LONDON GROVE TOWNSHIP

ANNUAL AUDIT AND FINANCIAL REPORT

DECEMBER 31, 2015

DCED-CLGS-30 (09-15)



2015 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT

Department of Community & Economic Development
Governor's Center for Local Government Services
Commonwealth Keystone Building
400 North Street, 4th Floor
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City of:	County:
Borough of:	_ County:
Township of: London Grove	County: Chester
Municipality of:	County:

Barbacane, Thornton & Company LLP

200 Springer Building 3411 Silverside Road Wilmington, Delaware 19810

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 Townshlp, 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.

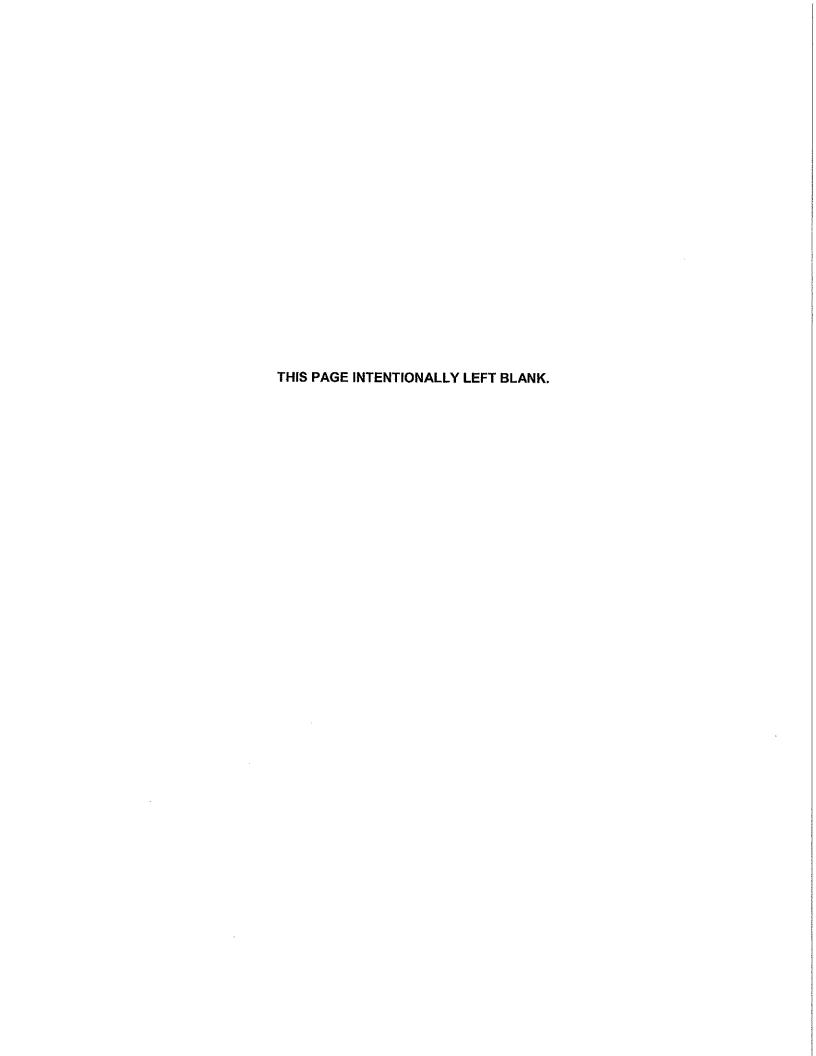
Basis of Accounting

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



Balance Sheet December 31, 2015								
			Governme	ntal Funds				
Assets an	nd Other Debits	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service			
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 Asse	ets 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	ļ <u>.</u>				***************************************		 	
260-269	Long-term Liabilities								
240-259	Current Portion of Long-term Debt and Other Credits								
Total Liab	ilities 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	d and Account Group Equity	\$ 976,803	\$ 1,543,574	\$ 5,626,623	\$ 100 100 100 100 100

