recognized when received rather than when earned, and certain expenditures are recognized when paid rather than when a liability is incurred. Additionally, in accordance with the prescribed accounting practices permitted by the DCED, the Township does not include footnote disclosures. Our opinion is not modified with respect to this matter.

Barbacane, Thornton & Company LLP
BARBACANE, THORNTON & COMPANY LLP

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Balance Sheet					
December 31, 2016					
		Governmental Funds			
Assets and Other Debits		<i>General Fund</i>	<i>Special Revenue (Including State Liquid Fuels)</i>	<i>Capital Projects</i>	<i>Debt Service</i>
100-120	Cash and Investments	1,188,025	290,231	1,482,115	
140-144	Tax Receivable				
121-129					
145-149	Accounts Receivable (excluding taxes)				
130	Due From Other Funds				
131-139					
150-159	Other Current Assets				
160-169	Fixed Assets				
180-189	Other Debits				
Total Assets and Other Debits		\$ 1,188,025	\$ 290,231	\$ 1,482,115	\$ -

Liabilities and Other Credits					
210-229	Payroll Taxes and Other Payroll Withholdings				
200-209					
231-239	All Other Current Liabilities				
230	Due To Other Funds	10,802			
260-269	Long-Term Liabilities				
240-259	Current Portion of Long-Term Debt and Other Credits				
Total Liabilities and Other Credits		\$ 10,802	\$ -	\$ -	\$ -

Fund and Account Group Equity					
281-284	Contributed Capital				
290	Investment in General Fixed Assets				
270-289	Fund Balance / Retained Earnings on 12/31	1,177,223	290,231	1,482,115	
291-299	Other Equity				
Total Fund and Account Group Equity		\$ 1,177,223	\$ 290,231	\$ 1,482,115	\$ -

Total Assets and Other Debits minus Total Liabilities and Other Credits must Equal the Total Fund and Account Group Equity.

		Proprietary Funds		Fiduciary Fund	Account Groups		Total
		Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long-Term Debt	Memorandum Only
Assets and Other Debits							
100-120	Cash and Investments			22,426			2,982,797
140-144	Tax Receivable						-
121-129 145-149	Accounts Receivable (excluding taxes)						-
130	Due From Other Funds			10,802			10,802
131-139 150-159	Other Current Assets						-
160-169	Fixed Assets						-
180-189	Other Debits						-
Total Assets and Other Debits		\$ -	\$ -	\$ 33,228	\$ -	\$ -	\$ 2,993,599

Liabilities and Other Credits							
210-229	Payroll Taxes and Other Payroll Withholdings						-
200-209 231-239	All Other Current Liabilities			33,228			33,228
230	Due To Other Funds						10,802
260-269	Long-Term Liabilities						-
240-259	Current Portion of Long-Term Debt and Other Credits						-
Total Liabilities and Other Credits		\$ -	\$ -	\$ 33,228	\$ -	\$ -	\$ 44,030

Fund and Account Group Equity							
281-284	Contributed Capital						-
290	Investment in General Fixed Assets						-
270-289	Fund Balance / Retained Earnings on 12/31						2,949,569
291-299	Other Equity						-
Total Fund and Account Group Equity		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,949,569

TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY	\$ 2,993,599
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Total Assets and Other Debits minus Total Liabilities and Other Credits must Equal the Total Fund and Account Group Equity.

Statement of Revenues and Expenditures December 31, 2016

REVENUES		GOVERNMENTAL FUNDS			
		<i>General Fund</i>	<i>Special Revenue (Including State Liquid Fuels)</i>	<i>Capital Projects</i>	<i>Debt Service</i>
Taxes					
301.00	Real Estate Taxes	171,613	240,258	339,046	
305.00	Occupation Taxes (levied under municipal code)				
308.00	Residence Taxes (levied by cities of the third class)				
309.00	Regional Asset District Sales Tax (Allegheny County municipalities only)				
310.00	Per Capita Taxes				
310.10	Real Estate Transfer Taxes	155,276			
310.20	Earned Income Taxes/Wage Taxes	903,176			
310.30	Business Gross Receipts Taxes				
310.40	Occupation Taxes (levied under Act 511)				
310.50	Local Services Tax**	59,563			
310.60	Amusement/Admission Taxes				
310.70	Mechanical Device Taxes				
310.90	Other Local Tax Enabling Act/Act511 Taxes (Please List)				
Total Taxes		\$ 1,289,628	\$ 240,258	\$ 339,046	\$ -

