
LONDON GROVE TOWNSHIP

**ANNUAL AUDIT
AND
FINANCIAL REPORT**

DECEMBER 31, 2015



Department of Community & Economic Development
Governor's Center for Local Government Services
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2015 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT

City of: _____ County: _____

Borough of: _____ County: _____

Township of: London Grove County: Chester

Municipality of: _____ County: _____

INDEPENDENT AUDITOR'S REPORT

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March 28, 2016

To the Board of Supervisors
London Grove Township
West Grove, Pennsylvania

Report on the Financial Statements

We have audited the accompanying annual audit and financial report ("financial statements") of London Grove Township, West Grove, Pennsylvania, which comprise the balance sheet for each fund type as of December 31, 2015, 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 prescribed or permitted by the Department of Community and Economic Development of the Commonwealth of Pennsylvania ("DCED"); this includes 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 opinion.

To the Board of Supervisors
London Grove Township

Opinion

In our opinion, the annual audit and financial report referred to in the first paragraph presents fairly, in all material respects, the balance sheet of each of the fund types of London Grove Township, West Grove, Pennsylvania as of December 31, 2015, and the revenues it received and the expenditures it paid for the year then ended on the basis of accounting described above.

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, London Grove Township, West Grove, Pennsylvania, prepares its annual audit and financial report 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.

Restriction on Use

This report is intended solely for the information and use of the governing body and management of London Grove Township, West Grove, Pennsylvania; for filing with the Department of Community and Economic Development, the County Courthouse, and Delaware Valley Regional Finance Authority; and is not intended to be and should not be used by anyone other than these specified parties.

Barbacane, Thornton & Company LLP

BARBACANE, THORNTON & COMPANY LLP

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Balance Sheet					
December 31, 2015					
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	976,803	1,543,574	5,626,623	
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		\$ 976,803	\$ 1,543,574	\$ 5,626,623	\$ -

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				
260-269	Long-term Liabilities				
240-259	Current Portion of Long-term Debt and Other Credits				
Total Liabilities and Other Credits		\$ -	\$ -	\$ -	\$ -

Fund and Account Group Equity					
281-284	Contributed Capital				
290	Investment in General Fixed Assets				
270-289	Fund Balance / Retained Earnings on 12/31	976,803	1,543,574	5,626,623	
291-299	Other Equity				
Total Fund and Account Group Equity		\$ 976,803	\$ 1,543,574	\$ 5,626,623	\$ -

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			238,398			8,385,398
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		\$ -	\$ -	\$ 238,398	\$ -	\$ -	\$ 8,385,398

Liabilities and Other Credits		Proprietary Funds		Fiduciary Fund	Account Groups		Total
		Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long-term Debt	Memorandum Only
210-229	Payroll Taxes and Other Payroll Withholdings						-
200-209							
231-239	All Other Current Liabilities			238,398			238,398
230	Due To Other Funds						-
260-269	Long-term Liabilities						-
240-259	Current Portion of Long-term Debt and Other Credits						-
Total Liabilities and Other Credits		\$ -	\$ -	\$ 238,398	\$ -	\$ -	\$ 238,398

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
281-284	Contributed Capital						-
290	Investment in General Fixed Assets						-
270-289	Fund Balance / Retained Earnings on 12/31						8,147,000
291-299	Other Equity						-
Total Fund and Account Group Equity		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,147,000

TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY	\$ 8,385,398
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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, 2015					
REVENUES		GOVERNMENTAL FUNDS			
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
Taxes					
301.00	Real Estate Taxes	649,539			
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	252,980			
310.20	Earned Income Taxes/Wage Taxes	1,608,643	584,832		
310.30	Business Gross Receipts Taxes				
310.40	Occupation Taxes (levied under Act 511)				
310.50	Local Services Tax**				
310.60	Amusement/Admission Taxes				
310.70	Mechanical Device Taxes				
310.90	Other Local Tax Enabling Act/Act511 Taxes (Please List)				
Total Taxes		\$ 2,511,162	\$ 584,832	\$ -	\$ -

Licenses and Permits					
320-322	All Other Licenses and Permits	4,265			
321.80	Cable Television Franchise Fees	161,240			
Total Licenses and Permits		\$ 165,505	\$ -	\$ -	\$ -

Fines and Forfeits					
330-332	Fines and Forfeits	5,374			
Total Fines and Forfeits		\$ 5,374	\$ -	\$ -	\$ -

Interest, Rents, and Royalties					
341.00	Interest Earnings	1,356	2,163	4,723	
342.00	Rents and Royalties			80,000	
Total Interest, Rents, and Royalties		\$ 1,356	\$ 2,163	\$ 84,723	\$ -

