
CHARLESTOWN TOWNSHIP

**ANNUAL AUDIT
AND
FINANCIAL REPORT**

DECEMBER 31, 2016



2016 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT

City of: _____ County: _____

Borough of: _____ County: _____

Township of: Charlestown County: Chester

Municipality of: _____ County: _____

INDEPENDENT AUDITOR'S REPORT

March 24, 2017

To the Board of Supervisors
Charlestown Township
Devault, Pennsylvania

Report on the Financial Statements

We have audited the accompanying annual audit and financial report ("financial statements") of Charlestown Township, Devault, 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 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.

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
Charlestown 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 Charlestown Township, Devault, 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 Charlestown Township, Devault, 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 Charlestown Township, Devault, 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, Charlestown Township, Devault, 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

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Balance Sheet					
December 31, 2016					
		Governmental Funds			
Assets and Other Debits		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
100-120	Cash and Investments	853,670	7,217,557		
140-144	Tax Receivable				
121-129					
145-149	Accounts Receivable (excluding taxes)				
130	Due From Other Funds		24,532		
131-139					
150-159	Other Current Assets				
160-169	Fixed Assets				
180-189	Other Debits				
Total Assets and Other Debits		\$ 853,670	\$ 7,242,089	\$ -	\$ -

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	24,532			
260-269	Long-Term Liabilities				
240-259	Current Portion of Long-Term Debt and Other Credits				
Total Liabilities and Other Credits		\$ 24,532	\$ -	\$ -	\$ -

Fund and Account Group Equity					
281-284	Contributed Capital				
290	Investment in General Fixed Assets				
270-289	Fund Balance / Retained Earnings on 12/31	829,138	7,242,089		
291-299	Other Equity				
Total Fund and Account Group Equity		\$ 829,138	\$ 7,242,089	\$ -	\$ -

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			19,430			8,090,657
140-144	Tax Receivable						-
121-129 145-149	Accounts Receivable (excluding taxes)						-
130	Due From Other Funds						24,532
131-139 150-159	Other Current Assets						-
160-169	Fixed Assets						-
180-189	Other Debits						-
Total Assets and Other Debits		\$ -	\$ -	\$ 19,430	\$ -	\$ -	\$ 8,115,189

Liabilities and Other Credits							
210-229	Payroll Taxes and Other Payroll Withholdings						-
200-209 231-239	All Other Current Liabilities			19,430			19,430
230	Due To Other Funds						24,532
260-269	Long-Term Liabilities						-
240-259	Current Portion of Long-Term Debt and Other Credits						-
Total Liabilities and Other Credits		\$ -	\$ -	\$ 19,430	\$ -	\$ -	\$ 43,962

Fund and Account Group Equity							
281-284	Contributed Capital						-
290	Investment in General Fixed Assets						-
270-289	Fund Balance / Retained Earnings on 12/31						8,071,227
291-299	Other Equity						-
Total Fund and Account Group Equity		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,071,227

TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY	\$ 8,115,189
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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			
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
Taxes					
301.00	Real Estate Taxes	473,352			
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	670,503			
310.20	Earned Income Taxes/Wage Taxes		3,831,072		
310.30	Business Gross Receipts Taxes				
310.40	Occupation Taxes (levied under Act 511)				
310.50	Local Services Tax**	103,300			
310.60	Amusement/Admission Taxes				
310.70	Mechanical Device Taxes				
310.90	Other Local Tax Enabling Act/Act511 Taxes (Please List)				
Total Taxes		\$ 1,247,155	\$ 3,831,072	\$ -	\$ -

Licenses and Permits					
320-322	All Other Licenses and Permits	23,105			
321.80	Cable Television Franchise Fees	129,096			
Total Licenses and Permits		\$ 152,201	\$ -	\$ -	\$ -

Fines and Forfeits					
330-332	Fines and Forfeits	1,232			
Total Fines and Forfeits		\$ 1,232	\$ -	\$ -	\$ -

Interest, Rents, and Royalties					
341.00	Interest Earnings	3,301	48,361		
342.00	Rents and Royalties		15,600		
Total Interest, Rents, and Royalties		\$ 3,301	\$ 63,961	\$ -	\$ -