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

		Propriet	ary Funds	Fiduciary Fund	Accoun	t Groups	Total
Assets a	nd Other Debits	Enterprise	internal Service	Trust and Agency	General Fixed Assets	General Long-term Debt	Memorandum Only
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			\$ 238,398		\$	-

Liabilities	s and Other Credits								
	Payroll Taxes and Other Payroll				Γ		 \top	 T	
210-229	Withholdings	d.]			İ	-
200-209 231-239	All Other Current Liabilities					220 200			000 000
231-238	All Other Current Liabilities		-			238,398		 ļ	238,398
230	Due To Other Funds						 		
260-269	Long-term Liabilities								-
	Current Portion of Long-term Debt and Other					_			
240-259	Credits							L	
Total Liab	pilities and Other Credits	\$	- \$	-	\$	238,398	\$ - \$	 \$	238,398

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

TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP E	EQUITY	\$ 8,385,398

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							
Taxes	REVENUES	General Fund	GOVERNMEN Special Revenue (Including State Liquid Fuels)	ITAL FUNDS Capital Projects	Debt Service			
301.00	Real Estate Taxes	649,539						
305.00	Occupation Taxes (levied under municipal code)							
308.00 309.00	Residence Taxes (levied by cities of the third class) 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)	TO THE STATE OF TH						
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 Ta	xes	\$ 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 Priveledge Tax (OPT) prior to 2005 and the Emergency and Municipal Services Tax prior to 2008.

	ŘĚVENUES	PROPRIET	ARY 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)				_
308.00 309.00	Residence Taxes (levied by cities of the third class) 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				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 Ta	xes	\$	\$	\$	\$ 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	\$ - \$	_	\$ ı	\$ 5,374

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

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

Federal		General Fund	Special Revenue (including State Liquid Fuels)	Capital Projects	Debt Service
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				
rotal Fe	deral	\$	\$ -	\$	\$

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			•	a		
356.00	State Payments in Lieu of Taxes						
Total Sta	ate	\$	461,060	\$	259,747	\$ 	\$

Local G	overnmental Units				
357.03	Highways and Streets				
052.00	All Other Local Governmental Units Capital and				
357.00	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 Lo	cal Government Units	\$ - 7 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1	\$ -	\$	\$

^{**} New line items in 2012

260 (Carry)	INTERGOVERNMENTAL REVENUES	PROPRIET	ARY 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 Fe	deral	\$ -	\$ -	\$.	\$.

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)		0 · 10 · 100		 	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				 	<u>-</u>
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 St	ate	\$ 	\$	-	\$ -	\$ 720,807

Local G	overnmental Units				
357.03	Highways and Streets				1
	All Other Local Governmental Units Capital and				
357.00	Operating Grants				- 1
	Local Governmental Unit Shared Payments for				
358.00	Contracted Intergovernmental Services		1		-
050.00	Local Governmental Units, Authorities Payments, and				
359.00	Payments in Lieu of Taxes				- 1
Total Lo	cal Government Units	s -	\$.	\$	\$

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TOTAL INTERGOVERNMENTAL REVENUES		720	3.807
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^{**} New line items in 2012

	REVENUES	GOVERNMENTAL FUNDS							
Charge	s 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								
otal Ch	arges for Service	\$ 677,274	\$ -	\$ -	\$				

Unclass	sified 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 Ur	nclassified Operating Revenues	\$ 2,640	\$ 100	\$ 	\$

Other F	inancing 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 O	ther Financing Sources	\$ 748,720	\$ 30,164	\$ 4,181,188	\$

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TOTAL REVENUES	(4.4) (2.4) 6.5) 6.5 (2.4) 6.5 (2.4) 6.1 以 6.1 (2.4) 6.5		877,006 \$ 4	925 044 # @
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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.