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

2015 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | STATEMENT OF REVENUES AND EXPENDITURES

REVENUES		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
Taxes		Enterprise	Internal Service	Trust and Agency	Memorandum Only
301.00	Real Estate Taxes				649,539
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				262,980
310.20	Earned Income Taxes/Wage Taxes				2,193,475
310.30	Business Gross Receipts Taxes				-
310.40	Occupation Taxes (levied under Act 511)				-
310.50	Local Services Tax**				-
310.60	Amusement/Admission Taxes				-
310.70	Mechanical Device Taxes				-
310.90	Other Local Tax Enabling Act/Act511/Taxes (Please List)				-
Total Taxes		\$ -	\$ -	\$ -	\$ 3,095,994

Licenses and Permits					
320-322	All Other Licenses and Permits				4,265
321.80	Cable Television Franchise Fees				161,240
Total Licenses and Permits		\$ -	\$ -	\$ -	\$ 165,505

Fines and Forfeits					
330-332	Fines and Forfeits				5,374
Total Fines and Forfeits		\$ -	\$ -	\$ -	\$ 5,374

Interest, Rents, and Royalties					
341.00	Interest Earnings				8,242
342.00	Rents and Royalties				80,000
Total Interest, Rents, and Royalties		\$ -	\$ -	\$ -	\$ 88,242

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

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	351,000			
354.15	Recycling/Act 101	678			
354.00	All Other State Capital and Operating Grants				
355.01	Public Utility Realty Tax (PURTA)	3,472			
355.02- 355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		259,747		
355.04	Alcoholic Beverage Licenses	400			
355.05	General Municipal Pension System State Aid	47,050			
355.07	Foreign Fire Insurance Tax Distribution	58,460			
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		\$ 461,060	\$ 259,747	\$ -	\$ -

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

** New line items in 2012

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				351,000
354.15	Recycling/Act 101				678
354.00	All Other State Capital and Operating Grants				-
355.01	Public Utility Realty Tax (PURTA)				3,472
355.02- 355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback				259,747
355.04	Alcoholic Beverage Licenses				400
355.05	General Municipal Pension System State Aid				47,050
355.07	Foreign Fire Insurance Tax Distribution				58,460
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		\$ -	\$ -	\$ -	\$ 720,807

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

TOTAL INTERGOVERNMENTAL REVENUES	\$ 720,807
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** New line items in 2012

REVENUES		GOVERNMENTAL FUNDS			
Charges For Service		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
361.00	General Government	16,424			
362.00	Public Safety	201,756			
363.20	Parking				
363.00	All Other Charges for Highway and Streets Services				
364.10	Wastewater/Sewage Charges				
364.30	Solid Waste Collection and Disposal Charge (trash)				
364.60	Host Municipality Benefit Fee for Solid Waste Facility	459,094			
364.00	All Other Charges for Sanitation Services				
365.00	Health				
366.00	Human Services				
367.00	Culture and Recreation				
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		\$ 677,274	\$ -	\$ -	\$ -

Unclassified Operating Revenues					
383.00	Assessments				
386.00	Escheats (sale of personal property)				
387.00	Contributions and Donations from Private Sectors				
388.00	Fiduciary Fund Pension Contributions				
389.00	All Other Unclassified Operating Revenues***	2,640	100		
Total Unclassified Operating Revenues		\$ 2,640	\$ 100	\$ -	\$ -

Other Financing Sources					
391.00	Proceeds of General Fixed Asset Disposition			65,748	
392.00	Interfund Operating Transfers**	740,968	30,164	115,440	
393.00	Proceeds of General Long-term Debt			4,000,000	
394.00	Proceeds of Short-term Debt				
395.00	Refunds of Prior Year Expenditures	7,752			
Total Other Financing Sources		\$ 748,720	\$ 30,164	\$ 4,181,188	\$ -

TOTAL REVENUES	\$ 4,573,091	\$ 877,006	\$ 4,265,911	\$ -
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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				16,424
362.00	Public Safety				201,756
363.20	Parking				-
363.00	All Other Charges for Highway and Streets Services				-
364.10	Wastewater/Sewage Charges				-
364.30	Solid Waste Collection and Disposal Charge (trash)				-
364.60	Host Municipality Benefit Fee for Solid Waste Facility				459,094
364.00	All Other Charges for Sanitation Services				-
365.00	Health				-
366.00	Human Services				-
367.00	Culture and Recreation				-
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		\$ -	\$ -	\$ -	\$ 677,274