Licenses and Permits					
320-322	All Other Licenses and Permits	70			
321.80	Cable Television Franchise Fees	116,996			
Total Licenses and Permits		\$ 117,066	\$ -	\$ -	\$ -

Fines and Forfeits					
330-332	Fines and Forfeits	714			
Total Fines and Forfeits		\$ 714	\$ -	\$ -	\$ -

Interest, Rents, and Royalties					
341.00	Interest Earnings	5,038	481	5,956	
342.00	Rents and Royalties			3,500	
Total Interest, Rents, and Royalties		\$ 5,038	\$ 481	\$ 9,456	\$ -

** This tax was known as the Occupational Privilege Tax (OPT) prior to 2005 and the Emergency and Municipal Services Tax prior to 2008.

2016 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | STATEMENT OF REVENUES AND EXPENDITURES

REVENUES		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
		Enterprise	Internal Service	Trust and Agency	Memorandum Only
Taxes					
301.00	Real Estate Taxes				750,917
305.00	Occupation Taxes (levied under municipal code)				-
308.00	Residence Taxes (levied by cities of the third class)				-
309.00	Regional Asset District Sales Tax (Allegheny County municipalities only)				-
310.00	Per Capita Taxes				-
310.10	Real Estate Transfer Taxes				155,276
310.20	Earned Income Taxes/Wage Taxes				903,176
310.30	Business Gross Receipts Taxes				-
310.40	Occupation Taxes (levied under Act 511)				-
310.50	Local Services Tax**				59,563
310.60	Amusement/Admission Taxes				-
310.70	Mechanical Device Taxes				-
310.90	Other Local Tax Enabling Act/Act511/Taxes (Please List)				-
Total Taxes		\$ -	\$ -	\$ -	\$ 1,868,932

Licenses and Permits					
320-322	All Other Licenses and Permits				70
321.80	Cable Television Franchise Fees				116,996
Total Licenses and Permits		\$ -	\$ -	\$ -	\$ 117,066

Fines and Forfeits					
330-332	Fines and Forfeits				714
Total Fines and Forfeits		\$ -	\$ -	\$ -	\$ 714

Interest, Rents, and Royalties					
341.00	Interest Earnings				11,475
342.00	Rents and Royalties				3,500
Total Interest, Rents, and Royalties		\$ -	\$ -	\$ -	\$ 14,975

** This tax was known as the Occupational Privilege Tax (OPT) prior to 2005 and the Emergency and Municipal Services Tax prior to 2008.

2016 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | STATEMENT OF REVENUES AND EXPENDITURES

INTERGOVERNMENTAL REVENUES		GOVERNMENTAL FUNDS			
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
Federal					
351.03	Highways and Streets				
351.09	Community Development				
351.00	All Other Federal Capital and Operating Grants				
352.01	National Forest				
352.00	All Other Federal Shared Revenue and Entitlements				
353.00	Federal Payments in Lieu of Taxes				
Total Federal		\$ -	\$ -	\$ -	\$ -

State					
354.03	Highway and Streets				
354.09	Community Development				
354.15	Recycling/Act 101	4,073			
354.00	All Other State Capital and Operating Grants				
355.01	Public Utility Realty Tax (PURTA)	1,886			
355.02- 355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		173,584		
355.04	Alcoholic Beverage Licenses				
355.05	General Municipal Pension System State Aid	8,099			
355.07	Foreign Fire Insurance Tax Distribution	38,589			
355.08	Local Share Assessment/Gaming Proceeds				
355.09	Marcellus Shale Impact Fee Distribution**				
355.00	All Other State Shared Revenues and Entitlements				
356.00	State Payments in Lieu of Taxes				
Total State		\$ 52,647	\$ 173,584	\$ -	\$ -

Local Governmental Units					
357.03	Highways and Streets				
357.00	All Other Local Governmental Units Capital and Operating Grants	377			
358.00	Local Governmental Unit Shared Payments for Contracted Intergovernmental Services	65,000			
359.00	Local Governmental Units, Authorities Payments, and Payments in Lieu of Taxes				
Total Local Governmental Units		\$ 65,377	\$ -	\$ -	\$ -

2016 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | STATEMENT OF REVENUES AND EXPENDITURES

