



POCOPSON TOWNSHIP

**ANNUAL AUDIT
AND
FINANCIAL REPORT**

DECEMBER 31, 2018



2018 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT

City of: _____ County: _____

Borough of: _____ County: _____

Township of: **Pocopson** County: **Chester**

Municipality of: _____ County: _____

INDEPENDENT AUDITOR'S REPORT

March 5, 2019

To the Board of Supervisors
Pocopson Township
Pocopson, Pennsylvania

Report on the Financial Statements

We have audited the accompanying annual audit and financial report ("financial statements") of Pocopson Township, Pocopson, Pennsylvania, which comprise the balance sheet for each fund type as of December 31, 2018, 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.

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
Pocopson Township

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

As referenced in the second paragraph of this report, the financial statements are prepared by Pocopson Township, Pocopson, Pennsylvania, 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 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 last 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 Pocopson Township, Pocopson, Pennsylvania, as of December 31, 2018, 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 Pocopson Township, Pocopson, Pennsylvania, as of December 31, 2018, 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 below.

Basis of Accounting

We draw attention to the basis of accounting, as 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 demonstrate compliance with the DCED's regulatory basis of accounting and budget laws. As permitted by the DCED, Pocopson Township, Pocopson, 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, 2018					
		Governmental Funds			
Assets and Other Debits		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
100-120	Cash and Investments	1,299,963	457,142	2,371,821	
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		\$ 1,299,963	\$ 457,142	\$ 2,371,821	\$ -

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	11,198			
260-269	Long-Term Liabilities				
240-259	Current Portion of Long-Term Debt and Other Credits				
Total Liabilities and Other Credits		\$ 11,198	\$ -	\$ -	\$ -

Fund and Account Group Equity					
281-284	Contributed Capital				
290	Investment in General Fixed Assets				
270-289	Fund Balance / Retained Earnings on 12/31	1,288,765	457,142	2,371,821	
291-299	Other Equity				
Total Fund and Account Group Equity		\$ 1,288,765	\$ 457,142	\$ 2,371,821	\$ -

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			22,561			4,151,487
140-144	Tax Receivable						-
121-129 145-149	Accounts Receivable (excluding taxes)						-
130	Due From Other Funds			11,198			11,198
131-139 150-159	Other Current Assets						-
160-169	Fixed Assets						-
180-189	Other Debits						-
Total Assets and Other Debits		\$ -	\$ -	\$ 33,759	\$ -	\$ -	\$ 4,162,685

Liabilities and Other Credits							
210-229	Payroll Taxes and Other Payroll Withholdings						-
200-209 231-239	All Other Current Liabilities			33,759			33,759
230	Due To Other Funds						11,198
260-269	Long-Term Liabilities						-
240-259	Current Portion of Long-Term Debt and Other Credits						-
Total Liabilities and Other Credits		\$ -	\$ -	\$ 33,759	\$ -	\$ -	\$ 44,957

Fund and Account Group Equity							
281-284	Contributed Capital						-
290	Investment in General Fixed Assets						-
270-289	Fund Balance / Retained Earnings on 12/31						4,117,728
291-299	Other Equity						-
Total Fund and Account Group Equity		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,117,728

TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY							\$ 4,162,685
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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, 2018

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	273,330	136,665	336,453	
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	152,886			
310.20	Earned Income Taxes/Wage Taxes	955,197			
310.30	Business Gross Receipts Taxes				
310.40	Occupation Taxes (levied under Act 511)				
310.50	Local Services Tax**	60,708			
310.60	Amusement/Admission Taxes				
310.70	Mechanical Device Taxes				
310.90	Other Local Tax Enabling Act/Act511 Taxes (Please List)				
Total Taxes		1,442,121	136,665	336,453	-

Licenses and Permits					
320-322	All Other Licenses and Permits	90			
321.80	Cable Television Franchise Fees	119,258			
Total Licenses and Permits		119,348	-	-	-

Fines and Forfeits					
330-332	Fines and Forfeits	627			
Total Fines and Forfeits		627	-	-	-