Unclassified Operating Revenues					
383.00	Assessments				-
386.00	Escheats (sale of personal property)				-
387.00	Contributions and Donations from Private Sectors				-
388.00	Fiduciary Fund Pension Contributions				-
389.00	All Other Unclassified Operating Revenues***				2,740
Total Unclassified Operating Revenues		\$ -	\$ -	\$ -	\$ 2,740

Other Financing Sources					
391.00	Proceeds of General Fixed Asset Disposition				65,748
392.00	Interfund Operating Transfers**				886,572
393.00	Proceeds of General Long-term Debt				4,000,000
394.00	Proceeds of Short-term Debt				-
395.00	Refunds of Prior Year Expenditures				7,752
Total Other Financing Sources		\$ -	\$ -	\$ -	\$ 4,960,072

TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ 9,716,008
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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 Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
General Government					
400.00	Legislative (Governing) Body	14,858			
401.00	Executive (Manager or Mayor)	113,041			
402.00	Auditing Services/Financial Administration	92,348			
403.00	Tax Collection	12,851			
404.00	Solicitor/Legal Services	71,137			
405.00	Secretary/Clerk	159,794		24,366	
406.00	Other General Government Administration				
407.00	IT - Networking Services - Data Processing				
408.00	Engineering Services	100,024			
409.00	General Government Buildings and Plant	50,890		4,393	
Total General Government		\$ 614,943	\$ -	\$ 28,759	\$ -

Public Safety					
410.00	Police				
411.00	Fire	383,423			
412.00	Ambulance/Rescue				
413.00	UCC and Code Enforcement	128,518			
414.00	Planning and Zoning	49,414			
415.00	Emergency Management and Communications	2,710			
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		\$ 564,065	\$ -	\$ -	\$ -

Health and Human Services					
420.00-425.00	Health and Human Services	750			

Public Works - Sanitation					
426.00	Recycling Collection and Disposal	3,580			
427.00	Solid Waste Collection and Disposal (trash)				
428.00	Weed Control				
429.00	Wastewater/Sewage Collection and Treatment	653			
Total Public Works - Sanitation		\$ 4,233	\$ -	\$ -	\$ -

EXPENDITURES		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
General Government		Enterprise	Internal Service	Trust and Agency	Memorandum Only
400.00	Legislative (Governing) Body				14,858
401.00	Executive (Manager or Mayor)				113,041
402.00	Auditing Services/Financial Administration				92,348
403.00	Tax Collection				12,851
404.00	Solicitor/Legal Services				71,137
405.00	Secretary/Clerk				184,160
406.00	Other General Government Administration				-
407.00	IT - Networking Services - Data Processing				-
408.00	Engineering Services				100,024
409.00	General Government Buildings and Plant				55,283
Total General Government		\$ -	\$ -	\$ -	\$ 643,702

Public Safety					
410.00	Police				-
411.00	Fire				383,423
412.00	Ambulance/Rescue				-
413.00	UCC and Code Enforcement				128,518
414.00	Planning and Zoning				49,414
415.00	Emergency Management and Communications				2,710
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		\$ -	\$ -	\$ -	\$ 564,065

Health and Human Services					
420.00-425.00	Health and Human Services				750

Public Works - Sanitation					
426.00	Recycling Collection and Disposal				3,580
427.00	Solid Waste Collection and Disposal (trash)				-
428.00	Weed Control				-
429.00	Wastewater/Sewage Collection and Treatment				653
Total Public Works - Sanitation		\$ -	\$ -	\$ -	\$ 4,233

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	396,195		35	
431.00	Cleaning of Streets and Gutters				
432.00	Winter Maintenance - Snow Removal	91,663	57,025		
433.00	Traffic Control Devices	9,718	23,466		
434.00	Street Lighting	6,035			
435.00	Sidewalks and Crosswalks				
436.00	Storm Sewers and Drains				
437.00	Repairs of Tools and Machinery	67,713			
438.00	Maintenance and Repairs of Roads and Bridges	108,502		141,894	
439.00	Highway Construction and Rebuilding Projects	1,194,565	97,377		
Total Public Works - Highways and Streets		\$ 1,874,391	\$ 177,858	\$ 141,929	\$ -

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				
447.00	Transit System				
448.00	Water System				
449.00	Water Transport and Terminals				
Total Public Works - Other Services		\$ -	\$ -	\$ -	\$ -