INTERGOVERNMENTAL REVENUES		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
Federal		Enterprise	Internal Service	Trust and Agency	Memorandum Only
351.03	Highways and Streets				-
351.09	Community Development				-
351.00	All Other Federal Capital and Operating Grants				-
352.01	National Forest				-
352.00	All Other Federal Shared Revenue and Entitlements				-
353.00	Federal Payments in Lieu of Taxes				-
Total Federal		\$ -	\$ -	\$ -	\$ -

State					
354.03	Highway and Streets				-
354.09	Community Development				-
354.15	Recycling/Act 101				4,073
354.00	All Other State Capital and Operating Grants				-
355.01	Public Utility Realty Tax (PURTA)				1,886
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback				173,584
355.04	Alcoholic Beverage Licenses				-
355.05	General Municipal Pension System State Aid				8,099
355.07	Foreign Fire Insurance Tax Distribution				38,589
355.08	Local Share Assessment/Gaming Proceeds				-
355.09	Marcellus Shale Impact Fee Distribution**				-
355.00	All Other State Shared Revenues and Entitlements				-
356.00	State Payments in Lieu of Taxes				-
Total State		\$ -	\$ -	\$ -	\$ 226,231

Local Governmental Units					
357.03	Highways and Streets				-
357.00	All Other Local Governmental Units Capital and Operating Grants				377
358.00	Local Governmental Unit Shared Payments for Contracted Intergovernmental Services				65,000
359.00	Local Governmental Units, Authorities Payments, and Payments in Lieu of Taxes				-
Total Local Governmental Units		\$ -	\$ -	\$ -	\$ 65,377

TOTAL INTERGOVERNMENTAL REVENUES	\$ 291,608
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2016 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | STATEMENT OF REVENUES AND EXPENDITURES

REVENUES		GOVERNMENTAL FUNDS			
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
Charges For Service					
361.00	General Government	9,407			
362.00	Public Safety	51,049			
363.20	Parking				
363.00	All Other Charges for Highway and Streets Services	40,075	1,941		
364.10	Wastewater/Sewage Charges				
364.30	Solid Waste Collection and Disposal Charge (trash)				
364.60	Host Municipality Benefit Fee for Solid Waste Facility				
364.00	All Other Charges for Sanitation Services				
365.00	Health				
366.00	Human Services				
367.00	Culture and Recreation	3,747			
368.00	Airports				
369.00	Bars				
370.00	Cemeteries				
372.00	Electric System				
373.00	Gas System				
374.00	Housing System				
375.00	Markets				
377.00	Transit Systems				
378.00	Water System				
379.00	All Other Charges for Service				
Total Charges for Service		\$ 104,278	\$ 1,941	\$ -	\$ -

Unclassified Operating Revenues					
383.00	Assessments	2,121			
386.00	Escheats (sale of personal property)				
387.00	Contributions and Donations from Private Sectors			12,000	
388.00	Fiduciary Fund Pension Contributions				
389.00	All Other Unclassified Operating Revenues***			3,223	
Total Unclassified Operating Revenues		\$ 2,121	\$ -	\$ 15,223	\$ -

Other Financing Sources					
391.00	Proceeds of General Fixed Asset Disposition			20,900	
392.00	Interfund Operating Transfers**		250,000	200,276	
393.00	Proceeds of General Long-Term Debt				
394.00	Proceeds of Short-Term Debt				
395.00	Refunds of Prior Year Expenditures				
Total Other Financing Sources		\$ -	\$ 250,000	\$ 221,176	\$ -

TOTAL REVENUES		\$ 1,636,869	\$ 666,264	\$ 584,901	\$ -
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**The total of line 392.00 must match the total of line 492.00

*** This amount cannot be greater than 1% of "TOTAL REVENUES" in each of the funds.

REVENUES		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
Charges For Service		Enterprise	Internal Service	Trust and Agency	Memorandum Only
361.00	General Government				9,407
362.00	Public Safety				51,049
363.20	Parking				-
363.00	All Other Charges for Highway and Streets Services				42,016
364.10	Wastewater/Sewage Charges				-
364.30	Solid Waste Collection and Disposal Charge (trash)				-
364.60	Host Municipality Benefit Fee for Solid Waste Facility				-
364.00	All Other Charges for Sanitation Services				-
365.00	Health				-
366.00	Human Services				-
367.00	Culture and Recreation				3,747
368.00	Airports				-
369.00	Bars				-
370.00	Cemeteries				-
372.00	Electric System				-
373.00	Gas System				-
374.00	Housing System				-
375.00	Markets				-
377.00	Transit Systems				-
378.00	Water System				-
379.00	All Other Charges for Service				-
Total Charges for Service		\$ -	\$ -	\$ -	\$ 106,219