Interest, Rents, and Royalties					
341.00	Interest Earnings	22,134	7,917	16,281	
342.00	Rents and Royalties			3,500	
Total Interest, Rents, and Royalties		22,134	7,917	19,781	-

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

2018 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				746,448
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				152,886
310.20	Earned Income Taxes/Wage Taxes				955,197
310.30	Business Gross Receipts Taxes				-
310.40	Occupation Taxes (levied under Act 511)				-
310.50	Local Services Tax**				60,708
310.60	Amusement/Admission Taxes				-
310.70	Mechanical Device Taxes				-
310.90	Other Local Tax Enabling Act/Act511/Taxes (Please List)				-
Total Taxes		\$ -	\$ -	\$ -	\$ 1,915,239

Licenses and Permits					
320-322	All Other Licenses and Permits				90
321.80	Cable Television Franchise Fees				119,258
Total Licenses and Permits		\$ -	\$ -	\$ -	\$ 119,348

Fines and Forfeits					
330-332	Fines and Forfeits				627
Total Fines and Forfeits		\$ -	\$ -	\$ -	\$ 627

Interest, Rents, and Royalties					
341.00	Interest Earnings				46,332
342.00	Rents and Royalties				3,500
Total Interest, Rents, and Royalties		\$ -	\$ -	\$ -	\$ 49,832

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

2018 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | STATEMENT OF REVENUES AND EXPENDITURES

INTERGOVERNMENTAL REVENUES		GOVERNMENTAL FUNDS			
		<i>General Fund</i>	<i>Special Revenue (Including State Liquid Fuels)</i>	<i>Capital Projects</i>	<i>Debt Service</i>
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	7,285			
354.00	All Other State Capital and Operating Grants				
355.01	Public Utility Realty Tax (PURTA)	1,832			
355.02- 355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		191,127		
355.04	Alcoholic Beverage Licenses				
355.05	General Municipal Pension System State Aid	11,203			
355.07	Foreign Fire Insurance Tax Distribution	32,314			
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		52,634	191,127	-	-

Local Governmental Units					
357.03	Highways and Streets				
357.00	All Other Local Governmental Units Capital and Operating Grants	366			
358.00	Local Governmental Unit Shared Payments for Contracted Intergovernmental Services	65,000			
359.00	Local Governmental Units, Authorities Payments, and Payments in Lieu of Taxes				
Total Local Governmental Units		65,366	-	-	-

2018 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				7,285
354.00	All Other State Capital and Operating Grants				-
355.01	Public Utility Realty Tax (PURTA)				1,832
355.02- 355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback				191,127
355.04	Alcoholic Beverage Licenses				-
355.05	General Municipal Pension System State Aid				11,203
355.07	Foreign Fire Insurance Tax Distribution				32,314
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		\$ -	\$ -	\$ -	\$ 243,761

Local Governmental Units					
357.03	Highways and Streets				-
357.00	All Other Local Governmental Units Capital and Operating Grants				366
358.00	Local Governmental Unit Shared Payments for Contracted Intergovernmental Services				65,000
359.00	Local Governmental Units, Authorities Payments, and Payments in Lieu of Taxes				-
Total Local Governmental Units		\$ -	\$ -	\$ -	\$ 65,366

TOTAL INTERGOVERNMENTAL REVENUES	\$ 309,127
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REVENUES		GOVERNMENTAL FUNDS			
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
Charges for Service					
361.00	General Government	14,085			
362.00	Public Safety	48,961			
363.20	Parking				
363.00	All Other Charges for Highway and Streets Services	34,045	2,183		
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	490			
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	2,121			
379.00	All Other Charges for Service				
Total Charges for Service		99,702	2,183	-	-

Unclassified Operating Revenues					
383.00	Assessments				
386.00	Escheats (sale of personal property)				
387.00	Contributions and Donations from Private Sectors	3,000		7,500	
388.00	Fiduciary Fund Pension Contributions				
389.00	All Other Unclassified Operating Revenues***			75	
Total Unclassified Operating Revenues		3,000	-	7,575	-

Other Financing Sources					
391.00	Proceeds of General Fixed Asset Disposition				
392.00	Interfund Operating Transfers**	6	225,000	983,267	
393.00	Proceeds of General Long-Term Debt				
394.00	Proceeds of Short-Term Debt				
395.00	Refunds of Prior Year Expenditures	1,415			
Total Other Financing Sources		1,421	225,000	983,267	-

TOTAL REVENUES	1,806,353	562,892	1,347,076	-
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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.

