
LONDON GROVE TOWNSHIP

**ANNUAL AUDIT
AND
FINANCIAL REPORT**

DECEMBER 31, 2017



2017 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, 2018

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, 2017, 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 ("DCED") of the Commonwealth of Pennsylvania to demonstrate compliance with the DCED's regulatory basis of accounting and budget laws. 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 and disclosures 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 entity'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 entity'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.

To the Board of Supervisors
London Grove Township

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

Opinion

In our opinion, the financial statements referred to above present fairly, all material respects, the balance sheet of each of the fund types of London Grove Township, West Grove, Pennsylvania, as of December 31, 2017, and the revenues it received and the expenditures it paid for the year then ended, on the basis of accounting as referenced in the second paragraph of this report.

Basis of Accounting

We draw attention to the basis of accounting, which is referenced in the second paragraph of this report. The financial statements are prepared on the basis of the financial reporting provisions of the DCED, to demonstrate compliance with the DCED's regulatory basis of accounting and budget laws, which practices differ from accounting principles generally accepted in the United States of America, to comply with the requirements of the DCED, which practices differ from accounting principles generally accepted in the United States of America. As permitted by the DCED, London Grove Township, West Grove, 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. The effects on the financial statements of the variances between the regulatory basis of accounting and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material. 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 management, the Board of Supervisors, and others within London Grove Township, West Grove, Pennsylvania, and for filing with the Department of Community and Economic Development and the County Courthouse. Accordingly, this communication is not suitable for any other purpose.

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

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Balance Sheet					
December 31, 2017					
		Governmental Funds			
Assets and Other Debits		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
100-120	Cash and Investments	836,474	2,573,071	1,411,787	
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		\$ 836,474	\$ 2,573,071	\$ 1,411,787	\$ -

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	836,474	2,573,071	1,411,787	
291-299	Other Equity				
Total Fund and Account Group Equity		\$ 836,474	\$ 2,573,071	\$ 1,411,787	\$ -

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			246,349			5,067,681
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		\$ -	\$ -	\$ 246,349	\$ -	\$ -	\$ 5,067,681

Liabilities and Other Credits							
210-229	Payroll Taxes and Other Payroll Withholdings						-
200-209 231-239	All Other Current Liabilities			246,349			246,349
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		\$ -	\$ -	\$ 246,349	\$ -	\$ -	\$ 246,349

Fund and Account Group Equity							
281-284	Contributed Capital						-
290	Investment in General Fixed Assets						-
270-289	Fund Balance / Retained Earnings on 12/31						4,821,332
291-299	Other Equity						-
Total Fund and Account Group Equity		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,821,332

TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY	\$ 5,067,681
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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, 2017

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	627,329	1,798		
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	212,416			
310.20	Earned Income Taxes/Wage Taxes	1,254,551	583,472		
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		\$ 2,094,296	\$ 585,270	\$ -	\$ -

Licenses and Permits					
320-322	All Other Licenses and Permits	4,055			
321.80	Cable Television Franchise Fees	165,760			
Total Licenses and Permits		\$ 169,815	\$ -	\$ -	\$ -

Fines and Forfeits					
330-332	Fines and Forfeits	7,319			
Total Fines and Forfeits		\$ 7,319	\$ -	\$ -	\$ -

Interest, Rents, and Royalties					
341.00	Interest Earnings	8,809	21,568	31,068	
342.00	Rents and Royalties			80,000	
Total Interest, Rents, and Royalties		\$ 8,809	\$ 21,568	\$ 111,068	\$ -

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

2017 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				629,127
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				212,416
310.20	Earned Income Taxes/Wage Taxes				1,838,023
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		\$ -	\$ -	\$ -	\$ 2,679,566

Licenses and Permits					
320-322	All Other Licenses and Permits				4,055
321.80	Cable Television Franchise Fees				165,760
Total Licenses and Permits		\$ -	\$ -	\$ -	\$ 169,815

Fines and Forfeits					
330-332	Fines and Forfeits				7,319
Total Fines and Forfeits		\$ -	\$ -	\$ -	\$ 7,319

Interest, Rents, and Royalties					
341.00	Interest Earnings				61,445
342.00	Rents and Royalties				80,000
Total Interest, Rents, and Royalties		\$ -	\$ -	\$ -	\$ 141,445

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

2017 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	660			
354.00	All Other State Capital and Operating Grants				
355.01	Public Utility Realty Tax (PURTA)	2,092			
355.02- 355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		326,068		
355.04	Alcoholic Beverage Licenses	400			
355.05	General Municipal Pension System State Aid	45,883			
355.07	Foreign Fire Insurance Tax Distribution	55,597			
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		\$ 104,632	\$ 326,068	\$ -	\$ -

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	2,579			
359.00	Local Governmental Units, Authorities Payments, and Payments in Lieu of Taxes				
Total Local Governmental Units		\$ 2,579	\$ -	\$ -	\$ -

