



FRANKLIN TOWNSHIP

**ANNUAL AUDIT
AND
FINANCIAL REPORT**

DECEMBER 31, 2017



2017 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT

City of: _____ County: _____

Borough of: _____ County: _____

Township of: **Franklin** County: **Chester**

Municipality of: _____ County: _____

INDEPENDENT AUDITOR'S REPORT

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February 27, 2018

To the Board of Supervisors
Franklin Township
Kemblesville, Pennsylvania

Report on the Financial Statements

We have audited the accompanying annual audit and financial report ("financial statements") of Franklin Township, Kemblesville, Pennsylvania, as of and for the year ended December 31, 2017, which comprise the balance sheet and the related statement of revenues and expenditures for each fund type.

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 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
Franklin Township

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

As described in the tenth paragraph of this report, the financial statements are prepared by Franklin Township, Kemblesville, Pennsylvania, on the basis of accounting practices prescribed or permitted by the DCED to demonstrate compliance with the DCED's regulatory basis of accounting and budget laws, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statements of the variances between the regulatory basis of accounting described in the tenth 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 Franklin Township, Kemblesville, Pennsylvania, as of December 31, 2017, or changes in financial position for the year then ended.

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 Franklin Township, Kemblesville, Pennsylvania as of December 31, 2017, and the revenues it received and the expenditures it paid for the year then ended, in accordance with basis of accounting practices prescribed or permitted by DCED as described in the tenth 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 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, Franklin Township, Kemblesville, Pennsylvania, prepares its financial statements on the cash basis of accounting; consequently, certain revenues and related assets are recognized when received rather than when earned, and certain expenditures are recognized when paid rather than when a liability is incurred. Additionally, in accordance with the prescribed accounting practices permitted by the DCED, the Township does not include footnote disclosures. Our opinion is not modified with respect to this matter.

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

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Balance Sheet					
December 31, 2017					
		Governmental Funds			
Assets and Other Debits		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
100-120	Cash and Investments	147,187	229,425	291,610	
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		\$ 147,187	\$ 229,425	\$ 291,610	\$ -

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	147,187	229,425	291,610	
291-299	Other Equity				
Total Fund and Account Group Equity		\$ 147,187	\$ 229,425	\$ 291,610	\$ -

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			325,218			993,440
140-144	Tax Receivable						-
121-129	Accounts Receivable (excluding taxes)						-
145-149							-
130	Due From Other Funds						-
131-139	Other Current Assets						-
150-159							-
160-169	Fixed Assets						-
180-189	Other Debits						-
Total Assets and Other Debits		\$ -	\$ -	\$ 325,218	\$ -	\$ -	\$ 993,440

Liabilities and Other Credits							
210-229	Payroll Taxes and Other Payroll Withholdings						-
200-209	All Other Current Liabilities			325,218			325,218
231-239							-
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		\$ -	\$ -	\$ 325,218	\$ -	\$ -	\$ 325,218

Fund and Account Group Equity							
281-284	Contributed Capital						-
290	Investment in General Fixed Assets						-
270-289	Fund Balance / Retained Earnings on 12/31						668,222
291-299	Other Equity						-
Total Fund and Account Group Equity		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 668,222

TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY	\$ 993,440
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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	368,107	378,882		
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	118,389			
310.20	Earned Income Taxes/Wage Taxes	731,490			
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		\$ 1,217,986	\$ 378,882	\$ -	\$ -

Licenses and Permits					
320-322	All Other Licenses and Permits	149,283			
321.80	Cable Television Franchise Fees	70,450			
Total Licenses and Permits		\$ 219,733	\$ -	\$ -	\$ -

Fines and Forfeits					
330-332	Fines and Forfeits	1,321			
Total Fines and Forfeits		\$ 1,321	\$ -	\$ -	\$ -

Interest, Rents, and Royalties					
341.00	Interest Earnings	2,653	2,142	1,537	
342.00	Rents and Royalties				
Total Interest, Rents, and Royalties		\$ 2,653	\$ 2,142	\$ 1,537	\$ -