Unclassified Operating Revenues					
383.00	Assessments				2,121
386.00	Escheats (sale of personal property)				-
387.00	Contributions and Donations from Private Sectors				12,000
388.00	Fiduciary Fund Pension Contributions				-
389.00	All Other Unclassified Operating Revenues***				3,223
Total Unclassified Operating Revenues		\$ -	\$ -	\$ -	\$ 17,344

Other Financing Sources					
391.00	Proceeds of General Fixed Asset Disposition				20,900
392.00	Interfund Operating Transfers**				450,276
393.00	Proceeds of General Long-Term Debt				-
394.00	Proceeds of Short-Term Debt				-
395.00	Refunds of Prior Year Expenditures				-
Total Other Financing Sources		\$ -	\$ -	\$ -	\$ 471,176

TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ 2,888,034
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**The total of line 392.00 must match the total of line 492.00

*** This amount cannot be greater the 1% of "TOTAL REVENUES" in each of the funds.

EXPENDITURES		GOVERNMENTAL FUNDS			
General Government		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
400.00	Legislative (Governing) Body	35,855			
401.00	Executive (Manager or Mayor)				
402.00	Auditing Services/Financial Administration	57,657			
403.00	Tax Collection	1,813			
404.00	Solicitor/Legal Services	21,850			
405.00	Secretary/Clerk	69,657			
406.00	Other General Government Administration				
407.00	IT - Networking Services - Data Processing	24,563			
408.00	Engineering Services	27,445			
409.00	General Government Buildings and Plant	48,273			
Total General Government		\$ 287,113	\$ -	\$ -	\$ -

Public Safety					
410.00	Police				
411.00	Fire	74,988	152,248		
412.00	Ambulance/Rescue	23,089	88,010		
413.00	UCC and Code Enforcement	87,754			
414.00	Planning and Zoning	16,921			
415.00	Emergency Management and Communications	126			
416.00	Militia and Armories				
417.00	Examination of Licensed Occupations				
418.00	Public Scales (weights and measures)				
419.00	Other Public Safety				
Total Public Safety		\$ 202,878	\$ 240,258	\$ -	\$ -

Health and Human Services					
420.00- 425.00	Health and Human Services	690			

Public Works - Sanitation					
426.00	Recycling Collection and Disposal				
427.00	Solid Waste Collection and Disposal (trash)	653			
428.00	Weed Control				
429.00	Wastewater/Sewage Collection and Treatment	1,529			
Total Public Works - Sanitation		\$ 2,182	\$ -	\$ -	\$ -

2016 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | STATEMENT OF REVENUES AND EXPENDITURES

EXPENDITURES		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
General Government		Enterprise	Internal Service	Trust and Agency	Memorandum Only
400.00	Legislative (Governing) Body				35,855
401.00	Executive (Manager or Mayor)				-
402.00	Auditing Services/Financial Administration				57,657
403.00	Tax Collection				1,813
404.00	Solicitor/Legal Services				21,850
405.00	Secretary/Clerk				69,657
406.00	Other General Government Administration				-
407.00	IT - Networking Services - Data Processing				24,563
408.00	Engineering Services				27,445
409.00	General Government Buildings and Plant				48,273
Total General Government		\$ -	\$ -	\$ -	\$ 287,113

Public Safety					
410.00	Police				-
411.00	Fire				227,236
412.00	Ambulance/Rescue				111,099
413.00	UCC and Code Enforcement				87,754
414.00	Planning and Zoning				16,921
415.00	Emergency Management and Communications				126
416.00	Militia and Armories				-
417.00	Examination of Licensed Occupations				-
418.00	Public Scales (weights and measures)				-
419.00	Other Public Safety				-
Total Public Safety		\$ -	\$ -	\$ -	\$ 443,136