2017 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				660
354.00	All Other State Capital and Operating Grants				-
355.01	Public Utility Realty Tax (PURTA)				2,092
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback				326,068
355.04	Alcoholic Beverage Licenses				400
355.05	General Municipal Pension System State Aid				45,883
355.07	Foreign Fire Insurance Tax Distribution				55,597
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		\$ -	\$ -	\$ -	\$ 430,700

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				2,579
359.00	Local Governmental Units, Authorities Payments, and Payments in Lieu of Taxes				-
Total Local Governmental Units		\$ -	\$ -	\$ -	\$ 2,579

TOTAL INTERGOVERNMENTAL REVENUES	\$ 433,279
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2017 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | STATEMENT OF REVENUES AND EXPENDITURES

REVENUES		GOVERNMENTAL FUNDS			
Charges For Service		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
361.00	General Government	29,178			
362.00	Public Safety	167,539			
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	487,162			
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		\$ 683,879	\$ -	\$ -	\$ -

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***	8,339			
Total Unclassified Operating Revenues		\$ 8,339	\$ -	\$ -	\$ -

Other Financing Sources					
391.00	Proceeds of General Fixed Asset Disposition			9,331	
392.00	Interfund Operating Transfers**	408,816	27,500	115,006	
393.00	Proceeds of General Long-Term Debt				
394.00	Proceeds of Short-Term Debt				
395.00	Refunds of Prior Year Expenditures	7,975	44	100	
Total Other Financing Sources		\$ 416,791	\$ 27,544	\$ 124,437	\$ -

TOTAL REVENUES	\$ 3,496,459	\$ 960,450	\$ 235,505	\$ -
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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.

2017 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | STATEMENT OF REVENUES AND EXPENDITURES

REVENUES		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
Charges For Service		Enterprise	Internal Service	Trust and Agency	Memorandum Only
361.00	General Government				29,178
362.00	Public Safety				167,539
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				487,162
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		\$ -	\$ -	\$ -	\$ 683,879

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***				8,339
Total Unclassified Operating Revenues		\$ -	\$ -	\$ -	\$ 8,339

Other Financing Sources					
391.00	Proceeds of General Fixed Asset Disposition				9,331
392.00	Interfund Operating Transfers**				551,322
393.00	Proceeds of General Long-Term Debt				-
394.00	Proceeds of Short-Term Debt				-
395.00	Refunds of Prior Year Expenditures				8,119
Total Other Financing Sources		\$ -	\$ -	\$ -	\$ 568,772

TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ 4,692,414
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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.

2017 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | STATEMENT OF REVENUES AND EXPENDITURES

EXPENDITURES		GOVERNMENTAL FUNDS			
General Government		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
400.00	Legislative (Governing) Body	14,448			
401.00	Executive (Manager or Mayor)	150,255			
402.00	Auditing Services/Financial Administration	93,842			
403.00	Tax Collection	10,463			
404.00	Solicitor/Legal Services	55,472			
405.00	Secretary/Clerk	153,153			
406.00	Other General Government Administration	2,149	12	9	
407.00	IT - Networking Services - Data Processing				
408.00	Engineering Services	68,795		12,636	
409.00	General Government Buildings and Plant	38,669		2,686,732	
Total General Government		\$ 587,246	\$ 12	\$ 2,699,377	\$ -

Public Safety					
410.00	Police				
411.00	Fire	252,869			
412.00	Ambulance/Rescue	148,506			
413.00	UCC and Code Enforcement	195,483			
414.00	Planning and Zoning	43,746			
415.00	Emergency Management and Communications	2,547			
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		\$ 643,151	\$ -	\$ -	\$ -

Health and Human Services					
420.00-425.00	Health and Human Services	1,500			

Public Works - Sanitation					
426.00	Recycling Collection and Disposal	3,432			
427.00	Solid Waste Collection and Disposal (trash)				
428.00	Weed Control				
429.00	Wastewater/Sewage Collection and Treatment				
Total Public Works - Sanitation		\$ 3,432	\$ -	\$ -	\$ -

2017 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				14,448
401.00	Executive (Manager or Mayor)				150,255
402.00	Auditing Services/Financial Administration				93,842
403.00	Tax Collection				10,463
404.00	Solicitor/Legal Services				55,472
405.00	Secretary/Clerk				153,153
406.00	Other General Government Administration				2,170
407.00	IT - Networking Services - Data Processing				-
408.00	Engineering Services				81,431
409.00	General Government Buildings and Plant				2,725,401
Total General Government		\$ -	\$ -	\$ -	\$ 3,286,635

Public Safety					
410.00	Police				-
411.00	Fire				252,869
412.00	Ambulance/Rescue				148,506
413.00	UCC and Code Enforcement				195,483
414.00	Planning and Zoning				43,746
415.00	Emergency Management and Communications				2,547
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		\$ -	\$ -	\$ -	\$ 643,151