** 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				746,989
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				118,389
310.20	Earned Income Taxes/Wage Taxes				731,490
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		\$ -	\$ -	\$ -	\$ 1,596,868

Licenses and Permits					
320-322	All Other Licenses and Permits				149,283
321.80	Cable Television Franchise Fees				70,450
Total Licenses and Permits		\$ -	\$ -	\$ -	\$ 219,733

Fines and Forfeits					
330-332	Fines and Forfeits				1,321
Total Fines and Forfeits		\$ -	\$ -	\$ -	\$ 1,321

Interest, Rents, and Royalties					
341.00	Interest Earnings				6,332
342.00	Rents and Royalties				-
Total Interest, Rents, and Royalties		\$ -	\$ -	\$ -	\$ 6,332

** 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	66,521			
352.01	National Forest				
352.00	All Other Federal Shared Revenue and Entitlements				
353.00	Federal Payments in Lieu of Taxes				
Total Federal		\$ 66,521	\$ -	\$ -	\$ -

State					
354.03	Highway and Streets				
354.09	Community Development				
354.15	Recycling/Act 101	405			
354.00	All Other State Capital and Operating Grants	22,174			
355.01	Public Utility Realty Tax (PURTA)	1,667			
355.02- 355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		200,001		
355.04	Alcoholic Beverage Licenses				
355.05	General Municipal Pension System State Aid				
355.07	Foreign Fire Insurance Tax Distribution	32,328			
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		\$ 56,574	\$ 200,001	\$ -	\$ -

Local Governmental Units					
357.03	Highways and Streets				
357.00	All Other Local Governmental Units Capital and Operating Grants	16,265			
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		\$ 16,265	\$ -	\$ -	\$ -

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				66,521
352.01	National Forest				-
352.00	All Other Federal Shared Revenue and Entitlements				-
353.00	Federal Payments in Lieu of Taxes				-
Total Federal		\$ -	\$ -	\$ -	\$ 66,521

State					
354.03	Highway and Streets				-
354.09	Community Development				-
354.15	Recycling/Act 101				405
354.00	All Other State Capital and Operating Grants				22,174
355.01	Public Utility Realty Tax (PURTA)				1,667
355.02- 355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback				200,001
355.04	Alcoholic Beverage Licenses				-
355.05	General Municipal Pension System State Aid				-
355.07	Foreign Fire Insurance Tax Distribution				32,328
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		\$ -	\$ -	\$ -	\$ 256,575

Local Governmental Units					
357.03	Highways and Streets				-
357.00	All Other Local Governmental Units Capital and Operating Grants				16,265
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		\$ -	\$ -	\$ -	\$ 16,265

TOTAL INTERGOVERNMENTAL REVENUES	\$ 339,361
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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	21,022			
362.00	Public Safety	33,255			
363.20	Parking				
363.00	All Other Charges for Highway and Streets Services		56,272		
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	1,425			
365.00	Health				
366.00	Human Services				
367.00	Culture and Recreation		1,800		
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		7,147		
379.00	All Other Charges for Service		3,645		
Total Charges for Service		\$ 55,702	\$ 68,864	\$ -	\$ -

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***	84			
Total Unclassified Operating Revenues		\$ 84	\$ -	\$ -	\$ -

Other Financing Sources					
391.00	Proceeds of General Fixed Asset Disposition				
392.00	Interfund Operating Transfers**		73,500	320,000	
393.00	Proceeds of General Long-Term Debt				
394.00	Proceeds of Short-Term Debt				
395.00	Refunds of Prior Year Expenditures	5,119			
Total Other Financing Sources		\$ 5,119	\$ 73,500	\$ 320,000	\$ -

TOTAL REVENUES	\$ 1,641,958	\$ 723,389	\$ 321,537	\$ -
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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				21,022
362.00	Public Safety				33,255
363.20	Parking				-
363.00	All Other Charges for Highway and Streets Services				56,272
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				1,425
365.00	Health				-
366.00	Human Services				-
367.00	Culture and Recreation				1,800
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				7,147
379.00	All Other Charges for Service				3,645
Total Charges for Service		\$ -	\$ -	\$ -	\$ 124,566