34,000,000	REVENUES	PROPRIE	TARY FUNDS	FIDUCIARY FUND	TOTAL
Charge	s 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 Ch	arges for Service	\$	- \$	\$ -	\$ 677,274

Unclass	ified 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 Ur	classified Operating Revenues	\$ - \$	- \$	- \$	2,740

Other F	inancing 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 O	ther Financing Sources	\$ \$	\$ \$ 4,960,072

	TOTAL REVENUES \$ - \$ - \$ 9,716,008	7
E	*The total of line 392.00 must match the total of line 492.00	<u>1</u>
	** This amount cannot be greater the 1% of "TOTAL REVENUES" in each of the funds.	

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

113.3	EXPENDITURES		GOVERNMEN	TAL FUNDS	
General	Government	General Fund	Special Revenue (including State Liquid Fuels)	Capital Projects	Debt Service
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 Ge	eneral Government	\$ 614,943	\$	\$ 28,759	\$

Public 9	Safety				
410.00	Police				
411.00	Fire	383,42	3		
412.00	Ambulance/Rescue				
413.00	UCC and Code Enforcement	128,51	3		
414.00	Płanning and Zoning	49,41	1		
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 Pu	blic Safety	\$ 564,069	; \$ -	\$ -	\$ -

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

Public \	Norks - 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 Pi	ıblic Works - Sanitation	\$ 4,233	\$ -	\$ -	\$

	EXPENDITURES	PROPRIET	ARY 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 Ge	eneral Government	\$ 7	\$ -	\$.	\$ 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 Pu	blic Safety	\$ - \$	- \$	- \$	564,065

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

Public \	Norks - 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 Pu	ublic Works - Sanitation	\$ -	\$ \$	\$ 4,233

^o ublic Works - Highways and Streets	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
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	23,456		
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		
otal Public Works - Highways and Streets	\$ 1,874,391	\$ 177,858	\$ 141,929	Q

Public V	Vorks - 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 Pu	blic Works - Other Services	\$ - \$	- \$	- \$	_

Culture	and Recreation					
451.00	Culture - Recreation Administration					
452.00	Participant Recreation	5,274		26,747	l	
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 Cu	Iture and Recreation	\$ 153,080	\$ 261,640	\$ 155,002	\$	

ty Development				
Conservation of Natural Resources			<u>, , , , , , , , , , , , , , , , , , , </u>	
Community Development and Housing				
conomic Development				
conomic Opportunity				
All Other Community Development				
	community Development and Housing conomic Development conomic Opportunity Il Other Community Development	community Development and Housing conomic Development conomic Opportunity	community Development and Housing conomic Development conomic Opportunity Il Other Community Development	community Development and Housing conomic Development conomic Opportunity Il Other Community Development

	EXPENDITURES	PROPRIET	ARY FUNDS	FIDUCIARY FUND	TOTAL
Public V	Vorks - Highways and Streets	Enterprise	Internal Service	Trust and Agency	Memorandum Only
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 Pu	blic Works - Highways and Streets	\$ -	\$ <u>-</u>	\$	\$ 2,194,178

Public \	Norks - 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 Pu	iblic Works - Other Services	\$ - \$	- \$	- \$	-

Culture	and Recreation	Ĩ		
451.00	Culture - Recreation Administration			
452.00	Participant Recreation			32,02
453.00	Spectator Recreation			
454.00	Parks			506,80
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 Co	Ilture and Recreation	\$	 \$ -	\$ \$ 569,722

Commu	nity Development	1			
461.00	Conservation of Natural Resources				
462.00	Community Development and Housing				
463.00	Economic Development				
	Economic Opportunity				
465.00-	All Office Community Development				
Total Ca	All Other Community Development mmunity Development				
TOTAL CO	numinary Development	-	(State explanation of	\$50.000	\$

Debt Se	rvice	General Fund	Special Revenue (Including State Liquid Fuels	ITAL FUNDS Capital Projects	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 De	bt Service	\$ 78,214	\$ -	\$ 108,334	\$.