Health and Human Services					
420.00-425.00	Health and Human Services				690

Public Works - Sanitation					
426.00	Recycling Collection and Disposal				-
427.00	Solid Waste Collection and Disposal (trash)				653
428.00	Weed Control				-
429.00	Wastewater/Sewage Collection and Treatment				1,529
Total Public Works - Sanitation		\$ -	\$ -	\$ -	\$ 2,182

EXPENDITURES		GOVERNMENTAL FUNDS			
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
Public Works - Highways and Streets					
430.00	General Services - Administration	303,101		138,616	
431.00	Cleaning of Streets and Gutters				
432.00	Winter Maintenance - Snow Removal	10,038	32,816		
433.00	Traffic Control Devices		3,422		
434.00	Street Lighting				
435.00	Sidewalks and Crosswalks				
436.00	Storm Sewers and Drains		10,352		
437.00	Repairs of Tools and Machinery		7,914		
438.00	Maintenance and Repairs of Roads and Bridges		52,402		
439.00	Highway Construction and Rebuilding Projects		148,300		
Total Public Works - Highways and Streets		\$ 313,139	\$ 255,206	\$ 138,616	\$ -

Public Works - Other Services					
440.00	Airports				
441.00	Cemeteries				
442.00	Electric System				
443.00	Gas System				
444.00	Markets				
445.00	Parking				
446.00	Storm Water and Flood Control	18,908			
447.00	Transit System				
448.00	Water System	5,181			
449.00	Water Transport and Terminals				
Total Public Works - Other Services		\$ 24,089	\$ -	\$ -	\$ -

Culture and Recreation					
451.00	Culture - Recreation Administration				
452.00	Participant Recreation				
453.00	Spectator Recreation				
454.00	Parks			68,474	
455.00	Shade Trees				
456.00	Libraries	16,000			
457.00	Civil and Military Celebrations	6,856			
458.00	Senior Citizens' Centers				
459.00	All Other Culture and Recreation	317		5,703	
Total Culture and Recreation		\$ 23,173	\$ -	\$ 74,177	\$ -

Community Development					
461.00	Conservation of Natural Resources				
462.00	Community Development and Housing				
463.00	Economic Development				
464.00	Economic Opportunity				
465.00-					
469.00	All Other Community Development				
Total Community Development		\$ -	\$ -	\$ -	\$ -

EXPENDITURES		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
		<i>Enterprise</i>	<i>Internal Service</i>	<i>Trust and Agency</i>	<i>Memorandum Only</i>
Public Works - Highways and Streets					
430.00	General Services - Administration				441,717
431.00	Cleaning of Streets and Gutters				-
432.00	Winter Maintenance - Snow Removal				42,854
433.00	Traffic Control Devices				3,422
434.00	Street Lighting				-
435.00	Sidewalks and Crosswalks				-
436.00	Storm Sewers and Drains				10,352
437.00	Repairs of Tools and Machinery				7,914
438.00	Maintenance and Repairs of Roads and Bridges				52,402
439.00	Highway Construction and Rebuilding Projects				148,300
Total Public Works - Highways and Streets		\$ -	\$ -	\$ -	\$ 706,961

Public Works - Other Services					
440.00	Airports				-
441.00	Cemeteries				-
442.00	Electric System				-
443.00	Gas System				-
444.00	Markets				-
445.00	Parking				-
446.00	Storm Water and Flood Control				18,908
447.00	Transit System				-
448.00	Water System				5,181
449.00	Water Transport and Terminals				-
Total Public Works - Other Services		\$ -	\$ -	\$ -	\$ 24,089

Culture and Recreation					
451.00	Culture - Recreation Administration				-
452.00	Participant Recreation				-
453.00	Spectator Recreation				-
454.00	Parks				68,474
455.00	Shade Trees				-
456.00	Libraries				16,000
457.00	Civil and Military Celebrations				6,856
458.00	Senior Citizens' Centers				-
459.00	All Other Culture and Recreation				6,020
Total Culture and Recreation		\$ -	\$ -	\$ -	\$ 97,350

Community Development					
461.00	Conservation of Natural Resources				-
462.00	Community Development and Housing				-
463.00	Economic Development				-
464.00	Economic Opportunity				-
465.00-					-
469.00	All Other Community Development				-
Total Community Development		\$ -	\$ -	\$ -	\$ -