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***				84
Total Unclassified Operating Revenues		\$ -	\$ -	\$ -	\$ 84

Other Financing Sources					
391.00	Proceeds of General Fixed Asset Disposition				-
392.00	Interfund Operating Transfers**				393,500
393.00	Proceeds of General Long-Term Debt				-
394.00	Proceeds of Short-Term Debt				-
395.00	Refunds of Prior Year Expenditures				5,119
Total Other Financing Sources		\$ -	\$ -	\$ -	\$ 398,619

TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ 2,686,884
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**The total of line 392.00 must match the total of line 492.00

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

EXPENDITURES		GOVERNMENTAL FUNDS			
General Government		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
400.00	Legislative (Governing) Body	5,999			
401.00	Executive (Manager or Mayor)	29,368			
402.00	Auditing Services/Financial Administration	8,900			
403.00	Tax Collection	16,038			
404.00	Solicitor/Legal Services	32,072			
405.00	Secretary/Clerk	224,399			
406.00	Other General Government Administration				
407.00	IT - Networking Services - Data Processing	8,718			
408.00	Engineering Services	14,891			
409.00	General Government Buildings and Plant	58,881	3,411		
Total General Government		\$ 399,266	\$ 3,411	\$ -	\$ -

Public Safety					
410.00	Police				
411.00	Fire	32,328	106,972		
412.00	Ambulance/Rescue		62,095		
413.00	UCC and Code Enforcement				
414.00	Planning and Zoning	80,140			
415.00	Emergency Management and Communications		7,353		
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		\$ 112,468	\$ 176,420	\$ -	\$ -

Health and Human Services					
420.00- 425.00	Health and Human Services				

Public Works - Sanitation					
426.00	Recycling Collection and Disposal				
427.00	Solid Waste Collection and Disposal (trash)	369			
428.00	Weed Control				
429.00	Wastewater/Sewage Collection and Treatment	2,293			
Total Public Works - Sanitation		\$ 2,662	\$ -	\$ -	\$ -

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				5,999
401.00	Executive (Manager or Mayor)				29,368
402.00	Auditing Services/Financial Administration				8,900
403.00	Tax Collection				16,038
404.00	Solicitor/Legal Services				32,072
405.00	Secretary/Clerk				224,399
406.00	Other General Government Administration				-
407.00	IT - Networking Services - Data Processing				8,718
408.00	Engineering Services				14,891
409.00	General Government Buildings and Plant				62,292
Total General Government		\$ -	\$ -	\$ -	\$ 402,677

Public Safety					
410.00	Police				-
411.00	Fire				139,300
412.00	Ambulance/Rescue				62,095
413.00	UCC and Code Enforcement				-
414.00	Planning and Zoning				80,140
415.00	Emergency Management and Communications				7,353
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		\$ -	\$ -	\$ -	\$ 288,888

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

Public Works - Sanitation					
426.00	Recycling Collection and Disposal				-
427.00	Solid Waste Collection and Disposal (trash)				369
428.00	Weed Control				-
429.00	Wastewater/Sewage Collection and Treatment				2,293
Total Public Works - Sanitation		\$ -	\$ -	\$ -	\$ 2,662

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	12,035			
431.00	Cleaning of Streets and Gutters				
432.00	Winter Maintenance - Snow Removal	95,570			
433.00	Traffic Control Devices	25,535			
434.00	Street Lighting	1,211			
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	329,018			
439.00	Highway Construction and Rebuilding Projects		225,734	412,525	
Total Public Works - Highways and Streets		\$ 463,369	\$ 225,734	\$ 412,525	\$ -

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	115,793			
447.00	Transit System				
448.00	Water System		6,969		
449.00	Water Transport and Terminals				
Total Public Works - Other Services		\$ 115,793	\$ 6,969	\$ -	\$ -