Health and Human Services					
420.00-425.00	Health and Human Services				1,500

Public Works - Sanitation					
426.00	Recycling Collection and Disposal				3,432
427.00	Solid Waste Collection and Disposal (trash)				-
428.00	Weed Control				-
429.00	Wastewater/Sewage Collection and Treatment				-
Total Public Works - Sanitation		\$ -	\$ -	\$ -	\$ 3,432

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	756,289		567	
431.00	Cleaning of Streets and Gutters				
432.00	Winter Maintenance - Snow Removal	30,729	70,450		
433.00	Traffic Control Devices	17,449	30,071		
434.00	Street Lighting	4,580			
435.00	Sidewalks and Crosswalks				
436.00	Storm Sewers and Drains				
437.00	Repairs of Tools and Machinery	45,057			
438.00	Maintenance and Repairs of Roads and Bridges	38,681		335,604	
439.00	Highway Construction and Rebuilding Projects	341,963	242,944	163,589	
Total Public Works - Highways and Streets		\$ 1,234,748	\$ 343,465	\$ 499,760	\$ -

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			7,745	
453.00	Spectator Recreation				
454.00	Parks	48,954	215,397		
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		\$ 79,854	\$ 215,397	\$ 7,745	\$ -

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				756,856
431.00	Cleaning of Streets and Gutters				-
432.00	Winter Maintenance - Snow Removal				101,179
433.00	Traffic Control Devices				47,520
434.00	Street Lighting				4,580
435.00	Sidewalks and Crosswalks				-
436.00	Storm Sewers and Drains				-
437.00	Repairs of Tools and Machinery				45,057
438.00	Maintenance and Repairs of Roads and Bridges				374,285
439.00	Highway Construction and Rebuilding Projects				748,496
Total Public Works - Highways and Streets		\$ -	\$ -	\$ -	\$ 2,077,973

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				7,745
453.00	Spectator Recreation				-
454.00	Parks				264,351
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		\$ -	\$ -	\$ -	\$ 302,996

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)	113,000		36,000	
472.00	Debt Interest (short-term and long-term)	125,958		36,399	
475.00	Fiscal Agent Fees				
Total Debt Service		\$ 238,958	\$ -	\$ 72,399	\$ -

Employer Paid Benefits and Withholding Items					
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	71,737			
482.00	Judgments and Losses				
483.00	Pension/Retirement Fund Contributions	87,686			
484.00	Worker Compensation Insurance	39,500			
487.00	Group Insurance and Other Benefits	276,927			
Total Employer Paid Benefits and Withholding Items		\$ 475,850	\$ -	\$ -	\$ -

Insurance					
486.00	Insurance, Casualty, and Surety	75,276			

Unclassified Operating Expenditures					
488.00	Fiduciary Fund Benefits and Refunds Paid				
489.00	All Other Unclassified Expenditures***	1,758		11	
Total Unclassified Operating Expenditures		\$ 1,758	\$ -	\$ 11	\$ -

Other Financing Uses					
491.00	Refund of Prior Year Revenues	15,584			
492.00	Interfund Operating Transfers**	142,506	193	408,623	
493.00	All Other Financing Uses				
Total Other Financing Uses		\$ 158,090	\$ 193	\$ 408,623	\$ -

TOTAL EXPENDITURES	\$ 3,499,863	\$ 559,067	\$ 3,687,915	\$ -
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EXCESS / (DEFICIT) OF REVENUES OVER (UNDER) EXPENDITURES	\$ (3,404)	\$ 401,383	\$ (3,452,410)	\$ -
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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
		<i>Enterprise</i>	<i>Internal Service</i>	<i>Trust and Agency</i>	<i>Memorandum Only</i>
Debt Service					
471.00	Debt Principal (short-term and long-term)				149,000
472.00	Debt Interest (short-term and long-term)				162,357
475.00	Fiscal Agent Fees				-
Total Debt Service		\$ -	\$ -	\$ -	\$ 311,357

Employer Paid Benefits and Withholding Items					
481.00	Employer Paid Withholding Taxes and Unemployment Compensation				71,737
482.00	Judgments and Losses				-
483.00	Pension/Retirement Fund Contributions				87,686
484.00	Worker Compensation Insurance				39,500
487.00	Group Insurance and Other Benefits				276,927
Total Employer Paid Benefits and Withholding Items		\$ -	\$ -	\$ -	\$ 475,850

Insurance					
486.00	Insurance, Casualty, and Surety				75,276

Unclassified Operating Expenditures					
488.00	Fiduciary Fund Benefits and Refunds Paid				-
489.00	All Other Unclassified Expenditures***				1,769
Total Unclassified Operating Expenditures		\$ -	\$ -	\$ -	\$ 1,769

Other Financing Uses					
491.00	Refund of Prior Year Revenues				15,584
492.00	Interfund Operating Transfers**				551,322
493.00	All Other Financing Uses				-
Total Other Financing Uses		\$ -	\$ -	\$ -	\$ 566,906

TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ 7,746,845
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EXCESS / (DEFICIT) OF REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ (3,054,431)
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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.