EXPENDITURES		GOVERNMENTAL FUNDS			
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
Debt Service					
471.00	Debt Principal (short-term and long-term)			922,000	
472.00	Debt Interest (short-term and long-term)			87,608	
475.00	Fiscal Agent Fees				
Total Debt Service		\$ -	\$ -	\$ 1,009,608	\$ -

Employer Paid Benefits and Withholding Items					
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	30,165			
482.00	Judgments and Losses				
483.00	Pension/Retirement Fund Contributions	8,881			
484.00	Worker Compensation Insurance	24,612			
487.00	Group Insurance and Other Benefits	26,842			
Total Employer Paid Benefits and Withholding Items		\$ 90,500	\$ -	\$ -	\$ -

Insurance					
486.00	Insurance, Casualty, and Surety	43,492			

Unclassified Operating Expenditures					
488.00	Fiduciary Fund Benefits and Refunds Paid				
489.00	All Other Unclassified Expenditures***				
Total Unclassified Operating Expenditures		\$ -	\$ -	\$ -	\$ -

Other Financing Uses					
491.00	Refund of Prior Year Revenues	10,283			
492.00	Interfund Operating Transfers**	450,276			
493.00	All Other Financing Uses				
Total Other Financing Uses		\$ 460,559	\$ -	\$ -	\$ -

TOTAL EXPENDITURES	\$ 1,447,815	\$ 495,464	\$ 1,222,401	\$ -
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EXCESS / (DEFICIT) OF REVENUES OVER (UNDER) EXPENDITURES	\$ 189,054	\$ 170,800	\$ (637,500)	\$ -
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** The total of line 492.00 must match the total of line 392.00

*** This amount cannot be greater than 1% of "TOTAL EXPENDITURES" in each of the funds.

EXPENDITURES		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
		Enterprise	Internal Service	Trust and Agency	Memorandum Only
471.00	Debt Principal (short-term and long-term)				922,000
472.00	Debt Interest (short-term and long-term)				87,608
475.00	Fiscal Agent Fees				-
Total Debt Service		\$ -	\$ -	\$ -	\$ 1,009,608

Employer Paid Benefits and Withholding Items					
481.00	Employer Paid Withholding Taxes and Unemployment Compensation				30,165
482.00	Judgments and Losses				-
483.00	Pension/Retirement Fund Contributions				8,881
484.00	Worker Compensation Insurance				24,612
487.00	Group Insurance and Other Benefits				26,842
Total Miscellaneous Expenditures		\$ -	\$ -	\$ -	\$ 90,500

Insurance					
486.00	Insurance, Casualty, and Surety				43,492

Unclassified Operating Expenditures					
488.00	Fiduciary Fund Benefits and Refunds Paid				-
489.00	All Other Unclassified Expenditures***				-
Total Unclassified Operating Expenditures		\$ -	\$ -	\$ -	\$ -

Other Financing Uses					
491.00	Refund of Prior Year Revenues				10,283
492.00	Interfund Operating Transfers**				450,276
493.00	All Other Financing Uses				-
Total Other Financing Uses		\$ -	\$ -	\$ -	\$ 460,559

TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ 3,165,680
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EXCESS / (DEFICIT) OF REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ (277,646)
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** The total of line 492.00 must match the total of line 392.00

*** This amount cannot be greater than 1% of "TOTAL EXPENDITURES" in each of the funds.

STATEMENT OF CAPITAL EXPENDITURES			
CATEGORY:	Capital Purchases	Capital Construction	Total
Community Development			-
Electric			-
Fire			-
Gas System			-
General Government	55,471	39,180	94,651
Health			-
Housing			-
Libraries			-
Mass Transit			-
Parks	144,892	57,622	202,514
Police			-
Recreation			-
Sewer			-
Solid Waste			-
Streets/Highways	16,077	148,300	164,377
Water			-
Other (Please Specify)			-
			-
			-
			-
			-
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			-
			-
			-
			-
			-
			-

TOTAL CAPITAL EXPENDITURES*	\$	461,542
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* Capital expenditures are generally considered to be those which result in additions to the value of fixed assets (land, buildings and other structures, machinery and equipment.)

EMPLOYEE COMPENSATION			
Total salaries, wages, commissions, etc. paid this year (including all employees and elected officials)**	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:5%; text-align:center;">\$</td> <td style="width:95%; text-align:right;">362,724</td> </tr> </table>	\$	362,724
\$	362,724		
** Use income from box 16 of the W-3 Statement			