Culture and Recreation					
451.00	Culture - Recreation Administration	22,850	300		
452.00	Participant Recreation				
453.00	Spectator Recreation				
454.00	Parks		51,631		
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				
Total Culture and Recreation		\$ 22,850	\$ 51,931	\$ -	\$ -

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				12,035
431.00	Cleaning of Streets and Gutters				-
432.00	Winter Maintenance - Snow Removal				95,570
433.00	Traffic Control Devices				25,535
434.00	Street Lighting				1,211
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				329,018
439.00	Highway Construction and Rebuilding Projects				638,259
Total Public Works - Highways and Streets		\$ -	\$ -	\$ -	\$ 1,101,628

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				115,793
447.00	Transit System				-
448.00	Water System				6,969
449.00	Water Transport and Terminals				-
Total Public Works - Other Services		\$ -	\$ -	\$ -	\$ 122,762

Culture and Recreation					
451.00	Culture - Recreation Administration				23,150
452.00	Participant Recreation				-
453.00	Spectator Recreation				-
454.00	Parks				51,631
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				-
Total Culture and Recreation		\$ -	\$ -	\$ -	\$ 74,781

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)		133,000		
472.00	Debt Interest (short-term and long-term)		89,756		
475.00	Fiscal Agent Fees				
Total Debt Service		\$ -	\$ 222,756	\$ -	\$ -

Employer Paid Benefits and Withholding Items					
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	15,827	890		
482.00	Judgments and Losses				
483.00	Pension/Retirement Fund Contributions	5,920			
484.00	Worker Compensation Insurance	6,596			
487.00	Group Insurance and Other Benefits	49,870			
Total Employer Paid Benefits and Withholding Items		\$ 78,213	\$ 890	\$ -	\$ -

Insurance					
486.00	Insurance, Casualty, and Surety	25,915			

Unclassified Operating Expenditures					
488.00	Fiduciary Fund Benefits and Refunds Paid				
489.00	All Other Unclassified Expenditures***	1,419			
Total Unclassified Operating Expenditures		\$ 1,419	\$ -	\$ -	\$ -

Other Financing Uses					
491.00	Refund of Prior Year Revenues				
492.00	Interfund Operating Transfers**	393,500			
493.00	All Other Financing Uses				
Total Other Financing Uses		\$ 393,500	\$ -	\$ -	\$ -

TOTAL EXPENDITURES	\$ 1,615,455	\$ 688,111	\$ 412,525	\$ -
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EXCESS / (DEFICIT) OF REVENUES OVER (UNDER) EXPENDITURES	\$ 26,503	\$ 35,278	\$ (90,988)	\$ -
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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)				133,000
472.00	Debt Interest (short-term and long-term)				89,756
475.00	Fiscal Agent Fees				-
Total Debt Service		\$ -	\$ -	\$ -	\$ 222,756

Employer Paid Benefits and Withholding Items					
481.00	Employer Paid Withholding Taxes and Unemployment Compensation				16,717
482.00	Judgments and Losses				-
483.00	Pension/Retirement Fund Contributions				5,920
484.00	Worker Compensation Insurance				6,596
487.00	Group Insurance and Other Benefits				49,870
Total Employer Paid Benefits and Withholding Items		\$ -	\$ -	\$ -	\$ 79,103

Insurance					
486.00	Insurance, Casualty, and Surety				25,915

Unclassified Operating Expenditures					
488.00	Fiduciary Fund Benefits and Refunds Paid				-
489.00	All Other Unclassified Expenditures***				1,419
Total Unclassified Operating Expenditures		\$ -	\$ -	\$ -	\$ 1,419

Other Financing Uses					
491.00	Refund of Prior Year Revenues				-
492.00	Interfund Operating Transfers**				393,500
493.00	All Other Financing Uses				-
Total Other Financing Uses		\$ -	\$ -	\$ -	\$ 393,500

TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ 2,716,091
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EXCESS / (DEFICIT) OF REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ (29,207)
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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.