** 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
Taxes		Enterprise	Internal Service	Trust and Agency	Memorandum Only
301.00	Real Estate Taxes				473,352
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				670,503
310.20	Earned Income Taxes/Wage Taxes				3,831,072
310.30	Business Gross Receipts Taxes				-
310.40	Occupation Taxes (levied under Act 511)				-
310.50	Local Services Tax**				103,300
310.60	Amusement/Admission Taxes				-
310.70	Mechanical Device Taxes				-
310.90	Other Local Tax Enabling Act/Act511/Taxes (Please List)				-
Total Taxes		\$ -	\$ -	\$ -	\$ 5,078,227

Licenses and Permits					
320-322	All Other Licenses and Permits				23,105
321.80	Cable Television Franchise Fees				129,096
Total Licenses and Permits		\$ -	\$ -	\$ -	\$ 152,201

Fines and Forfeits					
330-332	Fines and Forfeits				1,232
Total Fines and Forfeits		\$ -	\$ -	\$ -	\$ 1,232

Interest, Rents, and Royalties					
341.00	Interest Earnings				51,662
342.00	Rents and Royalties				15,600
Total Interest, Rents, and Royalties		\$ -	\$ -	\$ -	\$ 67,262

** 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			
Federal		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
351.03	Highways and Streets	43,570			
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		\$ 43,570	\$ -	\$ -	\$ -

State					
354.03	Highway and Streets				
354.09	Community Development				
354.15	Recycling/Act 101	7,154			
354.00	All Other State Capital and Operating Grants				
355.01	Public Utility Realty Tax (PURTA)	4,837			
355.02- 355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		178,134		
355.04	Alcoholic Beverage Licenses	400			
355.05	General Municipal Pension System State Aid	4,375			
355.07	Foreign Fire Insurance Tax Distribution	61,873			
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		\$ 78,639	\$ 178,134	\$ -	\$ -

Local Governmental Units					
357.03	Highways and Streets				
357.00	All Other Local Governmental Units Capital and Operating Grants	833			
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		\$ 833	\$ -	\$ -	\$ -

INTERGOVERNMENTAL REVENUES		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
Federal		Enterprise	Internal Service	Trust and Agency	Memorandum Only
351.03	Highways and Streets				43,570
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		\$ -	\$ -	\$ -	\$ 43,570

State					
354.03	Highway and Streets				-
354.09	Community Development				-
354.15	Recycling/Act 101				7,154
354.00	All Other State Capital and Operating Grants				-
355.01	Public Utility Realty Tax (PURTA)				4,837
355.02- 355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback				178,134
355.04	Alcoholic Beverage Licenses				400
355.05	General Municipal Pension System State Aid				4,375
355.07	Foreign Fire Insurance Tax Distribution				61,873
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		\$ -	\$ -	\$ -	\$ 256,773

Local Governmental Units					
357.03	Highways and Streets				-
357.00	All Other Local Governmental Units Capital and Operating Grants				833
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 Government Units		\$ -	\$ -	\$ -	\$ 833

TOTAL INTERGOVERNMENTAL REVENUES	\$ 301,176
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2016 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	3,971			
362.00	Public Safety	607,761			
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				
364.00	All Other Charges for Sanitation Services				
365.00	Health				
366.00	Human Services				
367.00	Culture and Recreation		2,075		
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		\$ 611,732	\$ 2,075	\$ -	\$ -

Unclassified Operating Revenues					
383.00	Assessments				
386.00	Escheats (sale of personal property)				
387.00	Contributions and Donations from Private Sectors	70,034	628		
388.00	Fiduciary Fund Pension Contributions				
389.00	All Other Unclassified Operating Revenues***		3,259		
Total Unclassified Operating Revenues		\$ 70,034	\$ 3,887	\$ -	\$ -

Other Financing Sources					
391.00	Proceeds of General Fixed Asset Disposition		139,560		
392.00	Interfund Operating Transfers**	352,316			
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		\$ 352,316	\$ 139,560	\$ -	\$ -

TOTAL REVENUES		\$ 2,561,013	\$ 4,218,689	\$ -	\$ -
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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.