2018 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				14,085
362.00	Public Safety				48,961
363.20	Parking				-
363.00	All Other Charges for Highway and Streets Services				36,228
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				490
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				2,121
379.00	All Other Charges for Service				-
Total Charges for Service		\$ -	\$ -	\$ -	\$ 101,885

Unclassified Operating Revenues					
383.00	Assessments				-
386.00	Escheats (sale of personal property)				-
387.00	Contributions and Donations from Private Sectors				10,500
388.00	Fiduciary Fund Pension Contributions				-
389.00	All Other Unclassified Operating Revenues***				75
Total Unclassified Operating Revenues		\$ -	\$ -	\$ -	\$ 10,575

Other Financing Sources					
391.00	Proceeds of General Fixed Asset Disposition				-
392.00	Interfund Operating Transfers**				1,208,273
393.00	Proceeds of General Long-Term Debt				-
394.00	Proceeds of Short-Term Debt				-
395.00	Refunds of Prior Year Expenditures				1,415
Total Other Financing Sources		\$ -	\$ -	\$ -	\$ 1,209,688

TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ 3,716,321
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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	42,361			
401.00	Executive (Manager or Mayor)				
402.00	Auditing Services/Financial Administration	63,146			
403.00	Tax Collection	1,821			
404.00	Solicitor/Legal Services	26,764			
405.00	Secretary/Clerk	86,509			
406.00	Other General Government Administration				
407.00	IT - Networking Services - Data Processing	18,162			
408.00	Engineering Services	4,658			
409.00	General Government Buildings and Plant	41,150			
Total General Government		284,571	-	-	-

Public Safety					
410.00	Police				
411.00	Fire	93,970	85,416		
412.00	Ambulance/Rescue	40,931	51,249		
413.00	UCC and Code Enforcement	91,382			
414.00	Planning and Zoning	12,318			
415.00	Emergency Management and Communications				
416.00	Militia and Armories				
417.00	Examination of Licensed Occupations				
418.00	Public Scales (weights and measures)				
419.00	Other Public Safety	3,755			
Total Public Safety		242,356	136,665	-	-

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)	823			
428.00	Weed Control				
429.00	Wastewater/Sewage Collection and Treatment	1,449			
Total Public Works - Sanitation		2,272	-	-	-

2018 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				42,361
401.00	Executive (Manager or Mayor)				-
402.00	Auditing Services/Financial Administration				63,146
403.00	Tax Collection				1,821
404.00	Solicitor/Legal Services				26,764
405.00	Secretary/Clerk				86,509
406.00	Other General Government Administration				-
407.00	IT - Networking Services - Data Processing				18,162
408.00	Engineering Services				4,658
409.00	General Government Buildings and Plant				41,150
Total General Government		\$ -	\$ -	\$ -	\$ 284,571

Public Safety					
410.00	Police				-
411.00	Fire				179,386
412.00	Ambulance/Rescue				92,180
413.00	UCC and Code Enforcement				91,382
414.00	Planning and Zoning				12,318
415.00	Emergency Management and Communications				-
416.00	Militia and Armories				-
417.00	Examination of Licensed Occupations				-
418.00	Public Scales (weights and measures)				-
419.00	Other Public Safety				3,755
Total Public Safety		\$ -	\$ -	\$ -	\$ 379,021

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)				823
428.00	Weed Control				-
429.00	Wastewater/Sewage Collection and Treatment				1,449
Total Public Works - Sanitation		\$ -	\$ -	\$ -	\$ 2,272