Employ	er Paid Benefits and Witholding 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 Er	nployer Paid Benefits and Withholding Items	\$ 431,046	\$ \$	\$

Insurance		
486.00 Insurance, Casualty, and Surety	43,896	

Unclassified Operating Expendit	ures				
488.00 Fiduciary Fund Benefits a	nd Refunds Paid				
489.00 All Other Unclassified Exp	enditures***	4,719		64	
Total Unclassified Operating Exp	enditures	\$ 4,719	\$ - \$	64	\$.

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

TOTAL EXPENDITURES		
TOTAL EXPENDITURES	\$ 3.931.106 \$ 505.4	16 ¢ 1 100 100 ¢
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EXCESS / (DEFICIT) OF REVENUES OVER (
		1
EXPENDITURES	\$ 641 985 \$ 371 560 \$ 3456 903 \$	
-MINISTROTTO PROGRAMMENT - THE CONTRACT OF THE STREET	641,985 \$ 371,560 \$ 3,156,803 \$	- 1

^{**} 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	PROPRIET	ARY FUNDS	FIDUCIARY FUND	TOTAL
Debt Se	ervice	Enterprise	Internal Service	Trust and Agency	Memorandum Only
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 De	ebt Service	\$	\$ -	\$ -	\$ 186,548

Employ	er Paid Benefits and Witholding 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 M	scellaneous Expenditures	\$ \$	\$ \$ 431,046

Insuran	се		
486,00	Insurance, Casualty, and Surety		43,896

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

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

TOTAL EXPENDITURES		\$	\$	\$ \$ 5,545,660
EXCESS / (DEFICIT) OF R	EVENUES OVER (LIN	DER)		

^{**} 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.

				DEB	DEBT STATEMENT	LUUL					
Purpose	Bond (B) Note (N)	Issue Date (year)	Maturity Date (year)	Original Amount of Issue	Outstanding Beginning of	Principal Incurred This	Principal Paid This Year	Current Year	Outstanding Year End	Plus (less)	Total Balance
					Year	Year (Additions)		Compound	Dig.	Premium	
GENERAL OBLIGATION BONDS AND NOTES	S AND NOTES							course cours		Discount	
Obligation Note - Series 1999	z	1999	2026	200,000	305,000	ľ	19.000	,	286.000		286 000
Obligation Note - Series 2009	z	2009	2039	1,300,000	1,184,000	1	32,000	•	1.152.000		-
Obligation Note - Series 2011	Z	2011	2040	300,000	297,000	ę	1,000	,	296.000		
Obligation Note - Series 2012	z	2012	2040	300,000	298,000	ŧ	4,000	,	294.000		
Obligation Note - Series 2015	z	2015	2045	4,000,000	9	4,000,000	1	3	4,000,000		4
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REVENUE BONDS AND NOTES	8										•
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FASE BENTAL DERT/GENERAL I EASES	AI I EASES		***************************************	- AAA			With the second		•		
ELASE MENTAL DEBINGENER	AL LEASES										
Capital Equipment Lease	z	2012	2017	144,630	60,560	2	29,781		30,779		\$ 30,779
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Total bonds and notes outstanding
Capitalized lease obligations
Other debt
TOTAL OUTSTANDING DEBT

	STATEMENT OF CAPI	TAL EXPENDITURES	
CATEGORY:	Capital Purchases	Capital Construction	Total
Community Development	391,305		391,305
Electric			
Fire			
Gas System			_
General Government			
Health			-
Housing			
Libraries			
Mass Transit			-
Parks		42,965	42,965
Police			-
Recreation			-
Sewer			-
Solid Waste			-
Streets/Highways	197,874	1,184,175	1,382,049
Water			
Other (<i>Please Specify</i>)			-
			-
			-
			-
			-
			-
			-

TOTAL CAPITAL EXPENDITU	RFS*	1 946 240
		 1,010,319

^{*} 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)** ** Use income from box 16 of the W-3 Statement

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