2016 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				3,971
362.00	Public Safety				607,761
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				-
364.00	All Other Charges for Sanitation Services				-
365.00	Health				-
366.00	Human Services				-
367.00	Culture and Recreation				2,075
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		\$ -	\$ -	\$ -	\$ 613,807

Unclassified Operating Revenues					
383.00	Assessments				-
386.00	Escheats (sale of personal property)				-
387.00	Contributions and Donations from Private Sectors				70,662
388.00	Fiduciary Fund Pension Contributions	 	 		-
389.00	All Other Unclassified Operating Revenues***				3,259
Total Unclassified Operating Revenues		\$ -	\$ -	\$ -	\$ 73,921

Other Financing Sources					
391.00	Proceeds of General Fixed Asset Disposition				139,560
392.00	Interfund Operating Transfers**				352,316
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		\$ -	\$ -	\$ -	\$ 491,876

TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ 6,779,702
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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.

2016 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	6,505			
401.00	Executive (Manager or Mayor)	70,000			
402.00	Auditing Services/Financial Administration	7,263			
403.00	Tax Collection				
404.00	Solicitor/Legal Services	180,241			
405.00	Secretary/Clerk	45,518			
406.00	Other General Government Administration	46,231			
407.00	IT - Networking Services - Data Processing	21,028			
408.00	Engineering Services	94,507			
409.00	General Government Buildings and Plant	17,286			
Total General Government		\$ 488,579	\$ -	\$ -	\$ -

Public Safety					
410.00	Police				
411.00	Fire	395,731			
412.00	Ambulance/Rescue				
413.00	UCC and Code Enforcement	433,085			
414.00	Planning and Zoning	181,700			
415.00	Emergency Management and Communications	1,173			
416.00	Militia and Armories				
417.00	Examination of Licensed Occupations				
418.00	Public Scales (weights and measures)				
419.00	Other Public Safety	373			
Total Public Safety		\$ 1,012,062	\$ -	\$ -	\$ -

Health and Human Services					
420.00-425.00	Health and Human Services	2,421			

Public Works - Sanitation					
426.00	Recycling Collection and Disposal	1,506			
427.00	Solid Waste Collection and Disposal (trash)				
428.00	Weed Control				
429.00	Wastewater/Sewage Collection and Treatment				
Total Public Works - Sanitation		\$ 1,506	\$ -	\$ -	\$ -

EXPENDITURES		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
General Government		Enterprise	Internal Service	Trust and Agency	Memorandum Only
400.00	Legislative (Governing) Body				6,505
401.00	Executive (Manager or Mayor)				70,000
402.00	Auditing Services/Financial Administration				7,263
403.00	Tax Collection				-
404.00	Solicitor/Legal Services				180,241
405.00	Secretary/Clerk				45,518
406.00	Other General Government Administration				46,231
407.00	IT - Networking Services - Data Processing				21,028
408.00	Engineering Services				94,507
409.00	General Government Buildings and Plant				17,286
Total General Government		\$ -	\$ -	\$ -	\$ 488,579

Public Safety					
410.00	Police				-
411.00	Fire				395,731
412.00	Ambulance/Rescue				-
413.00	UCC and Code Enforcement				433,085
414.00	Planning and Zoning				181,700
415.00	Emergency Management and Communications				1,173
416.00	Militia and Armories				-
417.00	Examination of Licensed Occupations				-
418.00	Public Scales (weights and measures)				-
419.00	Other Public Safety				373
Total Public Safety		\$ -	\$ -	\$ -	\$ 1,012,062

Health and Human Services					
420.00-425.00	Health and Human Services				2,421

Public Works - Sanitation					
426.00	Recycling Collection and Disposal				1,506
427.00	Solid Waste Collection and Disposal (trash)				-
428.00	Weed Control				-
429.00	Wastewater/Sewage Collection and Treatment				-
Total Public Works - Sanitation		\$ -	\$ -	\$ -	\$ 1,506