Culture and Recreation					
451.00	Culture - Recreation Administration				
452.00	Participant Recreation	5,274		26,747	
453.00	Spectator Recreation				
454.00	Parks	116,906	261,640	128,255	
455.00	Shade Trees				
456.00	Libraries	30,900			
457.00	Civil and Military Celebrations				
458.00	Senior Citizens' Centers				
459.00	All Other Culture and Recreation				
Total Culture and Recreation		\$ 153,080	\$ 261,640	\$ 155,002	\$ -

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				396,230
431.00	Cleaning of Streets and Gutters				-
432.00	Winter Maintenance - Snow Removal				148,688
433.00	Traffic Control Devices				33,174
434.00	Street Lighting				6,035
435.00	Sidewalks and Crosswalks				-
436.00	Storm Sewers and Drains				-
437.00	Repairs of Tools and Machinery				67,713
438.00	Maintenance and Repairs of Roads and Bridges				250,396
439.00	Highway Construction and Rebuilding Projects				1,291,942
Total Public Works - Highways and Streets		\$ -	\$ -	\$ -	\$ 2,194,178

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				-
447.00	Transit System				-
448.00	Water System				-
449.00	Water Transport and Terminals				-
Total Public Works - Other Services		\$ -	\$ -	\$ -	\$ -

Culture and Recreation					
451.00	Culture - Recreation Administration				-
452.00	Participant Recreation				32,021
453.00	Spectator Recreation				-
454.00	Parks				506,801
455.00	Shade Trees				-
456.00	Libraries				30,900
457.00	Civil and Military Celebrations				-
458.00	Senior Citizens' Centers				-
459.00	All Other Culture and Recreation				-
Total Culture and Recreation		\$ -	\$ -	\$ -	\$ 569,722

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)	49,781		36,000	
472.00	Debt Interest (short-term and long-term)	28,433		41,834	
475.00	Fiscal Agent Fees			30,500	
Total Debt Service		\$ 78,214	\$ -	\$ 108,334	\$ -

Employer Paid Benefits and Withholding Items					
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	68,912			
482.00	Judgments and Losses				
483.00	Pension/Retirement Fund Contributions	100,552			
484.00	Worker Compensation Insurance	13,841			
487.00	Group Insurance and Other Benefits	247,741			
Total Employer Paid Benefits and Withholding Items		\$ 431,046	\$ -	\$ -	\$ -

Insurance					
486.00	Insurance, Casualty, and Surety	43,896			

Unclassified Operating Expenditures					
488.00	Fiduciary Fund Benefits and Refunds Paid				
489.00	All Other Unclassified Expenditures***	4,719		64	
Total Unclassified Operating Expenditures		\$ 4,719	\$ -	\$ 64	\$ -

Other Financing Uses					
491.00	Refund of Prior Year Revenues	16,165			
492.00	Interfund Operating Transfers**	145,604	65,948	675,020	
493.00	All Other Financing Uses				
Total Other Financing Uses		\$ 161,769	\$ 65,948	\$ 675,020	\$ -

TOTAL EXPENDITURES	\$ 3,931,106	\$ 505,446	\$ 1,109,108	\$ -
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EXCESS / (DEFICIT) OF REVENUES OVER (UNDER) EXPENDITURES	\$ 641,985	\$ 371,560	\$ 3,156,803	\$ -
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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
Debt Service					
471.00	Debt Principal (short-term and long-term)				85,781
472.00	Debt Interest (short-term and long-term)				70,267
475.00	Fiscal Agent Fees				30,500
Total Debt Service		\$ -	\$ -	\$ -	\$ 186,548

Employer Paid Benefits and Withholding Items					
481.00	Employer Paid Withholding Taxes and Unemployment Compensation				68,912
482.00	Judgments and Losses				-
483.00	Pension/Retirement Fund Contributions				100,552
484.00	Worker Compensation Insurance				13,841
487.00	Group Insurance and Other Benefits				247,741
Total Miscellaneous Expenditures		\$ -	\$ -	\$ -	\$ 431,046

Insurance					
486.00	Insurance, Casually, and Surety				43,896

Unclassified Operating Expenditures					
488.00	Fiduciary Fund Benefits and Refunds Paid				-
489.00	All Other Unclassified Expenditures***				4,783
Total Unclassified Operating Expenditures		\$ -	\$ -	\$ -	\$ 4,783

Other Financing Uses					
491.00	Refund of Prior Year Revenues				16,165
492.00	Interfund Operating Transfers**				886,572
493.00	All Other Financing Uses				-
Total Other Financing Uses		\$ -	\$ -	\$ -	\$ 902,737

TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ 5,545,660
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EXCESS / (DEFICIT) OF REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ 4,170,348
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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.