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	251,016		99,272	
431.00	Cleaning of Streets and Gutters				
432.00	Winter Maintenance - Snow Removal	17,858	53,759		
433.00	Traffic Control Devices		2,092		
434.00	Street Lighting				
435.00	Sidewalks and Crosswalks				
436.00	Storm Sewers and Drains		1,373		
437.00	Repairs of Tools and Machinery	1,133	13,573		
438.00	Maintenance and Repairs of Roads and Bridges		38,813		
439.00	Highway Construction and Rebuilding Projects		171,758		
Total Public Works - Highways and Streets		270,007	281,368	99,272	-

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	20,001			
447.00	Transit System				
448.00	Water System	5,181			
449.00	Water Transport and Terminals				
Total Public Works - Other Services		25,182	-	-	-

Culture and Recreation					
451.00	Culture - Recreation Administration				
452.00	Participant Recreation				
453.00	Spectator Recreation				
454.00	Parks			10,678	
455.00	Shade Trees				
456.00	Libraries	18,000			
457.00	Civil and Military Celebrations				
458.00	Senior Citizens' Centers				
459.00	All Other Culture and Recreation				
Total Culture and Recreation		18,000	-	10,678	-

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				350,288
431.00	Cleaning of Streets and Gutters				-
432.00	Winter Maintenance - Snow Removal				71,617
433.00	Traffic Control Devices				2,092
434.00	Street Lighting				-
435.00	Sidewalks and Crosswalks				-
436.00	Storm Sewers and Drains				1,373
437.00	Repairs of Tools and Machinery				14,706
438.00	Maintenance and Repairs of Roads and Bridges				38,813
439.00	Highway Construction and Rebuilding Projects				171,758
Total Public Works - Highways and Streets		\$ -	\$ -	\$ -	\$ 650,647

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				20,001
447.00	Transit System				-
448.00	Water System				5,181
449.00	Water Transport and Terminals				-
Total Public Works - Other Services		\$ -	\$ -	\$ -	\$ 25,182

Culture and Recreation					
451.00	Culture - Recreation Administration				-
452.00	Participant Recreation				-
453.00	Spectator Recreation				-
454.00	Parks				10,678
455.00	Shade Trees				-
456.00	Libraries				18,000
457.00	Civil and Military Celebrations				-
458.00	Senior Citizens' Centers				-
459.00	All Other Culture and Recreation				-
Total Culture and Recreation		\$ -	\$ -	\$ -	\$ 28,678

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)			211,000	
472.00	Debt Interest (short-term and long-term)			60,590	
475.00	Fiscal Agent Fees				
Total Debt Service		-	-	271,590	-

Employer Paid Benefits and Withholding Items					
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	34,036			
482.00	Judgments and Losses				
483.00	Pension/Retirement Fund Contributions	14,650			
484.00	Worker Compensation Insurance	14,599			
487.00	Group Insurance and Other Benefits	49,887			
Total Employer Paid Benefits and Withholding Items		113,172	-	-	-

Insurance					
486.00	Insurance, Casualty, and Surety	31,783			

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**	1,208,267	6		
493.00	All Other Financing Uses				
Total Other Financing Uses		1,208,267	6	-	-

TOTAL EXPENDITURES		2,195,610	418,039	381,540	-
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EXCESS / (DEFICIT) OF REVENUES OVER (UNDER) EXPENDITURES		(389,257)	144,853	965,536	-
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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)				211,000
472.00	Debt Interest (short-term and long-term)				60,590
475.00	Fiscal Agent Fees				-
Total Debt Service		\$ -	\$ -	\$ -	\$ 271,590

Employer Paid Benefits and Withholding Items					
481.00	Employer Paid Withholding Taxes and Unemployment Compensation				34,036
482.00	Judgments and Losses				-
483.00	Pension/Retirement Fund Contributions				14,650
484.00	Worker Compensation Insurance				14,599
487.00	Group Insurance and Other Benefits				49,887
Total Employer Paid Benefits and Withholding Items		\$ -	\$ -	\$ -	\$ 113,172

Insurance					
486.00	Insurance, Casualty, and Surety				31,783

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**				1,208,273
493.00	All Other Financing Uses				-
Total Other Financing Uses		\$ -	\$ -	\$ -	\$ 1,208,273

TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ 2,995,189
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EXCESS / (DEFICIT) OF REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ 721,132
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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.