EXPENDITURES		GOVERNMENTAL FUNDS			
		<i>General Fund</i>	<i>Special Revenue (Including State Liquid Fuels)</i>	<i>Capital Projects</i>	<i>Debt Service</i>
Public Works - Highways and Streets					
430.00	General Services - Administration	185,131			
431.00	Cleaning of Streets and Gutters	29,840			
432.00	Winter Maintenance - Snow Removal	81,805	100,000		
433.00	Traffic Control Devices	60,828			
434.00	Street Lighting				
435.00	Sidewalks and Crosswalks				
436.00	Storm Sewers and Drains				
437.00	Repairs of Tools and Machinery				
438.00	Maintenance and Repairs of Roads and Bridges				
439.00	Highway Construction and Rebuilding Projects	346,368			
Total Public Works - Highways and Streets		\$ 703,972	\$ 100,000	\$ -	\$ -

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				
453.00	Spectator Recreation				
454.00	Parks	25,265	1,692,711		
455.00	Shade Trees				
456.00	Libraries				
457.00	Civil and Military Celebrations				
458.00	Senior Citizens' Centers				
459.00	All Other Culture and Recreation	3,141	109,667		
Total Culture and Recreation		\$ 28,406	\$ 1,802,378	\$ -	\$ -

Community Development					
461.00	Conservation of Natural Resources		72,737		
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		\$ -	\$ 72,737	\$ -	\$ -

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				185,131
431.00	Cleaning of Streets and Gutters				29,840
432.00	Winter Maintenance - Snow Removal				181,805
433.00	Traffic Control Devices				60,828
434.00	Street Lighting				-
435.00	Sidewalks and Crosswalks				-
436.00	Storm Sewers and Drains				-
437.00	Repairs of Tools and Machinery				-
438.00	Maintenance and Repairs of Roads and Bridges				-
439.00	Highway Construction and Rebuilding Projects				346,368
Total Public Works - Highways and Streets		\$ -	\$ -	\$ -	\$ 803,972

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				-
453.00	Spectator Recreation				-
454.00	Parks				1,717,976
455.00	Shade Trees				-
456.00	Libraries				-
457.00	Civil and Military Celebrations				-
458.00	Senior Citizens' Centers				-
459.00	All Other Culture and Recreation				112,808
Total Culture and Recreation		\$ -	\$ -	\$ -	\$ 1,830,784

Community Development					
461.00	Conservation of Natural Resources				72,737
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		\$ -	\$ -	\$ -	\$ 72,737

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)		720,000		
472.00	Debt Interest (short-term and long-term)		313,018		
475.00	Fiscal Agent Fees		1,140		
Total Debt Service		\$ -	\$ 1,034,158	\$ -	\$ -

Employer Paid Benefits and Withholding Items					
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	14,090			
482.00	Judgments and Losses				
483.00	Pension/Retirement Fund Contributions	8,592			
484.00	Worker Compensation Insurance	7,195			
487.00	Group Insurance and Other Benefits	11,945			
Total Employer Paid Benefits and Withholding Items		\$ 41,822	\$ -	\$ -	\$ -

Insurance					
486.00	Insurance, Casualty, and Surety	34,850			

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				
492.00	Interfund Operating Transfers**		352,316		
493.00	All Other Financing Uses				
Total Other Financing Uses		\$ -	\$ 352,316	\$ -	\$ -

TOTAL EXPENDITURES	\$ 2,313,618	\$ 3,361,589	\$ -	\$ -
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EXCESS / (DEFICIT) OF REVENUES OVER (UNDER) EXPENDITURES	\$ 247,395	\$ 857,100	\$ -	\$ -
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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)				720,000
472.00	Debt Interest (short-term and long-term)				313,018
475.00	Fiscal Agent Fees				1,140
Total Debt Service		\$ -	\$ -	\$ -	\$ 1,034,158

Employer Paid Benefits and Withholding Items					
481.00	Employer Paid Withholding Taxes and Unemployment Compensation				14,090
482.00	Judgments and Losses				-
483.00	Pension/Retirement Fund Contributions				8,592
484.00	Worker Compensation Insurance				7,195
487.00	Group Insurance and Other Benefits				11,945
Total Employer Paid Benefits and Withholding Items		\$ -	\$ -	\$ -	\$ 41,822

Insurance					
486.00	Insurance, Casualty, and Surety				34,850

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				-
492.00	Interfund Operating Transfers**				352,316
493.00	All Other Financing Uses				-
Total Other Financing Uses		\$ -	\$ -	\$ -	\$ 352,316

TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ 5,675,207
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EXCESS / (DEFICIT) OF REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ 1,104,495
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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.

